

2022 OPERATING BUDGET (GENERAL FUND)

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Costing Center Budget Summary

Costing Center: CITY MANAGER

Division: GENERAL
GOVERNMENT
SERVICES
Department: CITY MANAGER
Stage: Council Review

Budget Year: 2022
Accounting Reference: 6270
Manager: Ron Bowles

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.

Within the 2022 budget, the Executive Assistant's salary has been allocated 50/50 between the City Manager costing center and the Council costing center to reflect administrative support provided to the City Manager and Mayor. Previously there were two administrative support positions, but with the retirement of the Mayor's Executive Assistant, in late 2020, the decision was made to consolidate the responsibilities into one position. Also, the professional development budget has been restored to reflect a post-Covid environment and the needs of the department.

Outlook:

With the new City Manager in place, new corporate initiatives are expected.

Costing Center Budget Summary

Costing Center: CITY MANAGER

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51010 MISC EMPLOYEE ALLOWANCE | 0 | 12,560 | 4,800 | 4,800 |
| Benefits Total | 0 | 12,560 | 4,800 | 4,800 |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 15,000 | 0 | 0 |
| 52069 PRINTING COSTS | 850 | 349 | 850 | 850 |
| Contract Services Total | 850 | 15,349 | 850 | 850 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 275 | 275 | 675 | 300 |
| Equipment Purchases Total | 275 | 275 | 675 | 300 |
| Grants and Contributions | | | | |
| 55167 PUBLIC RELATIONS | 700 | 321 | 700 | 700 |
| Grants and Contributions Total | 700 | 321 | 700 | 700 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,500 | 2,629 | 1,500 | 1,500 |
| Materials and Supplies Total | 1,500 | 2,629 | 1,500 | 1,500 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 1,235 | 1,902 | 12,668 | 14,085 |
| 59048 LUNCHEONS | 1,600 | 1,600 | 1,700 | 1,700 |
| 59059 MEMBERSHIP | 1,050 | 1,783 | 2,275 | 2,275 |
| 59098 SUBSCRIPTIONS | 250 | 250 | 250 | 250 |
| 59138 BUSINESS TRAVEL | 2,440 | 580 | 1,020 | 1,020 |
| Other Total | 6,575 | 6,115 | 17,913 | 19,330 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 327,970 | 246,970 | 276,642 | 279,465 |
| 51084 OVERTIME SALARIES | 500 | 500 | 500 | 500 |
| Salaries and Wages Total | 328,470 | 247,470 | 277,142 | 279,965 |
| Utilities | | | | |
| 53130 TELEPHONE | 810 | 2,160 | 906 | 906 |
| Utilities Total | 810 | 2,160 | 906 | 906 |
| Total Expenditures | 339,180 | 286,879 | 304,486 | 308,351 |
| Net Total | (339,180) | (286,879) | (304,486) | (308,351) |
| Percentage Change | | | (10.23%) | |

Costing Center Budget Summary

Costing Center: ECONOMIC DEVELOPMENT

Division: RESOURCE
CONSERVATION &
INDUSTRIAL
DEVELOPMENT

Department: ECONOMIC
DEVELOPMENT

Stage: Council Review

Budget Year: 2022

Accounting Reference: 0202

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 which includes marketing the City, Immigration related matters, the Tourism portfolio which includes funding partnerships with Brandon Riverbank Inc. for the delivery of Tourism Services and Brandon First for the attraction and retention of group tourism, and is actively involved in Downtown Revitalization efforts. 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 markets the community as a business and relocation destination, acts as a business advocate and liaison, is active in finding workforce solutions, collects and shares Brandon statistics, insights, community and lifestyle information. The Department is highly involved in efforts to drive downtown revitalization and in proactively advocating for infrastructure investments to facilitate economic growth.

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 2022.

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 the Economic Development Strategy, 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:

Costing Center Budget Summary

Costing Center: ECONOMIC DEVELOPMENT

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 44500 FEDERAL GOV'T | 0 | 0 | 15,000 | 0 |
| Conditional Government Transfers Total | 0 | 0 | 15,000 | 0 |
| Other Income | | | | |
| 42988 MISCELLANEOUS REVENUE | 14,000 | 1,350 | 69,500 | 14,500 |
| Other Income Total | 14,000 | 1,350 | 69,500 | 14,500 |
| Total Revenues | 14,000 | 1,350 | 84,500 | 14,500 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52028 GENERAL INSURANCE | 61 | 61 | 66 | 67 |
| 52057 SPEC PROG CONTRACTS | 0 | 11,595 | 0 | 0 |
| 52059 SPEC PROG PRINTING | 0 | 71 | 0 | 0 |
| 52061 SPEC PROG FACILITATOR EXPENSE | 0 | 350 | 0 | 0 |
| 52069 PRINTING COSTS | 12,486 | 2,933 | 8,300 | 7,900 |
| Contract Services Total | 12,547 | 15,010 | 8,366 | 7,967 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 500 | 562 | 0 | 0 |
| Equipment Purchases Total | 500 | 562 | 0 | 0 |
| Materials and Supplies | | | | |
| 54022 SPEC PROG PARTS & MATERIALS | 0 | 147 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 2,300 | 1,738 | 2,500 | 2,500 |
| 54323 INSURANCE DEDUCTIBLE | 2,500 | 2,500 | 0 | 0 |
| Materials and Supplies Total | 4,800 | 4,385 | 2,500 | 2,500 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 7,300 | 75 | 7,700 | 7,700 |
| 59003 ADVERTISING | 18,500 | 12,468 | 18,525 | 18,525 |
| 59048 LUNCHEONS | 600 | 310 | 920 | 920 |
| 59059 MEMBERSHIP | 1,285 | 636 | 1,320 | 1,295 |
| 59098 SUBSCRIPTIONS | 4,165 | 4,117 | 4,164 | 4,164 |
| 59138 BUSINESS TRAVEL | 3,000 | 500 | 5,000 | 8,000 |
| 59241 SPECIAL PROGRAMS | 62,400 | 60,571 | 103,900 | 52,400 |
| 59427 SIGNAGE | 1,000 | 7,000 | 76,000 | 1,000 |
| 59428 PHOTO LIBRARY | 4,000 | 0 | 4,000 | 4,000 |
| Other Total | 102,250 | 85,677 | 221,529 | 98,004 |
| Reserve Appropriation | | | | |
| 58515 SIGNAGE RESERVE B/L | 20,000 | 20,000 | 10,000 | 10,000 |
| Reserve Appropriation Total | 20,000 | 20,000 | 10,000 | 10,000 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 318,581 | 324,231 | 321,460 | 310,960 |
| Salaries and Wages Total | 318,581 | 324,231 | 321,460 | 310,960 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | 0 | (17,500) | (35,000) | 0 |
| Transfers to/from Internal Accounts Total | 0 | (17,500) | (35,000) | 0 |

Costing Center Budget Summary

Costing Center: ECONOMIC DEVELOPMENT

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Utilities | | | | |
| 53130 TELEPHONE | 1,395 | 1,320 | 990 | 935 |
| Utilities Total | 1,395 | 1,320 | 990 | 935 |
| Total Expenditures | 460,073 | 433,685 | 529,845 | 430,366 |
| Net Total | (446,073) | (432,335) | (445,345) | (415,866) |
| Percentage Change | | | (0.16%) | |

Costing Center Budget Summary

Costing Center: TOURISM INITIATIVES

| | |
|--|-----------------------------------|
| Division: RESOURCE CONSERVATION & INDUSTRIAL DEVELOPMENT | Budget Year: 2022 |
| Department: ECONOMIC DEVELOPMENT | Accounting Reference: 2453 |
| Stage: Council Review | 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 a multi-year service delivery contract, 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 Riverbank Inc. is also responsible for advancing the vision established for the Riverbank Corridor and ensuring the upkeep of the popular destination, which includes many capital projects. The organization employs a full time executive director, a tourism manager, an office administrator, a facility coordinator, part time tourism hosts and interpretative coordinators.

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 center includes ongoing capital funding provided on a dollar for dollar matching arrangement to a maximum set forth in the annually approved budget. In 2022, 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.

Through a multi-year service delivery contract, Brandon First is responsible for the proactive attraction of events to Brandon. The organization typically employs an Executive Director, a Development Coordinator and two sales coordinators. At the current time, the Executive Director position is vacant. 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:

Costing Center Budget Summary

Costing Center: TOURISM INITIATIVES

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 pandemic has also negatively impacted rental and souvenir sales revenue for the organization.

The COVID 19 pandemic has generated a great deal of uncertainty as to the event sector outlook. The sector is slowly rebounding, however it may be several years until the sector returns to pre-COVID pandemic activity levels.

Costing Center Budget Summary

Costing Center: TOURISM INITIATIVES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55429 ACCOMMODATION GRANT | 344,420 | 344,420 | 309,919 | 273,375 |
| 55518 RIVERBANK INC | 691,586 | 481,586 | 704,171 | 717,115 |
| 55519 BRANDON FIRST | 158,647 | 151,981 | 159,820 | 160,016 |
| Grants and Contributions Total | 1,194,653 | 977,987 | 1,173,910 | 1,150,506 |
| Reserve Appropriation | | | | |
| 58529 ACCOMMODATION TAX B/L 7016 | 193,131 | 193,131 | 0 | 0 |
| Reserve Appropriation Total | 193,131 | 193,131 | 0 | 0 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (637,551) | (630,885) | (409,919) | (373,375) |
| Transfers to/from Internal Accounts Total | (637,551) | (630,885) | (409,919) | (373,375) |
| Total Expenditures | 750,233 | 540,233 | 763,991 | 777,131 |
| Net Total | (750,233) | (540,233) | (763,991) | (777,131) |
| Percentage Change | | | 1.83% | |

Costing Center Budget Summary

Costing Center: AMBULANCE SERVICE

Division: PROTECTIVE
SERVICES
Department: FIRE & AMBULANCE
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0114
Manager: Scott McDonald

Description:

This cost center reflects the revenues and expenses related to providing emergency medical services (EMS). 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. Overtime costs will increase due to an increase in long distance ambulance transfers and wait times. Professional development will see a decrease due to Shared Health's commitment to cover certification and recertification costs.

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. Brandon Fire & Emergency Services (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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 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 | 500 | 5,000 | 5,000 |
| 49145 DONATIONS | 4,000 | 4,000 | 4,000 | 4,000 |
| Other Income Total | 9,000 | 4,500 | 9,000 | 9,000 |
| User Fees and Sales of Goods | | | | |
| 42188 AMBULANCE FEES - LONG DISTANCE | 780,000 | 890,000 | 844,450 | 844,450 |
| 42191 AMBULANCE FEES - LOCAL | 1,852,500 | 1,957,500 | 1,904,050 | 1,904,050 |
| User Fees and Sales of Goods Total | 2,632,500 | 2,847,500 | 2,748,500 | 2,748,500 |
| Total Revenues | 4,064,262 | 4,274,762 | 4,180,262 | 4,180,262 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 6,078 | 3,443 | 3,822 | 4,242 |
| 52043 EXTERNAL LAUNDRY | 3,000 | 2,000 | 2,000 | 2,000 |
| Contract Services Total | 9,078 | 5,443 | 5,822 | 6,242 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 17,000 | 11,000 | 17,000 | 13,500 |
| Equipment Purchases Total | 17,000 | 11,000 | 17,000 | 13,500 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 7,000 | 5,000 | 7,000 | 7,000 |
| 54120 MEDICAL SUPPLIES | 48,500 | 48,500 | 48,500 | 48,500 |
| 54253 PHARMACEUTICALS | 8,500 | 12,500 | 10,000 | 10,000 |
| Materials and Supplies Total | 64,000 | 66,000 | 65,500 | 65,500 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 27,198 | 1,053 | 15,398 | 15,398 |
| 59049 MEAL PERDIEMS | 13,000 | 13,000 | 13,000 | 13,000 |
| 59393 FLEET AMBULANCES | 1,500 | 1,500 | 1,500 | 1,500 |
| Other Total | 41,698 | 15,553 | 29,898 | 29,898 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 140,518 | 139,952 | 141,604 | 141,604 |
| 51084 OVERTIME SALARIES | 270,000 | 360,000 | 310,000 | 310,000 |
| 51997 FIRE/AMB ALLOCATION | 4,323,904 | 4,323,904 | 4,426,898 | 4,469,278 |
| Salaries and Wages Total | 4,734,422 | 4,823,856 | 4,878,502 | 4,920,882 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 214 | 1,000 | 1,000 |
| 59997 TRANSFER FR RESERVES | (65,000) | (65,000) | (65,450) | 0 |
| Transfers to/from Internal Accounts Total | (65,000) | (64,786) | (64,450) | 1,000 |

Costing Center Budget Summary

Costing Center: *AMBULANCE SERVICE*

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Utilities | | | | |
| 53130 TELEPHONE | 288 | 144 | 0 | 0 |
| Utilities Total | 288 | 144 | 0 | 0 |
| Total Expenditures | 4,801,486 | 4,857,210 | 4,932,272 | 5,037,022 |
| Net Total | (737,224) | (582,448) | (752,010) | (856,760) |
| Percentage Change | | | 2.01% | |

Costing Center Budget Summary

Costing Center: FIRE SERVICE

Division: PROTECTIVE
SERVICES
Department: FIRE & AMBULANCE
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0092
Manager: Scott McDonald

Description:

This cost center covers the costs associated with providing fire protection services to the City of Brandon. It includes salaries for all staff excluding the EMS Training Officer. Other costs include the fire prevention division, fire training, rescue teams, Fire Hall 1 and Fire Hall 2 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 and increased rural inspections. 2022 will see the entire costs associated with radio airtime removed due to the Province's commitment to cover these ongoing airtime costs.

Outlook:

The current Firefighters'/Paramedics' Association Collective Agreement expires December 31, 2021. Negotiations will commence prior to the end of 2021.

Costing Center Budget Summary

Costing Center: FIRE SERVICE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 332,300 | 651,891 | 332,300 | 332,300 |
| Conditional Government Transfers Total | 332,300 | 651,891 | 332,300 | 332,300 |
| Other Income | | | | |
| 42999 REVENUE | 190,636 | 205,636 | 210,875 | 196,234 |
| 49145 DONATIONS | 6,000 | 5,900 | 5,000 | 5,000 |
| 49291 FIRE EQUIPMENT SALES | 0 | 19,150 | 0 | 0 |
| Other Income Total | 196,636 | 230,686 | 215,875 | 201,234 |
| User Fees and Sales of Goods | | | | |
| 42142 MERCHANDISE SALES | 1,800 | 1,000 | 1,800 | 1,800 |
| 42287 FIRE/RESCUE INSURANCE COVERAGE | 150,000 | 100,000 | 150,000 | 150,000 |
| 42322 TRAINING REVENUE | 2,500 | 1,050 | 2,800 | 2,800 |
| User Fees and Sales of Goods Total | 154,300 | 102,050 | 154,600 | 154,600 |
| Total Revenues | 683,236 | 984,627 | 702,775 | 688,134 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 32,000 | 32,000 | 32,000 | 32,000 |
| 51123 PROTECTIVE CLOTHING | 39,000 | 39,000 | 38,000 | 38,000 |
| 51285 MEDICALS | 1,100 | 1,100 | 1,500 | 1,500 |
| Benefits Total | 72,100 | 72,100 | 71,500 | 71,500 |
| Contract Services | | | | |
| 52015 CONTRACTS | 18,337 | 18,896 | 0 | 0 |
| 52019 CONSULTING FEES | 2,750 | 2,750 | 2,750 | 2,750 |
| 52028 GENERAL INSURANCE | 1,101 | 1,101 | 1,170 | 1,194 |
| 52035 ACCIDENT INSURANCE | 2,500 | 2,106 | 2,400 | 2,400 |
| 52292 SOFTWARE LICENSES & MTNCE | 0 | 0 | 19,987 | 20,986 |
| Contract Services Total | 24,688 | 24,853 | 26,307 | 27,330 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 25,000 | 20,000 | 25,000 | 25,000 |
| Equipment Purchases Total | 25,000 | 20,000 | 25,000 | 25,000 |
| Grants and Contributions | | | | |
| 55167 PUBLIC RELATIONS | 5,000 | 1,000 | 3,000 | 3,000 |
| Grants and Contributions Total | 5,000 | 1,000 | 3,000 | 3,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 22,000 | 13,000 | 22,000 | 22,000 |
| 54118 OFFICE SUPPLIES | 10,000 | 7,000 | 10,000 | 10,000 |
| Materials and Supplies Total | 32,000 | 20,000 | 32,000 | 32,000 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 50,829 | 14,014 | 66,233 | 66,233 |
| 59048 LUNCHEONS | 1,500 | 1,500 | 1,500 | 1,500 |
| 59059 MEMBERSHIP | 3,173 | 2,870 | 3,069 | 3,069 |
| 59098 SUBSCRIPTIONS | 2,988 | 1,945 | 2,082 | 2,082 |
| 59156 PUBLIC EDUCATION | 2,000 | 2,400 | 2,000 | 2,000 |
| 59241 SPECIAL PROGRAMS | 4,000 | 4,900 | 4,000 | 4,000 |

Costing Center Budget Summary

Costing Center: FIRE SERVICE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|--------------------|
| 59248 DISPOSAL SITE CHARGE | 0 | 16 | 0 | 0 |
| Other Total | 64,490 | 27,645 | 78,884 | 78,884 |
| Reserve Appropriation | | | | |
| 58518 FIRE EQUIPMENT B/L 3708 | 0 | 338,741 | 0 | 0 |
| Reserve Appropriation Total | 0 | 338,741 | 0 | 0 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 8,473,253 | 8,300,550 | 8,679,241 | 8,764,002 |
| 51084 OVERTIME SALARIES | 220,000 | 210,000 | 220,000 | 220,000 |
| 51090 SHIFT DIFFERENTIAL | 60,000 | 60,000 | 60,000 | 60,000 |
| 51227 SPECIAL OT PAYMENTS | 114,555 | 114,555 | 114,555 | 114,555 |
| 51352 TRAINING OVERTIME | 36,000 | 36,000 | 36,000 | 36,000 |
| 51997 FIRE/AMB ALLOCATION | (4,323,904) | (4,323,904) | (4,426,898) | (4,469,278) |
| Salaries and Wages Total | 4,579,904 | 4,397,201 | 4,682,898 | 4,725,279 |
| 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 | 12,956 | 12,956 | 13,812 | 13,812 |
| 53150 WATER | 256,800 | 256,800 | 259,000 | 259,000 |
| 53295 RADIO COSTS | 11,288 | 5,454 | 0 | 0 |
| Utilities Total | 281,044 | 275,210 | 272,812 | 272,812 |
| Total Expenditures | 5,084,726 | 5,177,250 | 5,192,902 | 5,236,305 |
| Net Total | (4,401,490) | (4,192,623) | (4,490,127) | (4,548,171) |
| Percentage Change | | | 2.01% | |

Costing Center Budget Summary

Costing Center: FIRE VEHICLES

Division: PROTECTIVE
SERVICES
Department: FIRE & AMBULANCE
Stage: Council Review

Budget Year: 2022
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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Materials and Supplies | | | | |
| 54103 GASOLINE (VEHICLE) | 14,000 | 11,000 | 14,000 | 14,000 |
| 54104 DIESEL (VEHICLE) | 18,000 | 20,000 | 18,000 | 18,000 |
| 54125 DIESEL EXHAUST FLUID | 100 | 100 | 100 | 100 |
| Materials and Supplies Total | 32,100 | 31,100 | 32,100 | 32,100 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 134,550 | 134,550 | 166,500 | 166,500 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 175,799 | 175,799 | 175,348 | 200,947 |
| Other Total | 310,349 | 310,349 | 341,848 | 367,447 |
| Total Expenditures | 342,449 | 341,449 | 373,948 | 399,547 |
| Net Total | (342,449) | (341,449) | (373,948) | (399,547) |
| Percentage Change | | | 9.20% | |

Costing Center Budget Summary

Costing Center: HEALTH & SAFETY

| | |
|--|-----------------------------------|
| Division: GENERAL GOVERNMENT SERVICES | Budget Year: 2022 |
| Department: HUMAN RESOURCES | Accounting Reference: 1402 |
| Stage: Council Review | 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 2022, the Health & Safety section will be focusing on employee training, specifically education aimed to reduce soft tissue injuries. This in turn should assist in lowering our WCB rates, and ensure a healthier workforce. This training will be provided in-house by our Health and Safety Educators.

Costing Center Budget Summary

Costing Center: HEALTH & SAFETY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|----------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51071 EMPLOYEE WELLNESS PROGRAMS | 3,000 | 3,000 | 1,500 | 1,500 |
| 51389 HEARING TESTS | 7,000 | 4,000 | 8,000 | 8,000 |
| Benefits Total | 10,000 | 7,000 | 9,500 | 9,500 |
| Contract Services | | | | |
| 52019 CONSULTING FEES | 5,500 | 5,000 | 5,500 | 5,500 |
| 52297 CPR/FIRST AID TRAINING | 6,500 | 3,500 | 8,000 | 8,000 |
| Contract Services Total | 12,000 | 8,500 | 13,500 | 13,500 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 179 | 0 | 0 |
| Equipment Purchases Total | 0 | 179 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 6,200 | 1,700 | 8,200 | 5,700 |
| Materials and Supplies Total | 6,200 | 1,700 | 8,200 | 5,700 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 2,500 | 800 | 2,500 | 3,500 |
| 51182 SAFETY INITIATIVES | 6,000 | 4,000 | 6,000 | 6,000 |
| 59059 MEMBERSHIP | 765 | 765 | 1,000 | 1,265 |
| 59098 SUBSCRIPTIONS | 850 | 845 | 1,350 | 1,350 |
| 59138 BUSINESS TRAVEL | 1,440 | 1,440 | 1,440 | 1,440 |
| Other Total | 11,555 | 7,850 | 12,290 | 13,555 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 236,306 | 215,806 | 247,534 | 249,011 |
| 51084 OVERTIME SALARIES | 0 | 67 | 0 | 0 |
| Salaries and Wages Total | 236,306 | 215,873 | 247,534 | 249,011 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,335 | 3,905 | 2,090 | 1,390 |
| Utilities Total | 1,335 | 3,905 | 2,090 | 1,390 |
| Total Expenditures | 277,396 | 245,007 | 293,114 | 292,656 |
| Net Total | (277,396) | (245,007) | (293,114) | (292,656) |
| Percentage Change | | | 5.67% | |

Costing Center Budget Summary

Costing Center: HUMAN RESOURCES

| | |
|--|-----------------------------------|
| Division: GENERAL GOVERNMENT SERVICES | Budget Year: 2022 |
| Department: HUMAN RESOURCES | Accounting Reference: 1401 |
| Stage: Council Review | 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, resignations, and a shortage of skilled labor. We are experiencing a sustained increase in the number of applications being received for advertised positions, and an increase in mandatory skills / certifications required for those 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, 2021. Collective Bargaining will commence in the fall of 2021, with the City proposing a 3-year contract which would expire on December 31, 2024.

Brandon Police Association Collective Agreement expires December 31, 2022.

A new CUPE Collective Agreement has been negotiated, which expires on December 31, 2023.

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

Firefighters'/Paramedics' Association Collective Agreement expires December 31, 2021. Proposals have been exchanged with the Union with negotiations for both contracts scheduled to begin in December.

Costing Center Budget Summary

Costing Center: HUMAN RESOURCES

| | | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|-------------------------------------|-------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | | |
| Benefits | | | | | |
| 51002 | EMPLOYEE APPRECIATION | 12,000 | 12,000 | 12,000 | 12,000 |
| 51122 | BOOT ALLOWANCE | 122 | 122 | 122 | 0 |
| 51174 | RETIREMENTS | 3,000 | 1,493 | 3,000 | 3,000 |
| 51176 | LONG SERVICE RECOGNITION | 3,000 | 3,000 | 4,000 | 3,000 |
| 51285 | MEDICALS | 3,500 | 1,500 | 2,500 | 3,000 |
| 51294 | MEDICALS-RECRUITMENT/STAFFING | 6,000 | 6,000 | 6,000 | 6,000 |
| 51423 | PENSION PLAN PRE MEBP | 10,000 | 27,305 | 30,000 | 30,000 |
| 51709 | SEVERANCE PAYMENT EXPENSE | 75,000 | 75,000 | 75,000 | 65,000 |
| 51710 | RETIREMENT BENEFITS | 0 | 0 | 239,000 | 239,000 |
| Benefits Total | | 112,622 | 126,420 | 371,622 | 361,000 |
| Contract Services | | | | | |
| 52069 | PRINTING COSTS | 1,500 | 1,500 | 1,500 | 1,000 |
| 52239 | TESTING-RECRUITMENT/STAFFING | 17,000 | 17,000 | 17,000 | 15,000 |
| 59242 | SALARY SURVEYS | 0 | 0 | 5,000 | 5,000 |
| Contract Services Total | | 18,500 | 18,500 | 23,500 | 21,000 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 3,500 | 3,500 | 3,000 | 3,500 |
| Equipment Purchases Total | | 3,500 | 3,500 | 3,000 | 3,500 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 4,000 | 7,500 | 4,000 | 5,000 |
| Materials and Supplies Total | | 4,000 | 7,500 | 4,000 | 5,000 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 27,000 | 9,660 | 24,000 | 24,000 |
| 51145 | CORP TRAINING & DEVELOPMENT | 16,000 | 15,732 | 21,000 | 47,000 |
| 51179 | COMPASSIONATE GIFTS | 750 | 600 | 600 | 500 |
| 59007 | ADVERTISING-RECRUIT/STAFFING | 11,000 | 4,000 | 9,000 | 10,000 |
| 59023 | SYMPOSIUMS | 1,000 | 0 | 1,000 | 1,000 |
| 59048 | LUNCHEONS | 1,000 | 1,000 | 1,000 | 1,000 |
| 59059 | MEMBERSHIP | 2,500 | 2,632 | 2,500 | 2,500 |
| 59098 | SUBSCRIPTIONS | 4,450 | 4,450 | 4,450 | 4,450 |
| 59138 | BUSINESS TRAVEL | 1,000 | 44 | 1,000 | 600 |
| 59603 | LABOUR RELATIONS-CUPE | 75,000 | 75,000 | 50,000 | 50,000 |
| 59604 | LABOUR RELATIONS-E911 | 5,000 | 5,000 | 5,000 | 5,000 |
| 59605 | LABOUR RELATIONS-FIRE | 20,000 | 35,000 | 10,000 | 10,000 |
| 59606 | LABOUR RELATIONS-OOS | 5,000 | 7,014 | 5,000 | 5,000 |
| 59607 | LABOUR RELATIONS-POLICE | 5,000 | 4,000 | 5,000 | 5,000 |
| 59608 | LABOUR RELATIONS-TRANSIT | 5,000 | 0 | 5,000 | 5,000 |
| Other Total | | 179,700 | 164,132 | 144,550 | 171,050 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 992,883 | 927,973 | 1,005,020 | 1,016,087 |
| 51084 | OVERTIME SALARIES | 2,000 | 500 | 1,000 | 1,000 |
| Salaries and Wages Total | | 994,883 | 928,473 | 1,006,020 | 1,017,087 |

Costing Center Budget Summary

Costing Center: HUMAN RESOURCES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|--------------------|
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (75,000) | (75,000) | (75,000) | (65,000) |
| Transfers to/from Internal Accounts Total | (75,000) | (75,000) | (75,000) | (65,000) |
| Utilities | | | | |
| 53130 TELEPHONE | 4,044 | 4,194 | 4,040 | 4,040 |
| Utilities Total | 4,044 | 4,194 | 4,040 | 4,040 |
| Total Expenditures | 1,242,249 | 1,177,719 | 1,481,732 | 1,517,677 |
| Net Total | (1,242,249) | (1,177,719) | (1,481,732) | (1,517,677) |
| Percentage Change | | | 19.28% | |

Costing Center Budget Summary

Costing Center: ABORIGINAL RELATIONS

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 2088
Manager: Heather Ewasuik

Description:

This costing center 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 and to recognize National Indigenous Peoples Day and the National Day for Truth and Reconciliation.

Comments:

The current coalition funding agreement 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, expires on March 31, 2022. A new 10 year funding agreement with Indigenous Services Canada is pending.

Outlook:

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 44500 FEDERAL GOV'T | 99,375 | 94,424 | 93,750 | 93,750 |
| Conditional Government Transfers Total | 99,375 | 94,424 | 93,750 | 93,750 |
| Income from Enterprises | | | | |
| 49388 ORGANIZATIONS/FOUNDATIONS | 0 | 4,000 | 0 | 0 |
| Income from Enterprises Total | 0 | 4,000 | 0 | 0 |
| Total Revenues | 99,375 | 98,424 | 93,750 | 93,750 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 6,000 | 10,500 | 5,000 | 5,000 |
| 52069 PRINTING COSTS | 400 | 400 | 650 | 650 |
| Contract Services Total | 6,400 | 10,900 | 5,650 | 5,650 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 1,623 | 0 | 0 |
| Equipment Purchases Total | 0 | 1,623 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 5,500 | 1,500 | 3,500 | 3,500 |
| Materials and Supplies Total | 5,500 | 1,500 | 3,500 | 3,500 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 4,380 | 0 | 5,700 | 3,700 |
| 59003 ADVERTISING | 650 | 1,300 | 772 | 756 |
| 59048 LUNCHEONS | 500 | 500 | 500 | 500 |
| 59059 MEMBERSHIP | 700 | 216 | 725 | 725 |
| 59138 BUSINESS TRAVEL | 780 | 980 | 1,000 | 1,200 |
| 59241 SPECIAL PROGRAMS | 9,505 | 22,605 | 7,500 | 7,500 |
| Other Total | 16,515 | 25,601 | 16,197 | 14,381 |
| Salaries and Wages | | | | |
| 51026 INDEMNITY & HONORARIUM | 500 | 2,400 | 500 | 500 |
| 51083 REGULAR SALARIES | 67,960 | 55,900 | 65,899 | 67,215 |
| 51084 OVERTIME SALARIES | 2,000 | 0 | 1,500 | 2,000 |
| Salaries and Wages Total | 70,460 | 58,300 | 67,899 | 69,715 |
| Utilities | | | | |
| 53130 TELEPHONE | 500 | 500 | 504 | 504 |
| Utilities Total | 500 | 500 | 504 | 504 |
| Total Expenditures | 99,375 | 98,424 | 93,750 | 93,750 |
| Net Total | 0 | 0 | 0 | 0 |
| Percentage Change | | | 0.00% | |

Costing Center Budget Summary

Costing Center: CLERKS

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Council Review

Budget Year: 2022
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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 18,876 | 19,245 | 18,040 | 18,235 |
| Other Income Total | 18,876 | 19,245 | 18,040 | 18,235 |
| Total Revenues | 18,876 | 19,245 | 18,040 | 18,235 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 260 | 0 | 270 | 270 |
| 52069 PRINTING COSTS | 1,200 | 935 | 1,200 | 600 |
| 52759 SECURITY | 126 | 0 | 132 | 135 |
| Contract Services Total | 1,586 | 935 | 1,602 | 1,005 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 500 | 350 | 140 | 0 |
| Equipment Purchases Total | 500 | 350 | 140 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 11,990 | 12,750 | 10,997 | 11,197 |
| Materials and Supplies Total | 11,990 | 12,750 | 10,997 | 11,197 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 8,325 | 4,914 | 9,433 | 11,500 |
| 59048 LUNCHEONS | 365 | 265 | 285 | 285 |
| 59059 MEMBERSHIP | 1,905 | 2,193 | 1,705 | 1,515 |
| 59098 SUBSCRIPTIONS | 315 | 142 | 145 | 150 |
| 59138 BUSINESS TRAVEL | 520 | 247 | 520 | 520 |
| Other Total | 11,430 | 7,761 | 12,088 | 13,970 |
| 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 | 377,704 | 355,551 | 372,032 | 375,289 |
| 51084 OVERTIME SALARIES | 5,000 | 9,000 | 6,500 | 6,500 |
| Salaries and Wages Total | 382,704 | 364,551 | 378,532 | 381,789 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,118 | 1,018 | 1,118 | 1,127 |
| Utilities Total | 1,118 | 1,018 | 1,118 | 1,127 |
| Total Expenditures | 412,328 | 390,365 | 407,477 | 412,088 |
| Net Total | (393,452) | (371,120) | (389,437) | (393,853) |
| Percentage Change | | | (1.02%) | |

Costing Center Budget Summary

Costing Center: COMMUNITY GRANTS

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Council Review

Budget Year: 2022
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; and
- 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 Federal or Provincial levels of government.

A grant has been included for the Nature Conservancy of Canada for the Lady's Slipper Project which was originally approved in 2021, but not expended.

Outlook:

The current 5-year lease agreement with the Art Gallery will expire in 2024 and includes a 2% increase annually. The lease with the Regional Library has been extended on a month to month basis, pending an evaluation of library operations at this site.

Costing Center Budget Summary

Costing Center: COMMUNITY GRANTS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55024 OTHER GRANTS | 112,000 | 62,000 | 70,000 | 20,000 |
| 55405 COMMUNITY CENTRE ASSISTANCE | 110,000 | 110,000 | 60,000 | 60,000 |
| 55449 CULTURAL/PERFORMANCE GRANTS | 30,850 | 18,573 | 50,800 | 49,800 |
| 55451 SERVICE ORGANIZATIONS GRANTS | 141,490 | 137,990 | 135,200 | 135,200 |
| 55458 REGIONAL LIBRARY | 692,501 | 692,501 | 799,991 | 818,779 |
| 55464 MUSEUMS | 75,000 | 75,000 | 35,000 | 35,000 |
| 55477 ART GALLERY OF SW MANITOBA | 240,518 | 240,518 | 245,328 | 250,235 |
| Grants and Contributions Total | 1,402,359 | 1,336,582 | 1,396,319 | 1,369,014 |
| Total Expenditures | 1,402,359 | 1,336,582 | 1,396,319 | 1,369,014 |
| Net Total | (1,402,359) | (1,336,582) | (1,396,319) | (1,369,014) |
| Percentage Change | | | (0.43%) | |

Costing Center Budget Summary

Costing Center: COUNCIL

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Council Review

Budget Year: 2022
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 2.0% for 2022 and estimated at 2% for 2023.

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.

Within the 2022 budget, the City Manager's Executive Assistant's salary has been allocated 50/50 between the City Manager costing center and the Council costing center to reflect administrative support provided to the City Manager and Mayor. Previously there were two administrative support positions, but with the retirement of the Mayor's Executive Assistant, in late 2020, the decision was made to consolidate the responsibilities into one position.

Outlook:

Changes to the electoral ward system will be in effect for the General Municipal Election in October, 2022. Adjustments to Council indemnities will take effect following the 2022 election.

Costing Center Budget Summary

Costing Center: COUNCIL

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51010 MISC EMPLOYEE ALLOWANCE | 4,500 | 4,500 | 4,500 | 4,500 |
| 51159 MAX COUNCIL PER DIEM | 6,987 | 550 | 7,085 | 7,262 |
| 51187 RRSP CONTRIBUTION | 6,471 | 6,471 | 6,600 | 6,732 |
| Benefits Total | 17,958 | 11,521 | 18,185 | 18,494 |
| Contract Services | | | | |
| 52028 GENERAL INSURANCE | 659 | 659 | 694 | 708 |
| 52759 SECURITY | 2,507 | 120 | 2,518 | 2,594 |
| Contract Services Total | 3,166 | 779 | 3,212 | 3,302 |
| Grants and Contributions | | | | |
| 55167 PUBLIC RELATIONS | 8,250 | 4,750 | 17,000 | 5,000 |
| 55462 ECKHARDT-GRAMATTE | 1,000 | 1,000 | 1,000 | 1,000 |
| Grants and Contributions Total | 9,250 | 5,750 | 18,000 | 6,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 3,504 | 1,674 | 4,655 | 3,758 |
| Materials and Supplies Total | 3,504 | 1,674 | 4,655 | 3,758 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 5,071 | 5,150 | 13,347 | 16,633 |
| 59003 ADVERTISING | 3,050 | 3,000 | 3,135 | 3,150 |
| 59048 LUNCHEONS | 7,500 | 3,500 | 6,500 | 6,500 |
| 59098 SUBSCRIPTIONS | 715 | 0 | 715 | 715 |
| 59138 BUSINESS TRAVEL | 1,000 | 260 | 1,040 | 1,040 |
| 59158 MAX COUNCIL EXPENSES | 4,162 | 1,162 | 4,220 | 4,305 |
| 59164 FED OF CANADIAN MUNICIPALITIES | 10,151 | 10,155 | 10,507 | 10,875 |
| 59183 GOOD ROADS MEMBERSHIP | 200 | 200 | 200 | 200 |
| 59196 ASSOCIATION OF MB MUNICIPALITIES | 4,450 | 4,450 | 4,450 | 4,539 |
| 59197 BDN CHAMBER OF COMMERCE | 1,324 | 1,298 | 1,324 | 1,350 |
| 59198 POVERTY COMMITTEE | 10,000 | 10,000 | 0 | 0 |
| 59241 SPECIAL PROGRAMS | 15,850 | 0 | 0 | 0 |
| 59901 COUNCIL RETREATS | 300 | 0 | 4,000 | 0 |
| Other Total | 63,773 | 39,175 | 49,438 | 49,307 |
| Salaries and Wages | | | | |
| 51026 INDEMNITY & HONORARIUM | 14,180 | 6,050 | 14,350 | 12,310 |
| 51083 REGULAR SALARIES | 339,554 | 317,951 | 375,696 | 393,810 |
| 51084 OVERTIME SALARIES | 500 | 0 | 500 | 500 |
| Salaries and Wages Total | 354,234 | 324,001 | 390,546 | 406,620 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (12,000) | 0 | 0 | 0 |
| Transfers to/from Internal Accounts Total | (12,000) | 0 | 0 | 0 |
| Utilities | | | | |
| 53130 TELEPHONE | 615 | 1,937 | 614 | 619 |
| Utilities Total | 615 | 1,937 | 614 | 619 |
| Total Expenditures | 440,500 | 384,837 | 484,650 | 488,100 |
| Net Total | (440,500) | (384,837) | (484,650) | (488,100) |
| Percentage Change | | | 10.02% | |

Costing Center Budget Summary

Costing Center: ELECTION COSTS

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Council Review

Budget Year: 2022
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, election staff and leasing electronic vote counting machines.

A 5% increase over the actual costs for the 2018 General Election is estimated for 2022.

As well, \$15,000 in additional funding has been included for Voter Engagement Initiatives to encourage voter turnout.

Outlook:

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42521 ELECTION RECOVERIES | 0 | 0 | 41,439 | 0 |
| Other Income Total | 0 | 0 | 41,439 | 0 |
| Total Revenues | 0 | 0 | 41,439 | 0 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 778 | 43,705 | 0 |
| 52069 PRINTING COSTS | 0 | 159 | 5,900 | 0 |
| 52079 BUILDING RENTAL | 0 | 1,315 | 2,875 | 0 |
| 52759 SECURITY | 0 | 858 | 2,330 | 0 |
| Contract Services Total | 0 | 3,110 | 54,810 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 0 | 0 | 2,625 | 0 |
| Materials and Supplies Total | 0 | 0 | 2,625 | 0 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 0 | 0 | 575 | 0 |
| 59003 ADVERTISING | 0 | 1,046 | 3,375 | 0 |
| 59138 BUSINESS TRAVEL | 0 | 0 | 225 | 0 |
| 59241 SPECIAL PROGRAMS | 0 | 0 | 15,000 | 0 |
| Other Total | 0 | 1,046 | 19,175 | 0 |
| Reserve Appropriation | | | | |
| 58543 ELECTIONS B/L 5760 | 15,000 | 15,000 | 15,000 | 15,000 |
| Reserve Appropriation Total | 15,000 | 15,000 | 15,000 | 15,000 |
| Salaries and Wages | | | | |
| 51026 INDEMNITY & HONORARIUM | 0 | 2,830 | 31,545 | 0 |
| 51083 REGULAR SALARIES | 0 | 3,618 | 29,530 | 0 |
| 51084 OVERTIME SALARIES | 0 | 70 | 0 | 0 |
| Salaries and Wages Total | 0 | 6,518 | 61,075 | 0 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | 0 | (10,674) | (96,691) | 0 |
| Transfers to/from Internal Accounts Total | 0 | (10,674) | (96,691) | 0 |
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 0 | 445 | 0 |
| Utilities Total | 0 | 0 | 445 | 0 |
| Total Expenditures | 15,000 | 15,000 | 56,439 | 15,000 |
| Net Total | (15,000) | (15,000) | (15,000) | (15,000) |
| Percentage Change | | | 0.00% | |

Costing Center Budget Summary

Costing Center: LEGAL SERVICES

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Council Review

Budget Year: 2022
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 In-House Counsel and manages all related contract services for the City, reviewing all legal documents including by-laws to ensure necessary provisions are included and statutory obligations are met and complied with.

Comments:

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. External legal services are under contract to provide verbal and written advice and opinions on diverse legal matters to the City if necessary.

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 acts as In-House Counsel which will further reduce the need for outside legal advice and representation.

Costing Center Budget Summary

Costing Center: LEGAL SERVICES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 800 | 6,800 | 6,000 | 6,000 |
| Other Income Total | 800 | 6,800 | 6,000 | 6,000 |
| Total Revenues | 800 | 6,800 | 6,000 | 6,000 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52072 LEGAL FEES | 60,000 | 19,000 | 40,000 | 40,000 |
| Contract Services Total | 60,000 | 19,000 | 40,000 | 40,000 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 140 | 0 |
| Equipment Purchases Total | 0 | 0 | 140 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 700 | 1,000 | 725 | 740 |
| Materials and Supplies Total | 700 | 1,000 | 725 | 740 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 5,425 | 2,924 | 4,880 | 3,000 |
| 59048 LUNCHEONS | 140 | 80 | 70 | 70 |
| 59059 MEMBERSHIP | 2,300 | 2,700 | 3,025 | 3,400 |
| 59098 SUBSCRIPTIONS | 0 | 158 | 0 | 0 |
| Other Total | 7,865 | 5,862 | 7,975 | 6,470 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 170,649 | 170,649 | 177,739 | 177,739 |
| Salaries and Wages Total | 170,649 | 170,649 | 177,739 | 177,739 |
| Utilities | | | | |
| 53130 TELEPHONE | 432 | 1,350 | 613 | 622 |
| Utilities Total | 432 | 1,350 | 613 | 622 |
| Total Expenditures | 239,646 | 197,861 | 227,192 | 225,571 |
| Net Total | (238,846) | (191,061) | (221,192) | (219,571) |
| Percentage Change | | | (7.39%) | |

Costing Center Budget Summary

Costing Center: LICENSING

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Council Review

Budget Year: 2022
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 0.6% for 2022 and estimated at 2.0% for 2023.

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:

COVID-19 had a significant impact on revenues collected for transient and home businesses, food trucks, and trade shows. As the economy rebounds from the pandemic, it is anticipated that Licensing revenues will return to previous levels.

Costing Center Budget Summary

Costing Center: LICENSING

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|-----------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 45999 REVENUE | 7,314 | 2,100 | 4,164 | 6,564 |
| Other Income Total | 7,314 | 2,100 | 4,164 | 6,564 |
| Permits, Licenses and Fines | | | | |
| 45672 AUTO LIVERY | 28,860 | 28,500 | 28,945 | 28,945 |
| 45679 MOVING PERMITS | 50,000 | 70,000 | 0 | 0 |
| 45682 HOME DEALER | 97,073 | 93,341 | 93,428 | 93,428 |
| 45686 RESTAURANT | 8,140 | 6,600 | 6,600 | 6,600 |
| 45690 TRANSIENT BUSINESS | 107,050 | 92,415 | 91,310 | 91,310 |
| 45694 VENDING MACHINE | 100 | 250 | 250 | 250 |
| 45696 DERELICT VEHICLE | 150 | 300 | 150 | 150 |
| 45700 ANIMAL LICENSES | 13,302 | 11,502 | 11,985 | 11,985 |
| 45710 MOBILE HOME | 1,015,545 | 1,022,289 | 1,032,876 | 1,053,392 |
| 45715 TRADE SHOW | 2,100 | 120 | 2,100 | 2,100 |
| Permits, Licenses and Fines Total | 1,322,319 | 1,325,316 | 1,267,644 | 1,288,160 |
| Total Revenues | 1,329,633 | 1,327,416 | 1,271,808 | 1,294,724 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52069 PRINTING COSTS | 1,743 | 1,436 | 1,370 | 1,410 |
| Contract Services Total | 1,743 | 1,436 | 1,370 | 1,410 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 235 | 140 | 0 |
| Equipment Purchases Total | 0 | 235 | 140 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,000 | 650 | 750 | 790 |
| Materials and Supplies Total | 1,000 | 650 | 750 | 790 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 350 | 0 | 350 | 350 |
| Other Total | 350 | 0 | 350 | 350 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 59,363 | 44,884 | 61,263 | 62,873 |
| 51084 OVERTIME SALARIES | 150 | 0 | 150 | 150 |
| Salaries and Wages Total | 59,513 | 44,884 | 61,413 | 63,023 |
| Utilities | | | | |
| 53130 TELEPHONE | 171 | 59 | 55 | 55 |
| Utilities Total | 171 | 59 | 55 | 55 |
| Total Expenditures | 62,777 | 47,264 | 64,078 | 65,628 |
| Net Total | 1,266,856 | 1,280,152 | 1,207,730 | 1,229,096 |
| Percentage Change | | | (4.67%) | |

Costing Center Budget Summary

Costing Center: PROPERTY ASSESSMENT

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0037
Manager: Heather Ewasuik

Description:

This costing center 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 2023 is a re-assessment year, it is anticipated that the number of applications for revisions received in 2022 and the related costs to conduct the Board hearings will increase over 2021.

Outlook:

The reference date for the next reassessment was moved by the Province of Manitoba to support property owners impacted by COVID-19. For 2023 reassessment, the reference date will be April 1, 2021. This will allow real estate market trends to be more accurately reflected in property assessments for taxation purposes. This change is aligned with best practices across Canada with minimal impacts on how Manitobans receive assessed values to their properties.

The next assessment period will begin in 2023, and the regular two-year cycle would continue from that point forward.

Costing Center Budget Summary

Costing Center: PROPERTY ASSESSMENT

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 2,000 | 100 | 3,500 | 1,750 |
| Other Income Total | 2,000 | 100 | 3,500 | 1,750 |
| Total Revenues | 2,000 | 100 | 3,500 | 1,750 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 733,700 | 732,957 | 733,520 | 733,520 |
| 52421 BOARD OF REVISION | 3,870 | 1,825 | 5,230 | 2,850 |
| Contract Services Total | 737,570 | 734,782 | 738,750 | 736,370 |
| Total Expenditures | 737,570 | 734,782 | 738,750 | 736,370 |
| Net Total | (735,570) | (734,682) | (735,250) | (734,620) |
| Percentage Change | | | (0.04%) | |

Costing Center Budget Summary

Costing Center: RECORDS SERVICES

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Council Review

Budget Year: 2022
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 will be implementing an increase to domestic Lettermail items for 2022 (TBA).

Outlook:

A further increase in postage rates is anticipated in 2023.

Costing Center Budget Summary

Costing Center: RECORDS SERVICES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52081 EXTERNAL EQUIPMENT RENTAL | 2,420 | 1,450 | 1,972 | 2,070 |
| 52252 DELIVERY - IN CITY | 17,205 | 16,305 | 17,205 | 17,205 |
| Contract Services Total | 19,625 | 17,755 | 19,177 | 19,275 |
| Materials and Supplies | | | | |
| 54068 POSTAGE | 50,865 | 50,865 | 49,977 | 52,845 |
| 54099 PARTS AND MATERIALS | 1,510 | 2,010 | 875 | 905 |
| Materials and Supplies Total | 52,375 | 52,875 | 50,852 | 53,750 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 3,050 | 1,150 | 6,592 | 4,950 |
| 59059 MEMBERSHIP | 1,085 | 670 | 1,288 | 1,315 |
| 59098 SUBSCRIPTIONS | 0 | 183 | 185 | 185 |
| Other Total | 4,135 | 2,003 | 8,065 | 6,450 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 239,518 | 227,396 | 246,786 | 246,786 |
| Salaries and Wages Total | 239,518 | 227,396 | 246,786 | 246,786 |
| Utilities | | | | |
| 53130 TELEPHONE | 171 | 171 | 165 | 165 |
| Utilities Total | 171 | 171 | 165 | 165 |
| Total Expenditures | 315,824 | 300,200 | 325,045 | 326,426 |
| Net Total | (315,824) | (300,200) | (325,045) | (326,426) |
| Percentage Change | | | 2.92% | |

Costing Center Budget Summary

Costing Center: POLICE SERVICE

Division: PROTECTIVE
SERVICES
Department: POLICE
Stage: Council Review

Budget Year: 2022
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 94 sworn members and 42 civilian members serving the community through 4 distinct areas: Executive Management Team, Support Services Division, Patrol Division, and Crime Division.

Comments:

Considerations for the 2022 Budget include:

- New funding for a secondment agreement with the Manitoba Criminal Intelligence Centre (MCIC). This agreement was entered into in 2021 to have a member seconded to MCIC. With the savings generated by this additional funding, a Downtown Beat police officer and a Clerical Support Assistant were hired in 2021.
- Removal of the one-time Provincial assistance of \$157,000 for the new detention responsibilities borne by BPS
- Costs of administering detention services at the BPS station. These costs include guard services, additional cleaning of the cells, supplies for cells, and the supervisory requirements of a Sergeant position.
- Costs associated with the Collective Agreement signed with the Brandon Police Association that runs through the end of 2022. In addition to the regular annual and incremental increases, several clauses resulted in financial ramifications.
- 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.
- Allotted funds for psychological evaluations of each sworn member on a 3-year rotational basis. This initiative provides a proactive approach to ensuring our employees mental health and wellbeing.

Outlook:

Costing Center Budget Summary

Costing Center: POLICE SERVICE

The policing landscape is always changing, creating new challenges, and presenting new opportunities to capitalize on. Looking towards 2022 and beyond, BPS expects to take on several challenges. One of the largest projects will be the ongoing build of a permanent detention facility, attached to the Brandon Police Service. This plan will enhance the Service's ability to house detainees with the proper officer and detainee safety requirements in place. In the coming year, we will determine what types of resources will be required to operate this facility. This is the result of the Province's decision to end direct lock up at Brandon Correctional Centre (BCC), forcing the Police Service to procure a temporary cell structure until the permanent facility is complete and a contract for guarding services.

In 2021, BPS secured funds to hire a Community Liaison Constable. As part of the Community Support Section, this position is dedicated to the Downtown area to proactively address the causes of crime in the area, build community partnerships and enhance the Service's ability to address the cultural diversity of the area. In 2022, this position will be integral to our Downtown Strategy, joined by the other members of the Community Policing Unit, Bike Patrol, and the Patrol Division.

The presence of illicit drugs and substances will continue to challenge BPS in 2021. It is a common conception that these items drive the property crimes in the City. In 2021, property crimes are up 3.25%. A new initiative aimed at increasing the clearance rate of these crimes is the SNAP (Safer Neighbourhoods and Policing) initiative that will allow citizens and businesses to register their video surveillance systems with BPS to assist Police in solving crimes in their area. The illicit drugs and substances in Brandon have also led to some significant seizures in 2021 including a seizure of four kilograms of cocaine and \$120,000 in cash; a seizure of 920,000 illegal cigarettes and 53 pounds of cannabis, and a seizure of \$2.2 million believed to be the proceeds of crime.

In addition, BPS will continue to face challenges such as the cost of transporting detainees to Winnipeg for remand, increasingly higher public scrutiny, multiplying demands and changing priorities from different areas of the community, as well as the mental health and wellbeing of our members and First Responders at large.

Calls for service were 34,442 in 2020, a decrease of 13.5% from 39,831 in 2019 attributable to restrictions during COVID-19. The 5-year average of calls for service is 38,040. In 2021, BPS expects to break the 39,000 mark for calls for service. Authorized complement has increased by 6 sworn members and 4 civilian employees from 2017 to 2021, 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.

Costing Center Budget Summary

Costing Center: POLICE SERVICE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | 1,190,000 | 1,190,000 | 1,190,000 | 1,190,000 |
| 43660 | 260,750 | 1,854,955 | 345,500 | 345,500 |
| 44500 | 310,000 | 490,000 | 400,000 | 400,000 |
| Conditional Government Transfers Total | 1,760,750 | 3,534,955 | 1,935,500 | 1,935,500 |
| Other Income | | | | |
| 42999 | 4,000 | 13,250 | 4,000 | 4,000 |
| Other Income Total | 4,000 | 13,250 | 4,000 | 4,000 |
| Permits, Licenses and Fines | | | | |
| 45701 | 325,000 | 282,000 | 325,000 | 325,000 |
| 45702 | 197,410 | 116,000 | 200,000 | 200,000 |
| 45731 | 17,500 | 12,000 | 15,000 | 15,000 |
| Permits, Licenses and Fines Total | 539,910 | 410,000 | 540,000 | 540,000 |
| User Fees and Sales of Goods | | | | |
| 42195 | 55,245 | 55,245 | 56,900 | 58,610 |
| 42315 | 9,740 | 11,215 | 8,055 | 8,215 |
| 42374 | 244,000 | 222,000 | 260,500 | 265,710 |
| 42375 | 32,750 | 20,950 | 33,760 | 34,435 |
| 45269 | 8,000 | 6,000 | 8,000 | 8,000 |
| User Fees and Sales of Goods Total | 349,735 | 315,410 | 367,215 | 374,970 |
| Total Revenues | 2,654,395 | 4,273,615 | 2,846,715 | 2,854,470 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 | 62,710 | 68,395 | 61,710 | 62,690 |
| 51122 | 15,465 | 15,620 | 15,620 | 15,620 |
| 51146 | 29,500 | 27,070 | 29,500 | 29,500 |
| 51285 | 1,700 | 1,700 | 1,700 | 1,700 |
| 51345 | 1,500 | 1,000 | 1,000 | 1,000 |
| Benefits Total | 110,875 | 113,785 | 109,530 | 110,510 |
| Capital Contribution | | | | |
| 10300 | 0 | 202,200 | 0 | 0 |
| Capital Contribution Total | 0 | 202,200 | 0 | 0 |
| Contract Services | | | | |
| 52015 | 626,795 | 580,900 | 675,335 | 686,405 |
| 52020 | 7,300 | 5,795 | 20,300 | 20,300 |
| 52028 | 2,161 | 2,161 | 2,280 | 2,325 |
| 52029 | 2,000 | 3,870 | 4,100 | 4,100 |
| 52035 | 3,000 | 3,000 | 3,000 | 3,000 |
| 52054 | 5,000 | 8,020 | 5,000 | 5,000 |
| 52069 | 5,000 | 5,000 | 5,000 | 5,000 |
| 52072 | 35,000 | 20,750 | 35,000 | 35,000 |
| 52220 | 15,500 | 5,300 | 8,500 | 8,500 |
| 52387 | 2,400 | 3,330 | 2,400 | 2,400 |
| Contract Services Total | 704,156 | 638,126 | 760,915 | 772,030 |

Costing Center Budget Summary

Costing Center: POLICE SERVICE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 99,500 | 130,025 | 15,055 | 18,215 |
| 54412 FUNDED EQUIPMENT | 0 | 201,505 | 0 | 0 |
| Equipment Purchases Total | 99,500 | 331,530 | 15,055 | 18,215 |
| Grants and Contributions | | | | |
| 55024 OTHER GRANTS | 7,000 | 7,000 | 7,000 | 7,000 |
| 55167 PUBLIC RELATIONS | 16,190 | 11,955 | 16,090 | 16,090 |
| Grants and Contributions Total | 23,190 | 18,955 | 23,090 | 23,090 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 750 | 750 | 750 | 750 |
| 54099 PARTS AND MATERIALS | 59,370 | 62,125 | 58,705 | 59,995 |
| 54101 AMMUNITION / FIRE ARMS | 55,000 | 55,000 | 49,500 | 55,000 |
| 54199 SPECIAL OP - PARTS & MATERIALS | 23,344 | 50,414 | 3,500 | 3,500 |
| 54299 COMPETITION-PARTS & MATERIALS | 500 | 500 | 500 | 500 |
| 54337 PARTS & MAT - INVESTIGATIONS | 27,000 | 30,130 | 28,215 | 27,015 |
| 54338 PARTS & MAT - IDENT | 21,100 | 19,230 | 25,345 | 21,015 |
| 54339 PARTS & MAT - CELLS | 24,000 | 17,890 | 19,425 | 19,425 |
| 54358 PARTS & MAT - OPERATIONS | 16,635 | 19,060 | 15,065 | 15,065 |
| 54359 PARTS & MAT - TRU | 11,000 | 11,000 | 14,500 | 12,500 |
| 54360 PARTS & MAT - NEGOTIATORS | 300 | 300 | 300 | 300 |
| 54361 PARTS & MAT - ACO | 2,800 | 2,800 | 2,000 | 2,000 |
| 54363 PARTS & MAT - PSD | 10,600 | 10,100 | 10,350 | 10,350 |
| 54383 PARTS & MAT - COURT SERVICES | 7,000 | 7,655 | 7,000 | 7,000 |
| Materials and Supplies Total | 259,399 | 286,954 | 235,155 | 234,415 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 163,750 | 90,260 | 163,750 | 163,750 |
| 59003 ADVERTISING | 2,500 | 2,500 | 2,500 | 2,500 |
| 59006 POLICE BOARD | 11,500 | 6,500 | 11,650 | 11,650 |
| 59045 LIBRARY | 1,800 | 1,800 | 2,075 | 2,075 |
| 59048 LUNCHEONS | 3,000 | 1,500 | 2,500 | 2,500 |
| 59059 MEMBERSHIP | 6,820 | 6,645 | 7,060 | 7,060 |
| 59098 SUBSCRIPTIONS | 450 | 450 | 530 | 530 |
| 59137 SPECIAL OP - BUSINESS TRAVEL | 1,500 | 5,695 | 1,500 | 1,500 |
| 59138 BUSINESS TRAVEL | 17,000 | 16,130 | 44,250 | 44,250 |
| 59241 SPECIAL PROGRAMS | 3,700 | 0 | 3,700 | 3,700 |
| Other Total | 212,020 | 131,480 | 239,515 | 239,515 |
| Reserve Appropriation | | | | |
| 58500 POLICE EQUIPMENT B/L 4442 | 98,000 | 255,000 | 289,000 | 299,000 |
| Reserve Appropriation Total | 98,000 | 255,000 | 289,000 | 299,000 |
| Salaries and Wages | | | | |
| 51016 SALARY VACANCY ALLOWANCE | (337,500) | 0 | (325,000) | (250,000) |
| 51083 REGULAR SALARIES | 14,714,086 | 14,492,941 | 15,570,119 | 15,766,721 |
| 51084 OVERTIME SALARIES | 525,000 | 495,000 | 534,000 | 545,000 |
| 51090 SHIFT DIFFERENTIAL | 55,000 | 65,000 | 65,000 | 65,000 |
| 51094 FUNDED OVERTIME | 212,500 | 308,575 | 284,000 | 284,000 |
| 51095 SPECIAL DUTY OVERTIME | 9,740 | 7,915 | 8,055 | 8,215 |
| 51183 SPECIAL OP - SALARIES | 219,088 | 219,088 | 0 | 0 |

Costing Center Budget Summary

Costing Center: POLICE SERVICE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|---------------------|
| 51185 SPECIAL OP - OVERTIME | 45,000 | 980,935 | 45,000 | 45,000 |
| Salaries and Wages Total | 15,442,914 | 16,569,454 | 16,181,174 | 16,463,936 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 6,000 | 6,695 | 6,000 | 6,000 |
| Transfers to/from Internal Accounts Total | 6,000 | 6,695 | 6,000 | 6,000 |
| Utilities | | | | |
| 53130 TELEPHONE | 11,067 | 11,067 | 10,710 | 10,710 |
| 53295 RADIO COSTS | 22,000 | 21,300 | 0 | 0 |
| 53445 CELLULAR TELEPHONE | 37,630 | 37,145 | 37,705 | 37,705 |
| Utilities Total | 70,697 | 69,512 | 48,415 | 48,415 |
| Total Expenditures | 17,026,751 | 18,623,691 | 17,907,848 | 18,215,126 |
| Net Total | (14,372,356) | (14,350,076) | (15,061,133) | (15,360,656) |
| Percentage Change | | | 4.79% | |

Costing Center Budget Summary

Costing Center: POLICE VEHICLES

Division: PROTECTIVE
SERVICES

Budget Year: 2022

Department: POLICE

Accounting Reference: 0073

Stage: Council Review

Manager: Wayne Balcaen

Description:

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

Comments:

Considerations for the 2022 Budget include:

- 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.
- Outsourcing of Police Cruiser upfitting, performed at a lower cost and resulting in less downtime for units

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 2022 and 2023.

Costing Center Budget Summary

Costing Center: POLICE VEHICLES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 44500 FEDERAL GOV'T | 5,000 | 0 | 0 | 0 |
| Conditional Government Transfers Total | 5,000 | 0 | 0 | 0 |
| Other Income | | | | |
| 42999 REVENUE | 7,800 | 7,230 | 7,235 | 7,235 |
| Other Income Total | 7,800 | 7,230 | 7,235 | 7,235 |
| Total Revenues | 12,800 | 7,230 | 7,235 | 7,235 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52307 LEASED VEHICLES | 77,700 | 76,630 | 77,700 | 77,700 |
| Contract Services Total | 77,700 | 76,630 | 77,700 | 77,700 |
| Materials and Supplies | | | | |
| 54103 GASOLINE (VEHICLE) | 190,000 | 202,000 | 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 | 194,800 | 206,800 | 194,800 | 194,800 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 258,550 | 259,050 | 283,900 | 283,900 |
| 59318 WASHING VEHICLES | 20,000 | 10,020 | 10,000 | 10,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 338,574 | 338,574 | 340,637 | 370,451 |
| Other Total | 617,124 | 607,644 | 634,537 | 664,351 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 1,055 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | 1,055 | 0 | 0 |
| Total Expenditures | 889,624 | 892,129 | 907,037 | 936,851 |
| Net Total | (876,824) | (884,899) | (899,802) | (929,616) |
| Percentage Change | | | 2.62% | |

Costing Center Budget Summary

Costing Center: E 911 COMMUNICATIONS

| | |
|---|-----------------------------------|
| Division: PROTECTIVE SERVICES | Budget Year: 2022 |
| Department: COMMUNICATIONS (911) | Accounting Reference: 1911 |
| Stage: Council Review | 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.

Digital radio system equipment and services used on the Public Safety Communications System (PSCS) are provided at no cost through the province to Manitoba PSAPs.

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.

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

Costing Center Budget Summary

Costing Center: E 911 COMMUNICATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42990 RECEIPTS | 10,000 | 10,000 | 10,000 | 10,000 |
| 42999 REVENUE | 2,399,498 | 2,399,498 | 2,468,628 | 2,539,254 |
| Other Income Total | 2,409,498 | 2,409,498 | 2,478,628 | 2,549,254 |
| User Fees and Sales of Goods | | | | |
| 42286 FIRE COMM/MEMO DISPATCH FEE | 8,230 | 8,230 | 8,231 | 8,411 |
| User Fees and Sales of Goods Total | 8,230 | 8,230 | 8,231 | 8,411 |
| Total Revenues | 2,417,728 | 2,417,728 | 2,486,858 | 2,557,665 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 147,208 | 120,708 | 96,041 | 98,922 |
| 52079 BUILDING RENTAL | 21,929 | 21,929 | 21,929 | 21,929 |
| 52232 E911 CHARGES | 224,751 | 224,751 | 231,592 | 238,539 |
| 52292 SOFTWARE LICENSES & MTNCE | 1,225 | 1,225 | 2,054 | 2,054 |
| Contract Services Total | 395,113 | 368,613 | 351,616 | 361,444 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 39,050 | 30,050 | 6,863 | 7,000 |
| Equipment Purchases Total | 39,050 | 30,050 | 6,863 | 7,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 8,250 | 8,250 | 5,250 | 7,500 |
| Materials and Supplies Total | 8,250 | 8,250 | 5,250 | 7,500 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 22,565 | 14,540 | 23,888 | 28,080 |
| 59048 LUNCHEONS | 680 | 680 | 550 | 605 |
| 59059 MEMBERSHIP | 2,970 | 2,970 | 2,970 | 2,970 |
| 59138 BUSINESS TRAVEL | 2,800 | 800 | 2,000 | 2,000 |
| 59156 PUBLIC EDUCATION | 3,000 | 3,000 | 2,000 | 2,500 |
| Other Total | 32,015 | 21,990 | 31,408 | 36,155 |
| Reserve Appropriation | | | | |
| 58513 E-911 EQUIPMENT B/L 6563 | 0 | 0 | 0 | 70,000 |
| Reserve Appropriation Total | 0 | 0 | 0 | 70,000 |
| Salaries and Wages | | | | |
| 51017 TRAINING PAY | 3,750 | 3,750 | 3,000 | 3,000 |
| 51083 REGULAR SALARIES | 1,662,018 | 1,523,792 | 1,719,200 | 1,761,941 |
| 51084 OVERTIME SALARIES | 80,000 | 120,000 | 90,000 | 90,000 |
| 51090 SHIFT DIFFERENTIAL | 17,710 | 17,710 | 18,241 | 18,789 |
| 51227 SPECIAL OT PAYMENTS | 21,938 | 21,938 | 23,066 | 23,758 |
| Salaries and Wages Total | 1,785,416 | 1,687,190 | 1,853,507 | 1,897,488 |
| Utilities | | | | |
| 53130 TELEPHONE | 8,982 | 8,982 | 7,117 | 7,141 |

Costing Center Budget Summary

Costing Center: E 911 COMMUNICATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|------------------|
| 53295 RADIO COSTS | 1,824 | 924 | 0 | 0 |
| Utilities Total | 10,806 | 9,906 | 7,117 | 7,141 |
| Total Expenditures | 2,270,650 | 2,125,999 | 2,255,760 | 2,386,728 |
| Net Total | 147,078 | 291,729 | 231,098 | 170,937 |
| Percentage Change | | | 57.13% | |

Costing Center Budget Summary

Costing Center: POLICE DISPATCH

Division: PROTECTIVE
SERVICES
Department: COMMUNICATIONS
(911)
Stage: Council Review

Budget Year: 2022
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). Dispatching services are also provided to the Enforcement Branch of Environmental & Climate Change Canada's Manitoba personnel.

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.

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

Costing Center Budget Summary

Costing Center: POLICE DISPATCH

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42288 POLICE DISPATCH FEES | 519,552 | 488,991 | 560,495 | 576,796 |
| User Fees and Sales of Goods Total | 519,552 | 488,991 | 560,495 | 576,796 |
| Total Revenues | 519,552 | 488,991 | 560,495 | 576,796 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 32,510 | 31,010 | 15,541 | 16,007 |
| 52079 BUILDING RENTAL | 16,000 | 16,000 | 16,000 | 16,000 |
| 52292 SOFTWARE LICENSES & MTNCE | 725 | 725 | 613 | 613 |
| Contract Services Total | 49,235 | 47,735 | 32,154 | 32,620 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 6,050 | 3,050 | 2,288 | 3,000 |
| Equipment Purchases Total | 6,050 | 3,050 | 2,288 | 3,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 2,750 | 2,750 | 1,750 | 2,500 |
| Materials and Supplies Total | 2,750 | 2,750 | 1,750 | 2,500 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 8,355 | 5,680 | 7,963 | 9,360 |
| 59138 BUSINESS TRAVEL | 1,200 | 200 | 400 | 400 |
| Other Total | 9,555 | 5,880 | 8,363 | 9,760 |
| Salaries and Wages | | | | |
| 51017 TRAINING PAY | 3,750 | 3,750 | 3,000 | 3,000 |
| 51083 REGULAR SALARIES | 1,659,768 | 1,521,542 | 1,716,950 | 1,759,691 |
| 51084 OVERTIME SALARIES | 80,000 | 115,000 | 90,000 | 90,000 |
| 51090 SHIFT DIFFERENTIAL | 17,710 | 17,710 | 18,241 | 18,789 |
| 51227 SPECIAL OT PAYMENTS | 21,937 | 21,937 | 23,066 | 23,758 |
| Salaries and Wages Total | 1,783,165 | 1,679,939 | 1,851,257 | 1,895,238 |
| Utilities | | | | |
| 53130 TELEPHONE | 2,345 | 2,345 | 2,585 | 2,585 |
| 53295 RADIO COSTS | 1,824 | 924 | 0 | 0 |
| Utilities Total | 4,169 | 3,269 | 2,585 | 2,585 |
| Total Expenditures | 1,854,924 | 1,742,623 | 1,898,395 | 1,945,703 |
| Net Total | (1,335,372) | (1,253,632) | (1,337,900) | (1,368,908) |
| Percentage Change | | | 0.19% | |

Costing Center Budget Summary

Costing Center: ACCOUNTING

Division: GENERAL
GOVERNMENT
SERVICES
Department: FINANCE
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0030
Manager: Val Rochelle

Description:

This cost center includes revenues and expenses related to the administration and operations of the Finance Department and costs related to the financial function for the organization. This includes staffing costs, general office costs, vacancy allowance, and the cost of auditing services.

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, year end, 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 2022, but records the budget value in one central account as the specific costing centers that will be affected are unknown at the budgeting stage.

Within 2022, as required by accounting standards, there will be an actuarial performed to report on pension and non-vested sick time employee liabilities.

Audit costs are also included within this costing center, the services included within this contract are: Consolidated Financial Statements, Compensation Disclosure Report and the Federal Gas Tax Report.

Outlook:

The Finance department will continue to work towards maintaining and improving quality standards, 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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42365 COMMISSION REVENUES | 360 | 360 | 360 | 360 |
| 42999 REVENUE | 53,300 | 53,300 | 53,300 | 53,300 |
| 46117 INTEREST ON OVERDUE ACCOUNTS | 30,000 | 25,000 | 25,000 | 25,000 |
| Other Income Total | 83,660 | 78,660 | 78,660 | 78,660 |
| User Fees and Sales of Goods | | | | |
| 42299 ACCOUNT CONFIRMATIONS | 60,000 | 80,000 | 70,000 | 70,000 |
| User Fees and Sales of Goods Total | 60,000 | 80,000 | 70,000 | 70,000 |
| Total Revenues | 143,660 | 158,660 | 148,660 | 148,660 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 8,581 | 8,044 | 8,880 | 9,012 |
| 52020 PROFESSIONAL FEES | 500 | 2,018 | 8,069 | 500 |
| 52069 PRINTING COSTS | 4,200 | 3,966 | 4,575 | 4,075 |
| 52089 COMMISSION | 11,500 | 8,500 | 8,500 | 8,500 |
| 52264 AUDITING FEES | 26,178 | 11,857 | 21,935 | 22,470 |
| 52387 BANK PROCESSING FEES | 4,000 | 4,750 | 4,000 | 4,000 |
| Contract Services Total | 54,959 | 39,135 | 55,959 | 48,557 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 4,281 | 12,459 | 7,056 | 2,628 |
| Equipment Purchases Total | 4,281 | 12,459 | 7,056 | 2,628 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 11,714 | 14,214 | 12,755 | 12,755 |
| Materials and Supplies Total | 11,714 | 14,214 | 12,755 | 12,755 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 9,702 | 6,390 | 12,456 | 7,300 |
| 59003 ADVERTISING | 3,432 | 3,032 | 3,060 | 3,060 |
| 59044 INTEREST EXPENSE | 0 | 500 | 0 | 0 |
| 59048 LUNCHEONS | 300 | 300 | 300 | 300 |
| 59059 MEMBERSHIP | 5,408 | 4,496 | 4,744 | 4,744 |
| 59098 SUBSCRIPTIONS | 608 | 563 | 1,226 | 1,226 |
| 59138 BUSINESS TRAVEL | 400 | 400 | 400 | 400 |
| 59500 BAD DEBT EXPENSE | 0 | 30,940 | 0 | 0 |
| Other Total | 19,849 | 46,620 | 22,186 | 17,030 |
| Salaries and Wages | | | | |
| 51016 SALARY VACANCY ALLOWANCE | (1,000,000) | 0 | (1,400,000) | (1,400,000) |
| 51083 REGULAR SALARIES | 1,060,583 | 1,002,704 | 1,079,568 | 1,092,464 |
| 51084 OVERTIME SALARIES | 8,232 | 6,232 | 6,819 | 6,886 |
| Salaries and Wages Total | 68,815 | 1,008,936 | (313,613) | (300,650) |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (1,685,000) | (1,685,000) | (503,750) | 0 |
| Transfers to/from Internal Accounts Total | (1,685,000) | (1,685,000) | (503,750) | 0 |

Costing Center Budget Summary

Costing Center: ACCOUNTING

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Utilities | | | | |
| 53130 TELEPHONE | 1,109 | 1,109 | 1,576 | 1,126 |
| Utilities Total | 1,109 | 1,109 | 1,576 | 1,126 |
| Total Expenditures | (1,524,273) | (562,527) | (717,831) | (218,554) |
| Net Total | 1,667,933 | 721,187 | 866,491 | 367,214 |
| Percentage Change | | | (48.05%) | |

Costing Center Budget Summary

Costing Center: CENTENNIAL AUDITORIUM

Division: RECREATION &
CULTURAL SERVICES

Budget Year: 2022

Department: FINANCE - Cultural
Services

Accounting Reference: 0320

Stage: Council Review

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55024 OTHER GRANTS | 181,907 | 156,907 | 187,090 | 187,599 |
| Grants and Contributions Total | 181,907 | 156,907 | 187,090 | 187,599 |
| Reserve Appropriation | | | | |
| 58524 CENTENNIAL AUDITORIUM B/L 4647 | 25,000 | 25,000 | 0 | 25,000 |
| Reserve Appropriation Total | 25,000 | 25,000 | 0 | 25,000 |
| Total Expenditures | 206,907 | 181,907 | 187,090 | 212,599 |
| Net Total | (206,907) | (181,907) | (187,090) | (212,599) |
| Percentage Change | | | (9.58%) | |

Costing Center Budget Summary

Costing Center: FIRST NATION URBAN DEVELOPMENT AREA

Division: GENERAL
GOVERNMENT
SERVICES

Budget Year: 2022

Department: FINANCE

Accounting Reference: 2444

Stage: Council Review

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 41499 GENERAL SERVICE CHARGE | 10,167 | 10,167 | 10,472 | 10,786 |
| Other Income Total | 10,167 | 10,167 | 10,472 | 10,786 |
| Total Revenues | 10,167 | 10,167 | 10,472 | 10,786 |
| Net Total | 10,167 | 10,167 | 10,472 | 10,786 |
| Percentage Change | | | 3.00% | |

Costing Center Budget Summary

Costing Center: GRANTS-LONG TERM AGREEMENTS

Division: GENERAL
GOVERNMENT
SERVICES

Budget Year: 2022

Department: FINANCE

Accounting Reference: 2410

Stage: Council Review

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55302 ASSINIBOINE COMMUNITY COLLEGE | 252,160 | 248,547 | 253,524 | 258,595 |
| Grants and Contributions Total | 252,160 | 248,547 | 253,524 | 258,595 |
| Total Expenditures | 252,160 | 248,547 | 253,524 | 258,595 |
| Net Total | (252,160) | (248,547) | (253,524) | (258,595) |
| Percentage Change | | | 0.54% | |

Costing Center Budget Summary

Costing Center: KEYSTONE CENTRE GRANT

Division: RECREATION &
CULTURAL SERVICES

Budget Year: 2022

Department: FINANCE - Cultural
Services

Accounting Reference: 2455

Stage: Council Review

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 674,153 | 674,153 | 700,852 | 602,377 |
| 57439 DEBENTURE INTEREST | 109,305 | 109,305 | 82,244 | 53,563 |
| Debenture Debt Servicing Costs Total | 783,458 | 783,458 | 783,096 | 655,940 |
| Grants and Contributions | | | | |
| 55024 OTHER GRANTS | 875,000 | 875,000 | 375,000 | 375,000 |
| 55442 TAX CREDITS | 123,418 | 121,650 | 124,086 | 126,568 |
| Grants and Contributions Total | 998,418 | 996,650 | 499,086 | 501,568 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (500,000) | (500,000) | 0 | 0 |
| Transfers to/from Internal Accounts Total | (500,000) | (500,000) | 0 | 0 |
| Total Expenditures | 1,281,876 | 1,280,108 | 1,282,182 | 1,157,508 |
| Net Total | (1,281,876) | (1,280,108) | (1,282,182) | (1,157,508) |
| Percentage Change | | | 0.02% | |

Costing Center Budget Summary

Costing Center: RESIDENT ASSISTANCE

Division: PUBLIC HEALTH AND
WELFARE SERVICES

Budget Year: 2022

Department: FINANCE - Welfare

Accounting Reference: 1442

Stage: Council Review

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 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

Budget Year: 2022

Department: FINANCE - Fiscal

Accounting Reference: 2443

Stage: Council Review

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------------|----------------------------|---------------------------|---------------------------|-------------------|
| Revenues | | | | |
| Property Taxes | | | | |
| 41420 REAL PROPERTY TAXES | 42,144,066 | 42,144,066 | 45,571,013 | 48,940,770 |
| 41433 PERSONAL PROPERTY - RP | 28,166 | 28,166 | 30,198 | 30,198 |
| 41440 BUSINESS | 112,640 | 112,640 | 100,181 | 100,181 |
| 41450 REAL PROPERTY SUPP TAXES | 1,500,000 | 982,002 | 1,000,000 | 1,000,000 |
| 41480 ARREARS TAX PENALTY | 310,599 | 251,077 | 257,000 | 257,000 |
| 41484 CURRENT YEAR TAX PENALTY | 269,325 | 261,325 | 267,000 | 267,000 |
| 48430 PERSONAL PROPERTY - GIL | 183,322 | 183,322 | 196,549 | 196,549 |
| 48500 TAX REVENUES FEDERAL GOVT | 348,465 | 348,465 | 372,594 | 372,594 |
| 48510 TAX REVENUES PROVINCIAL GOVT | 1,815,607 | 1,815,607 | 1,941,316 | 1,941,316 |
| 59486 TAX WRITE OFFS | 0 | (246,915) | 0 | 0 |
| Property Taxes Total | 46,712,190 | 45,879,755 | 49,735,851 | 53,105,608 |
| Total Revenues | 46,712,190 | 45,879,755 | 49,735,851 | 53,105,608 |
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55442 TAX CREDITS | 105,847 | 102,248 | 106,182 | 100,005 |
| 55450 RM OF CORNWALLIS | 467 | 467 | 311 | 156 |
| Grants and Contributions Total | 106,314 | 102,715 | 106,493 | 100,161 |
| Other | | | | |
| 59216 DISCOUNT | 99,727 | 78,181 | 80,000 | 81,600 |
| Other Total | 99,727 | 78,181 | 80,000 | 81,600 |
| Reserve Appropriation | | | | |
| 58548 TAX RESERVE | 54,070 | 54,070 | 7,295 | 0 |
| Reserve Appropriation Total | 54,070 | 54,070 | 7,295 | 0 |
| Total Expenditures | 260,111 | 234,966 | 193,788 | 181,761 |
| Net Total | 46,452,079 | 45,644,789 | 49,542,063 | 52,923,847 |
| Percentage Change | | | 6.65% | |

Costing Center Budget Summary

Costing Center: UNCONDITIONAL GRANT REVENUES

Division: GENERAL
GOVERNMENT
SERVICES

Budget Year: 2022

Department: FINANCE

Accounting Reference: 2447

Stage: Council Review

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 2022 budget and forecast for 2023 are equal to the amount received in 2021.

Outlook:

Costing Center Budget Summary

Costing Center: UNCONDITIONAL GRANT REVENUES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Unconditional Government Transfers | | | | |
| 43540 PROV'L 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: Council Review

Budget Year: 2022
Accounting Reference: 2089
Manager: Todd Burton

Description:

This cost center is to cover the salary and general operating expenses for the Corporate Communications section of the Innovation, Technology, and Communications department.

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 the corporation to develop and deliver strategic messages for the City, including news releases and promotional publications, newsletters, budget communications, and social media marketing.

Costing Center Budget Summary

Costing Center: CORPORATE COMMUNICATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52069 PRINTING COSTS | 100 | 100 | 100 | 100 |
| Contract Services Total | 100 | 100 | 100 | 100 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 700 | 0 |
| Equipment Purchases Total | 0 | 0 | 700 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 200 | 150 | 0 | 0 |
| Materials and Supplies Total | 200 | 150 | 0 | 0 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 3,655 | 1,455 | 3,680 | 3,900 |
| 59003 ADVERTISING | 1,000 | 1,000 | 1,000 | 1,050 |
| 59048 LUNCHEONS | 200 | 40 | 200 | 200 |
| 59059 MEMBERSHIP | 355 | 210 | 355 | 355 |
| 59098 SUBSCRIPTIONS | 150 | 150 | 150 | 150 |
| Other Total | 5,360 | 2,855 | 5,385 | 5,655 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 89,754 | 89,214 | 96,568 | 96,568 |
| 51084 OVERTIME SALARIES | 1,440 | 1,980 | 1,600 | 1,600 |
| Salaries and Wages Total | 91,194 | 91,194 | 98,168 | 98,168 |
| Utilities | | | | |
| 53130 TELEPHONE | 502 | 552 | 1,200 | 500 |
| Utilities Total | 502 | 552 | 1,200 | 500 |
| Total Expenditures | 97,356 | 94,851 | 105,553 | 104,423 |
| Net Total | (97,356) | (94,851) | (105,553) | (104,423) |
| Percentage Change | | | 8.42% | |

Costing Center Budget Summary

Costing Center: INFORMATION TECHNOLOGY

| | |
|--|-----------------------------------|
| Division: GENERAL GOVERNMENT SERVICES | Budget Year: 2022 |
| Department: INFORMATION TECHNOLOGY | Accounting Reference: 0031 |
| Stage: Council Review | Manager: Todd Burton |

Description:

This cost center captures the administrative and operational costs associated with the Information Technology section of the Innovation, Technology, and Communications Department.

Comments:

The I. T. Section of the Innovation, Technology, and Communications 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 section 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 section 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 continually strengthen our security infrastructure and frameworks used to protect the organization.

The rapid increased requirement for remote working as well as video conferencing becoming the norm rather than the exception, the corporation has seen a large charge in the work requirements of computer equipment. This is resulting in an increased requirement for laptops and tablets which are more expensive than desktop computers and this is driving up the cost of computer equipment purchases.

Outlook:

The I. T. section will continue to focus on keeping technology 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 technology for flexible working needs.

Costing Center Budget Summary

Costing Center: INFORMATION TECHNOLOGY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42988 MISCELLANEOUS REVENUE | 1,000 | 1,000 | 1,000 | 1,000 |
| Other Income Total | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Revenues | 1,000 | 1,000 | 1,000 | 1,000 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 0 | 122 | 0 | 0 |
| Benefits Total | 0 | 122 | 0 | 0 |
| Contract Services | | | | |
| 52019 CONSULTING FEES | 30,000 | 20,000 | 30,000 | 31,000 |
| 52028 GENERAL INSURANCE | 133 | 133 | 143 | 145 |
| 52029 LIABILITY INSURANCE | 1,156 | 1,156 | 5,256 | 5,361 |
| 52054 MAINT OF EQUIP EXT | 25,000 | 23,127 | 25,000 | 25,500 |
| 52292 SOFTWARE LICENSES & MTNCE | 811,698 | 811,698 | 818,930 | 854,431 |
| 52305 CONTRACTED COMPUTER MAINT. | 251,735 | 251,735 | 265,850 | 257,000 |
| Contract Services Total | 1,119,722 | 1,107,849 | 1,145,178 | 1,173,437 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 165,850 | 164,850 | 219,380 | 224,000 |
| 54411 NETWORK EQUIPMENT | 50,600 | 50,851 | 50,600 | 51,600 |
| Equipment Purchases Total | 216,450 | 215,701 | 269,980 | 275,600 |
| Materials and Supplies | | | | |
| 54103 GASOLINE (VEHICLE) | 800 | 800 | 800 | 800 |
| 54118 OFFICE SUPPLIES | 4,600 | 7,100 | 4,600 | 4,600 |
| Materials and Supplies Total | 5,400 | 7,900 | 5,400 | 5,400 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 31,000 | 3,800 | 30,000 | 42,000 |
| 59048 LUNCHEONS | 500 | 300 | 500 | 500 |
| 59059 MEMBERSHIP | 750 | 750 | 750 | 750 |
| 59080 FLEET EQUIP MAINTENANCE | 3,000 | 3,000 | 4,500 | 4,500 |
| 59138 BUSINESS TRAVEL | 2,000 | 500 | 2,000 | 2,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 2,208 | 2,208 | 2,317 | 2,317 |
| Other Total | 39,458 | 10,558 | 40,067 | 52,067 |
| Reserve Appropriation | | | | |
| 58539 TECHNOLOGY RESERVE B/L 7162 | 300,000 | 300,000 | 325,000 | 350,000 |
| Reserve Appropriation Total | 300,000 | 300,000 | 325,000 | 350,000 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 1,276,501 | 1,194,357 | 1,312,935 | 1,334,974 |
| 51084 OVERTIME SALARIES | 30,000 | 30,000 | 30,000 | 30,000 |
| Salaries and Wages Total | 1,306,501 | 1,224,357 | 1,342,935 | 1,364,974 |
| Transfers to/from Internal Accounts | | | | |
| 59334 INTERNAL CHARGES | (16,045) | (16,045) | (21,000) | (21,000) |
| Transfers to/from Internal Accounts Total | (16,045) | (16,045) | (21,000) | (21,000) |
| Utilities | | | | |
| 53130 TELEPHONE | 8,656 | 10,856 | 8,618 | 8,800 |

Costing Center Budget Summary

Costing Center: INFORMATION TECHNOLOGY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| 59134 DATA COMMUNICATIONS | 16,544 | 16,544 | 15,975 | 16,775 |
| Utilities Total | 25,200 | 27,400 | 24,593 | 25,575 |
| Total Expenditures | 2,996,685 | 2,877,841 | 3,132,153 | 3,226,054 |
| Net Total | (2,995,685) | (2,876,841) | (3,131,153) | (3,225,054) |
| Percentage Change | | | 4.52% | |

Costing Center Budget Summary

Costing Center: ACCESSIBILITY

| | |
|--|-----------------------------------|
| Division: PROTECTIVE SERVICES | Budget Year: 2022 |
| Department: RISK & EMERGENCY MGMT | Accounting Reference: 2473 |
| Stage: Council Review | 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 2022, 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

No Data Available

Costing Center Budget Summary

Costing Center: EMERGENCY MANAGEMENT

Division: PROTECTIVE
SERVICES
Department: RISK & EMERGENCY
MGMT
Stage: Council Review

Budget Year: 2022
Accounting Reference: 2472
Manager: Dean Hammond

Description:

This cost center captures the administrative costs for Emergency Management.

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Income from Enterprises | | | | |
| 49388 ORGANIZATIONS/FOUNDATIONS | 32,945 | 81,255 | 14,033 | 0 |
| Income from Enterprises Total | 32,945 | 81,255 | 14,033 | 0 |
| Other Income | | | | |
| 42999 REVENUE | 45,000 | 33,635 | 45,000 | 45,000 |
| Other Income Total | 45,000 | 33,635 | 45,000 | 45,000 |
| Total Revenues | 77,945 | 114,890 | 59,033 | 45,000 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 122 | 0 | 0 | 0 |
| Benefits Total | 122 | 0 | 0 | 0 |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 57,000 | 57,000 | 0 | 42,000 |
| Capital Contribution Total | 57,000 | 57,000 | 0 | 42,000 |
| Contract Services | | | | |
| 52028 GENERAL INSURANCE | 200 | 200 | 212 | 216 |
| Contract Services Total | 200 | 200 | 212 | 216 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,000 | 3,500 | 1,000 | 1,000 |
| 54103 GASOLINE (VEHICLE) | 1,134 | 1,134 | 1,125 | 1,200 |
| Materials and Supplies Total | 2,134 | 4,634 | 2,125 | 2,200 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 5,500 | 1,500 | 8,000 | 2,000 |
| 59048 LUNCHEONS | 500 | 250 | 500 | 500 |
| 59059 MEMBERSHIP | 230 | 0 | 230 | 230 |
| 59080 FLEET EQUIP MAINTENANCE | 3,500 | 3,500 | 4,500 | 4,500 |
| 59138 BUSINESS TRAVEL | 2,290 | 400 | 2,290 | 2,290 |
| 59156 PUBLIC EDUCATION | 35,000 | 24,000 | 35,000 | 35,000 |
| 59256 EMERGENCY ALERT SYSTEM | 3,500 | 2,432 | 29,150 | 3,500 |
| 59911 EMERGENCY RESPONSE | 0 | 135,700 | 0 | 0 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 2,888 | 2,888 | 3,058 | 3,058 |
| Other Total | 53,408 | 170,670 | 82,728 | 51,078 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 113,380 | 125,135 | 114,664 | 115,551 |
| 51084 OVERTIME SALARIES | 0 | 3,327 | 0 | 0 |
| Salaries and Wages Total | 113,380 | 128,462 | 114,664 | 115,551 |
| Utilities | | | | |
| 53046 POWER | 1,045 | 1,045 | 1,075 | 1,100 |
| 53130 TELEPHONE | 502 | 502 | 500 | 500 |
| Utilities Total | 1,547 | 1,547 | 1,575 | 1,600 |
| Total Expenditures | 227,791 | 362,513 | 201,304 | 212,644 |
| Net Total | (149,846) | (247,623) | (142,271) | (167,644) |
| Percentage Change | | | (5.06%) | |

Costing Center Budget Summary

Costing Center: *INSURANCE EXPENSES*

Division: PROTECTIVE
SERVICES
Department: RISK & EMERGENCY
MGMT
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0060
Manager: Dean Hammond

Description:

This cost center includes the insurance premiums for the City's buildings, contents, and/or machinery assets, as well as the premiums for City and third-party liability insurance.

Comments:

Specific insurance costs are allocated to operating departments and the Utility Fund wherever possible. Insurance for third-party partner organizations (covered under the City's policy), are billed for their respective insurance premiums. Any insurance costs which cannot otherwise be allocated to a user department or third party will remain in this cost center.

Outlook:

Insurance premiums for both property damages and liabilities have been very volatile over the last few years. Insurers continue to be reluctant to take on municipal insurance due to the high risks associated with weather-related (and climate change) claims.

The Association of Manitoba Municipalities (AMM) has recently provided rate subsidization rebates in order to stabilize the impacts of increasing insurance costs, however these cannot be relied upon from year to year.

Costing Center Budget Summary

Costing Center: INSURANCE EXPENSES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast | |
|---|----------------------------|---------------------------|---------------------------|------------------|-----------------|
| Expenditures | | | | | |
| Contract Services | | | | | |
| 52028 | GENERAL INSURANCE | 165,841 | 181,294 | 179,477 | 183,067 |
| 52029 | LIABILITY INSURANCE | 236,758 | 308,519 | 290,955 | 296,774 |
| 52030 | FIDELITY INSURANCE | 7,234 | 5,464 | 5,459 | 5,568 |
| 52035 | ACCIDENT INSURANCE | 600 | 1,139 | 645 | 658 |
| Contract Services Total | | 410,433 | 496,416 | 476,536 | 486,067 |
| Other | | | | | |
| 52155 | REBATES OR SURCHARGES | (80,000) | (264,383) | (120,000) | (100,000) |
| Other Total | | (80,000) | (264,383) | (120,000) | (100,000) |
| Transfers to/from Internal Accounts | | | | | |
| 52997 | PREMIUM RECOVERIES | (239,116) | (276,972) | (280,549) | (286,160) |
| Transfers to/from Internal Accounts Total | | (239,116) | (276,972) | (280,549) | (286,160) |
| Total Expenditures | | 91,317 | (44,939) | 75,987 | 99,907 |
| Net Total | | (91,317) | 44,939 | (75,987) | (99,907) |
| Percentage Change | | | | (16.79%) | |

Costing Center Budget Summary

Costing Center: RISK MANAGEMENT

Division: PROTECTIVE
SERVICES
Department: RISK & EMERGENCY
MGMT
Stage: Council Review

Budget Year: 2022
Accounting Reference: 2471
Manager: Dean Hammond

Description:

This cost center captures the administrative costs for the Risk Management department.

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 40 | 0 | 0 | 0 |
| Benefits Total | 40 | 0 | 0 | 0 |
| Contract Services | | | | |
| 52069 PRINTING COSTS | 0 | 0 | 1,000 | 1,000 |
| Contract Services Total | 0 | 0 | 1,000 | 1,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 750 | 375 | 750 | 750 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 5,000 | 0 | 0 |
| Materials and Supplies Total | 750 | 5,375 | 750 | 750 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 3,000 | 2,175 | 5,400 | 3,900 |
| 59003 ADVERTISING | 4,000 | 2,300 | 0 | 0 |
| 59048 LUNCHEONS | 500 | 0 | 500 | 500 |
| 59059 MEMBERSHIP | 85 | 0 | 85 | 85 |
| 59138 BUSINESS TRAVEL | 1,300 | 0 | 550 | 550 |
| Other Total | 8,885 | 4,475 | 6,535 | 5,035 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 103,586 | 89,586 | 105,305 | 106,675 |
| Salaries and Wages Total | 103,586 | 89,586 | 105,305 | 106,675 |
| Utilities | | | | |
| 53130 TELEPHONE | 934 | 2,602 | 1,000 | 1,000 |
| Utilities Total | 934 | 2,602 | 1,000 | 1,000 |
| Total Expenditures | 114,195 | 102,038 | 114,590 | 114,460 |
| Net Total | (114,195) | (102,038) | (114,590) | (114,460) |
| Percentage Change | | | 0.35% | |

Costing Center Budget Summary

Costing Center: AFFORDABLE HOUSING GRANTS

| | |
|---|-----------------------------------|
| Division: REGIONAL PLANNING & DEVELOPMENT SERVICES | Budget Year: 2022 |
| Department: COMMUNITY WELLNESS | Accounting Reference: 2490 |
| Stage: Council Review | Manager: Patrick Pulak |

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, 705 Lorne Avenue and 701 Rosser Avenue.
- 10034391 Manitoba Ltd. projects at 2605 Rosser Avenue, 618 - 12th Street and 847 - 1th Street.
- 5853452 MB Ltd project at 338 Louise Avenue.

The following capital grants are also included in this budget:

- \$18,000 - Final milestone grant payment to 5853452 Manitoba Ltd for the 338 Louise Avenue project. Total approved grant is \$180,000.
- \$1,404,000 – Milestone grant payments to 7571861 Manitoba Ltd for the 415 - 25th Street project. Total approved grant is \$1,560,000.
- \$891,000 – Milestone grant payments to 5853452 Manitoba Ltd for 660 7th Street and 725 Van Horne Avenue. Total approved grant is \$990,000.
- \$612,000 – Milestone grant payments to Vionell Holdings Partnership for 20 27th Street North, 802 11th Street and 354 8th Street. Total approved grant is \$680,000.

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 incentives are available. With the new City of Brandon Community Housing and Wellness Coordinator position in place, over time, we project increased activity related to affordable housing capital and tax offsetting grants.

Costing Center Budget Summary

Costing Center: AFFORDABLE HOUSING GRANTS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 0 | 0 | 3,715,650 | 412,850 |
| Conditional Government Transfers Total | 0 | 0 | 3,715,650 | 412,850 |
| Total Revenues | 0 | 0 | 3,715,650 | 412,850 |
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55442 TAX CREDITS | 88,620 | 66,975 | 122,273 | 105,397 |
| 55499 CAPITAL GRANTS | 230,400 | 212,400 | 3,733,650 | 412,850 |
| Grants and Contributions Total | 319,020 | 279,375 | 3,855,923 | 518,247 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (230,400) | (212,400) | (18,000) | 0 |
| Transfers to/from Internal Accounts Total | (230,400) | (212,400) | (18,000) | 0 |
| Total Expenditures | 88,620 | 66,975 | 3,837,923 | 518,247 |
| Net Total | (88,620) | (66,975) | (122,273) | (105,397) |
| Percentage Change | | | 37.97% | |

Costing Center Budget Summary

Costing Center: HOUSING INITIATIVES

| | |
|---|-----------------------------------|
| Division: REGIONAL PLANNING & DEVELOPMENT SERVICES | Budget Year: 2022 |
| Department: COMMUNITY WELLNESS | Accounting Reference: 2489 |
| Stage: Council Review | Manager: Patrick Pulak |

Description:

This cost center provides funding to support the Brandon Neighbourhood Renewal Corporation's (BNRC) core operations, an annual allocation to the Affordable Housing Reserve and the costs associated with the Community Housing and Wellness Coordinator position.

Comments:

The City's annual financial contribution to the BNRC includes \$46,000 for core funding which is augmented through in-kind contributions of payroll services. The affordable housing reserve is used to provide incentives and/or cover costs associated with initiatives that facilitate the development of affordable housing units in Brandon.

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 generated increased interest from private developers to consider the development of affordable housing. Based on these factors and the creating of a new Community Housing and Wellness Coordinator, we anticipate continued upward pressure on this cost center.

Costing Center Budget Summary

Costing Center: HOUSING INITIATIVES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 77,000 | 50,483 | 46,000 | 46,000 |
| 52019 CONSULTING FEES | 0 | 0 | 13,000 | 0 |
| 52069 PRINTING COSTS | 0 | 32 | 0 | 50 |
| Contract Services Total | 77,000 | 50,515 | 59,000 | 46,050 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 4,236 | 0 | 0 |
| Equipment Purchases Total | 0 | 4,236 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 0 | 0 | 100 | 200 |
| Materials and Supplies Total | 0 | 0 | 100 | 200 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 0 | 175 | 1,500 | 1,500 |
| 59059 MEMBERSHIP | 0 | 175 | 925 | 950 |
| 59138 BUSINESS TRAVEL | 0 | 200 | 500 | 750 |
| 59241 SPECIAL PROGRAMS | 0 | 1,300 | 3,000 | 3,000 |
| Other Total | 0 | 1,850 | 5,925 | 6,200 |
| Reserve Appropriation | | | | |
| 58505 AFFORDABLE HOUSING B/L | 105,800 | 105,800 | 200,000 | 200,000 |
| Reserve Appropriation Total | 105,800 | 105,800 | 200,000 | 200,000 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 0 | 31,000 | 80,523 | 84,301 |
| 51084 OVERTIME SALARIES | 0 | 172 | 200 | 500 |
| Salaries and Wages Total | 0 | 31,172 | 80,723 | 84,801 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | 0 | 0 | (13,000) | 0 |
| Transfers to/from Internal Accounts Total | 0 | 0 | (13,000) | 0 |
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 1,006 | 506 | 506 |
| Utilities Total | 0 | 1,006 | 506 | 506 |
| Total Expenditures | 182,800 | 194,579 | 333,254 | 337,757 |
| Net Total | (182,800) | (194,579) | (333,254) | (337,757) |
| Percentage Change | | | 82.31% | |

Costing Center Budget Summary

Costing Center: URBAN RENEWAL

| | |
|---|-----------------------------------|
| Division: REGIONAL PLANNING & DEVELOPMENT SERVICES | Budget Year: 2022 |
| Department: COMMUNITY WELLNESS | Accounting Reference: 2492 |
| Stage: Council Review | Manager: Patrick Pulak |

Description:

This cost center provides core funding for the Brandon Downtown Development Corporation (BDDC) to enable them to implement initiatives that contribute to the revitalization of Downtown Brandon, as per their established mandate. Recognizing the downtown is a unique area of the City requiring geographic specific levels of service delivery, additional funds have been budgeted in 2022 to enhance Municipal service delivery in the downtown.

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. The additional funds budgeted for enhanced Municipal service delivery in the downtown are viewed as critical in supporting ongoing downtown revitalization efforts and proactively dealing with the increased challenges the downtown area is currently facing. The budget for private security in the downtown was transferred this year from the Parks cost center to the Urban Renewal Cost Centre to allow downtown municipal investments to be captured in one cost center.

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 between BDDC and 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 when the opportunity presents itself. Enhanced Municipal service delivery in the downtown is anticipated to be a long-term requirement if we wish to achieve the established downtown vision. There has been positive progress made in efforts to revitalize Downtown Brandon, however, there remains much to do. Government funding is essential to continuing the positive momentum.

Costing Center Budget Summary

Costing Center: URBAN RENEWAL

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 300,000 | 300,000 | 530,785 | 530,785 |
| Contract Services Total | 300,000 | 300,000 | 530,785 | 530,785 |
| Total Expenditures | 300,000 | 300,000 | 530,785 | 530,785 |
| Net Total | (300,000) | (300,000) | (530,785) | (530,785) |
| Percentage Change | | | 76.93% | |

Costing Center Budget Summary

Costing Center: ENGINEERING SERVICES

Division: TRANSPORTATION
SERVICES
Department: ENGINEERING
SERVICES
Stage: Council Review

Budget Year: 2022
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:

DC Revenue projections are down for 2022. Definitions for Professional Development, Contracts, Consulting Fees and Software Licensing & Maintenance and Library have changed from previous years. An overall increase of \$15,000 in these categories is recognized from 2021 to 2022. The need for a Movement Study has been deferred to 2023, however funds are proposed for the final development of Municipal Servicing Standards and a review Standard Construction Specifications.

Starting in 2023 this cost center includes debt servicing principal and interest costs for the 34th Street Extension project, which will be a ten (10) year debenture expiring in 2032.

Outlook:

The exemption period for DC charges is complete. Engineering is now undertaking a DC rate review required under By-Law every three years. Rates are anticipated to increase substantially.

Costing Center Budget Summary

Costing Center: ENGINEERING SERVICES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|-----------------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 246,000 | 246,000 | 246,000 |
| 44500 | FEDERAL GOV'T | 2,748,945 | 5,378,371 | 2,748,945 |
| Conditional Government Transfers Total | | 2,994,945 | 5,624,371 | 2,994,945 |
| Income from Enterprises | | | | |
| 49391 | CAPITAL RES CONTRIBUTION | 0 | 122,665 | 0 |
| 49392 | PARKS RES CONTRIBUTION | 0 | 11,804 | 0 |
| 49395 | DC TRANSPORT NTRWK RES CONTRIBUTI | 296,736 | 151,000 | 789,045 |
| 49396 | DC DRAINAGE NTRWK RES CONTRIBUTI | 42,056 | 20,000 | 492,685 |
| Income from Enterprises Total | | 338,792 | 305,469 | 1,281,730 |
| Other Income | | | | |
| 42988 | MISCELLANEOUS REVENUE | 0 | 12,028 | 0 |
| Other Income Total | | 0 | 12,028 | 0 |
| Permits, Licenses and Fines | | | | |
| 45001 | DRIVEWAY APPROACH PERMIT | 11,500 | 14,358 | 10,478 |
| 45002 | CROSSING PERMITS | 13,000 | 15,696 | 13,858 |
| 45251 | LOT GRADING PERMITS | 13,500 | 17,137 | 14,527 |
| 45679 | MOVING PERMITS | 0 | 0 | 80,000 |
| Permits, Licenses and Fines Total | | 38,000 | 47,191 | 118,863 |
| User Fees and Sales of Goods | | | | |
| 45004 | LAND DEVELOPMENT REVIEW | 310 | 5,656 | 2,655 |
| 45367 | DEVELOPMENT AGREEMENTS | 6,000 | 11,000 | 6,000 |
| User Fees and Sales of Goods Total | | 6,310 | 16,656 | 8,655 |
| Total Revenues | | 3,378,047 | 6,005,715 | 4,404,193 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 | BOOT ALLOWANCE | 1,045 | 1,240 | 1,318 |
| 51123 | PROTECTIVE CLOTHING | 1,000 | 1,000 | 400 |
| Benefits Total | | 2,045 | 2,240 | 1,718 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 154,118 | 132,538 | 4,643 |
| 52019 | CONSULTING FEES | 195,000 | 49,200 | 268,000 |
| 52028 | GENERAL INSURANCE | 767 | 767 | 803 |
| 52069 | PRINTING COSTS | 10,000 | 6,000 | 10,000 |
| 52292 | SOFTWARE LICENSES & MTNCE | 0 | 0 | 155,675 |
| Contract Services Total | | 359,885 | 188,505 | 439,121 |
| Debenture Debt Servicing Costs | | | | |
| 57438 | DEBENTURE PRINCIPAL | 0 | 0 | 261,692 |
| 57439 | DEBENTURE INTEREST | 0 | 0 | 90,000 |
| Debenture Debt Servicing Costs Total | | 0 | 0 | 351,692 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 4,000 | 6,174 | 9,600 |
| 59036 | SAFETY EQUIPMENT | 0 | 144 | 0 |
| Equipment Purchases Total | | 4,000 | 6,318 | 9,600 |

Costing Center Budget Summary

Costing Center: ENGINEERING SERVICES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|--------------------|
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 25,000 | 25,000 | 24,500 | 25,000 |
| 54103 GASOLINE (VEHICLE) | 20,000 | 20,000 | 16,200 | 16,650 |
| 54118 OFFICE SUPPLIES | 9,000 | 9,000 | 9,000 | 9,000 |
| Materials and Supplies Total | 54,000 | 54,000 | 49,700 | 50,650 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 22,610 | 12,610 | 33,060 | 45,000 |
| 59045 LIBRARY | 0 | 0 | 1,605 | 1,045 |
| 59048 LUNCHEONS | 1,400 | 1,926 | 500 | 500 |
| 59059 MEMBERSHIP | 9,030 | 8,090 | 8,531 | 8,530 |
| 59080 FLEET EQUIP MAINTENANCE | 27,500 | 27,500 | 36,250 | 31,250 |
| 59098 SUBSCRIPTIONS | 4,400 | 3,700 | 3,850 | 3,850 |
| 59138 BUSINESS TRAVEL | 1,000 | 600 | 500 | 500 |
| 59241 SPECIAL PROGRAMS | 100,000 | 61,424 | 75,000 | 50,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 25,290 | 25,290 | 26,678 | 30,268 |
| Other Total | 191,230 | 141,140 | 185,974 | 170,943 |
| Reserve Appropriation | | | | |
| 58520 CAPITAL DEVELOPMENT B/L 4976 | 0 | 133,713 | 0 | 35,000 |
| 58522 STORM SEWERS B/L 3835 | 550,000 | 550,000 | 1,695,775 | 700,000 |
| 58537 PARKS RESERVE B/L | 0 | 11,804 | 0 | 0 |
| 58559 GENERAL GAS TAX RESERVE B/L | 2,748,945 | 5,378,371 | 2,748,945 | 2,868,465 |
| 58562 DC TRANSPORT NETWORK B/L 7182 | 296,736 | 151,000 | 789,045 | 790,207 |
| 58565 DC DRAINAGE NETWORK B/L 7185 | 42,056 | 20,000 | 492,685 | 493,410 |
| Reserve Appropriation Total | 3,637,737 | 6,244,888 | 5,726,450 | 4,887,082 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 1,343,097 | 1,290,433 | 1,378,772 | 1,336,969 |
| 51084 OVERTIME SALARIES | 4,000 | 5,000 | 4,000 | 4,000 |
| Salaries and Wages Total | 1,347,097 | 1,295,433 | 1,382,772 | 1,340,969 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 534 | 0 | 0 |
| 59997 TRANSFER FR RESERVES | (285,000) | (71,424) | (1,571,450) | (462,175) |
| Transfers to/from Internal Accounts Total | (285,000) | (70,890) | (1,571,450) | (462,175) |
| Utilities | | | | |
| 53130 TELEPHONE | 14,092 | 14,092 | 15,962 | 15,962 |
| Utilities Total | 14,092 | 14,092 | 15,962 | 15,962 |
| Total Expenditures | 5,325,086 | 7,875,726 | 6,591,539 | 6,853,939 |
| Net Total | (1,947,039) | (1,870,011) | (2,187,346) | (2,330,020) |
| Percentage Change | | | 12.34% | |

Costing Center Budget Summary

Costing Center: GENERAL RECONSTRUCTION PROJECTS

Division: TRANSPORTATION
SERVICES
Department: ENGINEERING
SERVICES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 3957
Manager: Mark Allard

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 1,375,000 | 1,375,000 | 1,571,000 | 1,910,000 |
| Capital Contribution Total | 1,375,000 | 1,375,000 | 1,571,000 | 1,910,000 |
| Salaries and Wages | | | | |
| 51084 OVERTIME SALARIES | 10,000 | 17,500 | 20,000 | 20,000 |
| Salaries and Wages Total | 10,000 | 17,500 | 20,000 | 20,000 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (1,060,000) | (1,060,000) | (1,266,000) | (1,605,000) |
| Transfers to/from Internal Accounts Total | (1,060,000) | (1,060,000) | (1,266,000) | (1,605,000) |
| Total Expenditures | 325,000 | 332,500 | 325,000 | 325,000 |
| Net Total | (325,000) | (332,500) | (325,000) | (325,000) |
| Percentage Change | | | 0.00% | |

Costing Center Budget Summary

Costing Center: SIDEWALK & CURB PROJECTS

Division: TRANSPORTATION
SERVICES
Department: ENGINEERING
SERVICES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 2482
Manager: Mark Allard

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.
An additional \$100,000 has been reallocated to this account from the Operations street maintenance account, as the work has typically been delivered under contract by Engineering.

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 375,000 | 375,000 | 400,000 | 400,000 |
| Contract Services Total | 375,000 | 375,000 | 400,000 | 400,000 |
| Salaries and Wages | | | | |
| 51084 OVERTIME SALARIES | 5,000 | 9,000 | 10,000 | 10,000 |
| Salaries and Wages Total | 5,000 | 9,000 | 10,000 | 10,000 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (230,000) | (230,000) | (260,000) | (260,000) |
| Transfers to/from Internal Accounts Total | (230,000) | (230,000) | (260,000) | (260,000) |
| Total Expenditures | 150,000 | 154,000 | 150,000 | 150,000 |
| Net Total | (150,000) | (154,000) | (150,000) | (150,000) |
| Percentage Change | | | 0.00% | |

Costing Center Budget Summary

Costing Center: STREET PRESERVATION

Division: TRANSPORTATION
SERVICES
Department: ENGINEERING
SERVICES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 2481
Manager: Mark Allard

Description:

This costing center allows for preservation of existing streets that fall into the Fair and Good conditions states. Preservation treatments options include Mill and Fill (50mm), Microsurfacing, Seal Coat or Rout and Seal. This cost center has been renamed from Street Resurfacing to Street Preservation.

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:

An initial \$900,000 is allocated from General Tax Revenue with supplements allocated from Gas Tax. The continuation of the Gas Tax Revenue in the future will continue to fund street resurfacing projects.

Costing Center Budget Summary

Costing Center: STREET PRESERVATION

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 2,200,000 | 2,200,000 | 2,295,000 | 1,730,000 |
| Contract Services Total | 2,200,000 | 2,200,000 | 2,295,000 | 1,730,000 |
| Salaries and Wages | | | | |
| 51084 OVERTIME SALARIES | 20,000 | 23,500 | 25,000 | 25,000 |
| Salaries and Wages Total | 20,000 | 23,500 | 25,000 | 25,000 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (1,320,000) | (1,320,000) | (1,420,000) | (855,000) |
| Transfers to/from Internal Accounts Total | (1,320,000) | (1,320,000) | (1,420,000) | (855,000) |
| Total Expenditures | 900,000 | 903,500 | 900,000 | 900,000 |
| Net Total | (900,000) | (903,500) | (900,000) | (900,000) |
| Percentage Change | | | 0.00% | |

Costing Center Budget Summary

Costing Center: BUILDING SAFETY

| | |
|---|-----------------------------------|
| Division: REGIONAL PLANNING & DEVELOPMENT SERVICES | Budget Year: 2022 |
| Department: PLANNING | Accounting Reference: 0270 |
| Stage: Council Review | 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 (\$839,065), which make up the majority of revenue in the costing center, are based on a 6 year average. 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 2022. Training and Development is more cost effective as a result of on-line learning opportunities and a new certification process.

Outlook:

Focus for 2022 will include improving customer service, ensuring consistency, reducing permit review time, and permit completion. Building Safety staff will continue updating regulations and procedures to ensure consistency of service delivery, update the Methane Gas Policy to increase flexibility for property owners, and administer the Sump Pump and Backwater Valve Program. Building Safety staff will also assist other City sections on specific projects and policy/by-law updates including, building condition assessments, completion deposits, and updating the wastewater and lot grading bylaws.

Costing Center Budget Summary

Costing Center: BUILDING SAFETY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Permits, Licenses and Fines | | | | |
| 45514 BUILDING PERMITS | 826,661 | 819,661 | 839,065 | 840,734 |
| 45515 PLUMBING PERMITS | 83,214 | 115,188 | 85,031 | 87,000 |
| 45516 OCCUPANCY PERMITS | 5,307 | 5,307 | 5,206 | 4,865 |
| 45532 VACANT/DERELICT BLDG PERMITS | 6,500 | 0 | 4,000 | 4,000 |
| 45538 ORDER ISSUANCE FEES | 4,000 | 0 | 2,000 | 2,000 |
| Permits, Licenses and Fines Total | 925,682 | 940,156 | 935,302 | 938,599 |
| User Fees and Sales of Goods | | | | |
| 42535 INSPECTIONS & MILEAGE FEES | 0 | 364 | 0 | 0 |
| User Fees and Sales of Goods Total | 0 | 364 | 0 | 0 |
| Total Revenues | 925,682 | 940,520 | 935,302 | 938,599 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 950 | 952 | 950 | 1,072 |
| 51123 PROTECTIVE CLOTHING | 400 | 400 | 400 | 400 |
| Benefits Total | 1,350 | 1,352 | 1,350 | 1,472 |
| Contract Services | | | | |
| 52015 CONTRACTS | 3,000 | 2,850 | 2,114 | 2,146 |
| 52020 PROFESSIONAL FEES | 500 | 377 | 500 | 500 |
| 52057 SPEC PROG CONTRACTS | 5,000 | 0 | 3,000 | 3,000 |
| 52069 PRINTING COSTS | 1,000 | 213 | 250 | 250 |
| 52292 SOFTWARE LICENSES & MTNCE | 0 | 56,103 | 20,000 | 0 |
| 52387 BANK PROCESSING FEES | 18,514 | 35,001 | 50,000 | 50,000 |
| Contract Services Total | 28,014 | 94,544 | 75,864 | 55,896 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 1,000 | 1,000 |
| 59036 SAFETY EQUIPMENT | 100 | 100 | 50 | 50 |
| Equipment Purchases Total | 100 | 100 | 1,050 | 1,050 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 3,500 | 400 | 2,000 | 2,000 |
| 54103 GASOLINE (VEHICLE) | 3,500 | 2,500 | 3,500 | 3,500 |
| 54118 OFFICE SUPPLIES | 1,500 | 750 | 1,200 | 1,200 |
| Materials and Supplies Total | 8,500 | 3,650 | 6,700 | 6,700 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 10,100 | 6,464 | 11,376 | 11,400 |
| 59003 ADVERTISING | 500 | 0 | 500 | 500 |
| 59048 LUNCHEONS | 100 | 20 | 100 | 100 |
| 59059 MEMBERSHIP | 900 | 675 | 1,200 | 900 |
| 59080 FLEET EQUIP MAINTENANCE | 18,000 | 15,000 | 22,500 | 22,500 |
| 59138 BUSINESS TRAVEL | 100 | 0 | 100 | 100 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 10,686 | 10,686 | 11,462 | 11,462 |
| Other Total | 40,386 | 32,845 | 47,238 | 46,962 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 982,443 | 942,359 | 990,541 | 1,076,682 |

Costing Center Budget Summary

Costing Center: BUILDING SAFETY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|------------------|
| 51084 OVERTIME SALARIES | 2,500 | 3,500 | 1,500 | 1,500 |
| Salaries and Wages Total | 984,943 | 945,859 | 992,041 | 1,078,182 |
| Utilities | | | | |
| 53130 TELEPHONE | 7,070 | 4,370 | 5,450 | 5,450 |
| Utilities Total | 7,070 | 4,370 | 5,450 | 5,450 |
| Total Expenditures | 1,070,363 | 1,082,720 | 1,129,693 | 1,195,712 |
| Net Total | (144,681) | (142,200) | (194,391) | (257,113) |
| Percentage Change | | | 34.36% | |

Costing Center Budget Summary

Costing Center: HERITAGE ADMINISTRATION

| | |
|---|-----------------------------------|
| Division: REGIONAL PLANNING & DEVELOPMENT SERVICES | Budget Year: 2022 |
| Department: PLANNING | Accounting Reference: 2557 |
| Stage: Council Review | 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. The budget includes funding for a 16-week summer student to administer and deliver the Doors Open Brandon Heritage Tour.

Outlook:

The focus of 2022 will be to promote heritage incentive by-law, encourage new heritage designations, and explore heritage conservation districts.

Costing Center Budget Summary

Costing Center: HERITAGE ADMINISTRATION

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43660 PROVINCIAL OTHER | 2,000 | 1,460 | 17,800 | 1,400 |
| 44565 FEDERAL OTHER | 4,800 | 5,800 | 4,800 | 4,800 |
| Conditional Government Transfers Total | 6,800 | 7,260 | 22,600 | 6,200 |
| Income from Enterprises | | | | |
| 49388 ORGANIZATIONS/FOUNDATIONS | 1,500 | 0 | 500 | 500 |
| Income from Enterprises Total | 1,500 | 0 | 500 | 500 |
| Total Revenues | 8,300 | 7,260 | 23,100 | 6,700 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52020 PROFESSIONAL FEES | 150 | 0 | 100 | 100 |
| 52057 SPEC PROG CONTRACTS | 1,350 | 3,095 | 1,350 | 1,350 |
| 52059 SPEC PROG PRINTING | 1,650 | 0 | 1,650 | 1,650 |
| 52069 PRINTING COSTS | 30 | 0 | 30 | 30 |
| 52292 SOFTWARE LICENSES & MTNCE | 0 | 0 | 212 | 212 |
| Contract Services Total | 3,180 | 3,095 | 3,342 | 3,342 |
| Materials and Supplies | | | | |
| 54022 SPEC PROG PARTS & MATERIALS | 450 | 222 | 450 | 450 |
| 54099 PARTS AND MATERIALS | 200 | 946 | 100 | 100 |
| Materials and Supplies Total | 650 | 1,168 | 550 | 550 |
| Other | | | | |
| 59003 ADVERTISING | 1,000 | 0 | 1,000 | 1,000 |
| 59025 SPEC PROG ADVERTISING | 2,320 | 2,585 | 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 | 1,000 | 1,000 |
| Other Total | 5,807 | 4,372 | 5,135 | 5,135 |
| Reserve Appropriation | | | | |
| 58536 MUNICIPAL BLDG MAINT B/L 4368 | 0 | 0 | 16,400 | 0 |
| Reserve Appropriation Total | 0 | 0 | 16,400 | 0 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 10,982 | 11,469 | 12,488 | 12,488 |
| 51084 OVERTIME SALARIES | 300 | 0 | 300 | 300 |
| Salaries and Wages Total | 11,282 | 11,469 | 12,788 | 12,788 |
| Utilities | | | | |
| 53130 TELEPHONE | 200 | 160 | 200 | 200 |
| Utilities Total | 200 | 160 | 200 | 200 |
| Total Expenditures | 21,119 | 20,264 | 38,415 | 22,015 |
| Net Total | (12,819) | (13,004) | (15,315) | (15,315) |
| Percentage Change | | | 19.47% | |

Costing Center Budget Summary

Costing Center: PLANNING AND DEVELOPMENT

| | |
|---|-----------------------------------|
| Division: REGIONAL PLANNING & DEVELOPMENT SERVICES | Budget Year: 2022 |
| Department: PLANNING | Accounting Reference: 0273 |
| Stage: Council Review | 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 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 2022.

Outlook:

Planning leads and implements current and long range 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 2022 will focus on preparing a City Plan to replace to former BAPD Development Plan, updating parking/driveway standards, and implementing the Industrial, Assiniboine gardens, and Downtown Plans.

Costing Center Budget Summary

Costing Center: PLANNING AND DEVELOPMENT

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 24,150 | 22,575 | 0 | 0 |
| Conditional Government Transfers Total | 24,150 | 22,575 | 0 | 0 |
| Other Income | | | | |
| 42988 MISCELLANEOUS REVENUE | 2,000 | 3,564 | 3,040 | 3,040 |
| Other Income Total | 2,000 | 3,564 | 3,040 | 3,040 |
| Permits, Licenses and Fines | | | | |
| 42514 TEMPORARY SIGN FEES | 2,160 | 270 | 0 | 0 |
| 42518 VARIANCE | 9,700 | 9,700 | 10,322 | 10,292 |
| 42519 CONDITIONAL USE APPLICATIONS | 11,200 | 8,776 | 10,927 | 10,604 |
| 42533 SUBDIVISION APPLICATIONS | 4,280 | 4,280 | 4,320 | 4,363 |
| 42534 SUBDIVISION LOT FEE | 15,000 | 22,200 | 20,400 | 20,400 |
| 42540 SECONDARY PLAN AMENDMENTS | 2,020 | 4,040 | 2,040 | 2,060 |
| 42546 DEVELOPMENT PERMITS | 48,630 | 37,224 | 42,478 | 42,902 |
| 45538 ORDER ISSUANCE FEES | 1,000 | 0 | 1,000 | 1,000 |
| Permits, Licenses and Fines Total | 93,990 | 86,490 | 91,487 | 91,621 |
| User Fees and Sales of Goods | | | | |
| 42517 ZONING BYLAW AMENDMENTS | 18,180 | 24,210 | 21,420 | 21,634 |
| 42536 DEVELOPMENT PLAN AMENDMENTS | 0 | 0 | 5,100 | 0 |
| 42537 ZONING MEMORANDUMS | 6,700 | 7,200 | 6,992 | 7,212 |
| User Fees and Sales of Goods Total | 24,880 | 31,410 | 33,512 | 28,846 |
| Total Revenues | 145,020 | 144,039 | 128,039 | 123,507 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52019 CONSULTING FEES | 324,300 | 66,300 | 217,105 | 50,000 |
| 52020 PROFESSIONAL FEES | 500 | 559 | 500 | 500 |
| 52057 SPEC PROG CONTRACTS | 10,000 | 300 | 10,000 | 10,000 |
| 52069 PRINTING COSTS | 500 | 605 | 700 | 700 |
| 52292 SOFTWARE LICENSES & MTNCE | 0 | 29,236 | 0 | 0 |
| Contract Services Total | 335,300 | 97,000 | 228,305 | 61,200 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 1,500 | 3,016 | 700 | 700 |
| Equipment Purchases Total | 1,500 | 3,016 | 700 | 700 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,200 | 200 | 500 | 500 |
| 54118 OFFICE SUPPLIES | 1,200 | 700 | 1,200 | 1,200 |
| Materials and Supplies Total | 2,400 | 900 | 1,700 | 1,700 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 7,873 | 6,046 | 16,266 | 16,266 |
| 59003 ADVERTISING | 1,000 | 4,201 | 2,000 | 2,000 |
| 59048 LUNCHEONS | 1,000 | 348 | 500 | 500 |
| 59059 MEMBERSHIP | 2,746 | 3,042 | 2,754 | 2,754 |
| 59138 BUSINESS TRAVEL | 100 | 0 | 100 | 100 |
| 59283 APPLICATION FEES | 11,000 | 7,070 | 13,260 | 13,393 |
| Other Total | 23,719 | 20,707 | 34,880 | 35,013 |

Costing Center Budget Summary

Costing Center: PLANNING AND DEVELOPMENT

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 578,233 | 540,570 | 666,187 | 823,488 |
| 51084 OVERTIME SALARIES | 3,500 | 2,500 | 3,500 | 3,500 |
| 51185 SPECIAL OP - OVERTIME | 0 | 382 | 0 | 0 |
| Salaries and Wages Total | 581,733 | 543,452 | 669,687 | 826,988 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (265,150) | (15,150) | (250,000) | 0 |
| Transfers to/from Internal Accounts Total | (265,150) | (15,150) | (250,000) | 0 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,077 | 1,077 | 1,055 | 1,055 |
| Utilities Total | 1,077 | 1,077 | 1,055 | 1,055 |
| Total Expenditures | 680,579 | 651,002 | 686,327 | 926,656 |
| Net Total | (535,559) | (506,963) | (558,288) | (803,149) |
| Percentage Change | | | 4.24% | |

Costing Center Budget Summary

Costing Center: PARKING LOTS

| | |
|---|-----------------------------------|
| Division: REGIONAL PLANNING & DEVELOPMENT SERVICES | Budget Year: 2022 |
| Department: DEVELOPMENT SERVICES - Property | Accounting Reference: 1056 |
| Stage: Council Review | 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 113 parking stalls available for monthly rental including 52 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 2022 include improvements to 1201 Pacific Avenue parking lot not completed in 2021 and lighting of 641 Rosser Ave lot for public and library staff safety.

Outlook:

Continue operating and maintaining parking lots that are fully rented. Evaluate options for underutilized parking lots at 1201 Pacific Avenue and 329 10th Street. Explore interim parking arrangements at 149 10th Street. Improve 1201 Pacific parking lot (paint and repair fencing), install lighting at 641 Rosser Ave for public and library staff safety, and complete surfacing and other repairs at 149 10th Street.

Costing Center Budget Summary

Costing Center: PARKING LOTS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42242 7TH ST-000 BLK-METERED | 1,500 | 1,500 | 2,000 | 1,500 |
| 42687 PARKING STALLS | 49,500 | 45,200 | 41,580 | 41,580 |
| User Fees and Sales of Goods Total | 51,000 | 46,700 | 43,580 | 43,080 |
| Total Revenues | 51,000 | 46,700 | 43,580 | 43,080 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 11,895 | 9,595 | 28,955 | 9,402 |
| Contract Services Total | 11,895 | 9,595 | 28,955 | 9,402 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 3,000 | 1,000 | 10,000 | 3,000 |
| Materials and Supplies Total | 3,000 | 1,000 | 10,000 | 3,000 |
| Utilities | | | | |
| 53046 POWER | 1,530 | 1,530 | 1,770 | 2,010 |
| Utilities Total | 1,530 | 1,530 | 1,770 | 2,010 |
| Total Expenditures | 16,425 | 12,125 | 40,725 | 14,412 |
| Net Total | 34,575 | 34,575 | 2,855 | 28,668 |
| Percentage Change | | | (91.74%) | |

Costing Center Budget Summary

Costing Center: PROPERTY ADMINISTRATION

| | |
|---|-----------------------------------|
| Division: REGIONAL PLANNING & DEVELOPMENT SERVICES | Budget Year: 2022 |
| Department: DEVELOPMENT SERVICES - Property | Accounting Reference: 0272 |
| Stage: Council Review | 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 \$18,000 to cover appraisals, and environmental monitoring for 901 Princess Avenue.

An appropriation to the Land Acquisition Reserve (\$200,000 from operating and \$20,000 from lane/street sales) is requested to support a 10 year land acquisition plan for civic infrastructure projects including 18th/Braecrest Ave intersection, SE Drainage, and affordable housing land assembly.

Outlook:

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

Costing Center Budget Summary

Costing Center: PROPERTY ADMINISTRATION

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42988 MISCELLANEOUS REVENUE | 1,000 | 1,061 | 1,000 | 1,000 |
| 49380 LEASE IMPROVEMENT RECOVERIES | 30,415 | 30,415 | 30,415 | 533,156 |
| Other Income Total | 31,415 | 31,476 | 31,415 | 534,156 |
| Permits, Licenses and Fines | | | | |
| 42728 ENCROACHMENTS | 20,500 | 20,500 | 20,500 | 20,500 |
| Permits, Licenses and Fines Total | 20,500 | 20,500 | 20,500 | 20,500 |
| User Fees and Sales of Goods | | | | |
| 42468 ART GALLERY OF SW MANITOBA | 240,518 | 240,518 | 245,328 | 250,235 |
| 42704 638 PRINCESS AVE | 88,000 | 88,000 | 88,000 | 88,000 |
| 42732 100 BLACK STREET | 4,275 | 1,710 | 1,710 | 1,710 |
| 42733 WESTMAN COMMUNICATIONS GROUP | 565 | 8,277 | 8,277 | 8,277 |
| 42734 MASTERFEEDS RENTAL | 876 | 876 | 876 | 876 |
| 42737 COMMUNICATIONS CENTRE | 37,929 | 37,929 | 37,929 | 37,929 |
| 42738 1700 & 1710 PARK AVE | 15,698 | 16,793 | 16,793 | 16,793 |
| 42739 LAGOON PROPERTY | 4,550 | 4,550 | 4,550 | 4,550 |
| 42742 REGIONAL LIBRARY | 252,770 | 252,770 | 252,770 | 260,613 |
| 42744 WESTBRAN | 36,339 | 35,802 | 37,066 | 37,807 |
| 42746 CELL TOWER RENTAL | 5,547 | 5,752 | 5,963 | 5,963 |
| 42749 1820 PACIFIC AVE LEASE | 0 | 0 | 2,404 | 2,500 |
| 49166 LANE/STREET CLOSURES | 20,000 | 20,000 | 20,000 | 20,000 |
| 49371 LAND SALES | 0 | 480,313 | 0 | 0 |
| User Fees and Sales of Goods Total | 707,067 | 1,193,290 | 721,666 | 735,253 |
| Total Revenues | 758,982 | 1,245,266 | 773,581 | 1,289,909 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 950 | 950 | 950 | 950 |
| 52019 CONSULTING FEES | 10,000 | 22,000 | 18,000 | 18,000 |
| 52028 GENERAL INSURANCE | 8,776 | 8,776 | 9,509 | 9,699 |
| 52069 PRINTING COSTS | 0 | 90 | 0 | 0 |
| Contract Services Total | 19,726 | 31,816 | 28,459 | 28,649 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 621 | 0 | 0 |
| Equipment Purchases Total | 0 | 621 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 300 | 200 | 300 | 300 |
| Materials and Supplies Total | 300 | 200 | 300 | 300 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 2,000 | 1,405 | 2,032 | 2,032 |
| 59003 ADVERTISING | 1,500 | 3,480 | 1,500 | 1,500 |
| 59048 LUNCHEONS | 100 | 0 | 100 | 100 |
| 59059 MEMBERSHIP | 625 | 625 | 650 | 600 |
| 59128 PROPERTY TAXES | 70,466 | 61,378 | 61,700 | 61,820 |
| 59206 SURVEY FEES | 15,000 | 19,985 | 20,000 | 20,000 |

Costing Center Budget Summary

Costing Center: PROPERTY ADMINISTRATION

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| 59283 APPLICATION FEES | 3,940 | 2,135 | 3,979 | 4,019 |
| Other Total | 93,631 | 89,008 | 89,961 | 90,071 |
| Reserve Appropriation | | | | |
| 58504 MUNICIPAL BUILDING B/L 3653 | 48,584 | 48,584 | 48,948 | 49,318 |
| 58521 CIVIC LAND ACQ B/L 5765 | 95,000 | 575,313 | 220,000 | 220,000 |
| 58547 ARM BULDING RESERVE B/L 7215 | 44,000 | 44,000 | 0 | 44,000 |
| Reserve Appropriation Total | 187,584 | 667,897 | 268,948 | 313,318 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 211,229 | 206,184 | 212,645 | 212,923 |
| 51084 OVERTIME SALARIES | 500 | 300 | 500 | 500 |
| Salaries and Wages Total | 211,729 | 206,484 | 213,145 | 213,423 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | 0 | (12,000) | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | (12,000) | 0 | 0 |
| Utilities | | | | |
| 53130 TELEPHONE | 559 | 559 | 555 | 555 |
| Utilities Total | 559 | 559 | 555 | 555 |
| Total Expenditures | 513,529 | 984,585 | 601,368 | 646,316 |
| Net Total | 245,453 | 260,681 | 172,213 | 643,593 |
| Percentage Change | | | (29.84%) | |

Costing Center Budget Summary

Costing Center: BRANDON MUNICIPAL AIRPORT

Division: TRANSPORTATION
SERVICES - Airport
Department: AIRPORT
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1725
Manager: Carla Richardson

Description:

This account reflects the costs and revenues associated with airside and groundside 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. It is predicted by summer of 2022, scheduled air service will return 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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 44500 FEDERAL GOV'T | 0 | 381,188 | 452,750 | 0 |
| Conditional Government Transfers Total | 0 | 381,188 | 452,750 | 0 |
| Other Income | | | | |
| 42365 COMMISSION REVENUES | 5,750 | 4,601 | 9,948 | 6,300 |
| 42988 MISCELLANEOUS REVENUE | 2,170 | 4,100 | 3,000 | 3,000 |
| 49368 SALE PROCEEDS - EQUIPMENT | 0 | 2,022 | 0 | 0 |
| Other Income Total | 7,920 | 10,723 | 12,948 | 9,300 |
| User Fees and Sales of Goods | | | | |
| 42194 BUILDING RENTALS | 29,888 | 20,520 | 51,688 | 51,688 |
| 42304 LANDINGS-OTHER | 22,800 | 22,800 | 22,800 | 23,484 |
| 42314 SNOW REMOVAL FEES | 8,689 | 8,689 | 8,687 | 8,687 |
| 42317 LAND-INDUSTRIAL | 46,374 | 44,666 | 46,374 | 48,293 |
| 42321 LAND-AGRICULTURAL | 13,429 | 13,763 | 13,763 | 13,763 |
| 42342 MUSEUM USER FEE | 1,500 | 0 | 1,500 | 1,500 |
| 42469 LANDINGS-AIRLINE | 23,088 | 30,701 | 69,308 | 78,772 |
| 42470 AIRPORT IMPROVEMENT FEE | 66,768 | 77,216 | 254,120 | 328,585 |
| 42472 TERMINAL FEES | 23,400 | 34,000 | 70,130 | 78,769 |
| 42473 FUEL CONCESSION REVENUE | 5,194 | 5,194 | 5,350 | 5,510 |
| 42506 SCRAP METAL SALES | 0 | 619 | 0 | 0 |
| User Fees and Sales of Goods Total | 241,130 | 258,168 | 543,720 | 639,051 |
| Total Revenues | 249,050 | 650,079 | 1,009,418 | 648,351 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 609 | 609 | 670 | 731 |
| 51123 PROTECTIVE CLOTHING | 2,500 | 2,500 | 1,000 | 2,500 |
| 51124 TOOL ALLOWANCE | 415 | 415 | 415 | 360 |
| 51285 MEDICALS | 215 | 60 | 195 | 195 |
| Benefits Total | 3,739 | 3,584 | 2,280 | 3,786 |
| Contract Services | | | | |
| 52015 CONTRACTS | 94,354 | 40,067 | 113,088 | 120,941 |
| 52028 GENERAL INSURANCE | 1,307 | 1,307 | 1,381 | 1,409 |
| 52029 LIABILITY INSURANCE | 16,221 | 16,221 | 16,221 | 16,221 |
| 52032 VEHICLE INSURANCE | 9,822 | 11,207 | 11,203 | 11,231 |
| 52054 MAINT OF EQUIP EXT | 2,500 | 2,500 | 2,500 | 2,500 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 0 | 524 | 0 | 0 |
| Contract Services Total | 124,204 | 71,826 | 144,393 | 152,302 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 1,000 | 6,729 | 1,000 | 1,000 |
| Equipment Purchases Total | 1,000 | 6,729 | 1,000 | 1,000 |
| Materials and Supplies | | | | |
| 54052 MAINT OF BUILD EXT | 8,000 | 8,000 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 23,500 | 23,500 | 23,500 | 23,500 |
| 54102 PETROLEUM PRODUCTS | 2,500 | 3,500 | 4,000 | 4,500 |
| 54103 GASOLINE (VEHICLE) | 5,000 | 5,000 | 5,000 | 5,000 |

Costing Center Budget Summary

Costing Center: BRANDON MUNICIPAL AIRPORT

| | | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|--------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| 54104 | DIESEL (VEHICLE) | 30,600 | 25,600 | 25,000 | 30,000 |
| 54106 | FUEL-TRAINING | 3,000 | 0 | 3,600 | 3,600 |
| 54107 | CHEMICALS | 20,000 | 5,000 | 15,000 | 20,000 |
| 54118 | OFFICE SUPPLIES | 500 | 500 | 500 | 500 |
| 54125 | DIESEL EXHAUST FLUID | 375 | 375 | 375 | 375 |
| Materials and Supplies Total | | 93,475 | 71,475 | 76,975 | 87,475 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 7,210 | 4,210 | 11,900 | 11,700 |
| 59003 | ADVERTISING | 2,164 | 1,156 | 2,164 | 2,164 |
| 59048 | LUNCHEONS | 200 | 200 | 300 | 300 |
| 59050 | MAINTENANCE OF GROUNDS | 0 | 0 | 6,000 | 6,000 |
| 59059 | MEMBERSHIP | 1,200 | 1,200 | 1,200 | 1,200 |
| 59080 | FLEET EQUIP MAINTENANCE | 6,500 | 6,500 | 10,500 | 10,500 |
| 59248 | DISPOSAL SITE CHARGE | 0 | 150 | 0 | 0 |
| 59339 | EQUIPMENT MAINTENANCE | 30,000 | 30,000 | 30,000 | 30,000 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 17,979 | 17,979 | 19,526 | 19,526 |
| Other Total | | 65,253 | 61,395 | 81,590 | 81,390 |
| Reserve Appropriation | | | | | |
| 58507 | BDN MUNICIPAL AIRPORT B/L 6353 | 40,000 | 42,022 | 0 | 70,000 |
| 58535 | AIRPORT IMPROVEMENT B/L 7161 | 62,094 | 452,999 | 689,082 | 305,584 |
| Reserve Appropriation Total | | 102,094 | 495,021 | 689,082 | 375,584 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 564,480 | 505,965 | 607,065 | 654,640 |
| 51084 | OVERTIME SALARIES | 15,000 | 15,000 | 15,000 | 16,000 |
| 51090 | SHIFT DIFFERENTIAL | 1,300 | 1,300 | 2,700 | 2,700 |
| Salaries and Wages Total | | 580,780 | 522,265 | 624,765 | 673,340 |
| Transfers to/from Internal Accounts | | | | | |
| 59001 | SHOP RATE CHARGES | 4,100 | 1,425 | 4,100 | 4,100 |
| Transfers to/from Internal Accounts Total | | 4,100 | 1,425 | 4,100 | 4,100 |
| Utilities | | | | | |
| 53056 | TELEMATICS | 0 | 0 | 672 | 672 |
| 53130 | TELEPHONE | 4,504 | 4,504 | 4,213 | 4,245 |
| 53295 | RADIO COSTS | 1,322 | 3,199 | 776 | 776 |
| Utilities Total | | 5,826 | 7,703 | 5,661 | 5,693 |
| Total Expenditures | | 980,471 | 1,241,423 | 1,629,846 | 1,384,669 |
| Net Total | | (731,421) | (591,344) | (620,428) | (736,318) |
| Percentage Change | | | | (15.17%) | |

Costing Center Budget Summary

Costing Center: 208 22ND ST N

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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:

The City entered into an agreement with the Rugby Club for the use of the facility January 1, 2021, and are responsible for the monthly connection costs each month.

Outlook:

Costing Center Budget Summary

Costing Center: 208 22ND ST N

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|----------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52028 GENERAL INSURANCE | 205 | 205 | 224 | 228 |
| Contract Services Total | 205 | 205 | 224 | 228 |
| Utilities | | | | |
| 53046 POWER | 1,300 | 191 | 180 | 185 |
| Utilities Total | 1,300 | 191 | 180 | 185 |
| Total Expenditures | 1,505 | 396 | 404 | 413 |
| Net Total | (1,505) | (396) | (404) | (413) |
| Percentage Change | | | (73.16%) | |

Costing Center Budget Summary

Costing Center: AIRPORT BUILDINGS

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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). 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.

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:

Costing Center Budget Summary

Costing Center: AIRPORT BUILDINGS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 36,260 | 39,247 | 51,132 | 47,176 |
| 52028 GENERAL INSURANCE | 8,383 | 8,383 | 9,078 | 9,259 |
| Contract Services Total | 44,643 | 47,630 | 60,210 | 56,435 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 233,085 | 233,085 | 242,991 | 253,318 |
| 57439 DEBENTURE INTEREST | 184,341 | 184,341 | 174,434 | 164,107 |
| Debenture Debt Servicing Costs Total | 417,425 | 417,425 | 417,425 | 417,425 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 5,000 | 2,889 | 3,000 | 3,000 |
| Materials and Supplies Total | 5,000 | 2,889 | 3,000 | 3,000 |
| Utilities | | | | |
| 53025 HEAT | 27,000 | 20,000 | 25,625 | 26,266 |
| 53046 POWER | 46,100 | 36,750 | 41,000 | 42,025 |
| 53150 WATER | 8,000 | 7,700 | 7,995 | 8,195 |
| Utilities Total | 81,100 | 64,450 | 74,620 | 76,486 |
| Total Expenditures | 548,168 | 532,394 | 555,255 | 553,347 |
| Net Total | (548,168) | (532,394) | (555,255) | (553,347) |
| Percentage Change | | | 1.29% | |

Costing Center Budget Summary

Costing Center: BLDG & STRUCT SUPERVISION

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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:

In 2022, the Department will continue their focus on creating inspection and preventative maintenance schedules for all buildings. Monitoring the work that is being done, assigning expected completion dates and managing the work load will allow the department to ensure time is available to focus on preventative maintenance.

Outlook:

Costing Center Budget Summary

Costing Center: BLDG & STRUCT SUPERVISION

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 1,147 | 1,099 | 1,147 | 1,147 |
| 51123 PROTECTIVE CLOTHING | 1,000 | 1,600 | 1,400 | 1,400 |
| 51285 MEDICALS | 140 | 50 | 140 | 140 |
| Benefits Total | 2,287 | 2,749 | 2,687 | 2,687 |
| Contract Services | | | | |
| 52015 CONTRACTS | 1,020 | 870 | 1,020 | 1,020 |
| 52028 GENERAL INSURANCE | 9 | 9 | 10 | 10 |
| Contract Services Total | 1,029 | 879 | 1,030 | 1,030 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 9,100 | 1,731 | 26,746 | 0 |
| Equipment Purchases Total | 9,100 | 1,731 | 26,746 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,500 | 3,000 | 1,500 | 1,500 |
| 54103 GASOLINE (VEHICLE) | 8,500 | 7,700 | 8,500 | 9,500 |
| 54104 DIESEL (VEHICLE) | 4,800 | 4,975 | 4,800 | 5,500 |
| 54125 DIESEL EXHAUST FLUID | 30 | 30 | 30 | 40 |
| Materials and Supplies Total | 14,830 | 15,705 | 14,830 | 16,540 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 0 | 0 | 500 | 500 |
| 59080 FLEET EQUIP MAINTENANCE | 29,500 | 29,500 | 36,600 | 36,600 |
| 59248 DISPOSAL SITE CHARGE | 0 | 354 | 200 | 200 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 26,879 | 26,879 | 27,246 | 27,246 |
| Other Total | 56,379 | 56,733 | 64,546 | 64,546 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 770,723 | 715,211 | 789,675 | 796,556 |
| 51084 OVERTIME SALARIES | 12,000 | 13,500 | 12,000 | 12,000 |
| 51090 SHIFT DIFFERENTIAL | 0 | 2 | 0 | 0 |
| Salaries and Wages Total | 782,723 | 728,713 | 801,675 | 808,556 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,575 | 2,676 | 2,029 | 1,817 |
| 53295 RADIO COSTS | 63 | 61 | 588 | 588 |
| Utilities Total | 1,638 | 2,737 | 2,617 | 2,405 |
| Total Expenditures | 867,986 | 809,247 | 914,130 | 895,764 |
| Net Total | (867,986) | (809,247) | (914,130) | (895,764) |
| Percentage Change | | | 5.32% | |

Costing Center Budget Summary

Costing Center: CIVIC ADMIN BUILDING - 410 9th STREET

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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 added to increase onsite security at City Hall.

Outlook:

In 2020 a building condition assessment was conducted on the Civic Administration building. Based on the assessment received, it was reported that the building is in good overall condition and systems tested are performing adequately as intended, based upon the age of the building.

The key finding for the building notes that the existing roof membrane is performing poorly and has been the cause of the ongoing leaks within the building. This item has been included in the 2022 capital plan for repair as suggested.

Additional repairs have been scheduled for the building in the 10 year capital plan based upon other recommendations from the assessment. It was noted that a number of systems in the building have or will be reaching the end of their normal service life in the next year or two. It has been decided that these repairs will be handled once the system fails, or begins to fail, rather than incurring expenses for replacement before they are completely necessary. Inspections and minor repairs of these systems will continue on a regular basis in order to identify or mitigate a full replacement if possible.

Costing Center Budget Summary

Costing Center: CIVIC ADMIN BUILDING - 410 9th STREET

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|-------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 95,817 | 130,230 | 111,158 | 121,033 |
| 52028 GENERAL INSURANCE | 6,330 | 6,330 | 6,851 | 6,988 |
| Contract Services Total | 102,147 | 136,560 | 118,009 | 128,021 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 9,000 | 17,000 | 15,000 | 15,000 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 1,000 | 0 | 0 |
| Materials and Supplies Total | 9,000 | 18,000 | 15,000 | 15,000 |
| Reserve Appropriation | | | | |
| 58536 MUNICIPAL BLDG MAINT B/L 4368 | 50,000 | 50,000 | 0 | 50,000 |
| Reserve Appropriation Total | 50,000 | 50,000 | 0 | 50,000 |
| Utilities | | | | |
| 53025 HEAT | 29,500 | 28,250 | 36,000 | 36,900 |
| 53046 POWER | 77,900 | 73,800 | 78,500 | 80,465 |
| 53150 WATER | 6,700 | 7,599 | 6,765 | 6,934 |
| Utilities Total | 114,100 | 109,649 | 121,265 | 124,299 |
| Total Expenditures | 275,247 | 314,209 | 254,274 | 317,320 |
| Net Total | (275,247) | (314,209) | (254,274) | (317,320) |
| Percentage Change | | | (7.62%) | |

Costing Center Budget Summary

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

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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:

In 2021 a building condition assessment was conducted on the A.R McDiarmid building. Based upon the assessment that was received, it was reported that the building is in good overall condition and systems tested are performing adequately as intended.

Key findings for the building included that significant upgrades to the lower level of the facility would be required prior to leasing the space. In addition, roof repairs were identified for the building and were recommended to take place as soon as possible to prevent further damage. These items have been included in the 2022 capital plan for repair as suggested.

Additional repairs have been scheduled for the building in the 10 year capital plan based upon other recommendations from the assessment. It was noted that a number of systems in the building have or will be reaching the end of their normal service life in the next year or two. It has been decided that these repairs will be handled once the system fails, or begins to fail, rather than incurring expenses for replacement before they are completely necessary. Inspections and minor repairs of these systems will continue on a regular basis in order to identify or mitigate a full replacement if possible.

Costing Center Budget Summary

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 70,413 | 83,958 | 63,848 | 67,112 |
| 52028 GENERAL INSURANCE | 4,481 | 4,481 | 4,874 | 4,971 |
| Contract Services Total | 74,894 | 88,439 | 68,722 | 72,083 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 176,305 | 176,305 | 181,594 | 477,897 |
| 57439 DEBENTURE INTEREST | 34,212 | 34,212 | 28,923 | 235,361 |
| Debenture Debt Servicing Costs Total | 210,517 | 210,517 | 210,517 | 713,258 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 8,000 | 7,457 | 8,000 | 8,000 |
| Materials and Supplies Total | 8,000 | 7,457 | 8,000 | 8,000 |
| Utilities | | | | |
| 53046 POWER | 71,750 | 72,000 | 74,569 | 76,433 |
| 53130 TELEPHONE | 350 | 339 | 340 | 340 |
| 53150 WATER | 1,800 | 2,468 | 2,460 | 2,522 |
| Utilities Total | 73,900 | 74,807 | 77,369 | 79,295 |
| Total Expenditures | 367,311 | 381,220 | 364,608 | 872,636 |
| Net Total | (367,311) | (381,220) | (364,608) | (872,636) |
| Percentage Change | | | (0.74%) | |

Costing Center Budget Summary

Costing Center: CIVIC SERVICES COMPLEX - 900 RICHMOND AVENUE EAST

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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. This building was constructed in 1987.

Comments:

In 2021 a building condition assessment was conducted on the Civic Services building. Based upon the assessment that was received, it was reported that the building is in good overall condition and systems tested are performing adequately as intended.

The key finding for the building notes that portions of the metal roof and skylights are performing poorly and has been the cause of the ongoing leaks within the building over the past year or two. Work to repair the roof, in conjunction with the replacement of existing evestroughs on the north side of the building will rectify these issues. These items have been included in the 2022 capital plan for repair as suggested.

Additional repairs have been scheduled for the building in the 10 year capital plan based upon other recommendations from the assessment. It was noted that a number of systems in the building have or will be reaching the end of their normal service life in the next year or two. It has been decided that these repairs will be handled once the system fails, or begins to fail, rather than incurring expenses for replacement before they are completely necessary. Inspections and minor repairs of these systems will continue on a regular basis in order to identify or mitigate a full replacement if possible.

Outlook:

Costing Center Budget Summary

Costing Center: CIVIC SERVICES COMPLEX - 900 RICHMOND AVENUE EAST

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 22,226 | 24,385 | 28,964 | 18,680 |
| 52028 GENERAL INSURANCE | 8,095 | 8,095 | 8,741 | 8,916 |
| Contract Services Total | 30,321 | 32,480 | 37,705 | 27,596 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 7,929 | 0 | 0 |
| Equipment Purchases Total | 0 | 7,929 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 11,500 | 15,397 | 26,000 | 15,000 |
| Materials and Supplies Total | 11,500 | 15,397 | 26,000 | 15,000 |
| Reserve Appropriation | | | | |
| 58533 CIVIC SERVICES COMPLEX B/L5655 | 75,000 | 75,000 | 15,000 | 25,000 |
| Reserve Appropriation Total | 75,000 | 75,000 | 15,000 | 25,000 |
| Transfers to/from Internal Accounts | | | | |
| 59334 INTERNAL CHARGES | (217,524) | (217,524) | (182,795) | (174,280) |
| Transfers to/from Internal Accounts Total | (217,524) | (217,524) | (182,795) | (174,280) |
| Utilities | | | | |
| 53025 HEAT | 26,138 | 25,638 | 31,000 | 31,775 |
| 53046 POWER | 60,475 | 59,475 | 61,987 | 63,537 |
| 53130 TELEPHONE | 340 | 339 | 340 | 340 |
| 53150 WATER | 13,750 | 10,500 | 10,763 | 11,032 |
| Utilities Total | 100,703 | 95,952 | 104,090 | 106,684 |
| Total Expenditures | 0 | 9,234 | 0 | 0 |
| Net Total | 0 | (9,234) | 0 | 0 |
| Percentage Change | | | 0.00% | |

Costing Center Budget Summary

Costing Center: DALY HOUSE MUSEUM

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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:

Due to the age of the building there are a variety of repairs that are required from broken windows, stress fractures and wall repairs, which are mainly due to the building shifting over time. Due to the Heritage status of the building, investigations are ongoing to source appropriate funding.

Costing Center Budget Summary

Costing Center: DALY HOUSE MUSEUM

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 16 | 817 | 15 | 826 |
| 52028 GENERAL INSURANCE | 328 | 328 | 359 | 366 |
| Contract Services Total | 344 | 1,145 | 374 | 1,192 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 500 | 269 | 250 | 250 |
| Materials and Supplies Total | 500 | 269 | 250 | 250 |
| Total Expenditures | 844 | 1,414 | 624 | 1,442 |
| Net Total | (844) | (1,414) | (624) | (1,442) |
| Percentage Change | | | (26.07%) | |

Costing Center Budget Summary

Costing Center: FIRE STATION - 13TH STREET

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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. The building underwent roof repairs in the Fall of 2021.

A building condition assessment is scheduled to be completed in 2022.

Outlook:

Costing Center Budget Summary

Costing Center: FIRE STATION - 13TH STREET

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 1,806 | 9,077 | 1,290 | 1,290 |
| 52028 GENERAL INSURANCE | 830 | 830 | 904 | 922 |
| Contract Services Total | 2,636 | 9,907 | 2,194 | 2,212 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 3,000 | 768 | 1,000 | 1,000 |
| Materials and Supplies Total | 3,000 | 768 | 1,000 | 1,000 |
| Utilities | | | | |
| 53025 HEAT | 6,253 | 7,253 | 7,947 | 8,145 |
| 53046 POWER | 8,200 | 7,500 | 7,688 | 7,880 |
| 53150 WATER | 1,200 | 900 | 923 | 946 |
| Utilities Total | 15,653 | 15,653 | 16,558 | 16,971 |
| Total Expenditures | 21,289 | 26,328 | 19,752 | 20,183 |
| Net Total | (21,289) | (26,328) | (19,752) | (20,183) |
| Percentage Change | | | (7.22%) | |

Costing Center Budget Summary

Costing Center: FIRE STATION - 19TH STREET NORTH

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0806
Manager: Pam Richardson

Description:

This cost center covers maintenance costs for #1 Fire Hall located at 120 19th Street North. #1 Fire Hall opened in 2010.

Comments:

This cost center includes the debt servicing principal and interest costs which is a nineteen (19) year debenture expiring in 2030.

A building condition assessment and energy audit is scheduled to be completed in 2022.

Outlook:

Costing Center Budget Summary

Costing Center: FIRE STATION - 19TH STREET NORTH

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 15,892 | 25,638 | 15,222 | 15,744 |
| 52028 GENERAL INSURANCE | 7,471 | 7,471 | 8,150 | 8,313 |
| Contract Services Total | 23,363 | 33,109 | 23,372 | 24,057 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 502,181 | 502,181 | 526,888 | 552,811 |
| 57439 DEBENTURE INTEREST | 309,608 | 309,608 | 284,900 | 258,978 |
| Debenture Debt Servicing Costs Total | 811,789 | 811,789 | 811,788 | 811,789 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 6,000 | 8,094 | 6,000 | 6,000 |
| Materials and Supplies Total | 6,000 | 8,094 | 6,000 | 6,000 |
| Utilities | | | | |
| 53025 HEAT | 62,525 | 62,225 | 73,000 | 74,825 |
| 53150 WATER | 4,100 | 4,600 | 4,200 | 4,300 |
| Utilities Total | 66,625 | 66,825 | 77,200 | 79,125 |
| Total Expenditures | 907,777 | 919,817 | 918,360 | 920,971 |
| Net Total | (907,777) | (919,817) | (918,360) | (920,971) |
| Percentage Change | | | 1.17% | |

Costing Center Budget Summary

Costing Center: LANDFILL BUILDINGS

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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), was constructed in 2003, and is 35,000 sq. ft. The Household Hazardous Waste (HHW) building is 2,000 sq. ft. and the scale building is approx. 500 sq. ft.

In 2019 the Household Hazardous Waste (HHW) building and the main scale house were renovated. Both scale decks were also reconstructed, with the inbound scale completed in 2019 and the outbound scale completed in 2020. 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.

In 2020 a building condition assessment was conducted on the Sanitation building. Based upon the assessment that was received, it was reported that the building is in good overall condition and systems tested are performing adequately as intended. As the building is only 17 years old, major repairs were not identified or recommended for the short term.

The key finding for the building identified that due to the frequent use of the overhead doors located in the Material Recycling Facility (MRF), it was suggested that complete replacements of the doors occur within the next 5 years. These items have not been included in the capital plan at this time. Inspections and minor repairs of these systems will continue on a regular basis in order to identify or mitigate a full replacement if possible.

Outlook:

Replacement of Loading Dock Cushions will be completed in 2022 and roof repairs to the building are needed.

Costing Center Budget Summary

Costing Center: LANDFILL BUILDINGS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 24,437 | 25,916 | 23,429 | 18,853 |
| 52028 GENERAL INSURANCE | 3,080 | 3,080 | 3,349 | 3,416 |
| Contract Services Total | 27,517 | 28,996 | 26,778 | 22,269 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 23,570 | 5,000 | 0 |
| Equipment Purchases Total | 0 | 23,570 | 5,000 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 2,500 | 5,009 | 2,500 | 2,500 |
| Materials and Supplies Total | 2,500 | 5,009 | 2,500 | 2,500 |
| Utilities | | | | |
| 53025 HEAT | 6,500 | 7,500 | 9,400 | 9,635 |
| 53046 POWER | 62,000 | 56,500 | 57,000 | 58,425 |
| 53150 WATER | 950 | 1,100 | 1,100 | 1,100 |
| Utilities Total | 69,450 | 65,100 | 67,500 | 69,160 |
| Total Expenditures | 99,467 | 122,675 | 101,778 | 93,929 |
| Net Total | (99,467) | (122,675) | (101,778) | (93,929) |
| Percentage Change | | | 2.32% | |

Costing Center Budget Summary

Costing Center: LIBRARY/ARTS BUILDING

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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.

In 2018 a building condition assessment was conducted on the Library Arts building. Based upon the assessment that was received, it was reported that the building is in good overall condition and systems tested are performing adequately as intended given that the age of the building is approximately 85 years old.

During 2021 it was identified by staff that roof repairs were required, during regular maintenance of the roof top units. As per a roof assessment provided, roof repairs are recommended to prevent any further damage to the building. This item has been included in the 2022 capital plan for repair as suggested.

In 2023, numerous capital repairs have been planned in order to align with the possible renovation of the building space.

In future years additional repairs have been scheduled for the building based upon other recommendations from the assessment. It was noted that a number of systems in the building have or will be reaching the end of their normal service life in the next year or two. It has been decided that these repairs will be handled once the system fails, or begins to fail, rather than incurring expenses for replacement before they are completely necessary. Inspections and minor repairs of these systems will continue on a regular basis in order to identify or mitigate a full replacement if possible.

Outlook:

Costing Center Budget Summary

Costing Center: LIBRARY/ARTS BUILDING

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|-----------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 37,308 | 45,511 | 39,144 | 37,614 |
| 52028 GENERAL INSURANCE | 4,469 | 4,469 | 4,873 | 4,970 |
| Contract Services Total | 41,777 | 49,980 | 44,017 | 42,584 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 5,000 | 5,357 | 5,000 | 5,000 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 2,500 | 0 | 0 |
| Materials and Supplies Total | 5,000 | 7,857 | 5,000 | 5,000 |
| Reserve Appropriation | | | | |
| 58526 LIBRARY/ARTS MAINT B/L 5259 | 150,000 | 150,000 | 15,000 | 50,000 |
| Reserve Appropriation Total | 150,000 | 150,000 | 15,000 | 50,000 |
| Utilities | | | | |
| 53025 HEAT | 13,325 | 10,125 | 15,000 | 15,375 |
| 53046 POWER | 59,450 | 58,450 | 59,911 | 61,409 |
| 53130 TELEPHONE | 1,849 | 1,849 | 1,849 | 1,849 |
| 53150 WATER | 1,700 | 1,415 | 1,604 | 1,644 |
| Utilities Total | 76,324 | 71,839 | 78,364 | 80,277 |
| Total Expenditures | 273,101 | 279,676 | 142,381 | 177,861 |
| Net Total | (273,101) | (279,676) | (142,381) | (177,861) |
| Percentage Change | | | (47.87%) | |

Costing Center Budget Summary

Costing Center: PARKS BUILDINGS

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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.

In 2021 a building condition assessment was conducted on the Parks Complex. Based upon the assessment that was received, it was reported that the building is in good overall condition and systems tested are performing adequately as intended.

The key finding for the building notes that the office-shop roof interface experiences leaking during heavy rain events. Based upon quotes received in the Fall of 2021, the work to repair this is small and therefore has been included within the operating budget for the building.

Outlook:

Costing Center Budget Summary

Costing Center: PARKS BUILDINGS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 0 | 0 | 0 | 40,000 |
| Capital Contribution Total | 0 | 0 | 0 | 40,000 |
| Contract Services | | | | |
| 52015 CONTRACTS | 11,379 | 14,087 | 17,328 | 12,335 |
| 52028 GENERAL INSURANCE | 3,989 | 3,989 | 4,299 | 4,385 |
| Contract Services Total | 15,368 | 18,076 | 21,627 | 16,720 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 2,000 | 6,997 | 3,000 | 3,000 |
| Materials and Supplies Total | 2,000 | 6,997 | 3,000 | 3,000 |
| Utilities | | | | |
| 53025 HEAT | 15,145 | 19,145 | 21,674 | 22,215 |
| 53150 WATER | 8,000 | 5,700 | 6,355 | 6,514 |
| Utilities Total | 23,145 | 24,845 | 28,029 | 28,729 |
| Total Expenditures | 40,513 | 49,918 | 52,656 | 88,449 |
| Net Total | (40,513) | (49,918) | (52,656) | (88,449) |
| Percentage Change | | | 29.97% | |

Costing Center Budget Summary

Costing Center: POLICE STATION - VICTORIA AVE

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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 center includes the debt servicing principal and interest costs for the construction of this facility, which is an eighteen (18) year debenture expiring in 2030.

A building condition assessment and energy audit is scheduled to be completed in 2022.

Outlook:

Costing Center Budget Summary

Costing Center: POLICE STATION - VICTORIA AVE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 77,378 | 88,039 | 79,092 | 80,513 |
| 52028 GENERAL INSURANCE | 7,467 | 7,467 | 8,265 | 8,430 |
| Contract Services Total | 84,845 | 95,506 | 87,357 | 88,943 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 688,092 | 688,092 | 719,056 | 751,414 |
| 57439 DEBENTURE INTEREST | 380,494 | 380,494 | 349,530 | 317,172 |
| Debenture Debt Servicing Costs Total | 1,068,586 | 1,068,586 | 1,068,586 | 1,068,586 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 15,000 | 14,307 | 14,700 | 14,700 |
| Materials and Supplies Total | 15,000 | 14,307 | 14,700 | 14,700 |
| Utilities | | | | |
| 53046 POWER | 85,075 | 98,575 | 98,000 | 100,450 |
| 53150 WATER | 2,200 | 2,200 | 2,255 | 2,311 |
| Utilities Total | 87,275 | 100,775 | 100,255 | 102,761 |
| Total Expenditures | 1,255,706 | 1,279,174 | 1,270,898 | 1,274,990 |
| Net Total | (1,255,706) | (1,279,174) | (1,270,898) | (1,274,990) |
| Percentage Change | | | 1.21% | |

Costing Center Budget Summary

Costing Center: STORAGE GARAGE

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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. Work stations and a computer training area are located in the upper level of the building.

Comments:

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

Outlook:

Costing Center Budget Summary

Costing Center: STORAGE GARAGE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 800 | 2,172 | 600 | 600 |
| Contract Services Total | 800 | 2,172 | 600 | 600 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 8,700 | 0 |
| Equipment Purchases Total | 0 | 0 | 8,700 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,000 | 622 | 400 | 400 |
| Materials and Supplies Total | 1,000 | 622 | 400 | 400 |
| Transfers to/from Internal Accounts | | | | |
| 59334 INTERNAL CHARGES | (11,815) | (11,815) | (22,918) | (14,545) |
| Transfers to/from Internal Accounts Total | (11,815) | (11,815) | (22,918) | (14,545) |
| Utilities | | | | |
| 53025 HEAT | 8,815 | 10,515 | 12,500 | 12,810 |
| 53150 WATER | 1,200 | 700 | 718 | 735 |
| Utilities Total | 10,015 | 11,215 | 13,218 | 13,545 |
| Total Expenditures | 0 | 2,194 | 0 | 0 |
| Net Total | 0 | (2,194) | 0 | 0 |
| Percentage Change | | | 0.00% | |

Costing Center Budget Summary

Costing Center: STREET LIGHTS

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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. This also includes new developments.

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 10,000 | 10,428 | 0 | 0 |
| Contract Services Total | 10,000 | 10,428 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 11,500 | 10,000 | 0 | 0 |
| Materials and Supplies Total | 11,500 | 10,000 | 0 | 0 |
| Utilities | | | | |
| 53046 POWER | 940,986 | 949,486 | 978,000 | 1,002,450 |
| Utilities Total | 940,986 | 949,486 | 978,000 | 1,002,450 |
| Total Expenditures | 962,486 | 969,914 | 978,000 | 1,002,450 |
| Net Total | (962,486) | (969,914) | (978,000) | (1,002,450) |
| Percentage Change | | | 1.61% | |

Costing Center Budget Summary

Costing Center: TEST LAB BUILDING

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 538 | 535 | 535 | 535 |
| Contract Services Total | 538 | 535 | 535 | 535 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 150 | 0 | 75 | 75 |
| Materials and Supplies Total | 150 | 0 | 75 | 75 |
| Utilities | | | | |
| 53025 HEAT | 881 | 806 | 903 | 926 |
| 53150 WATER | 180 | 214 | 319 | 225 |
| Utilities Total | 1,061 | 1,020 | 1,222 | 1,151 |
| Total Expenditures | 1,749 | 1,555 | 1,832 | 1,761 |
| Net Total | (1,749) | (1,555) | (1,832) | (1,761) |
| Percentage Change | | | 4.75% | |

Costing Center Budget Summary

Costing Center: TRAFFIC SIGNALS

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42994 RECOVERIES OTHER | 2,200 | 1,853 | 2,200 | 2,500 |
| Other Income Total | 2,200 | 1,853 | 2,200 | 2,500 |
| Total Revenues | 2,200 | 1,853 | 2,200 | 2,500 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 39,843 | 40,944 | 39,950 | 39,950 |
| Contract Services Total | 39,843 | 40,944 | 39,950 | 39,950 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 51,292 | 10,925 | 41,500 | 52,360 |
| Materials and Supplies Total | 51,292 | 10,925 | 41,500 | 52,360 |
| Total Expenditures | 91,135 | 51,869 | 81,450 | 92,310 |
| Net Total | (88,935) | (50,016) | (79,250) | (89,810) |
| Percentage Change | | | (10.89%) | |

Costing Center Budget Summary

Costing Center: TRANSIT COMFORT STATION

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Council Review

Budget Year: 2022
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:

The transit comfort station was renovated in 2020. In addition to the bus drivers using the building for their rest breaks, bus passengers are able to purchase bus passes and reload rider cards at this location.

Outlook:

Costing Center Budget Summary

Costing Center: TRANSIT COMFORT STATION

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 5,782 | 6,048 | 6,168 | 6,229 |
| Contract Services Total | 5,782 | 6,048 | 6,168 | 6,229 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,000 | 1,950 | 2,000 | 2,000 |
| Materials and Supplies Total | 1,000 | 1,950 | 2,000 | 2,000 |
| Utilities | | | | |
| 53046 POWER | 3,505 | 3,155 | 3,593 | 3,682 |
| 53150 WATER | 1,000 | 700 | 718 | 735 |
| Utilities Total | 4,505 | 3,855 | 4,311 | 4,417 |
| Total Expenditures | 11,287 | 11,853 | 12,479 | 12,646 |
| Net Total | (11,287) | (11,853) | (12,479) | (12,646) |
| Percentage Change | | | 10.56% | |

Costing Center Budget Summary

Costing Center: FIRE DEPT VEHICLES

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Council Review

Budget Year: 2022
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, rescue units as well as support vehicles.

A 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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 49431 FIRE VEHICLE SALES | 0 | 0 | 0 | 138,339 |
| User Fees and Sales of Goods Total | 0 | 0 | 0 | 138,339 |
| Total Revenues | 0 | 0 | 0 | 138,339 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52032 VEHICLE INSURANCE | 48,115 | 51,725 | 52,282 | 52,282 |
| Contract Services Total | 48,115 | 51,725 | 52,282 | 52,282 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 29,435 | 67,435 | 53,000 | 53,000 |
| 54157 TIRES | 6,000 | 6,000 | 5,000 | 5,000 |
| Materials and Supplies Total | 35,435 | 73,435 | 58,000 | 58,000 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | (134,550) | (134,550) | (166,500) | (166,500) |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | (175,799) | (175,799) | (175,348) | (200,947) |
| Other Total | (310,349) | (310,349) | (341,848) | (367,447) |
| Reserve Appropriation | | | | |
| 58554 FIRE VEHICLES B/L | 175,799 | 175,799 | 175,348 | 339,286 |
| Reserve Appropriation Total | 175,799 | 175,799 | 175,348 | 339,286 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 51,000 | 51,000 | 55,000 | 55,000 |
| Transfers to/from Internal Accounts Total | 51,000 | 51,000 | 55,000 | 55,000 |
| Total Expenditures | 0 | 41,610 | (1,218) | 137,121 |
| Net Total | 0 | (41,610) | 1,218 | 1,218 |
| Percentage Change | | | 100.00% | |

Costing Center Budget Summary

Costing Center: FLEET EQUIPMENT

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Council Review

Budget Year: 2022
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 205 pieces of light and heavy duty, off road and specialty vehicles that the City owns.

A 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 205 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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 49224 GARAGE EQUIPMENT SALES | 963,748 | 813,717 | 717,716 | 351,611 |
| User Fees and Sales of Goods Total | 963,748 | 813,717 | 717,716 | 351,611 |
| Total Revenues | 963,748 | 813,717 | 717,716 | 351,611 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52032 VEHICLE INSURANCE | 229,817 | 212,632 | 212,003 | 212,003 |
| Contract Services Total | 229,817 | 212,632 | 212,003 | 212,003 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 456,995 | 600,295 | 500,471 | 494,092 |
| 54157 TIRES | 80,000 | 90,000 | 95,000 | 95,000 |
| 54209 PREVENTATIVE MAINTENANCE | 71,988 | 71,969 | 61,244 | 35,040 |
| Materials and Supplies Total | 608,983 | 762,264 | 656,715 | 624,132 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | (1,498,800) | (1,495,300) | (1,599,800) | (1,567,520) |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | (1,983,503) | (1,983,503) | (2,155,985) | (2,194,086) |
| Other Total | (3,482,303) | (3,478,803) | (3,755,785) | (3,761,606) |
| Reserve Appropriation | | | | |
| 58508 EQUIPMENT REPLACEMENT B/L 3675 | 2,947,251 | 2,797,220 | 2,873,701 | 2,545,697 |
| Reserve Appropriation Total | 2,947,251 | 2,797,220 | 2,873,701 | 2,545,697 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 660,000 | 675,000 | 721,629 | 721,932 |
| Transfers to/from Internal Accounts Total | 660,000 | 675,000 | 721,629 | 721,932 |
| Total Expenditures | 963,748 | 968,313 | 708,263 | 342,158 |
| Net Total | 0 | (154,596) | 9,453 | 9,453 |
| Percentage Change | | | 100.00% | |

Costing Center Budget Summary

Costing Center: GARAGE SERVICES

Division: TRANSPORTATION
SERVICES

Budget Year: 2022

Department: FLEET SERVICES

Accounting Reference: 0135

Stage: Council Review

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42994 RECOVERIES OTHER | 3,640 | 6,490 | 3,100 | 4,000 |
| Other Income Total | 3,640 | 6,490 | 3,100 | 4,000 |
| User Fees and Sales of Goods | | | | |
| 42506 SCRAP METAL SALES | 2,300 | 3,529 | 2,175 | 2,175 |
| 42520 OIL & FILTER RECOVERIES | 2,472 | 772 | 1,600 | 1,600 |
| User Fees and Sales of Goods Total | 4,772 | 4,301 | 3,775 | 3,775 |
| Total Revenues | 8,412 | 10,791 | 6,875 | 7,775 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 1,572 | 1,572 | 1,693 | 1,693 |
| 51123 PROTECTIVE CLOTHING | 5,500 | 5,500 | 5,500 | 5,500 |
| 51124 TOOL ALLOWANCE | 4,320 | 4,320 | 4,320 | 4,320 |
| 51285 MEDICALS | 550 | 550 | 650 | 675 |
| Benefits Total | 11,942 | 11,942 | 12,163 | 12,188 |
| Contract Services | | | | |
| 52015 CONTRACTS | 6,750 | 7,863 | 8,356 | 8,607 |
| 52028 GENERAL INSURANCE | 547 | 547 | 576 | 587 |
| 52029 LIABILITY INSURANCE | 1,320 | 1,320 | 1,350 | 1,400 |
| 52032 VEHICLE INSURANCE | 530 | 489 | 530 | 530 |
| 52054 MAINT OF EQUIP EXT | 26,471 | 26,471 | 32,033 | 32,033 |
| 52069 PRINTING COSTS | 200 | 200 | 200 | 200 |
| Contract Services Total | 35,818 | 36,890 | 43,045 | 43,357 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 4,000 | 10,600 | 5,200 | 10,000 |
| Equipment Purchases Total | 4,000 | 10,600 | 5,200 | 10,000 |
| Materials and Supplies | | | | |
| 54095 SHOP SUPPLIES | 28,000 | 31,000 | 27,069 | 27,081 |
| 54103 GASOLINE (VEHICLE) | 1,400 | 1,250 | 940 | 940 |
| 54104 DIESEL (VEHICLE) | 1,400 | 1,750 | 1,565 | 1,565 |
| 54266 TOOLS | 8,240 | 8,240 | 8,500 | 8,500 |
| Materials and Supplies Total | 39,040 | 42,240 | 38,074 | 38,086 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 6,500 | 4,500 | 12,500 | 12,500 |
| 59003 ADVERTISING | 500 | 500 | 500 | 500 |
| 59048 LUNCHEONS | 0 | 220 | 500 | 500 |
| 59059 MEMBERSHIP | 1,385 | 1,385 | 1,385 | 1,385 |
| 59080 FLEET EQUIP MAINTENANCE | 16,500 | 16,500 | 21,000 | 21,000 |
| 59098 SUBSCRIPTIONS | 11,292 | 10,417 | 11,715 | 11,715 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 16,100 | 16,100 | 16,922 | 16,922 |
| Other Total | 52,277 | 49,622 | 64,522 | 64,522 |
| Reserve Appropriation | | | | |
| 58508 EQUIPMENT REPLACEMENT B/L 3675 | 1,500 | 1,500 | 2,000 | 2,000 |
| Reserve Appropriation Total | 1,500 | 1,500 | 2,000 | 2,000 |

Costing Center Budget Summary

Costing Center: GARAGE SERVICES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 1,220,737 | 1,058,555 | 1,294,757 | 1,310,417 |
| 51084 OVERTIME SALARIES | 30,500 | 30,500 | 30,400 | 30,400 |
| 51090 SHIFT DIFFERENTIAL | 4,970 | 4,970 | 4,600 | 4,600 |
| Salaries and Wages Total | 1,256,207 | 1,094,025 | 1,329,757 | 1,345,417 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | (1,625,589) | (1,489,589) | (1,692,129) | (1,696,532) |
| 59334 INTERNAL CHARGES | 227,401 | 227,401 | 201,954 | 186,440 |
| Transfers to/from Internal Accounts Total | (1,398,188) | (1,262,188) | (1,490,175) | (1,510,092) |
| Utilities | | | | |
| 53130 TELEPHONE | 2,136 | 2,136 | 2,012 | 2,020 |
| 53295 RADIO COSTS | 289 | 289 | 276 | 276 |
| Utilities Total | 2,425 | 2,425 | 2,288 | 2,296 |
| Total Expenditures | 5,020 | (12,945) | 6,875 | 7,775 |
| Net Total | 3,392 | 23,736 | 0 | 0 |
| Percentage Change | | | (100.00%) | |

Costing Center Budget Summary

Costing Center: POLICE DEPT VEHICLES

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Council Review

Budget Year: 2022
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.

A 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 36 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 defendable 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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 49452 POLICE VEHICLE SALES | 19,784 | 3,454 | 42,216 | 4,000 |
| User Fees and Sales of Goods Total | 19,784 | 3,454 | 42,216 | 4,000 |
| Total Revenues | 19,784 | 3,454 | 42,216 | 4,000 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52032 VEHICLE INSURANCE | 78,302 | 80,402 | 81,152 | 81,152 |
| Contract Services Total | 78,302 | 80,402 | 81,152 | 81,152 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 59,098 | 65,098 | 61,500 | 61,500 |
| 54157 TIRES | 30,000 | 30,000 | 30,000 | 30,000 |
| Materials and Supplies Total | 89,098 | 95,098 | 91,500 | 91,500 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | (258,550) | (259,050) | (283,900) | (283,900) |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | (338,574) | (338,574) | (340,637) | (370,451) |
| Other Total | (597,124) | (597,624) | (624,537) | (654,351) |
| Reserve Appropriation | | | | |
| 58549 POLICE VEHICLES B/L | 358,358 | 342,028 | 382,853 | 374,451 |
| Reserve Appropriation Total | 358,358 | 342,028 | 382,853 | 374,451 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 91,150 | 110,650 | 108,000 | 108,000 |
| Transfers to/from Internal Accounts Total | 91,150 | 110,650 | 108,000 | 108,000 |
| Total Expenditures | 19,784 | 30,554 | 38,968 | 752 |
| Net Total | 0 | (27,100) | 3,248 | 3,248 |
| Percentage Change | | | 100.00% | |

Costing Center Budget Summary

Costing Center: SCHOOL DIVISION EQUIPMENT

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Council Review

Budget Year: 2022
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:

This cost center continues to decrease as the School Division transitions their fleet over to propane-fueled buses.

Costing Center Budget Summary

Costing Center: SCHOOL DIVISION EQUIPMENT

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 142,762 | 122,917 | 128,230 | 128,230 |
| Other Income Total | 142,762 | 122,917 | 128,230 | 128,230 |
| Total Revenues | 142,762 | 122,917 | 128,230 | 128,230 |
| Expenditures | | | | |
| Materials and Supplies | | | | |
| 54104 DIESEL (VEHICLE) | 135,864 | 116,964 | 122,000 | 122,000 |
| 54125 DIESEL EXHAUST FLUID | 124 | 124 | 124 | 124 |
| Materials and Supplies Total | 135,988 | 117,088 | 122,124 | 122,124 |
| Total Expenditures | 135,988 | 117,088 | 122,124 | 122,124 |
| Net Total | 6,774 | 5,829 | 6,106 | 6,106 |
| Percentage Change | | | (9.86%) | |

Costing Center Budget Summary

Costing Center: STORES

Division: TRANSPORTATION
SERVICES

Budget Year: 2022

Department: FLEET SERVICES

Accounting Reference: 0016

Stage: Council Review

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. Recent improvements to this area include increased number of purchasing agreements, online order system to ensure departments are receiving the necessary products at the lowest cost.

Outlook:

Costing Center Budget Summary

Costing Center: STORES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 49224 GARAGE EQUIPMENT SALES | 0 | 1,594 | 0 | 0 |
| User Fees and Sales of Goods Total | 0 | 1,594 | 0 | 0 |
| Total Revenues | 0 | 1,594 | 0 | 0 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 244 | 482 | 244 | 244 |
| 51123 PROTECTIVE CLOTHING | 175 | 175 | 150 | 150 |
| 51285 MEDICALS | 0 | 40 | 0 | 0 |
| Benefits Total | 419 | 697 | 394 | 394 |
| Contract Services | | | | |
| 52069 PRINTING COSTS | 250 | 2,290 | 700 | 700 |
| 52252 DELIVERY - IN CITY | 11,600 | 8,600 | 10,200 | 10,200 |
| Contract Services Total | 11,850 | 10,890 | 10,900 | 10,900 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 1,427 | 3,000 | 3,000 |
| Equipment Purchases Total | 0 | 1,427 | 3,000 | 3,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,000 | 800 | 800 | 800 |
| Materials and Supplies Total | 1,000 | 800 | 800 | 800 |
| Other | | | | |
| 59048 LUNCHEONS | 0 | 100 | 100 | 100 |
| 59080 FLEET EQUIP MAINTENANCE | 1,000 | 1,000 | 1,000 | 1,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 3,564 | 3,564 | 3,740 | 4,854 |
| Other Total | 4,564 | 4,664 | 4,840 | 5,954 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 121,136 | 129,107 | 120,935 | 123,407 |
| 51084 OVERTIME SALARIES | 1,000 | 0 | 500 | 500 |
| Salaries and Wages Total | 122,136 | 129,107 | 121,435 | 123,907 |
| Utilities | | | | |
| 53130 TELEPHONE | 982 | 982 | 726 | 726 |
| Utilities Total | 982 | 982 | 726 | 726 |
| Total Expenditures | 140,951 | 148,567 | 142,095 | 145,680 |
| Net Total | (140,951) | (146,973) | (142,095) | (145,680) |
| Percentage Change | | | 0.81% | |

Costing Center Budget Summary

Costing Center: TRANSIT EQUIPMENT

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Council Review

Budget Year: 2022
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.

A 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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 44500 FEDERAL GOV'T | 466,601 | 912,915 | 466,601 | 486,888 |
| Conditional Government Transfers Total | 466,601 | 912,915 | 466,601 | 486,888 |
| Other Income | | | | |
| 49263 TRANSIT EQUIPMENT SALES | 0 | 0 | 107,092 | 0 |
| Other Income Total | 0 | 0 | 107,092 | 0 |
| Total Revenues | 466,601 | 912,915 | 573,693 | 486,888 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52032 VEHICLE INSURANCE | 50,700 | 47,138 | 46,911 | 46,911 |
| Contract Services Total | 50,700 | 47,138 | 46,911 | 46,911 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 414,300 | 344,300 | 350,000 | 350,000 |
| 54157 TIRES | 40,000 | 40,000 | 33,000 | 33,000 |
| Materials and Supplies Total | 454,300 | 384,300 | 383,000 | 383,000 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | (1,205,000) | (1,205,000) | (1,121,500) | (1,121,500) |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | (491,044) | (491,044) | (491,044) | (506,821) |
| Other Total | (1,696,044) | (1,696,044) | (1,612,544) | (1,628,321) |
| Reserve Appropriation | | | | |
| 58510 TRANSIT EQUIPMENT B/L 3654 | 491,044 | 491,044 | 598,136 | 506,821 |
| 58558 TRANSIT GAS TAX RESERVE B/L | 466,601 | 912,915 | 466,601 | 486,888 |
| Reserve Appropriation Total | 957,645 | 1,403,959 | 1,064,737 | 993,709 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 700,000 | 564,000 | 690,000 | 690,000 |
| Transfers to/from Internal Accounts Total | 700,000 | 564,000 | 690,000 | 690,000 |
| Total Expenditures | 466,601 | 703,353 | 572,104 | 485,299 |
| Net Total | 0 | 209,562 | 1,589 | 1,589 |
| Percentage Change | | | 100.00% | |

Costing Center Budget Summary

Costing Center: ENVIRONMENTAL INITIATIVES

Division: TRANSPORTATION
SERVICES
Department: OPERATIONS ADMIN
Stage: Council Review

Budget Year: 2022
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 the Operational Services Division 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, stormwater education, rain garden program, Earth Day, reducing greenhouse gas emissions and the 4R Waste Ambassador Program.

The 2022 budget includes funds for the purchase and installation of two electric vehicle chargers. In 2021, a funding application was submitted to Natural Resource Canada's Zero Emission Vehicle Infrastructure Fund for this project. Funding contributions through this program are limited to 50% of the project costs. If the funding application is unsuccessful, the project will not proceed.

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 2023.

The 2022 budget includes a casual position to assist with the 4R Waste Ambassador Program, Eco Day, waste diversion, the Brandon Environment Committee and other public outreach activities related to environmental initiatives.

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 44500 FEDERAL GOV'T | 0 | 0 | 100,000 | 0 |
| Conditional Government Transfers Total | 0 | 0 | 100,000 | 0 |
| Income from Enterprises | | | | |
| 49388 ORGANIZATIONS/FOUNDATIONS | 61,000 | 17,200 | 165,000 | 15,000 |
| Income from Enterprises Total | 61,000 | 17,200 | 165,000 | 15,000 |
| Total Revenues | 61,000 | 17,200 | 265,000 | 15,000 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 53,000 | 701 | 3,000 | 3,000 |
| 52019 CONSULTING FEES | 0 | 0 | 165,000 | 0 |
| Contract Services Total | 53,000 | 701 | 168,000 | 3,000 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 215,000 | 0 |
| Equipment Purchases Total | 0 | 0 | 215,000 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 13,000 | 14,200 | 13,000 | 13,400 |
| Materials and Supplies Total | 13,000 | 14,200 | 13,000 | 13,400 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 4,800 | 1,875 | 829 | 10,000 |
| 59003 ADVERTISING | 11,000 | 11,000 | 15,000 | 15,000 |
| 59048 LUNCHEONS | 750 | 250 | 500 | 500 |
| 59059 MEMBERSHIP | 0 | 129 | 130 | 130 |
| 59098 SUBSCRIPTIONS | 0 | 0 | 1,006 | 1,006 |
| 59138 BUSINESS TRAVEL | 1,000 | 750 | 1,000 | 1,000 |
| 59156 PUBLIC EDUCATION | 10,000 | 8,000 | 5,000 | 5,000 |
| 59241 SPECIAL PROGRAMS | 40,000 | 40,000 | 15,000 | 15,000 |
| Other Total | 67,550 | 62,004 | 38,465 | 47,636 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 117,192 | 116,547 | 112,095 | 113,807 |
| 51084 OVERTIME SALARIES | 3,500 | 2,500 | 3,500 | 3,500 |
| 51090 SHIFT DIFFERENTIAL | 50 | 25 | 10 | 10 |
| Salaries and Wages Total | 120,742 | 119,072 | 115,605 | 117,317 |
| Utilities | | | | |
| 53130 TELEPHONE | 501 | 501 | 499 | 499 |
| Utilities Total | 501 | 501 | 499 | 499 |
| Total Expenditures | 254,793 | 196,478 | 550,569 | 181,852 |
| Net Total | (193,793) | (179,278) | (285,569) | (166,852) |
| Percentage Change | | | 47.36% | |

Costing Center Budget Summary

Costing Center: OPERATIONS ADMINISTRATION

Division: TRANSPORTATION
SERVICES
Department: OPERATIONS ADMIN
Stage: Council Review

Budget Year: 2022
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 Operations Analyst is part of this costing center and is responsible for identifying procedural, technical and operational inefficiencies using data collection, analysis, and summarization. This position is also responsible for budget related support and analysis when required. The Operations Analyst prepares and delivers reports of findings to assist in the implementation of process updates and development throughout the Operational Services Division. This position involves regular communication with senior to mid-level management to support value added change management and process development.

The Infrastructure Asset Management Coordinator is also part of this cost 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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 1,020 | 920 | 850 | 850 |
| Contract Services Total | 1,020 | 920 | 850 | 850 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 9,800 | 9,800 | 5,200 | 1,500 |
| Equipment Purchases Total | 9,800 | 9,800 | 5,200 | 1,500 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 5,300 | 6,500 | 6,500 | 6,500 |
| 54103 GASOLINE (VEHICLE) | 650 | 1,075 | 1,500 | 1,500 |
| Materials and Supplies Total | 5,950 | 7,575 | 8,000 | 8,000 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 450 | 450 | 0 | 2,200 |
| 59048 LUNCHEONS | 1,000 | 550 | 500 | 500 |
| 59080 FLEET EQUIP MAINTENANCE | 3,500 | 3,500 | 4,500 | 4,500 |
| 59138 BUSINESS TRAVEL | 1,000 | 364 | 1,000 | 1,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 2,518 | 2,518 | 2,667 | 2,667 |
| Other Total | 8,468 | 7,382 | 8,667 | 10,867 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 571,932 | 571,779 | 577,720 | 581,942 |
| 51084 OVERTIME SALARIES | 500 | 250 | 500 | 500 |
| Salaries and Wages Total | 572,432 | 572,029 | 578,220 | 582,442 |
| Utilities | | | | |
| 53130 TELEPHONE | 2,457 | 2,268 | 1,997 | 1,997 |
| 53295 RADIO COSTS | 126 | 122 | 118 | 118 |
| Utilities Total | 2,583 | 2,390 | 2,115 | 2,115 |
| Total Expenditures | 600,253 | 600,096 | 603,052 | 605,774 |
| Net Total | (600,253) | (600,096) | (603,052) | (605,774) |
| Percentage Change | | | 0.47% | |

Costing Center Budget Summary

Costing Center: OPERATIONS BY-LAW GEN

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION
Department: SANITATION
Stage: Council Review

Budget Year: 2022
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 the various operations. Due to a vacancy in this position in the summer of 2021, the new employee will spend 2022 focusing on all areas of Sanitation in an effort to reduce contamination and bin placement. Grease inspections within commercial establishments will also incur later during the year, with the hopes to educate and bring awareness to the desire to reduce the number of backups that occur within the sewer system each year.

Outlook:

Costing Center Budget Summary

Costing Center: OPERATIONS BY-LAW GEN

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 61 | 61 | 61 | 61 |
| Benefits Total | 61 | 61 | 61 | 61 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 100 | 144 | 100 | 100 |
| 54103 GASOLINE (VEHICLE) | 2,140 | 1,476 | 2,500 | 2,500 |
| Materials and Supplies Total | 2,240 | 1,620 | 2,600 | 2,600 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 1,500 | 1,500 | 2,250 | 2,250 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 1,457 | 1,457 | 1,544 | 1,544 |
| Other Total | 2,957 | 2,957 | 3,794 | 3,794 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 29,038 | 16,164 | 27,806 | 29,305 |
| Salaries and Wages Total | 29,038 | 16,164 | 27,806 | 29,305 |
| Utilities | | | | |
| 53130 TELEPHONE | 196 | 198 | 192 | 192 |
| 53295 RADIO COSTS | 31 | 31 | 29 | 29 |
| Utilities Total | 227 | 229 | 221 | 221 |
| Total Expenditures | 34,523 | 21,031 | 34,482 | 35,980 |
| Net Total | (34,523) | (21,031) | (34,482) | (35,980) |
| Percentage Change | | | (0.12%) | |

Costing Center Budget Summary

Costing Center: STORM SEWERS

Division: TRANSPORTATION
SERVICES

Budget Year: 2022

Department: PARKING

Accounting Reference: 1792

Stage: Council Review

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:

Costing Center Budget Summary

Costing Center: STORM SEWERS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 118 | 118 | 118 | 118 |
| Benefits Total | 118 | 118 | 118 | 118 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 10,000 | 12,000 | 13,000 | 15,000 |
| Materials and Supplies Total | 10,000 | 12,000 | 13,000 | 15,000 |
| Other | | | | |
| 59967 RESTORATION | 2,000 | 0 | 2,000 | 5,000 |
| Other Total | 2,000 | 0 | 2,000 | 5,000 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 68,284 | 61,427 | 69,224 | 69,436 |
| Salaries and Wages Total | 68,284 | 61,427 | 69,224 | 69,436 |
| Total Expenditures | 80,402 | 73,545 | 84,342 | 89,554 |
| Net Total | (80,402) | (73,545) | (84,342) | (89,554) |
| Percentage Change | | | 4.90% | |

Costing Center Budget Summary

Costing Center: SURFACE DRAINAGE

Division: TRANSPORTATION
SERVICES

Budget Year: 2022

Department: PARKING

Accounting Reference: 1791

Stage: Council Review

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:

Storm sewer assessments and cleaning, by an outside contractor, are planned to occur every 2 years to ensure the City's storm system is clean of debris and build up.

Outlook:

Costing Center Budget Summary

Costing Center: SURFACE DRAINAGE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 118 | 118 | 219 | 219 |
| Benefits Total | 118 | 118 | 219 | 219 |
| Contract Services | | | | |
| 52015 CONTRACTS | 210,000 | 243,451 | 25,000 | 25,000 |
| Contract Services Total | 210,000 | 243,451 | 25,000 | 25,000 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 10,000 | 0 |
| Equipment Purchases Total | 0 | 0 | 10,000 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 15,000 | 14,944 | 15,000 | 15,000 |
| 54104 DIESEL (VEHICLE) | 11,500 | 17,750 | 20,500 | 20,500 |
| 54125 DIESEL EXHAUST FLUID | 100 | 200 | 200 | 200 |
| 54129 DIESEL (OPERATING) | 17,000 | 17,000 | 18,000 | 18,000 |
| Materials and Supplies Total | 43,600 | 49,894 | 53,700 | 53,700 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 18,000 | 18,000 | 46,000 | 46,000 |
| 59967 RESTORATION | 1,200 | 1,200 | 1,000 | 1,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 50,849 | 50,849 | 57,066 | 57,066 |
| Other Total | 70,049 | 70,049 | 104,066 | 104,066 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 95,601 | 90,057 | 108,397 | 110,186 |
| Salaries and Wages Total | 95,601 | 90,057 | 108,397 | 110,186 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 7,500 | 7,500 | 7,500 | 7,500 |
| 59997 TRANSFER FR RESERVES | (200,000) | (240,000) | 0 | 0 |
| Transfers to/from Internal Accounts Total | (192,500) | (232,500) | 7,500 | 7,500 |
| Total Expenditures | 226,868 | 221,069 | 308,883 | 300,671 |
| Net Total | (226,868) | (221,069) | (308,883) | (300,671) |
| Percentage Change | | | 36.15% | |

Costing Center Budget Summary

Costing Center: ANDREWS FIELD OPERATIONS

Division: RECREATION &
CULTURAL SERVICES
Department: PARKS
Stage: Council Review

Budget Year: 2022
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:

A building assessment, completed in 2021, has provided the City with a list of items to be upgraded or renovated in future years. With these larger repair projects, the reserve appropriation amount has increased so the necessary repairs and upgrades can be completed over the next 10 years. Items included are repairs to team rooms, changes rooms and washrooms, roof repairs, replace stucco cladding, bleacher guardrails and mechanical upgrades. In addition, 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 and scoreboard, modifications to the buildings, smaller hand tools, and materials required for the day-to-day operation. These projects will be completed in partnership with Andrews Field Group.

Costing Center Budget Summary

Costing Center: ANDREWS FIELD OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 24,908 | 24,908 | 25,124 | 25,549 |
| 52028 GENERAL INSURANCE | 1,150 | 1,150 | 1,209 | 1,233 |
| Contract Services Total | 26,058 | 26,058 | 26,333 | 26,782 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 12,500 | 6,900 | 12,500 | 12,500 |
| Materials and Supplies Total | 12,500 | 6,900 | 12,500 | 12,500 |
| Reserve Appropriation | | | | |
| 58540 ANDREWS FIELD RESERVE B/L | 25,000 | 25,000 | 20,000 | 65,000 |
| Reserve Appropriation Total | 25,000 | 25,000 | 20,000 | 65,000 |
| Utilities | | | | |
| 53150 WATER | 20,000 | 24,769 | 20,000 | 20,000 |
| Utilities Total | 20,000 | 24,769 | 20,000 | 20,000 |
| Total Expenditures | 83,558 | 82,727 | 78,833 | 124,282 |
| Net Total | (83,558) | (82,727) | (78,833) | (124,282) |
| Percentage Change | | | (5.65%) | |

Costing Center Budget Summary

Costing Center: CEMETERY OPERATIONS

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

Budget Year: 2022
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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 0 | 345 | 0 | 0 |
| Other Income Total | 0 | 345 | 0 | 0 |
| User Fees and Sales of Goods | | | | |
| 42060 ADMIN FEE REVENUE | 380 | 381 | 500 | 550 |
| 42327 CEMETERY PLOT SALES | 70,000 | 102,000 | 92,000 | 96,000 |
| 42328 CEMETERY INTERMENT FEES | 110,000 | 102,000 | 100,000 | 100,000 |
| 42329 CEMETERY FOUNDATION FEES | 20,000 | 20,000 | 20,000 | 20,000 |
| 42330 CEMETERY COLUMBARIUM SALES | 150,000 | 179,000 | 172,000 | 177,000 |
| User Fees and Sales of Goods Total | 350,380 | 403,381 | 384,500 | 393,550 |
| Total Revenues | 350,380 | 403,726 | 384,500 | 393,550 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 503 | 593 | 475 | 475 |
| 51123 PROTECTIVE CLOTHING | 1,000 | 1,000 | 1,000 | 1,000 |
| Benefits Total | 1,503 | 1,593 | 1,475 | 1,475 |
| Contract Services | | | | |
| 52015 CONTRACTS | 21,016 | 19,661 | 20,052 | 20,052 |
| 52028 GENERAL INSURANCE | 287 | 287 | 310 | 317 |
| 52387 BANK PROCESSING FEES | 720 | 720 | 730 | 730 |
| 54226 INSCRIPTIONS | 14,000 | 20,000 | 18,000 | 18,000 |
| Contract Services Total | 36,023 | 40,668 | 39,092 | 39,099 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 3,000 | 6,093 | 2,200 | 2,200 |
| Equipment Purchases Total | 3,000 | 6,093 | 2,200 | 2,200 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 25,000 | 13,907 | 27,000 | 20,000 |
| 54104 DIESEL (VEHICLE) | 0 | 6 | 0 | 0 |
| 54128 GASOLINE (OPERATING) | 6,500 | 5,500 | 6,500 | 6,500 |
| 54129 DIESEL (OPERATING) | 2,500 | 2,494 | 2,500 | 2,500 |
| Materials and Supplies Total | 34,000 | 21,907 | 36,000 | 29,000 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 0 | 150 | 0 | 0 |
| 59003 ADVERTISING | 3,000 | 1,571 | 3,000 | 3,000 |
| 59059 MEMBERSHIP | 242 | 242 | 242 | 242 |
| 59080 FLEET EQUIP MAINTENANCE | 16,000 | 16,000 | 17,750 | 17,750 |
| 59248 DISPOSAL SITE CHARGE | 100 | 439 | 100 | 100 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 23,739 | 23,739 | 24,907 | 24,907 |
| Other Total | 43,081 | 42,141 | 45,999 | 45,999 |
| Reserve Appropriation | | | | |
| 58519 PERPETUAL CARE B/L 6562 | 70,000 | 80,600 | 76,800 | 78,600 |
| Reserve Appropriation Total | 70,000 | 80,600 | 76,800 | 78,600 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 299,544 | 282,972 | 293,133 | 296,561 |

Costing Center Budget Summary

Costing Center: CEMETERY OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| 51084 OVERTIME SALARIES | 5,000 | 4,000 | 5,000 | 5,000 |
| Salaries and Wages Total | 304,544 | 286,972 | 298,133 | 301,561 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 700 | 0 | 500 | 500 |
| 59997 TRANSFER FR RESERVES | (165,000) | (165,000) | (128,000) | (118,000) |
| Transfers to/from Internal Accounts Total | (164,300) | (165,000) | (127,500) | (117,500) |
| Utilities | | | | |
| 53046 POWER | 11,000 | 8,000 | 9,000 | 9,225 |
| 53130 TELEPHONE | 1,281 | 1,546 | 1,279 | 1,279 |
| 53150 WATER | 3,000 | 3,500 | 3,000 | 3,000 |
| Utilities Total | 15,281 | 13,046 | 13,279 | 13,504 |
| Total Expenditures | 343,132 | 328,020 | 385,478 | 393,938 |
| Net Total | 7,248 | 75,706 | (978) | (388) |
| Percentage Change | | | (113.49%) | |

Costing Center Budget Summary

Costing Center: JOINT USE OF SCHOOLS

Division: RECREATION &
CULTURAL SERVICES
Department: COMMUNITY
Stage: Council Review

Budget Year: 2022
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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 79,200 | 0 | 79,200 | 79,200 |
| Other Income Total | 79,200 | 0 | 79,200 | 79,200 |
| Total Revenues | 79,200 | 0 | 79,200 | 79,200 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52079 BUILDING RENTAL | 72,000 | 0 | 72,000 | 72,000 |
| Contract Services Total | 72,000 | 0 | 72,000 | 72,000 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 50,000 | 50,000 | 0 | 50,000 |
| Equipment Purchases Total | 50,000 | 50,000 | 0 | 50,000 |
| Other | | | | |
| 59450 SCHOOL FACILITIES MAINTENANCE | 30,000 | 30,000 | 0 | 30,000 |
| Other Total | 30,000 | 30,000 | 0 | 30,000 |
| Total Expenditures | 152,000 | 80,000 | 72,000 | 152,000 |
| Net Total | (72,800) | (80,000) | 7,200 | (72,800) |
| Percentage Change | | | (109.89%) | |

Costing Center Budget Summary

Costing Center: MOSQUITO MITIGATION

Division: RECREATION &
CULTURAL SERVICES
Department: PARKS
Stage: Council Review

Budget Year: 2022
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 Province of Manitoba.

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 45,000 | 68,646 | 60,000 | 60,000 |
| Conditional Government Transfers Total | 45,000 | 68,646 | 60,000 | 60,000 |
| Total Revenues | 45,000 | 68,646 | 60,000 | 60,000 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 135 | 160 | 134 | 134 |
| Benefits Total | 135 | 160 | 134 | 134 |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 2,274 | 0 | 0 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 0 | 9,298 | 0 | 0 |
| Contract Services Total | 0 | 11,572 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 4,000 | 2,993 | 2,000 | 2,000 |
| 54103 GASOLINE (VEHICLE) | 3,250 | 7,750 | 3,300 | 3,300 |
| Materials and Supplies Total | 7,250 | 10,743 | 5,300 | 5,300 |
| Other | | | | |
| 59003 ADVERTISING | 0 | 176 | 0 | 0 |
| 59080 FLEET EQUIP MAINTENANCE | 10,500 | 10,500 | 13,500 | 10,500 |
| 59145 MOSQUITO SPRAYING | 0 | 7,630 | 0 | 0 |
| 59639 VECTOR CONTROL | 3,500 | 1,792 | 3,500 | 3,500 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 10,500 | 10,500 | 9,000 | 9,000 |
| Other Total | 24,500 | 30,598 | 26,000 | 23,000 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 53,226 | 48,447 | 53,538 | 53,954 |
| 51084 OVERTIME SALARIES | 0 | 7,157 | 0 | 0 |
| 51090 SHIFT DIFFERENTIAL | 0 | 80 | 0 | 0 |
| Salaries and Wages Total | 53,226 | 55,684 | 53,538 | 53,954 |
| Total Expenditures | 85,111 | 108,757 | 84,972 | 82,388 |
| Net Total | (40,111) | (40,111) | (24,972) | (22,388) |
| Percentage Change | | | (37.74%) | |

Costing Center Budget Summary

Costing Center: PARKS OPERATIONS

Division: RECREATION &
CULTURAL SERVICES
Department: PARKS
Stage: Council Review

Budget Year: 2022
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, Provincial Green Team Grants and the Tree and Bench Program are also captured in this costing center.

Comments:

Parks consists of a wide range of staff that maintain and upgrade City parks, playgrounds, recreation facilities and greenspaces. Activities within the Forestry & Horticulture section include tree maintenance and pruning, tree planting, tree stumping, greenhouse activities, flower planting and maintenance and landscaping. For the Greenspace Maintenance section, annual duties include grass mowing and clean up, maintenance, start up and shutdown of all spray parks, pool, park washroom facilities and recreation facilities. In addition, staff are certified in playground inspections and can determine if play structures are safe and the upgrades required to make those facilities safe for all users. The costs to operate the skating oval have been consolidated into this costing center for 2022, costs include parts & materials, propane, security and rental expenses.

For 2022, Parks staff are looking to plant 250 trees, removal of 1,000 Dutch Elm diseased trees as well as repair and replace pieces of playground equipment and protective surfacing based on the yearly inspection reports of each facility. Also planned is the replacement of 2 new ride on mowers.

Outlook:

Costing Center Budget Summary

Costing Center: PARKS OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 5,284 | 12,259 | 12,259 |
| 43625 | PROVINCE - DISEASED TREES | 109,156 | 109,156 | 166,571 |
| Conditional Government Transfers Total | | 114,440 | 121,415 | 178,830 |
| Income from Enterprises | | | | |
| 49388 | ORGANIZATIONS/FOUNDATIONS | 8,750 | 19,743 | 16,000 |
| Income from Enterprises Total | | 8,750 | 19,743 | 16,000 |
| Other Income | | | | |
| 42999 | REVENUE | 0 | 420 | 0 |
| 49368 | SALE PROCEEDS - EQUIPMENT | 0 | 7,364 | 0 |
| Other Income Total | | 0 | 7,784 | 0 |
| User Fees and Sales of Goods | | | | |
| 42506 | SCRAP METAL SALES | 0 | 155 | 0 |
| User Fees and Sales of Goods Total | | 0 | 155 | 0 |
| Total Revenues | | 123,190 | 149,097 | 194,830 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 | BOOT ALLOWANCE | 2,901 | 3,601 | 3,398 |
| 51123 | PROTECTIVE CLOTHING | 15,000 | 15,000 | 15,000 |
| 51210 | LICENSES | 2,500 | 1,625 | 2,500 |
| 51285 | MEDICALS | 400 | 325 | 360 |
| Benefits Total | | 20,801 | 20,551 | 21,311 |
| Capital Contribution | | | | |
| 10300 | CAPITAL PROJECTS | 31,500 | 27,792 | 0 |
| Capital Contribution Total | | 31,500 | 27,792 | 0 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 209,030 | 211,230 | 62,580 |
| 52028 | GENERAL INSURANCE | 3,968 | 3,968 | 4,229 |
| 52032 | VEHICLE INSURANCE | 1,500 | 1,099 | 1,100 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 18,250 | 20,646 | 1,750 |
| 52212 | WORK ORDER CONTRACTS | 45,000 | 45,000 | 45,000 |
| Contract Services Total | | 277,748 | 281,943 | 114,659 |
| Debenture Debt Servicing Costs | | | | |
| 57438 | DEBENTURE PRINCIPAL | 0 | 0 | 482,622 |
| 57439 | DEBENTURE INTEREST | 0 | 0 | 285,000 |
| Debenture Debt Servicing Costs Total | | 0 | 0 | 767,622 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 51,500 | 7,606 | 13,000 |
| Equipment Purchases Total | | 51,500 | 7,606 | 53,000 |
| Materials and Supplies | | | | |
| 54062 | LIABILITY CLAIMS | 0 | 11,874 | 0 |
| 54099 | PARTS AND MATERIALS | 240,000 | 195,000 | 254,594 |
| 54103 | GASOLINE (VEHICLE) | 20,000 | 30,000 | 30,000 |
| 54104 | DIESEL (VEHICLE) | 25,000 | 25,000 | 25,000 |

Costing Center Budget Summary

Costing Center: PARKS OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|--------------------|
| 54107 CHEMICALS | 500 | 886 | 250 | 250 |
| 54118 OFFICE SUPPLIES | 6,100 | 8,000 | 6,200 | 6,200 |
| 54125 DIESEL EXHAUST FLUID | 200 | 97 | 200 | 225 |
| 54128 GASOLINE (OPERATING) | 23,000 | 20,500 | 21,000 | 21,000 |
| 54129 DIESEL (OPERATING) | 26,000 | 16,000 | 20,000 | 20,000 |
| 54228 PROPANE | 0 | 0 | 2,500 | 2,500 |
| 54257 WORK ORDER PARTS & MATERIALS | 3,500 | 3,500 | 3,000 | 3,000 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 1,000 | 0 | 0 |
| Materials and Supplies Total | 344,300 | 311,857 | 362,744 | 368,269 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 11,339 | 2,478 | 1,675 | 10,124 |
| 59003 ADVERTISING | 600 | 1,100 | 650 | 650 |
| 59048 LUNCHEONS | 500 | 502 | 0 | 0 |
| 59059 MEMBERSHIP | 75 | 0 | 75 | 75 |
| 59080 FLEET EQUIP MAINTENANCE | 163,000 | 163,000 | 184,400 | 172,120 |
| 59138 BUSINESS TRAVEL | 800 | 800 | 800 | 800 |
| 59248 DISPOSAL SITE CHARGE | 60,000 | 60,000 | 65,000 | 65,000 |
| 59501 GREEN SPACE MAINTENANCE | 60,000 | 55,000 | 70,000 | 70,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 200,451 | 200,451 | 266,443 | 264,946 |
| Other Total | 496,765 | 483,331 | 589,043 | 583,715 |
| Reserve Appropriation | | | | |
| 58537 PARKS RESERVE B/L | 85,000 | 92,364 | 550,000 | 600,000 |
| Reserve Appropriation Total | 85,000 | 92,364 | 550,000 | 600,000 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 1,670,882 | 1,808,727 | 1,847,992 | 1,886,918 |
| 51084 OVERTIME SALARIES | 27,000 | 24,000 | 20,000 | 20,000 |
| 51090 SHIFT DIFFERENTIAL | 700 | 2,791 | 1,500 | 1,500 |
| Salaries and Wages Total | 1,698,582 | 1,835,518 | 1,869,492 | 1,908,418 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 4,000 | 4,000 | 3,000 | 3,000 |
| 59997 TRANSFER FR RESERVES | (85,000) | (85,000) | 0 | 0 |
| Transfers to/from Internal Accounts Total | (81,000) | (81,000) | 3,000 | 3,000 |
| Utilities | | | | |
| 53046 POWER | 21,000 | 21,000 | 24,150 | 24,150 |
| 53130 TELEPHONE | 6,669 | 7,724 | 6,887 | 6,887 |
| 53150 WATER | 15,000 | 17,200 | 15,000 | 15,000 |
| 53295 RADIO COSTS | 1,512 | 1,512 | 1,410 | 1,410 |
| Utilities Total | 44,181 | 47,436 | 47,447 | 47,447 |
| Total Expenditures | 2,969,377 | 3,027,398 | 3,570,643 | 4,697,001 |
| Net Total | (2,846,187) | (2,878,301) | (3,375,813) | (4,502,171) |
| Percentage Change | | | 18.61% | |

Costing Center Budget Summary

Costing Center: REC CENTRE

Division: RECREATION &
CULTURAL SERVICES -
Golf Course

Budget Year: 2022

Department: GOLF COURSE

Accounting Reference: 0284

Stage: Council Review

Manager: Perry Roque

Description:

This costing center captures the operations of the Rec Centre, which consists of an 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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 28,500 | 43,823 | 34,500 | 34,500 |
| Other Income Total | 28,500 | 43,823 | 34,500 | 34,500 |
| User Fees and Sales of Goods | | | | |
| 42152 EQUIPMENT RENTAL REVENUE | 30,000 | 30,000 | 30,000 | 30,000 |
| User Fees and Sales of Goods Total | 30,000 | 30,000 | 30,000 | 30,000 |
| Total Revenues | 58,500 | 73,823 | 64,500 | 64,500 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 729 | 250 | 250 |
| 52028 GENERAL INSURANCE | 0 | 0 | 0 | 0 |
| Contract Services Total | 0 | 729 | 250 | 250 |
| Reserve Appropriation | | | | |
| 58542 RECREATION CENTRE B/L 4750 | 155,000 | 155,000 | 55,000 | 80,000 |
| Reserve Appropriation Total | 155,000 | 155,000 | 55,000 | 80,000 |
| Utilities | | | | |
| 53046 POWER | 14,000 | 11,000 | 9,000 | 9,500 |
| Utilities Total | 14,000 | 11,000 | 9,000 | 9,500 |
| Total Expenditures | 169,000 | 166,729 | 64,250 | 89,750 |
| Net Total | (110,500) | (92,906) | 250 | (25,250) |
| Percentage Change | | | (100.23%) | |

Costing Center Budget Summary

Costing Center: SKATING OVAL

Division: RECREATION &
CULTURAL SERVICES
Department: PARKS
Stage: Council Review

Budget Year: 2022
Accounting Reference: 2478
Manager: Perry Roque

Description:

This costing center has been consolidated with the Parks Operations costing center beginning in the 2022 budget year.

Comments:

Outlook:

Costing Center Budget Summary

Costing Center: SKATING OVAL

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 3,300 | 1,650 | 0 | 0 |
| Contract Services Total | 3,300 | 1,650 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 3,000 | 1,500 | 0 | 0 |
| 54228 PROPANE | 2,500 | 1,500 | 0 | 0 |
| Materials and Supplies Total | 5,500 | 3,000 | 0 | 0 |
| Utilities | | | | |
| 53046 POWER | 2,150 | 2,150 | 0 | 0 |
| Utilities Total | 2,150 | 2,150 | 0 | 0 |
| Total Expenditures | 10,950 | 6,800 | 0 | 0 |
| Net Total | (10,950) | (6,800) | 0 | 0 |
| Percentage Change | | | (100.00%) | |

Costing Center Budget Summary

Costing Center: CITY WIDE INITIATIVES

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1413
Manager: Perry Roque

Description:

This costing center captures expenses and revenues related to the delivery of programs and events. Expenses and revenues are project coded to specific programs and events using program based budgeting practices. Salaries account for the majority of expenses, while grants account for the majority of revenues.

Comments:

Programs and events are designed to be delivered at no cost to residents, and serve a wide demographic.

Programs and events fall into 1 of 4 categories:

- Youth & Seniors
- Arts & Culture
- Community Support
- Community Centers

Programs and events of note include:

- The Brandon Youth Centre
- Youth Activity Centres (YAC)
- Brandon in Bloom
- Music in the Parks

Outlook:

The Brandon Youth Centre has been operating since 2015, due to the high traffic nature of the facility new equipment and furniture is required. These purchases will be made in both 2022 and 2023 budget.

This year will see a return to in-person programming and events for Music in the Parks and Brandon in Bloom.

As part of the Recreation and Community Facilities Master Plan mandate to increase awareness of recreation opportunities in the community, an activity guide with all Recreation programs and events is created in-house by ITC services. This guide will be printed and distributed in 2022 with future advertisement revenue opportunities.

Costing Center Budget Summary

Costing Center: CITY WIDE INITIATIVES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 28,000 | 51,360 | 5,000 | 6,000 |
| Conditional Government Transfers Total | 28,000 | 51,360 | 5,000 | 6,000 |
| Income from Enterprises | | | | |
| 49388 ORGANIZATIONS/FOUNDATIONS | 46,000 | 11,527 | 46,000 | 46,000 |
| Income from Enterprises Total | 46,000 | 11,527 | 46,000 | 46,000 |
| Other Income | | | | |
| 42999 REVENUE | 14,450 | 6,202 | 17,450 | 18,700 |
| Other Income Total | 14,450 | 6,202 | 17,450 | 18,700 |
| Total Revenues | 88,450 | 69,089 | 68,450 | 70,700 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 2,600 | 1,386 | 2,150 | 850 |
| Benefits Total | 2,600 | 1,386 | 2,150 | 850 |
| Contract Services | | | | |
| 52015 CONTRACTS | 70,250 | 35,589 | 49,580 | 56,505 |
| 52020 PROFESSIONAL FEES | 1,230 | 0 | 1,440 | 576 |
| 52069 PRINTING COSTS | 2,450 | 150 | 3,100 | 3,100 |
| 52079 BUILDING RENTAL | 7,590 | 0 | 7,090 | 7,500 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 15,000 | 75 | 4,000 | 4,000 |
| Contract Services Total | 96,520 | 35,814 | 65,210 | 71,681 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 1,000 | 955 | 15,750 | 12,000 |
| Equipment Purchases Total | 1,000 | 955 | 15,750 | 12,000 |
| Grants and Contributions | | | | |
| 55024 OTHER GRANTS | 0 | (57) | 0 | 0 |
| Grants and Contributions Total | 0 | (57) | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 33,350 | 38,035 | 32,800 | 32,800 |
| 54149 SUPPLIES | 7,000 | 5,950 | 7,000 | 7,000 |
| Materials and Supplies Total | 40,350 | 43,985 | 39,800 | 39,800 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 2,200 | 250 | 2,500 | 2,300 |
| 59003 ADVERTISING | 11,050 | 8,791 | 7,250 | 7,250 |
| 59048 LUNCHEONS | 2,575 | 2,247 | 3,750 | 10,750 |
| 59059 MEMBERSHIP | 340 | 260 | 300 | 300 |
| 59098 SUBSCRIPTIONS | 1,115 | 0 | 446 | 446 |
| 59138 BUSINESS TRAVEL | 700 | 610 | 600 | 600 |
| 59142 REGISTRATION FEES | 475 | 445 | 475 | 475 |
| 59241 SPECIAL PROGRAMS | 26,000 | 8,000 | 26,000 | 26,000 |
| 59427 SIGNAGE | 1,450 | 1,767 | 0 | 0 |
| Other Total | 45,905 | 22,370 | 41,321 | 48,121 |
| Salaries and Wages | | | | |
| 51026 INDEMNITY & HONORARIUM | 400 | 85 | 400 | 400 |

Costing Center Budget Summary

Costing Center: CITY WIDE INITIATIVES

| | | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|--------------------|----------------------------|---------------------------|---------------------------|------------------|
| 51083 | REGULAR SALARIES | 338,061 | 93,454 | 267,494 | 297,505 |
| 51084 | OVERTIME SALARIES | 5,250 | 7,446 | 4,600 | 4,600 |
| 51090 | SHIFT DIFFERENTIAL | 2,050 | 1,450 | 2,050 | 2,050 |
| Salaries and Wages Total | | 345,761 | 102,435 | 274,544 | 304,555 |
| Utilities | | | | | |
| 53130 | TELEPHONE | 948 | 693 | 948 | 948 |
| 53150 | WATER | 1,000 | 750 | 1,330 | 1,330 |
| Utilities Total | | 1,948 | 1,443 | 2,278 | 2,278 |
| Total Expenditures | | 534,084 | 208,331 | 441,053 | 479,285 |
| Net Total | | (445,634) | (139,242) | (372,603) | (408,585) |
| Percentage Change | | | | (16.39%) | |

Costing Center Budget Summary

Costing Center: *OUTDOOR POOLS*

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0371
Manager: Perry Roque

Description:

This costing center includes revenues and expenses related to the operation and maintenance of Kinsmen Pool, Kin Spray Park, Rideau Spray Park, Stanley Spray Park, Valleyview Spray Park and Westridge Spray Park.

Comments:

The pool and spray parks operate throughout the months of June, July and August.

The pool generates revenue through drop-in and rental fees. The spray parks do not have a fee for general public use.

Both the pool and spray parks are required to operate in accordance with the Swimming Pool and Other Water Recreational Facilities Regulation.

Outlook:

As per regulations the Kinsmen Pool, Rideau Spray Park and Westridge Spray Park all require active supervision.

Kin Spray Park, Stanley Spray Park and Valleyview Spray Park can be operated with no active supervision. The salaries approved in 2021 budget included no active supervision for these parks, however due to Covid-19 restrictions, 2022 will be the first year where it will be possible to run them under this model.

A new diving board will be purchased in 2022 to replace the diving board damaged in 2021.

Costing Center Budget Summary

Costing Center: OUTDOOR POOLS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 20,037 | 26,442 | 26,250 | 26,775 |
| Other Income Total | 20,037 | 26,442 | 26,250 | 26,775 |
| Total Revenues | 20,037 | 26,442 | 26,250 | 26,775 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 1,040 | 1,028 | 950 | 950 |
| 51146 CLOTHING ALLOWANCE | 112 | 126 | 110 | 110 |
| Benefits Total | 1,152 | 1,154 | 1,060 | 1,060 |
| Contract Services | | | | |
| 52015 CONTRACTS | 2,150 | 2,291 | 1,800 | 1,800 |
| 52020 PROFESSIONAL FEES | 246 | 0 | 576 | 576 |
| 52028 GENERAL INSURANCE | 173 | 173 | 189 | 192 |
| Contract Services Total | 2,569 | 2,464 | 2,565 | 2,568 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 10,200 | 8,801 | 5,050 | 1,950 |
| Equipment Purchases Total | 10,200 | 8,801 | 5,050 | 1,950 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 19,650 | 24,059 | 20,350 | 20,250 |
| 54107 CHEMICALS | 14,000 | 10,596 | 14,000 | 14,000 |
| Materials and Supplies Total | 33,650 | 34,655 | 34,350 | 34,250 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 182 | 343 | 250 | 250 |
| 59138 BUSINESS TRAVEL | 636 | 495 | 500 | 500 |
| 59427 SIGNAGE | 400 | 0 | 400 | 400 |
| Other Total | 1,218 | 838 | 1,150 | 1,150 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 114,701 | 120,725 | 132,101 | 134,203 |
| 51084 OVERTIME SALARIES | 500 | 778 | 400 | 400 |
| 51090 SHIFT DIFFERENTIAL | 1,512 | 2,231 | 1,512 | 1,512 |
| Salaries and Wages Total | 116,713 | 123,734 | 134,013 | 136,115 |
| Utilities | | | | |
| 53025 HEAT | 3,500 | 2,000 | 3,000 | 3,075 |
| 53046 POWER | 5,800 | 6,800 | 5,900 | 6,000 |
| 53130 TELEPHONE | 434 | 292 | 297 | 297 |
| 53150 WATER | 98,000 | 98,972 | 95,000 | 95,000 |
| Utilities Total | 107,734 | 108,064 | 104,197 | 104,372 |
| Total Expenditures | 273,236 | 279,710 | 282,384 | 281,465 |
| Net Total | (253,199) | (253,268) | (256,134) | (254,690) |
| Percentage Change | | | 1.16% | |

Costing Center Budget Summary

Costing Center: RECREATION

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1414
Manager: Perry Roque

Description:

This costing center includes the expenses related to administration of Recreation Services. Expenses include salaries, professional development, and costs associated with one fleet vehicle used by all Recreation Services for staff business travel.

Comments:

The Recreation and Community Facilities Master Plan is driven by staff within this account.

Strategic directions include:

- Investing in the renewal of municipal recreation facilities and plan for future growth
- Enhance municipal operational practices in the delivery of recreation services, strengthen partnerships with recreation providers in the community
- Improve public participation in recreation programs and services

Outlook:

Areas of focus in 2022 include improving customer service, policies and procedures including phase two of the Pricing and Affordability Policy, and increasing recreation opportunities within the community.

New recreation scheduling and booking software will be implemented in 2022 and is anticipated to improve customer experience and increase efficiencies.

Costing Center Budget Summary

Costing Center: RECREATION

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|--------------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 | CONTRACTS | 450 | 0 | 0 |
| 52032 | VEHICLE INSURANCE | 54 | 54 | 54 |
| 52069 | PRINTING COSTS | 3,928 | 2,428 | 3,398 |
| Contract Services Total | | 4,432 | 2,482 | 3,452 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 5,000 | 5,215 | 0 |
| Equipment Purchases Total | | 5,000 | 5,215 | 0 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 2,000 | 1,000 | 2,000 |
| 54103 | GASOLINE (VEHICLE) | 1,000 | 642 | 1,000 |
| 54118 | OFFICE SUPPLIES | 917 | 617 | 917 |
| Materials and Supplies Total | | 3,917 | 2,259 | 3,917 |
| Other | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 6,957 | 4,504 | 3,427 |
| 59048 | LUNCHEONS | 615 | 615 | 405 |
| 59059 | MEMBERSHIP | 1,715 | 725 | 1,150 |
| 59080 | FLEET EQUIP MAINTENANCE | 3,500 | 3,000 | 4,600 |
| 59098 | SUBSCRIPTIONS | 215 | 485 | 380 |
| 59138 | BUSINESS TRAVEL | 1,000 | 1,325 | 1,800 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 2,830 | 2,830 | 2,969 |
| Other Total | | 16,832 | 13,484 | 14,731 |
| Salaries and Wages | | | | |
| 51083 | REGULAR SALARIES | 252,558 | 227,954 | 264,972 |
| 51084 | OVERTIME SALARIES | 1,500 | 3,661 | 2,000 |
| 51090 | SHIFT DIFFERENTIAL | 0 | 31 | 0 |
| Salaries and Wages Total | | 254,058 | 231,646 | 266,972 |
| Utilities | | | | |
| 53130 | TELEPHONE | 2,005 | 2,077 | 1,552 |
| Utilities Total | | 2,005 | 2,077 | 1,552 |
| Total Expenditures | | 286,244 | 257,163 | 290,624 |
| Net Total | | (286,244) | (257,163) | (290,624) |
| Percentage Change | | | 1.53% | |

Costing Center Budget Summary

Costing Center: RECREATION HUB EAST

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1415
Manager: Perry Roque

Description:

This cost center includes the revenues and expenses related to recreation programs and events within the geographical east hub. Staff within this cost center are also assigned to support and plan City Wide Initiative program and events including the Brandon Youth Centre and Youth Activity Centres.

Comments:

Recreation programs within the hub model are open to the entire community. Based on a fee recovery model, which considers community benefit versus individual benefit, programs within the hub model carry associated registration fees for users.

Programs offered fall into the following categories:

- Arts & Culture
- Leisure & Education
- Sport & Fitness

Outlook:

Staffing levels that were reduced due to Covid-19 in 2021 will return to normal levels in 2022.

2022 benchmarks for growth include the delivery of 28 programs over the course of 4 sessions.

Staff continue to work with facilities, organizations and members of the public to assess gaps in recreation programming. These assessments avoid duplication of services and help to develop new program offerings.

Costing Center Budget Summary

Costing Center: RECREATION HUB EAST

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 0 | 6,440 | 0 | 0 |
| Conditional Government Transfers Total | 0 | 6,440 | 0 | 0 |
| Other Income | | | | |
| 42999 REVENUE | 48,023 | 13,276 | 25,280 | 27,800 |
| Other Income Total | 48,023 | 13,276 | 25,280 | 27,800 |
| Total Revenues | 48,023 | 19,716 | 25,280 | 27,800 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 390 | 0 | 400 | 400 |
| Benefits Total | 390 | 0 | 400 | 400 |
| Contract Services | | | | |
| 52015 CONTRACTS | 5,600 | 3,540 | 4,150 | 4,150 |
| 52020 PROFESSIONAL FEES | 246 | 0 | 288 | 288 |
| 52069 PRINTING COSTS | 1,000 | 0 | 0 | 0 |
| 52079 BUILDING RENTAL | 4,975 | 0 | 2,175 | 2,175 |
| Contract Services Total | 11,821 | 3,540 | 6,613 | 6,613 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 1,605 | 0 | 2,070 | 0 |
| Equipment Purchases Total | 1,605 | 0 | 2,070 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 7,708 | 12,033 | 6,575 | 6,757 |
| Materials and Supplies Total | 7,708 | 12,033 | 6,575 | 6,757 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 697 | 0 | 3,334 | 1,710 |
| 59003 ADVERTISING | 1,000 | 750 | 1,000 | 1,000 |
| 59048 LUNCHEONS | 250 | 0 | 250 | 250 |
| 59138 BUSINESS TRAVEL | 500 | 500 | 600 | 600 |
| Other Total | 2,447 | 1,250 | 5,184 | 3,560 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 96,773 | 99,153 | 206,167 | 206,167 |
| 51084 OVERTIME SALARIES | 600 | 981 | 800 | 800 |
| 51090 SHIFT DIFFERENTIAL | 188 | 88 | 200 | 200 |
| Salaries and Wages Total | 97,561 | 100,222 | 207,167 | 207,167 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,004 | 557 | 1,887 | 1,144 |
| Utilities Total | 1,004 | 557 | 1,887 | 1,144 |
| Total Expenditures | 122,536 | 117,602 | 229,896 | 225,641 |
| Net Total | (74,513) | (97,886) | (204,616) | (197,841) |
| Percentage Change | | | 174.60% | |

Costing Center Budget Summary

Costing Center: RECREATION HUB NORTH

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1416
Manager: Perry Roque

Description:

This cost centre includes the revenues and expenses related to recreation programs and events within the geographical North hub. Staff within this cost centre are also assigned to support Brandon's Community Sportsplex specific programs and events.

Comments:

Recreation programs within the hub model are open to the entire community. Based on a fee recovery model, which considers community benefit versus individual benefit, programs within the hub model carry associated registration fees for users.

Programs offered fall into the following categories:

- Arts & Culture
- Leisure & Education
- Sport & Fitness

Outlook:

Staffing levels that were reduced due to Covid-19 in 2021 will return to normal levels in 2022.

2022 benchmarks for growth include the delivery of 28 programs over the course of 4 sessions.

The creation of the "Winter Hub" outdoor winter play park at the Sportsplex will be implemented in 2022.

Staff continue to work with facilities, organizations and members of the public to assess gaps in recreation programming. These assessments avoid duplication of services and help to develop new program offerings.

Costing Center Budget Summary

Costing Center: RECREATION HUB NORTH

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|-----------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 74,953 | 39,426 | 68,930 | 75,800 |
| Other Income Total | 74,953 | 39,426 | 68,930 | 75,800 |
| Total Revenues | 74,953 | 39,426 | 68,930 | 75,800 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 390 | 0 | 500 | 500 |
| Benefits Total | 390 | 0 | 500 | 500 |
| Contract Services | | | | |
| 52015 CONTRACTS | 5,600 | 1,300 | 4,150 | 4,150 |
| 52020 PROFESSIONAL FEES | 369 | 0 | 360 | 360 |
| 52069 PRINTING COSTS | 1,000 | 0 | 0 | 0 |
| 52079 BUILDING RENTAL | 4,975 | 0 | 2,350 | 2,350 |
| Contract Services Total | 11,944 | 1,300 | 6,860 | 6,860 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 8,900 | 3,630 | 13,450 | 13,450 |
| Materials and Supplies Total | 8,900 | 3,630 | 13,450 | 13,450 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 1,322 | 0 | 1,413 | 1,710 |
| 59003 ADVERTISING | 1,000 | 750 | 1,000 | 1,000 |
| 59048 LUNCHEONS | 300 | 50 | 300 | 300 |
| 59138 BUSINESS TRAVEL | 500 | 90 | 600 | 600 |
| Other Total | 3,122 | 890 | 3,313 | 3,610 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 130,378 | 108,742 | 179,836 | 179,836 |
| 51084 OVERTIME SALARIES | 600 | 1,389 | 800 | 800 |
| 51090 SHIFT DIFFERENTIAL | 188 | 138 | 250 | 250 |
| Salaries and Wages Total | 131,166 | 110,269 | 180,886 | 180,886 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,525 | 1,625 | 1,777 | 1,034 |
| Utilities Total | 1,525 | 1,625 | 1,777 | 1,034 |
| Total Expenditures | 157,047 | 117,714 | 206,786 | 206,340 |
| Net Total | (82,094) | (78,288) | (137,856) | (130,540) |
| Percentage Change | | | 67.92% | |

Costing Center Budget Summary

Costing Center: RECREATION HUB WEST

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1417
Manager: Perry Roque

Description:

This cost center includes the revenues and expenses related to recreation programs and events within the geographical west hub. Staff within this cost center are also assigned to support and plan City Wide Initiative program and events including Music in the Parks, Brandon in Bloom, and more.

Comments:

Recreation programs within the hub model are open to the entire community. Based on a fee recovery model, which considers community benefit versus individual benefit, programs within the hub model carry associated registration fees for users.

Programs offered fall into the following categories:

- Arts & Culture
- Leisure & Education
- Sport & Fitness

Outlook:

Staffing levels that were reduced due to Covid-19 in 2021 will return to normal levels in 2022.

2022 benchmarks for growth include the delivery of 28 programs over the course of 4 sessions.

Staff continue to work with facilities, organizations and members of the public to assess gaps in recreation programming. These assessments avoid duplication of services and help to develop new program offerings.

Costing Center Budget Summary

Costing Center: RECREATION HUB WEST

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 0 | 5,012 | 0 | 0 |
| Conditional Government Transfers Total | 0 | 5,012 | 0 | 0 |
| Income from Enterprises | | | | |
| 49388 ORGANIZATIONS/FOUNDATIONS | 0 | 3,113 | 418 | 0 |
| Income from Enterprises Total | 0 | 3,113 | 418 | 0 |
| Other Income | | | | |
| 42999 REVENUE | 26,600 | 3,750 | 25,280 | 27,800 |
| Other Income Total | 26,600 | 3,750 | 25,280 | 27,800 |
| Total Revenues | 26,600 | 11,875 | 25,698 | 27,800 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 390 | 0 | 180 | 180 |
| Benefits Total | 390 | 0 | 180 | 180 |
| Contract Services | | | | |
| 52015 CONTRACTS | 5,600 | 2,840 | 4,150 | 4,150 |
| 52020 PROFESSIONAL FEES | 246 | 0 | 216 | 216 |
| 52069 PRINTING COSTS | 1,000 | 0 | 0 | 0 |
| 52079 BUILDING RENTAL | 6,275 | 580 | 4,225 | 4,225 |
| Contract Services Total | 13,121 | 3,420 | 8,591 | 8,591 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 250 | 0 |
| Equipment Purchases Total | 0 | 0 | 250 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 3,708 | 4,070 | 6,575 | 6,575 |
| Materials and Supplies Total | 3,708 | 4,070 | 6,575 | 6,575 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 2,552 | 195 | 2,413 | 1,710 |
| 59003 ADVERTISING | 1,000 | 1,000 | 1,000 | 1,000 |
| 59048 LUNCHEONS | 200 | 0 | 200 | 200 |
| 59138 BUSINESS TRAVEL | 650 | 175 | 600 | 600 |
| Other Total | 4,402 | 1,370 | 4,213 | 3,510 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 178,219 | 177,225 | 199,770 | 201,781 |
| 51084 OVERTIME SALARIES | 1,000 | 1,000 | 800 | 800 |
| 51090 SHIFT DIFFERENTIAL | 188 | 188 | 250 | 250 |
| Salaries and Wages Total | 179,407 | 178,413 | 200,820 | 202,831 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,004 | 895 | 1,974 | 1,974 |
| Utilities Total | 1,004 | 895 | 1,974 | 1,974 |
| Total Expenditures | 202,032 | 188,168 | 222,603 | 223,661 |
| Net Total | (175,432) | (176,293) | (196,905) | (195,861) |
| Percentage Change | | | 12.24% | |

Costing Center Budget Summary

Costing Center: SPORTSPLEX ARENA

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Council Review

Budget Year: 2022
Accounting Reference: 2426
Manager: Heather Reimer

Description:

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

Comments:

A scheduled arena shut down will take place in 2022. These scheduled shut downs take place during the non-peak months of May and June, and allow for maintenance of ammonia compressors, boards, netting, etc.

The ice allocation policy was implemented in 2021, and a review and update is scheduled for 2022. This review will assess efficiency in utilization rates of the ice surface.

The utilities and full time staff that support the arena are costed to the Sportsplex General Facility cost center.

Outlook:

A new, privately run ice surface will open in Fall 2021/Winter 2022. This will create movement in user groups, and allow for increased public programming as well as make room for those who are currently unable to secure ice time as requested.

The ice plant has surpassed its life expectancy, and the design of a new ice plant is scheduled for 2023. In 2022 research on alternatives to ammonia ice plants, and associated grants will be completed.

Costing Center Budget Summary

Costing Center: SPORTSPLEX ARENA

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast | |
|------------------------------------|----------------------------|---------------------------|---------------------------|------------------|----------------|
| Revenues | | | | | |
| User Fees and Sales of Goods | | | | | |
| 42113 | PROGRAMS REVENUE | 32,232 | 11,593 | 32,760 | 33,415 |
| 42193 | SPORT RENTAL | 428,739 | 293,208 | 481,829 | 484,947 |
| 42195 | ROOM RENTALS | 5,596 | 4,827 | 5,728 | 5,860 |
| 42196 | PUBLIC SKATING | 25,540 | 35,299 | 29,256 | 29,455 |
| 42197 | SCHOOL PASSES | 500 | 250 | 500 | 500 |
| User Fees and Sales of Goods Total | | 492,607 | 345,177 | 550,073 | 554,177 |
| Total Revenues | | 492,607 | 345,177 | 550,073 | 554,177 |
| Expenditures | | | | | |
| Benefits | | | | | |
| 51100 | UNIFORMS | 0 | 0 | 350 | 350 |
| Benefits Total | | 0 | 0 | 350 | 350 |
| Contract Services | | | | | |
| 52020 | PROFESSIONAL FEES | 246 | 0 | 288 | 288 |
| 52028 | GENERAL INSURANCE | 459 | 459 | 484 | 493 |
| 52054 | MAINT OF EQUIP EXT | 5,500 | 8,235 | 7,000 | 12,000 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 1,000 | 0 | 1,500 | 1,000 |
| 52282 | BLADE SHARPENING | 2,756 | 2,338 | 3,328 | 3,328 |
| Contract Services Total | | 9,961 | 11,032 | 12,600 | 17,109 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 13,076 | 7,534 | 13,076 | 13,076 |
| 54228 | PROPANE | 6,750 | 4,145 | 6,750 | 6,950 |
| Materials and Supplies Total | | 19,826 | 11,679 | 19,826 | 20,026 |
| Other | | | | | |
| 54124 | PROGRAM EXPENSES | 728 | 548 | 1,300 | 1,300 |
| Other Total | | 728 | 548 | 1,300 | 1,300 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 11,061 | 3,011 | 9,793 | 9,878 |
| 51090 | SHIFT DIFFERENTIAL | 61 | 20 | 64 | 64 |
| Salaries and Wages Total | | 11,122 | 3,031 | 9,857 | 9,942 |
| Total Expenditures | | 41,637 | 26,290 | 43,933 | 48,727 |
| Net Total | | 450,970 | 318,887 | 506,140 | 505,450 |
| Percentage Change | | | | 12.23% | |

Costing Center Budget Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0292
Manager: Heather Reimer

Description:

This costing center captures revenues and expenses associated with the operation and maintenance of the Sportsplex facility. Revenues include room rentals, racquetball court rentals, outdoor track rentals, merchandise sales and commission revenues. Expenses include salaries, utilities and maintenance related costs.

Comments:

This cost center supports the operations of all areas within the Sportsplex including the arena and pool, utilities and salaries are large expenses that are not cost shared to these accounts.

Utilities, including heat, power and water are expected to rise considerably in 2022.

The building and ice plant assessments undertaken in 2021 helped to create a maintenance and capital plan for 2022 and into the future.

Outlook:

Improved customer service and maintenance planning are goals for 2022. A newly implemented recreation software system, staff training, standardized maintenance forms, and service provider contracts will be used to reach these goals.

Costing Center Budget Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42365 COMMISSION REVENUES | 5,264 | 282 | 5,588 | 4,880 |
| Other Income Total | 5,264 | 282 | 5,588 | 4,880 |
| User Fees and Sales of Goods | | | | |
| 42060 ADMIN FEE REVENUE | 1,200 | 757 | 1,200 | 1,200 |
| 42142 MERCHANDISE SALES | 2,500 | 150 | 2,500 | 2,500 |
| 42153 COURT FEE REVENUE | 7,255 | 6,587 | 7,200 | 7,200 |
| 42169 LOCKER REVENUE | 7,128 | 595 | 7,800 | 7,800 |
| 42172 TRACK REVENUE | 5,577 | 4,305 | 8,543 | 8,628 |
| 42195 ROOM RENTALS | 22,473 | 11,748 | 24,148 | 24,389 |
| 42390 ADVERTISING REVENUE | 13,000 | 750 | 5,875 | 6,125 |
| 42412 MEMBERSHIP REVENUES | 20,000 | 1,500 | 20,000 | 20,000 |
| User Fees and Sales of Goods Total | 79,133 | 26,392 | 77,266 | 77,842 |
| Total Revenues | 84,397 | 26,674 | 82,854 | 82,722 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 0 | 0 | 3,668 | 3,668 |
| 51122 BOOT ALLOWANCE | 930 | 930 | 908 | 908 |
| 51123 PROTECTIVE CLOTHING | 1,820 | 1,820 | 2,220 | 1,580 |
| 51285 MEDICALS | 40 | 40 | 40 | 40 |
| Benefits Total | 2,790 | 2,790 | 6,836 | 6,196 |
| Contract Services | | | | |
| 52015 CONTRACTS | 8,913 | 8,193 | 7,838 | 7,854 |
| 52020 PROFESSIONAL FEES | 2,470 | 1,766 | 2,470 | 2,470 |
| 52028 GENERAL INSURANCE | 10,530 | 10,530 | 11,357 | 11,584 |
| 52043 EXTERNAL LAUNDRY | 852 | 1,263 | 936 | 936 |
| 52054 MAINT OF EQUIP EXT | 48,000 | 36,475 | 40,000 | 48,000 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 2,000 | 1,091 | 2,000 | 2,000 |
| Contract Services Total | 72,765 | 59,318 | 64,601 | 72,844 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 7,136 | 9,715 | 7,500 | 1,000 |
| 59036 SAFETY EQUIPMENT | 409 | 331 | 409 | 209 |
| Equipment Purchases Total | 7,545 | 10,046 | 7,909 | 1,209 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 32,000 | 24,000 | 25,000 | 30,000 |
| 54103 GASOLINE (VEHICLE) | 600 | 699 | 600 | 600 |
| 54118 OFFICE SUPPLIES | 7,710 | 5,710 | 7,710 | 7,710 |
| 54266 TOOLS | 2,600 | 2,000 | 1,700 | 1,500 |
| 54274 EQUIPMENT PARTS | 8,000 | 2,500 | 4,000 | 6,000 |
| 54275 JANITORIAL SUPPLIES | 11,000 | 6,500 | 10,000 | 10,000 |
| 54397 INVENTORY PURCHASES | 1,200 | 1,200 | 1,200 | 1,200 |
| Materials and Supplies Total | 63,110 | 42,609 | 50,210 | 57,010 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 2,653 | 170 | 2,784 | 2,784 |
| 59048 LUNCHEONS | 250 | 250 | 400 | 400 |

Costing Center Budget Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|--------------------|
| 59138 BUSINESS TRAVEL | 750 | 600 | 750 | 750 |
| 59354 PROGRAM ADVERTISING | 9,600 | 3,000 | 9,500 | 9,500 |
| Other Total | 13,253 | 4,020 | 13,434 | 13,434 |
| Reserve Appropriation | | | | |
| 58512 SPORTSPLEX MAINTENANCE B/L5066 | 500,000 | 500,000 | 1,120,000 | 500,000 |
| Reserve Appropriation Total | 500,000 | 500,000 | 1,120,000 | 500,000 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 703,555 | 613,385 | 745,418 | 746,449 |
| 51084 OVERTIME SALARIES | 18,000 | 15,800 | 14,000 | 18,000 |
| 51090 SHIFT DIFFERENTIAL | 2,750 | 5,550 | 8,500 | 8,500 |
| Salaries and Wages Total | 724,305 | 634,735 | 767,918 | 772,949 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | 0 | 0 | (620,000) | 0 |
| Transfers to/from Internal Accounts Total | 0 | 0 | (620,000) | 0 |
| Utilities | | | | |
| 53025 HEAT | 62,983 | 40,629 | 86,635 | 90,455 |
| 53046 POWER | 160,407 | 113,061 | 182,047 | 187,326 |
| 53130 TELEPHONE | 2,867 | 3,073 | 2,212 | 2,212 |
| 53150 WATER | 35,777 | 38,035 | 42,151 | 47,155 |
| Utilities Total | 262,034 | 194,798 | 313,045 | 327,148 |
| Total Expenditures | 1,645,802 | 1,448,316 | 1,723,953 | 1,750,791 |
| Net Total | (1,561,405) | (1,421,642) | (1,641,099) | (1,668,069) |
| Percentage Change | | | 5.10% | |

Costing Center Budget Summary

Costing Center: SPORTSPLEX POOL

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0296
Manager: Heather Reimer

Description:

This costing center includes revenues and expenses related to the operation and maintenance of the Sportsplex Pool. Revenues are generated through the delivery of Red Cross swim lessons, public programs and pool rentals. Expenses include salaries, maintenance and program expenses.

Comments:

The pool is required to operate in accordance with the Swimming Pool and Other Water Recreational Facilities Regulation. Programs are also required to operate within the Canadian Red Cross Program Standards.

The Sportsplex pool was closed for the bulk of 2020 and 2021 due to a combination of Covid-19 related restrictions and deficiency related repairs. A return to normal levels of programming is expected for 2022.

The utilities and full time staff that support the pool are costed to the Sportsplex General Facility cost center. The Aquatic Programmer is the only full time staff member within this cost center, they also support the operations of the outdoor pools in the summer months.

Outlook:

The aquatic staff continue to work towards improving quality of programming and customer service through the utilization of resources provided by the Canadian Red Cross, as well as internal resources.

Costing Center Budget Summary

Costing Center: SPORTSPLEX POOL

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast | |
|------------------------------------|----------------------------|---------------------------|---------------------------|------------------|----------------|
| Revenues | | | | | |
| User Fees and Sales of Goods | | | | | |
| 42113 | PROGRAMS REVENUE | 44,307 | 7,108 | 80,163 | 80,963 |
| 42168 | LANE RENTAL | 439 | 63 | 565 | 570 |
| 42175 | PUBLIC SWIM REVENUE | 50,633 | 4,952 | 125,085 | 126,335 |
| 42176 | SWIM PASS REVENUE | 11,131 | 1,992 | 18,077 | 18,257 |
| 42178 | FULL POOL RENTAL | 17,431 | 1,839 | 50,895 | 51,403 |
| 42181 | HALF POOL RENTAL | 12,652 | 1,129 | 22,474 | 22,698 |
| 42183 | QUARTER POOL - RENTAL | 1,781 | 171 | 3,931 | 3,970 |
| 42184 | LIFEGUARD CHARGES | 12,312 | 1,351 | 36,043 | 36,403 |
| 42185 | SWIM LESSONS | 144,893 | 0 | 200,423 | 202,427 |
| 42384 | WATERSLIDE | 400 | 0 | 0 | 0 |
| User Fees and Sales of Goods Total | | 295,979 | 18,605 | 537,656 | 543,026 |
| Total Revenues | | 295,979 | 18,605 | 537,656 | 543,026 |
| Expenditures | | | | | |
| Benefits | | | | | |
| 51100 | UNIFORMS | 800 | 1,002 | 1,000 | 500 |
| 51146 | CLOTHING ALLOWANCE | 648 | 224 | 1,040 | 1,040 |
| Benefits Total | | 1,448 | 1,226 | 2,040 | 1,540 |
| Contract Services | | | | | |
| 52054 | MAINT OF EQUIP EXT | 3,000 | 3,000 | 2,000 | 2,000 |
| 52387 | BANK PROCESSING FEES | 9,123 | 9,123 | 15,000 | 15,000 |
| Contract Services Total | | 12,123 | 12,123 | 17,000 | 17,000 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 439 | 2,653 | 0 | 420 |
| Equipment Purchases Total | | 439 | 2,653 | 0 | 420 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 2,500 | 500 | 4,500 | 5,500 |
| 54107 | CHEMICALS | 5,250 | 2,000 | 7,000 | 7,124 |
| 54109 | CHLORINE | 4,700 | 1,250 | 6,275 | 6,400 |
| Materials and Supplies Total | | 12,450 | 3,750 | 17,775 | 19,024 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 1,857 | 717 | 6,519 | 4,117 |
| 54124 | PROGRAM EXPENSES | 7,040 | 6,665 | 14,086 | 13,039 |
| 59059 | MEMBERSHIP | 150 | 150 | 150 | 150 |
| Other Total | | 9,047 | 7,532 | 20,755 | 17,306 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 251,430 | 61,204 | 390,825 | 405,566 |
| 51084 | OVERTIME SALARIES | 800 | 350 | 1,200 | 1,200 |
| 51090 | SHIFT DIFFERENTIAL | 4,000 | 750 | 4,500 | 4,500 |
| Salaries and Wages Total | | 256,230 | 62,304 | 396,525 | 411,266 |

Costing Center Budget Summary

Costing Center: SPORTSPLEX POOL

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 0 | 445 | 445 |
| Utilities Total | 0 | 0 | 445 | 445 |
| Total Expenditures | 291,737 | 89,588 | 454,540 | 467,001 |
| Net Total | 4,242 | (70,983) | 83,116 | 76,025 |
| Percentage Change | | | 1,859.36% | |

Costing Center Budget Summary

Costing Center: COMPOSTING OPERATIONS

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION
Department: SANITATION
Stage: Council Review

Budget Year: 2022
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:

In early October of 2021 the Solid Waste Section was provided the new Manitoba Compost Support Payment (MCSP) guidelines to help guide future operations of the composting program. The guidelines included the eligibility criteria for program participation, sampling and reporting requirements. The guidelines for the support payment has remained unchanged at the current threshold of \$10/tonne for facilities processing 2,500 tonnes or more on an annual basis which is where the City's operation falls within.

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 2022.

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 began again in 2021. This strategy will focus on the expansion of the program, diversion of organics from the waste stream, and solutions for end-use of material, including the 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.

In the second half of 2021, we implemented the Solid Waste Education and Efficiency Program (S.W.E.E.P.) which focuses on educating residents on the do's and don'ts of the composting operation to create a more efficient collection system overall.

Costing Center Budget Summary

Costing Center: COMPOSTING OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 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 | 3,000 | 2,700 | 3,000 | 3,000 |
| 42991 INTERNAL MUNICIPAL FEES | (3,000) | (2,700) | (3,000) | (3,000) |
| 42999 REVENUE | 2,408 | 4,040 | 4,500 | 4,500 |
| Other Income Total | 2,408 | 4,040 | 4,500 | 4,500 |
| Total Revenues | 72,408 | 74,040 | 74,500 | 74,500 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52049 LABORATORY TESTING | 4,328 | 4,328 | 4,242 | 4,242 |
| Contract Services Total | 4,328 | 4,328 | 4,242 | 4,242 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 10,000 | 5,874 | 0 | 0 |
| Equipment Purchases Total | 10,000 | 5,874 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 750 | 300 | 750 | 750 |
| 54104 DIESEL (VEHICLE) | 21,000 | 25,250 | 28,000 | 28,000 |
| 54125 DIESEL EXHAUST FLUID | 700 | 880 | 500 | 500 |
| Materials and Supplies Total | 22,450 | 26,430 | 29,250 | 29,250 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 11,563 | 2,500 | 2,025 | 10,025 |
| 59003 ADVERTISING | 6,500 | 6,500 | 6,500 | 9,500 |
| 59059 MEMBERSHIP | 3,860 | 690 | 690 | 1,390 |
| 59080 FLEET EQUIP MAINTENANCE | 135,000 | 135,000 | 117,167 | 114,833 |
| 59248 DISPOSAL SITE CHARGE | 3,000 | 2,700 | 3,000 | 3,000 |
| 59250 RECOVERY RESIDENTIAL | (3,000) | (2,700) | (3,000) | (3,000) |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 130,158 | 130,158 | 147,331 | 149,360 |
| Other Total | 287,081 | 274,848 | 273,713 | 285,109 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 944 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | 944 | 0 | 0 |
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 0 | 128 | 128 |
| Utilities Total | 0 | 0 | 128 | 128 |
| Total Expenditures | 323,859 | 312,424 | 307,333 | 318,729 |
| Net Total | (251,451) | (238,384) | (232,833) | (244,229) |
| Percentage Change | | | (7.40%) | |

Costing Center Budget Summary

Costing Center: LANDFILL SITE OPERATIONS

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION
Department: SANITATION
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0204
Manager: Pam Richardson

Description:

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

Comments:

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

In 2021 the Solid Waste Education & Efficiency Program (SWEEP) was created in collaboration with Environmental Initiatives and the Information Technology and Communication department. This effort has created more targeted and focused advertising aimed at achieving the goals of the program which is to create more awareness of the many programs offered at the landfill such as; eco-centre, E-waste, HHW Depot, wood and tree waste to name a few of the programs aimed at diverting materials from the active tipping face.

The long term goal of these programs is to ensure that the Sanitation section effectively and efficiently manages these hazardous materials and ensures they are not compromising the local environment and extending the life of the landfill. Based on the most recent Closure/Post Closure Plan the landfill is expected to be in operation until 2052.

In the most recent Closure/Post Closure plan KGS Group recommended charging \$6.29 per tonne based on average annual tonnage of 35,000 tonnes between now and the anticipated closure date of 2052. An increase of one dollar, to \$5.00 per tonne has been incorporated in the budget.

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42990 RECEIPTS | 2,476,400 | 2,843,785 | 2,730,400 | 2,730,400 |
| 42991 INTERNAL MUNICIPAL FEES | (984,000) | (1,041,850) | (1,040,800) | (1,041,900) |
| 42999 REVENUE | 19,925 | 22,600 | 20,450 | 20,450 |
| 44992 ECO CENTRE RECOVERIES | 6,000 | 5,126 | 6,000 | 6,000 |
| Other Income Total | 1,518,325 | 1,829,661 | 1,716,050 | 1,714,950 |
| User Fees and Sales of Goods | | | | |
| 42506 SCRAP METAL SALES | 70,074 | 82,000 | 80,000 | 80,000 |
| 42557 HHW RECOVERY | 4,500 | 2,500 | 5,500 | 4,500 |
| 42558 E-WASTE SALES | 15,000 | 15,500 | 16,000 | 16,000 |
| 42901 HOUSEHOLD REFUSE FEES | 1,030 | 1,030 | 1,030 | 1,030 |
| 42903 FREON HANDLING FEE | 14,750 | 20,000 | 16,500 | 16,500 |
| 42921 TIRE DISPOSAL FEES | 4,500 | 11,000 | 10,000 | 10,000 |
| 42986 ENVIRONMENTAL SURCHARGE | 268,000 | 346,503 | 299,000 | 299,000 |
| 42987 POST/CLOSURE LEVY | 107,200 | 138,201 | 149,500 | 149,500 |
| User Fees and Sales of Goods Total | 485,054 | 616,734 | 577,530 | 576,530 |
| Total Revenues | 2,003,379 | 2,446,395 | 2,293,580 | 2,291,480 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 1,500 | 500 | 500 | 500 |
| 51122 BOOT ALLOWANCE | 1,977 | 1,957 | 1,876 | 1,876 |
| 51123 PROTECTIVE CLOTHING | 1,200 | 750 | 1,000 | 1,000 |
| 51285 MEDICALS | 210 | 240 | 210 | 210 |
| Benefits Total | 4,887 | 3,447 | 3,586 | 3,586 |
| Contract Services | | | | |
| 52015 CONTRACTS | 324,632 | 235,464 | 331,960 | 320,822 |
| 52028 GENERAL INSURANCE | 6,986 | 6,986 | 7,372 | 7,519 |
| 52292 SOFTWARE LICENSES & MTNCE | 0 | 1,926 | 3,200 | 3,200 |
| 52387 BANK PROCESSING FEES | 1,200 | 1,900 | 1,500 | 1,500 |
| 52902 FREON DISPOSAL | 50,000 | 150,000 | 75,000 | 50,000 |
| Contract Services Total | 382,818 | 396,276 | 419,032 | 383,041 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 11,000 | 8,540 | 0 | 3,000 |
| Equipment Purchases Total | 11,000 | 8,540 | 0 | 3,000 |
| Materials and Supplies | | | | |
| 54057 ECO CENTRE PARTS & MATERIALS | 300 | 418 | 300 | 300 |
| 54099 PARTS AND MATERIALS | 28,000 | 26,000 | 27,000 | 33,000 |
| 54103 GASOLINE (VEHICLE) | 3,350 | 4,200 | 4,500 | 4,500 |
| 54104 DIESEL (VEHICLE) | 90,000 | 93,200 | 100,000 | 100,000 |
| 54118 OFFICE SUPPLIES | 2,000 | 1,300 | 1,500 | 1,500 |
| 54125 DIESEL EXHAUST FLUID | 2,000 | 6,400 | 5,000 | 5,000 |
| Materials and Supplies Total | 125,650 | 131,518 | 138,300 | 144,300 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 12,714 | 3,134 | 7,874 | 22,243 |
| 59003 ADVERTISING | 7,500 | 7,500 | 12,500 | 22,500 |

Costing Center Budget Summary

Costing Center: LANDFILL SITE OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| 59047 ECO CENTRE ADVERTISING | 2,000 | 2,000 | 2,000 | 2,000 |
| 59048 LUNCHEONS | 0 | 93 | 0 | 0 |
| 59059 MEMBERSHIP | 981 | 867 | 981 | 981 |
| 59066 ENVIRONMENTAL LEVY | 268,000 | 346,503 | 299,000 | 299,000 |
| 59067 LEACHATE TREATMENT | 12,000 | 30,500 | 31,000 | 31,000 |
| 59080 FLEET EQUIP MAINTENANCE | 87,500 | 87,500 | 109,667 | 108,667 |
| 59248 DISPOSAL SITE CHARGE | (85,100) | (85,100) | (94,400) | (95,500) |
| 59250 RECOVERY RESIDENTIAL | (898,900) | (956,750) | (946,400) | (946,400) |
| 59339 EQUIPMENT MAINTENANCE | 2,500 | 14,200 | 10,000 | 10,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 246,849 | 246,849 | 253,340 | 266,889 |
| Other Total | (343,956) | (302,704) | (314,438) | (278,621) |
| Reserve Appropriation | | | | |
| 58525 LANDFILL CLOSURE/POST CLOSURE B/L 7 | 107,200 | 138,201 | 149,500 | 149,500 |
| 58544 DISPOSAL SITE B/L 4528 | 0 | 0 | 435,000 | 500,000 |
| Reserve Appropriation Total | 107,200 | 138,201 | 584,500 | 649,500 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 1,114,733 | 966,058 | 1,144,328 | 1,162,446 |
| 51084 OVERTIME SALARIES | 14,040 | 21,500 | 14,040 | 14,000 |
| 51090 SHIFT DIFFERENTIAL | 2,000 | 2,900 | 2,000 | 2,000 |
| Salaries and Wages Total | 1,130,773 | 990,458 | 1,160,368 | 1,178,446 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 4,000 | 3,810 | 5,000 | 5,000 |
| Transfers to/from Internal Accounts Total | 4,000 | 3,810 | 5,000 | 5,000 |
| Utilities | | | | |
| 53130 TELEPHONE | 3,919 | 4,095 | 4,149 | 4,149 |
| 53295 RADIO COSTS | 1,512 | 1,467 | 1,410 | 1,410 |
| Utilities Total | 5,431 | 5,562 | 5,559 | 5,559 |
| Total Expenditures | 1,427,803 | 1,375,108 | 2,001,906 | 2,093,812 |
| Net Total | 575,576 | 1,071,287 | 291,674 | 197,668 |
| Percentage Change | | | (49.32%) | |

Costing Center Budget Summary

Costing Center: RECYCLING OPERATIONS

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION
Department: SANITATION
Stage: Council Review

Budget Year: 2022
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:

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.

In 2021, Multi-Material Stewardship Manitoba held consultations with municipalities, First Nations, and steward organizations on changes that are being discussed across the country related to Extended Producer Responsibility organizations. The result of these discussions should be known before the end of 2021 and the potential impact on future Recycling Operation budgets will be more clear at that time. At this time residential recycling programs are funded at a rate of 80% and it is the plan to move to a model similar to Multi-Material British Columbia where programs are financed 100% by industry. Implementation of these changes will likely not start until at least 2023.

These potential changes could impact the future operation of the Material Recovery Facility and collection of recyclables within the City.

Costing Center Budget Summary

Costing Center: RECYCLING OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 355,000 | 355,000 | 350,000 | 350,000 |
| 43641 PROV-RECYCLING | 841,252 | 841,252 | 837,238 | 837,238 |
| Conditional Government Transfers Total | 1,196,252 | 1,196,252 | 1,187,238 | 1,187,238 |
| Other Income | | | | |
| 42991 INTERNAL MUNICIPAL FEES | (272,175) | (263,175) | (272,175) | (272,175) |
| 42999 REVENUE | 1,200 | 1,200 | 1,200 | 1,200 |
| Other Income Total | (270,975) | (261,975) | (270,975) | (270,975) |
| User Fees and Sales of Goods | | | | |
| 42505 RECYCLED MATERIAL SALES | 107,373 | 369,532 | 245,112 | 170,112 |
| 42511 COMMERCIAL MATERIALS FEE | 554,050 | 577,785 | 558,145 | 558,145 |
| User Fees and Sales of Goods Total | 661,423 | 947,317 | 803,257 | 728,257 |
| Total Revenues | 1,586,700 | 1,881,594 | 1,719,520 | 1,644,520 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 877 | 967 | 862 | 862 |
| 51123 PROTECTIVE CLOTHING | 4,000 | 2,900 | 3,000 | 3,000 |
| Benefits Total | 4,877 | 3,867 | 3,862 | 3,862 |
| Contract Services | | | | |
| 52015 CONTRACTS | 4,000 | 7,373 | 4,000 | 4,000 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 0 | 2,697 | 0 | 0 |
| Contract Services Total | 4,000 | 10,070 | 4,000 | 4,000 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 162,765 | 162,765 | 170,313 | 178,828 |
| 57439 DEBENTURE INTEREST | 27,427 | 27,427 | 19,696 | 11,350 |
| Debenture Debt Servicing Costs Total | 190,192 | 190,192 | 190,009 | 190,178 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 40 | 0 | 0 |
| 59036 SAFETY EQUIPMENT | 575 | 275 | 350 | 350 |
| Equipment Purchases Total | 575 | 315 | 350 | 350 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 31,985 | 29,485 | 30,183 | 34,442 |
| 54104 DIESEL (VEHICLE) | 68,000 | 80,500 | 82,500 | 82,500 |
| 54118 OFFICE SUPPLIES | 500 | 470 | 500 | 500 |
| 54125 DIESEL EXHAUST FLUID | 2,500 | 2,400 | 2,200 | 2,200 |
| 54228 PROPANE | 4,000 | 2,800 | 3,000 | 3,000 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 2,500 | 0 | 0 |
| Materials and Supplies Total | 106,985 | 118,155 | 118,383 | 122,642 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 2,037 | 0 | 1,837 | 2,287 |
| 52144 TRANSPORTATION | 439,430 | 453,596 | 440,530 | 440,530 |
| 59003 ADVERTISING | 7,000 | 7,000 | 10,000 | 15,000 |
| 59048 LUNCHEONS | 0 | 471 | 0 | 0 |
| 59059 MEMBERSHIP | 400 | 400 | 400 | 400 |
| 59080 FLEET EQUIP MAINTENANCE | 139,500 | 139,500 | 115,333 | 113,000 |

Costing Center Budget Summary

Costing Center: RECYCLING OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| 59248 DISPOSAL SITE CHARGE | 272,175 | 263,175 | 272,175 | 272,175 |
| 59250 RECOVERY RESIDENTIAL | (272,175) | (263,175) | (272,175) | (272,175) |
| 59339 EQUIPMENT MAINTENANCE | 1,500 | 19,335 | 10,000 | 10,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 133,818 | 133,818 | 152,380 | 153,922 |
| Other Total | 723,685 | 754,120 | 730,480 | 735,139 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 468,611 | 452,753 | 459,571 | 460,743 |
| 51084 OVERTIME SALARIES | 5,000 | 13,500 | 6,500 | 6,500 |
| 51090 SHIFT DIFFERENTIAL | 1,000 | 1,350 | 1,100 | 1,100 |
| Salaries and Wages Total | 474,611 | 467,603 | 467,171 | 468,343 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 2,500 | 0 | 750 | 750 |
| Transfers to/from Internal Accounts Total | 2,500 | 0 | 750 | 750 |
| Total Expenditures | 1,507,425 | 1,544,322 | 1,515,005 | 1,525,264 |
| Net Total | 79,275 | 337,272 | 204,515 | 119,256 |
| Percentage Change | | | 157.98% | |

Costing Center Budget Summary

Costing Center: REFUSE COLLECTION

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION
Department: SANITATION
Stage: Council Review

Budget Year: 2022
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 180 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:

In 2021, the Sanitation Section was looking at ways to create better awareness of the issues faced with operating an efficient collection program. An education and awareness program was kicked off in August of 2021 to try and garner efficiencies within the system without the need to make drastic changes for residents. We hope to start seeing the benefits of these efforts in 2022 where residents will only place carts out when needing to be dumped, retrieve carts from back lanes after collections take place, proper cart placement, using the correct cart, etc.

Costing Center Budget Summary

Costing Center: REFUSE COLLECTION

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42507 COMMERCIAL COLLECTION FEES | 31,715 | 28,650 | 30,888 | 30,888 |
| 42510 REFUSE BIN SALES | 31,800 | 36,000 | 34,230 | 34,230 |
| User Fees and Sales of Goods Total | 63,515 | 64,650 | 65,118 | 65,118 |
| Total Revenues | 63,515 | 64,650 | 65,118 | 65,118 |
| Expenditures | | | | |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 0 | 1,051 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 1,700 | 3,150 | 3,000 | 3,000 |
| 54103 GASOLINE (VEHICLE) | 3,250 | 4,000 | 4,000 | 4,000 |
| 54104 DIESEL (VEHICLE) | 50,095 | 54,595 | 57,000 | 57,000 |
| 54125 DIESEL EXHAUST FLUID | 2,000 | 2,300 | 1,500 | 1,500 |
| Materials and Supplies Total | 57,045 | 65,096 | 65,500 | 65,500 |
| Other | | | | |
| 59003 ADVERTISING | 5,000 | 5,000 | 8,000 | 11,000 |
| 59080 FLEET EQUIP MAINTENANCE | 118,500 | 118,500 | 92,833 | 90,500 |
| 59248 DISPOSAL SITE CHARGE | 898,900 | 956,750 | 946,400 | 946,400 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 116,539 | 116,539 | 133,356 | 132,870 |
| Other Total | 1,138,939 | 1,196,789 | 1,180,590 | 1,180,770 |
| Reserve Appropriation | | | | |
| 58544 DISPOSAL SITE B/L 4528 | 31,800 | 36,000 | 34,230 | 34,230 |
| Reserve Appropriation Total | 31,800 | 36,000 | 34,230 | 34,230 |
| Total Expenditures | 1,227,784 | 1,297,885 | 1,280,320 | 1,280,500 |
| Net Total | (1,164,269) | (1,233,235) | (1,215,202) | (1,215,382) |
| Percentage Change | | | 4.37% | |

Costing Center Budget Summary

Costing Center: PARKING METERS

Division: TRANSPORTATION
SERVICES

Budget Year: 2022

Department: PARKING

Accounting Reference: 1793

Stage: Council Review

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. Parking meter receipts are still expected to be lower than previous years as restrictions continue to be unpredictable due to COVID -19.

Outlook:

Costing Center Budget Summary

Costing Center: PARKING METERS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42990 RECEIPTS | 180,000 | 140,000 | 156,000 | 200,000 |
| 42999 REVENUE | 315 | 315 | 3,000 | 3,000 |
| Other Income Total | 180,315 | 140,315 | 159,000 | 203,000 |
| Total Revenues | 180,315 | 140,315 | 159,000 | 203,000 |
| Expenditures | | | | |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 5,639 | 2,390 | 1,800 | 4,000 |
| 54103 GASOLINE (VEHICLE) | 1,500 | 2,060 | 2,000 | 2,000 |
| Materials and Supplies Total | 7,139 | 4,450 | 3,800 | 6,000 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 3,000 | 3,000 | 4,500 | 4,500 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 2,831 | 2,831 | 2,970 | 2,970 |
| Other Total | 5,831 | 5,831 | 7,470 | 7,470 |
| Total Expenditures | 12,970 | 10,281 | 11,270 | 13,470 |
| Net Total | 167,345 | 130,034 | 147,730 | 189,530 |
| Percentage Change | | | (11.72%) | |

Costing Center Budget Summary

Costing Center: SIDEWALK MAINTENANCE

Division: TRANSPORTATION
SERVICES
Department: STREETS
Stage: Council Review

Budget Year: 2022
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, damaged or deteriorating curbs, and grinding trip hazards.

Outlook:

Costing Center Budget Summary

Costing Center: SIDEWALK MAINTENANCE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 100,000 | 100,000 | 0 | 0 |
| 52032 VEHICLE INSURANCE | 185 | 198 | 198 | 198 |
| Contract Services Total | 100,185 | 100,198 | 198 | 198 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 2,500 | 2,474 | 0 | 0 |
| Equipment Purchases Total | 2,500 | 2,474 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 65,000 | 45,033 | 56,290 | 57,725 |
| 54103 GASOLINE (VEHICLE) | 7,000 | 8,794 | 12,000 | 12,000 |
| 54104 DIESEL (VEHICLE) | 5,000 | 7,772 | 10,000 | 10,000 |
| 54125 DIESEL EXHAUST FLUID | 100 | 31 | 80 | 80 |
| Materials and Supplies Total | 77,100 | 61,630 | 78,370 | 79,805 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 34,500 | 34,500 | 44,000 | 43,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 33,671 | 33,671 | 72,133 | 80,779 |
| Other Total | 68,171 | 68,171 | 116,133 | 123,779 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 351 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | 351 | 0 | 0 |
| Total Expenditures | 247,956 | 232,824 | 194,701 | 203,782 |
| Net Total | (247,956) | (232,824) | (194,701) | (203,782) |
| Percentage Change | | | (21.48%) | |

Costing Center Budget Summary

Costing Center: SNOW REMOVAL & SANDING

Division: TRANSPORTATION
SERVICES
Department: STREETS
Stage: Council Review

Budget Year: 2022
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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52028 GENERAL INSURANCE | 88 | 88 | 93 | 95 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 36,768 | 40,443 | 46,224 | 46,224 |
| Contract Services Total | 36,856 | 40,531 | 46,317 | 46,319 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 814 | 0 | 0 |
| Equipment Purchases Total | 0 | 814 | 0 | 0 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 0 | 15,401 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 45,000 | 29,754 | 30,000 | 35,000 |
| 54104 DIESEL (VEHICLE) | 82,500 | 82,500 | 75,000 | 75,000 |
| 54125 DIESEL EXHAUST FLUID | 700 | 700 | 550 | 550 |
| 54396 SALT | 31,800 | 31,800 | 31,500 | 32,571 |
| 54439 WINTER SAND MIX | 26,225 | 24,970 | 34,620 | 34,620 |
| Materials and Supplies Total | 186,225 | 185,125 | 171,670 | 177,741 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 122,835 | 122,835 | 133,583 | 133,583 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 155,540 | 155,540 | 176,925 | 171,564 |
| Other Total | 278,375 | 278,375 | 310,508 | 305,147 |
| Salaries and Wages | | | | |
| 51084 OVERTIME SALARIES | 25,000 | 25,000 | 20,000 | 25,000 |
| Salaries and Wages Total | 25,000 | 25,000 | 20,000 | 25,000 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 35,000 | 35,000 | 30,000 | 30,000 |
| Transfers to/from Internal Accounts Total | 35,000 | 35,000 | 30,000 | 30,000 |
| Total Expenditures | 561,456 | 564,845 | 578,495 | 584,207 |
| Net Total | (561,456) | (564,845) | (578,495) | (584,207) |
| Percentage Change | | | 3.03% | |

Costing Center Budget Summary

Costing Center: STREET & WALKWAY MAINTENANCE

Division: TRANSPORTATION
SERVICES
Department: STREETS
Stage: Council Review

Budget Year: 2022
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 2022 Streets will continue to track maintenance work conducted in back lanes, to provide information to the Engineering department in developing a back lane maintenance strategy. This information will be tracked and monitored in the CityWorks program, which is the asset management and work order system that Public Works utilizes.

In 2019 IMS (Infrastructure Management Services) completed a pavement and sidewalk condition assessment, through the Engineering department. In 2021 Streets and Roads began conducting a crack fill rehabilitation pilot project on various asphalt walking paths throughout the City, this maintenance will continue into 2022 and be evaluated to see if further efforts will continue.

Outlook:

Costing Center Budget Summary

Costing Center: STREET & WALKWAY MAINTENANCE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52028 GENERAL INSURANCE | 67 | 67 | 75 | 76 |
| 52032 VEHICLE INSURANCE | 25 | 32 | 25 | 25 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 0 | 236 | 400 | 400 |
| Contract Services Total | 92 | 335 | 500 | 501 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 0 | 3,352 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 74,500 | 78,393 | 42,360 | 42,360 |
| 54103 GASOLINE (VEHICLE) | 900 | 565 | 700 | 700 |
| 54104 DIESEL (VEHICLE) | 74,000 | 50,000 | 60,000 | 60,000 |
| 54125 DIESEL EXHAUST FLUID | 200 | 400 | 350 | 350 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 1,000 | 0 | 0 |
| 54395 CALCIUM CHLORIDE | 91,400 | 43,830 | 66,700 | 67,367 |
| 54879 ASPHALT | 45,000 | 60,000 | 60,465 | 60,465 |
| 54880 GRAVEL | 30,120 | 14,085 | 31,470 | 31,470 |
| Materials and Supplies Total | 316,120 | 251,625 | 262,045 | 262,712 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 213,832 | 213,832 | 201,683 | 201,683 |
| 59241 SPECIAL PROGRAMS | 200,000 | 50,000 | 0 | 0 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 253,404 | 253,404 | 291,297 | 296,961 |
| Other Total | 667,236 | 517,236 | 492,980 | 498,644 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 3,000 | 4,862 | 5,000 | 5,000 |
| Transfers to/from Internal Accounts Total | 3,000 | 4,862 | 5,000 | 5,000 |
| Utilities | | | | |
| 53150 WATER | 550 | 569 | 250 | 250 |
| Utilities Total | 550 | 569 | 250 | 250 |
| Total Expenditures | 986,998 | 774,627 | 760,775 | 767,107 |
| Net Total | (986,998) | (774,627) | (760,775) | (767,107) |
| Percentage Change | | | (22.92%) | |

Costing Center Budget Summary

Costing Center: STREET SWEEPING

Division: TRANSPORTATION
SERVICES
Department: STREETS
Stage: Council Review

Budget Year: 2022
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:

Includes the rental of 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.

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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42508 SWEEPING SERVICES | 75,000 | 83,462 | 84,479 | 84,479 |
| User Fees and Sales of Goods Total | 75,000 | 83,462 | 84,479 | 84,479 |
| Total Revenues | 75,000 | 83,462 | 84,479 | 84,479 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52081 EXTERNAL EQUIPMENT RENTAL | 60,000 | 59,920 | 62,916 | 67,635 |
| Contract Services Total | 60,000 | 59,920 | 62,916 | 67,635 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 30,000 | 30,000 | 30,000 | 30,000 |
| 54103 GASOLINE (VEHICLE) | 100 | 31 | 70 | 70 |
| 54104 DIESEL (VEHICLE) | 11,700 | 14,700 | 14,000 | 14,000 |
| Materials and Supplies Total | 41,800 | 44,731 | 44,070 | 44,070 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 63,333 | 63,333 | 64,333 | 64,333 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 56,783 | 56,783 | 59,579 | 59,579 |
| Other Total | 120,116 | 120,116 | 123,913 | 123,913 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 24,000 | 20,080 | 24,000 | 24,000 |
| Transfers to/from Internal Accounts Total | 24,000 | 20,080 | 24,000 | 24,000 |
| Utilities | | | | |
| 53150 WATER | 1,500 | 230 | 1,000 | 1,000 |
| Utilities Total | 1,500 | 230 | 1,000 | 1,000 |
| Total Expenditures | 247,416 | 245,077 | 255,899 | 260,618 |
| Net Total | (172,416) | (161,615) | (171,420) | (176,139) |
| Percentage Change | | | (0.58%) | |

Costing Center Budget Summary

Costing Center: *STREETS SUPERVISION*

Division: TRANSPORTATION
SERVICES
Department: STREETS
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1051
Manager: Pam Richardson

Description:

This cost center covers the costs related to the administration of the Streets section of Public Works. 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

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 2,746 | 2,487 | 2,797 | 2,797 |
| 51123 PROTECTIVE CLOTHING | 2,650 | 3,150 | 2,500 | 2,500 |
| 51285 MEDICALS | 280 | 417 | 280 | 280 |
| Benefits Total | 5,676 | 6,054 | 5,577 | 5,577 |
| Contract Services | | | | |
| 52015 CONTRACTS | 2,040 | 3,255 | 480 | 480 |
| 52028 GENERAL INSURANCE | 258 | 258 | 212 | 216 |
| Contract Services Total | 2,298 | 3,513 | 692 | 696 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 921 | 10,000 | 0 |
| 59036 SAFETY EQUIPMENT | 0 | 10 | 90 | 90 |
| Equipment Purchases Total | 0 | 931 | 10,090 | 90 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 5,000 | 3,824 | 4,000 | 4,000 |
| 54103 GASOLINE (VEHICLE) | 5,300 | 6,235 | 5,300 | 5,300 |
| 54104 DIESEL (VEHICLE) | 0 | 250 | 160 | 160 |
| 54125 DIESEL EXHAUST FLUID | 0 | 450 | 0 | 0 |
| Materials and Supplies Total | 10,300 | 10,759 | 9,460 | 9,460 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 1,000 | 703 | 0 | 9,000 |
| 59059 MEMBERSHIP | 371 | 32 | 462 | 462 |
| 59080 FLEET EQUIP MAINTENANCE | 6,500 | 6,500 | 12,100 | 12,100 |
| 59248 DISPOSAL SITE CHARGE | 4,000 | 13,000 | 9,500 | 9,500 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 5,474 | 5,474 | 6,590 | 6,590 |
| Other Total | 17,345 | 25,709 | 28,652 | 37,652 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 1,458,132 | 1,268,971 | 1,472,067 | 1,492,693 |
| 51084 OVERTIME SALARIES | 15,000 | 15,000 | 10,000 | 10,000 |
| 51090 SHIFT DIFFERENTIAL | 3,000 | 3,000 | 2,000 | 2,000 |
| Salaries and Wages Total | 1,476,132 | 1,286,971 | 1,484,067 | 1,504,693 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,650 | 1,590 | 2,034 | 2,099 |
| 53295 RADIO COSTS | 2,142 | 2,078 | 1,998 | 1,998 |
| Utilities Total | 3,792 | 3,668 | 4,032 | 4,097 |
| Total Expenditures | 1,515,543 | 1,337,605 | 1,542,569 | 1,562,265 |
| Net Total | (1,515,543) | (1,337,605) | (1,542,569) | (1,562,265) |
| Percentage Change | | | 1.78% | |

Costing Center Budget Summary

Costing Center: ACCESS TRANSIT

Division: TRANSPORTATION
SERVICES - Transit
Department: TRANSIT / HANDI-
TRANSIT
Stage: Council Review

Budget Year: 2022
Accounting Reference: 3212
Manager: Carla Richardson

Description:

This costing center has been consolidated with the Transit Operations costing center beginning in the 2022 budget year.

Comments:

Outlook:

Costing Center Budget Summary

Costing Center: ACCESS TRANSIT

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42331 TICKETS | 45,000 | 45,000 | 0 | 0 |
| User Fees and Sales of Goods Total | 45,000 | 45,000 | 0 | 0 |
| Total Revenues | 45,000 | 45,000 | 0 | 0 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 30,157 | 27,227 | 0 | 0 |
| Contract Services Total | 30,157 | 27,227 | 0 | 0 |
| Materials and Supplies | | | | |
| 54103 GASOLINE (VEHICLE) | 35,855 | 39,755 | 0 | 0 |
| 54104 DIESEL (VEHICLE) | 1,065 | 165 | 0 | 0 |
| 54125 DIESEL EXHAUST FLUID | 5 | 0 | 0 | 0 |
| Materials and Supplies Total | 36,925 | 39,920 | 0 | 0 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 115,000 | 115,000 | 0 | 0 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 120,982 | 120,982 | 0 | 0 |
| Other Total | 235,982 | 235,982 | 0 | 0 |
| Total Expenditures | 303,064 | 303,129 | 0 | 0 |
| Net Total | (258,064) | (258,129) | 0 | 0 |
| Percentage Change | | | (100.00%) | |

Costing Center Budget Summary

Costing Center: TRANSIT OPERATIONS

Division: TRANSPORTATION
SERVICES - Transit
Department: TRANSIT / HANDI-
TRANSIT
Stage: Council Review

Budget Year: 2022
Accounting Reference: 3202
Manager: Carla Richardson

Description:

This cost center captures the revenues and expenses associated with providing all public transportation services within city limits. This includes scheduled fixed route, charter and door to door specialized service. Services are offered seven days per week, with reduced hours on Sundays and Statutory holidays. Sales outlets and information kiosk personnel provide customer relations and smart media programming for all transportation services. The city owned and operated kiosk is located at the main bus terminal on 8th Street between Rosser and Pacific Avenues. Administration, driver support and customer service is also provided by Access Transit and conventional dispatch offices.

Comments:

Brandon Transit supports the community by providing an inexpensive, safe and reliable transportation option. This includes specialized door to door service for persons whose mobility challenges prevent them from utilizing the fixed route system. Access Transit riders will continue to complete an application process, satisfy a number of eligibility criteria and receive system approval before utilizing this service. Public transit provides an alternative to a personal vehicle for some, and also provides a link to work, shopping, medical appointments, school and leisure activities. Successful partnerships are in place with Maple Leaf, Brandon University and Assiniboine Community College to access the transit network.

Fixed route and specialized door to door were previously two different cost centers, which have been merged into one beginning with the 2022 budget year.

Outlook:

In early 2020, the Manitoba Advisory Council (including provincial representation) submitted a detailed report to the Minister of Families containing a number of recommendations for the development of an accessibility transportation standard for Manitoba. In review of these recommendations, although Access Transit is already aligned with a number of them, fare consistency with the conventional system was not. The fee schedule for 2022 has been developed to ensure consistency between the conventional and specialized systems. As well, a primary focus continues to be on improving accessibility for all riders. This includes capital projects such as renovating bus stops and improving bus stop signage.

In addition, as a result of the continued escalating operating expenses, transit properties all over the world are exploring creative ways to deliver public transportation options to residents. Brandon Transit recently began a one year pilot project with Blaise Transit and Rogers Communication for the delivery of an ON Demand system. The ON Demand system provides another public transportation option utilizing virtual stops, requested pick up and drop off times and algorithms designed to maximize efficiency, reduce fuel usage and improve the customer experience.

Costing Center Budget Summary

Costing Center: TRANSIT OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 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 | 365,000 | 400,000 | 461,200 | 475,550 |
| 42335 | BUS PASS AGREEMENTS | 121,345 | 121,345 | 131,757 | 139,107 |
| 42404 | BUS CHARTER REVENUES | 85,942 | 126,126 | 94,908 | 61,980 |
| 42405 | BUS ADVERTISING | 59,500 | 59,500 | 57,578 | 58,000 |
| 42406 | BUS SHELTER ADVERTISING | 35,472 | 17,539 | 17,472 | 17,472 |
| 42407 | BUS BENCH ADVERTISING | 81,900 | 91,505 | 94,800 | 85,500 |
| 42467 | ROUTE REVENUE | 235,000 | 220,000 | 250,500 | 258,250 |
| 42491 | SCHOOL PATROL PASSES | 2,500 | 2,500 | 2,500 | 2,500 |
| User Fees and Sales of Goods Total | | 986,659 | 1,038,515 | 1,110,715 | 1,098,359 |
| Total Revenues | | 3,021,147 | 3,073,003 | 3,145,203 | 3,132,847 |
| Expenditures | | | | | |
| Benefits | | | | | |
| 51100 | UNIFORMS | 29,104 | 23,704 | 28,995 | 33,500 |
| 51122 | BOOT ALLOWANCE | 551 | 726 | 450 | 450 |
| 51123 | PROTECTIVE CLOTHING | 0 | 0 | 1,500 | 1,700 |
| 51210 | LICENSES | 880 | 780 | 830 | 850 |
| 51285 | MEDICALS | 1,000 | 750 | 730 | 880 |
| Benefits Total | | 31,535 | 25,960 | 32,505 | 37,380 |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 118,074 | 94,214 | 143,306 | 189,185 |
| 52028 | GENERAL INSURANCE | 387 | 387 | 419 | 427 |
| 52029 | LIABILITY INSURANCE | 6,537 | 6,537 | 8,075 | 8,236 |
| 52069 | PRINTING COSTS | 9,660 | 6,500 | 26,100 | 29,400 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 10,000 | 16,297 | 10,200 | 10,500 |
| 52089 | COMMISSION | 7,550 | 5,600 | 7,250 | 7,950 |
| Contract Services Total | | 152,209 | 129,536 | 195,350 | 245,698 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 10,720 | 4,000 | 12,765 | 13,133 |
| Equipment Purchases Total | | 10,720 | 4,000 | 12,765 | 13,133 |
| Materials and Supplies | | | | | |
| 54062 | LIABILITY CLAIMS | 0 | 357 | 0 | 0 |
| 54099 | PARTS AND MATERIALS | 26,000 | 24,000 | 23,000 | 23,400 |
| 54103 | GASOLINE (VEHICLE) | 4,890 | 3,890 | 33,291 | 34,451 |
| 54104 | DIESEL (VEHICLE) | 483,550 | 508,550 | 546,199 | 560,000 |
| 54125 | DIESEL EXHAUST FLUID | 2,500 | 2,194 | 2,000 | 2,100 |
| 54323 | INSURANCE DEDUCTIBLE | 4,000 | 4,000 | 4,000 | 4,000 |
| Materials and Supplies Total | | 520,940 | 542,991 | 608,490 | 623,951 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 9,150 | 40 | 8,500 | 13,700 |
| 59003 | ADVERTISING | 25,000 | 25,000 | 14,000 | 18,500 |
| 59048 | LUNCHEONS | 200 | 222 | 500 | 500 |

Costing Center Budget Summary

Costing Center: TRANSIT OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|--------------------|
| 59059 MEMBERSHIP | 6,485 | 6,705 | 7,504 | 7,850 |
| 59080 FLEET EQUIP MAINTENANCE | 1,100,000 | 1,100,000 | 1,135,000 | 1,134,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 378,203 | 378,203 | 498,938 | 514,715 |
| Other Total | 1,519,038 | 1,510,170 | 1,664,442 | 1,689,265 |
| Reserve Appropriation | | | | |
| 58510 TRANSIT EQUIPMENT B/L 3654 | 0 | 0 | 10,000 | 15,000 |
| Reserve Appropriation Total | 0 | 0 | 10,000 | 15,000 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 2,945,876 | 2,919,477 | 2,958,232 | 2,907,699 |
| 51084 OVERTIME SALARIES | 60,000 | 88,750 | 60,000 | 65,000 |
| 51090 SHIFT DIFFERENTIAL | 24,462 | 21,462 | 24,462 | 25,500 |
| 51121 TRANSIT REPORTING PAY | 36,396 | 35,396 | 36,760 | 37,500 |
| 51125 TRAVEL TIME PAY | 49,643 | 46,643 | 50,139 | 51,700 |
| 51291 REST BREAK REMUNERATION | 45,707 | 45,707 | 39,053 | 42,451 |
| Salaries and Wages Total | 3,162,084 | 3,157,435 | 3,168,646 | 3,129,850 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 3,327 | 0 | 0 |
| 59997 TRANSFER FR RESERVES | (10,000) | (10,000) | (37,721) | 0 |
| Transfers to/from Internal Accounts Total | (10,000) | (6,673) | (37,721) | 0 |
| Utilities | | | | |
| 53130 TELEPHONE | 7,020 | 7,020 | 8,625 | 9,235 |
| 53295 RADIO COSTS | 2,140 | 2,084 | 2,013 | 2,028 |
| Utilities Total | 9,160 | 9,104 | 10,638 | 11,263 |
| Total Expenditures | 5,395,686 | 5,372,523 | 5,665,115 | 5,765,540 |
| Net Total | (2,374,539) | (2,299,520) | (2,519,912) | (2,632,693) |
| Percentage Change | | | 6.12% | |