

Costing Center Summary

Costing Center: CENTENNIAL AUDITORIUM

Previous Costing Center: CENTENNIAL
AUDITORIUM

Division: RECREATION &
CULTURAL SERVICES

Department: TREASURY - Cultural
Services

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0320

Approved: No

Manager: Val Rochelle 729-2223

Description:

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

Comments:

Outlook:

Costing Center Summary

Costing Center: CENTENNIAL AUDITORIUM

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
55024	OTHER GRANTS	Unchanged	0.00 %	106,000	106,000
58524	CENTENNIAL AUDITORIUM B/L	Decreased	66.67 %	90,000	30,000
Total Expenditures:				196,000	136,000

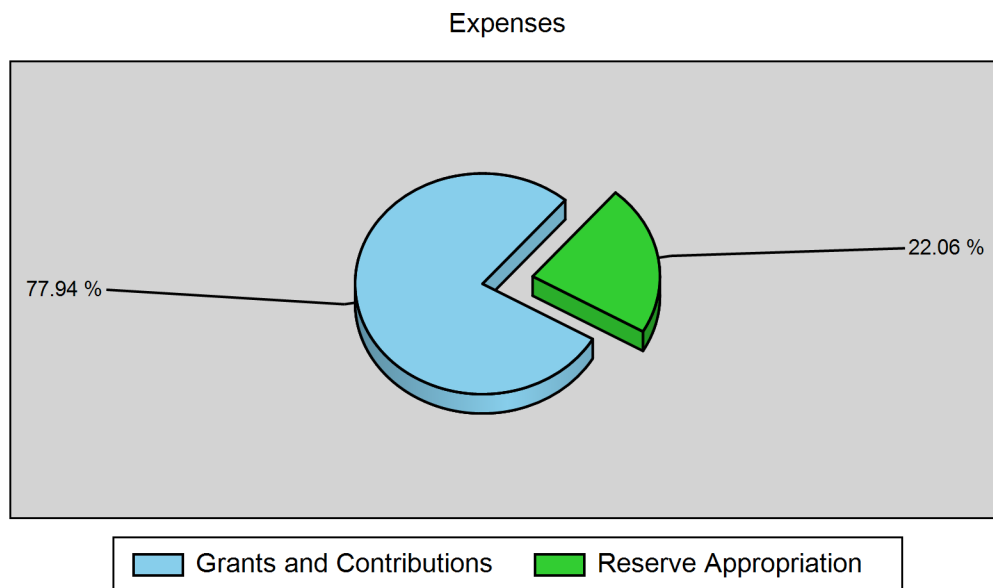
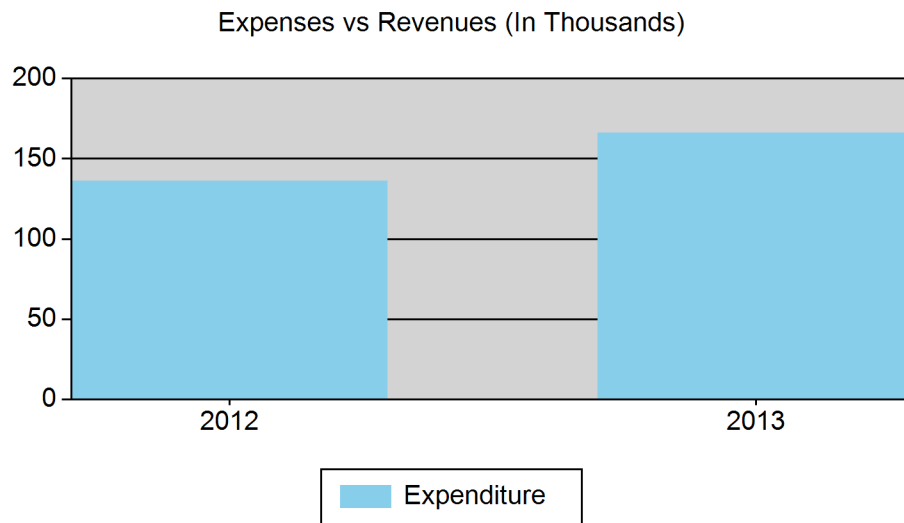
Costing Center Summary

Costing Center: CENTENNIAL AUDITORIUM

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	214,342	0	0	0
44500 FEDERAL GOV'T	214,342	0	0	0
Conditional Government Transfers Total	428,683	0	0	0
	428,683	0	0	0
			0.00%	0.00%
Expenditures				
Grants and Contributions				
55024 OTHER GRANTS	106,676	106,000	106,000	106,000
Grants and Contributions Total	106,676	106,000	106,000	106,000
Reserve Appropriation				
58524 CENTENNIAL AUDITORIUM B/L 4647	458,683	90,000	30,000	60,000
Reserve Appropriation Total	458,683	90,000	30,000	60,000
	565,359	196,000	136,000	166,000
			(30.61%)	22.06%
Net Total	(136,676)	(196,000)	(136,000)	(166,000)

Costing Center Summary

Costing Center: CENTENNIAL AUDITORIUM



Costing Center Summary

Costing Center: KEYSTONE CENTRE GRANT

Previous Costing Center: KEYSTONE CENTRE
GRANT

Division: RECREATION &
CULTURAL SERVICES

Department: TREASURY - Cultural
Services

Stage: Council Review

Budget Year: 2012

Accounting Reference: 2455

Approved: No

Manager: Val Rochelle 729-2223

Description:

This cost center reflects the City's commitment to contribute funds to the Keystone Centre in the amount of \$250,000 per year for operating costs and an additional \$125,000 per year for debt reduction. The funding agreement covers a 10 year period from 2009 to 2019 inclusive and includes matching funds from the Province.

A grant-in-lieu for the Municipal portion of the Canad Inn property is also included here.

Comments:

2012 also includes an additional \$45,000 contribution for the Keystone to undertake a feasibility study which will include a building for the Royal Red Arabian Horse show.

Outlook:

Costing Center Summary

Costing Center: KEYSTONE CENTRE GRANT

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
55024	OTHER GRANTS	Decreased	2.78 %	432,000	420,000
55442	TAX CREDITS	Increased	6.35 %	177,965	189,259
57438	DEBENTURE DEBT PRINCIPAL	Increased	1.50 %	231,085	234,546
57439	DEBENTURE DEBT INTEREST	Decreased	2.37 %	146,578	143,111
Total Expenditures:				987,628	986,916

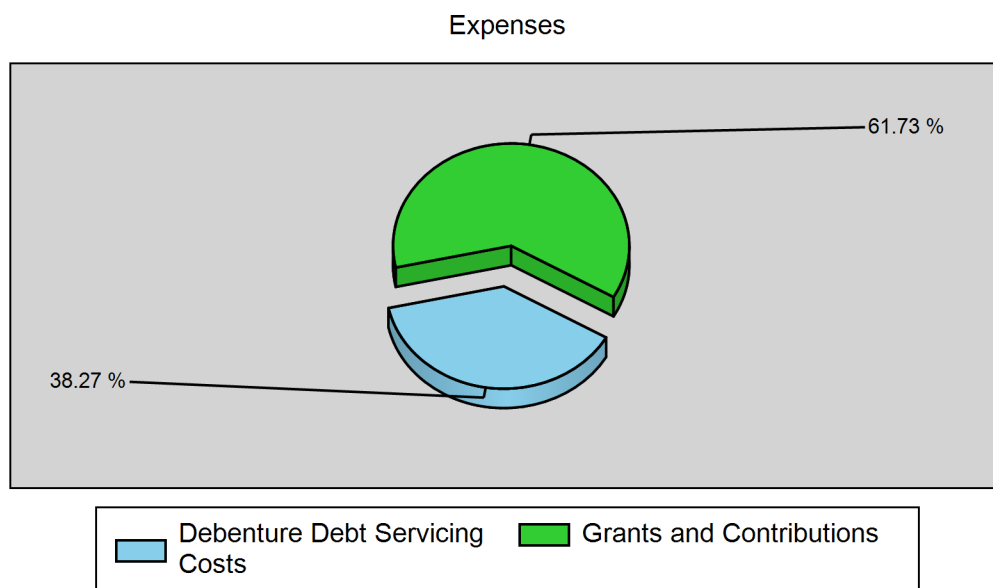
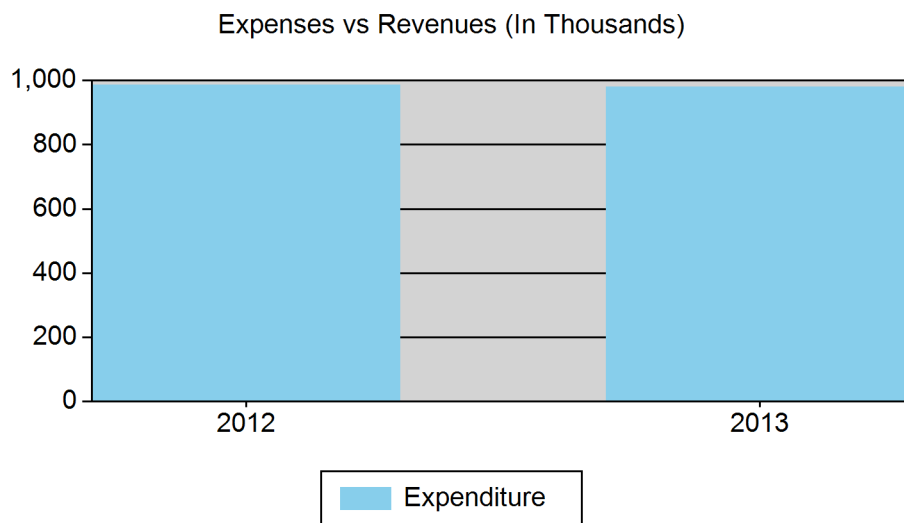
Costing Center Summary

Costing Center: KEYSTONE CENTRE GRANT

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Debenture Debt Servicing Costs				
57438 DEBENTURE DEBT PRINCIPAL	228,394	231,085	234,546	239,930
57439 DEBENTURE DEBT INTEREST	149,204	146,578	143,111	137,834
Debenture Debt Servicing Costs Total	377,598	377,663	377,657	377,764
Grants and Contributions				
55024 OTHER GRANTS	375,000	532,000	420,000	375,000
55442 TAX CREDITS	164,708	168,834	189,259	226,684
Grants and Contributions Total	539,708	700,834	609,259	601,684
	917,306	1,078,497	986,916	979,448
			(8.49%)	(0.76%)
Net Total	(917,306)	(1,078,497)	(986,916)	(979,448)

Costing Center Summary

Costing Center: KEYSTONE CENTRE GRANT



Costing Center Summary

Costing Center: COMMUNITY DEVELOPMENT

Previous Costing Center: COMMUNITY
DEVELOPMENT

Division: RECREATION &
CULTURAL SERVICES

Department: COMMUNITY

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0364

Approved: No

Manager: Perry Roque 729-2170

Description:

This cost center captures the revenues and costs associated with organizing, coordinating, managing, planning, and directing the administrative and operational activities for Community Development.

The full time staff compliment for this department is 5.

1 Community Development Manager

2 Community Development Coordinators

2 Community Development Programmers

Comments:

2012 salaries will increase due to the 2011 addition of Richard Greer, Community Development Coordinator.

Outlook:

It is anticipated that 2013 will require additional staff to facilitate the proposed programs, i.e., one more Community Development Coordinator and two more Community Development Programmers.

Costing Center Summary

Costing Center: COMMUNITY DEVELOPMENT

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	62.41 %	233,490	379,207
51084	OVERTIME SALARIES	Decreased	30.35 %	21,218	14,779
51141	TRAINING & DEVELOPMENT	Decreased	77.78 %	900	200
52069	PRINTING COSTS	Increased	49.25 %	5,200	7,761
53130	TELEPHONE REGULAR	Decreased	43.29 %	7,000	3,970
53131	TELEPHONE LONG DISTANCE	Decreased	30.00 %	200	140
54099	PARTS AND MATERIALS	Increased	27.50 %	4,000	5,100
54103	GASOLINE #2	New this year		0	1,379
54410	EQUIPMENT PURCHASES	Increased	20.00 %	1,000	1,200
59003	ADVERTISING	Unchanged	0.00 %	4,700	4,700
59012	AWARENESS PROGRAMS	Decreased	42.86 %	3,500	2,000
59048	LUNCHEONS	Unchanged	0.00 %	400	400
59059	MEMBERSHIP	Decreased	65.52 %	2,900	1,000
59080	INTERNAL EQUIPMENT	Not used this year		7,400	0
59098	SUBSCRIPTIONS	New this year		0	3,000
59138	BUSINESS TRAVEL - MILEAGE	Unchanged	0.00 %	4,300	4,300
59139	CONFERENCE COSTS	Increased	50.00 %	5,000	7,500
Total Expenditures:				301,208	436,636

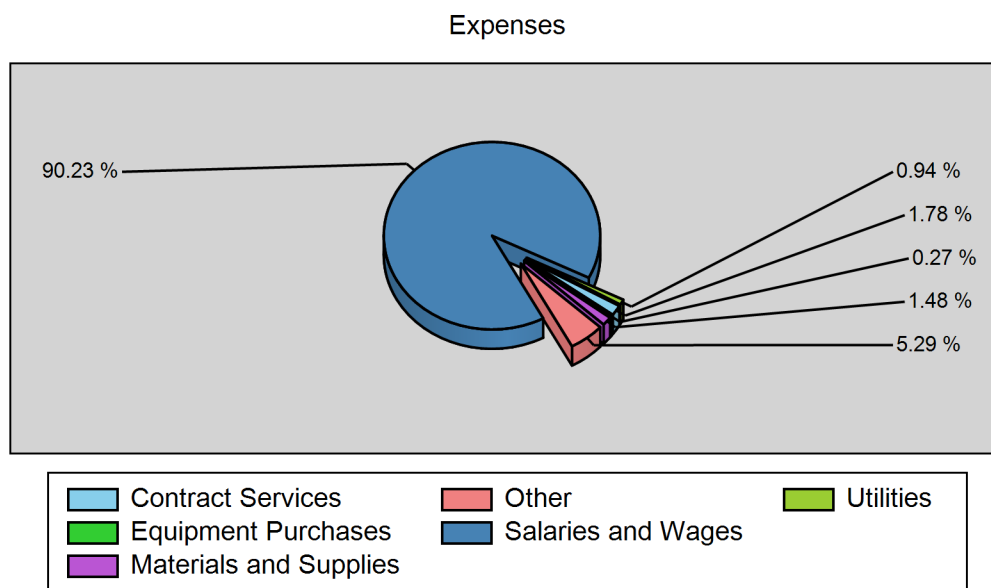
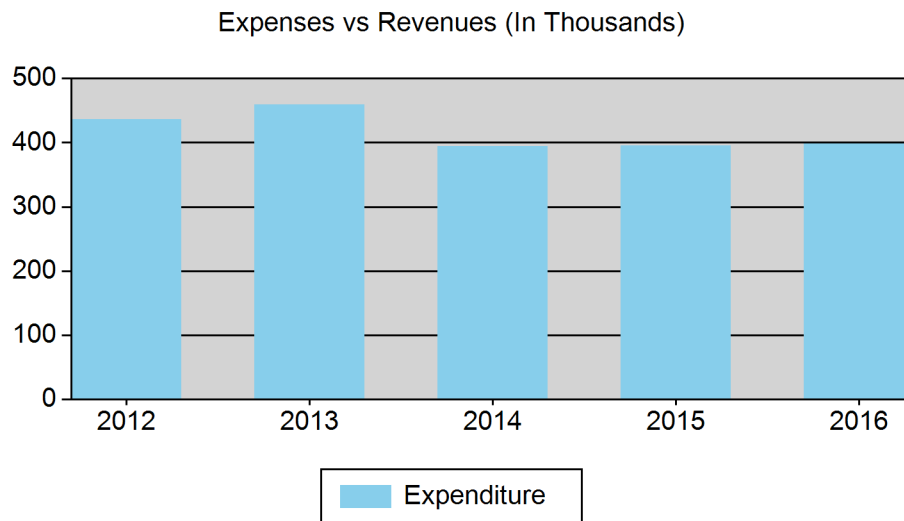
Costing Center Summary

Costing Center: COMMUNITY DEVELOPMENT

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Contract Services				
52069 PRINTING COSTS	7,523	4,000	7,761	5,500
Contract Services Total	7,523	4,000	7,761	5,500
Equipment Purchases				
54410 EQUIPMENT PURCHASES	899	1,000	1,200	1,200
Equipment Purchases Total	899	1,000	1,200	1,200
Materials and Supplies				
54099 PARTS AND MATERIALS	4,469	4,000	5,100	4,500
54103 GASOLINE #2	0	1,380	1,379	1,379
Materials and Supplies Total	4,469	5,380	6,479	5,879
Other				
51141 TRAINING & DEVELOPMENT COSTS	0	500	200	200
59003 ADVERTISING	4,563	3,200	4,700	5,000
59012 AWARENESS PROGRAMS	0	500	2,000	3,500
59048 LUNCHEONS	332	400	400	400
59059 MEMBERSHIP	1,913	675	1,000	800
59080 INTERNAL EQUIPMENT RENTAL	6,233	9,740	0	0
59098 SUBSCRIPTIONS	862	2,500	3,000	3,500
59138 BUSINESS TRAVEL - MILEAGE	1,652	4,300	4,300	4,500
59139 CONFERENCE COSTS	5,556	3,500	7,500	9,500
59165 VOLUNTEER RECOGNITION	62	0	0	0
Other Total	21,174	25,315	23,100	27,400
Salaries and Wages				
51083 REGULAR SALARIES	219,378	233,490	379,207	392,033
51084 OVERTIME SALARIES	11,059	21,218	14,779	23,339
51350 BANK TIME EARNED	0	1,985	0	0
Salaries and Wages Total	230,438	256,693	393,986	415,372
Utilities				
53130 TELEPHONE REGULAR	9,833	8,670	3,970	3,970
53131 TELEPHONE LONG DISTANCE	115	150	140	140
Utilities Total	9,948	8,820	4,110	4,110
	274,450	301,208	436,636	459,461
			44.96%	5.23%
Net Total	(274,450)	(301,208)	(436,636)	(459,461)

Costing Center Summary

Costing Center: COMMUNITY DEVELOPMENT



Costing Center Summary

Costing Center: CONDITIONAL GRANT REV - COMMUN

Previous Costing Center: CONDITIONAL GRANT
REV - COMMUN

Budget Year: 2012

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 2434

Department: COMMUNITY

Approved: No

Stage: Council Review

Manager: Perry Roque 729-2170

Description:

Comments:

This cost center has been consolidated into the Special Initiatives account for 2010 and the future.

Outlook:

Costing Center Summary

Costing Center: CONDITIONAL GRANT REV - COMMUN

Costing Center Summary

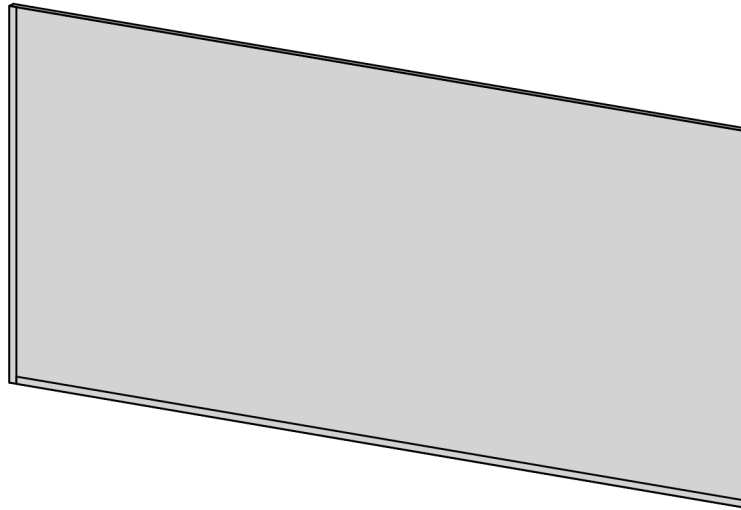
Costing Center: *CONDITIONAL GRANT REV - COMMUN*

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	0	0	0	0
49388 ORGANIZATIONS/FOUNDATIONS	0	0	0	0
Conditional Government Transfers Total	0	0	0	0
	0	0	0	0
			0.00%	0.00%
Net Total	0	0	0	0

Costing Center Summary

Costing Center: *CONDITIONAL GRANT REV - COMMUN*

Expenses



Costing Center Summary

Costing Center: JOINT USE OF SCHOOLS

Previous Costing Center: JOINT USE OF SCHOOLS

Budget Year: 2012

Division: RECREATION & CULTURAL SERVICES

Accounting Reference: 0308

Department: COMMUNITY

Approved: No

Stage: Council Review

Manager: Perry Roque 729-2170

Description:

This cost center captures the revenues and expenses for the booking of the Brandon School Division facilities, including the schools and the grounds for meetings and recreation activities. The City of Brandon receives a 10% administrative fee for the booking of these facilities.

Comments:

The Community Services Department is presently working to developing a joint use facilities agreement between the City of Brandon and Brandon School Division for community user groups.

This initiative is a partnership with the Brandon School Division. They are committed to providing their facilities, in return the City will provides booking support and the use of the Sportsplex for learn to swim programs. This program not only supports recreational activities but also provide classrooms for 4 H clubs, camera clubs, neighborhood meetings and special events.

Outlook:

Costing Center Summary

Costing Center: JOINT USE OF SCHOOLS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
42999	REVENUE	Unchanged	0.00 %	57,000	57,000
Total Revenues:				57,000	57,000
Expenditures					
52054	MAINT OF EQUIP EXT	New this year		0	10,000
52079	BUILDING RENTAL	Increased	10.00 %	50,000	55,000
54410	EQUIPMENT PURCHASES	New this year		0	30,000
Total Expenditures:				50,000	95,000

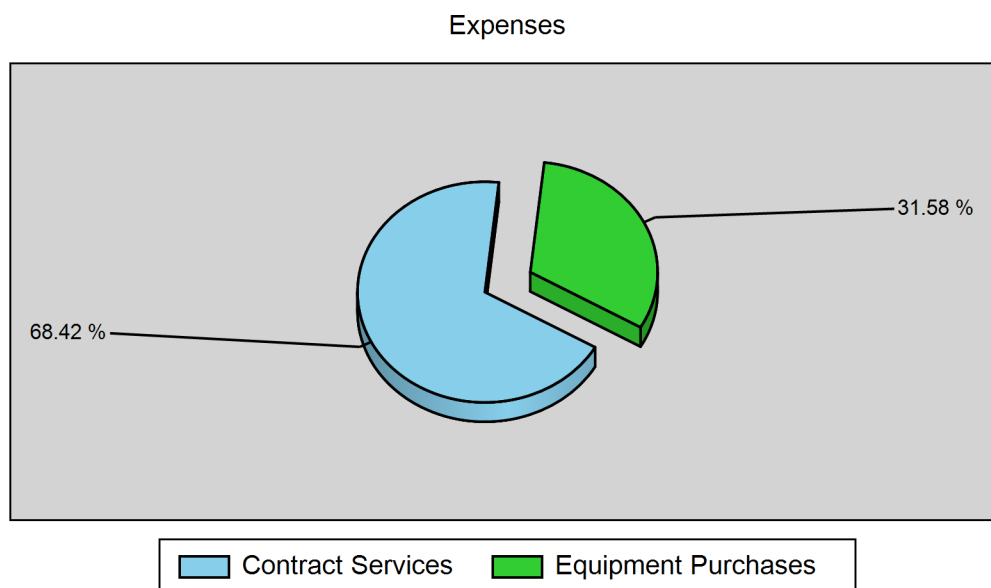
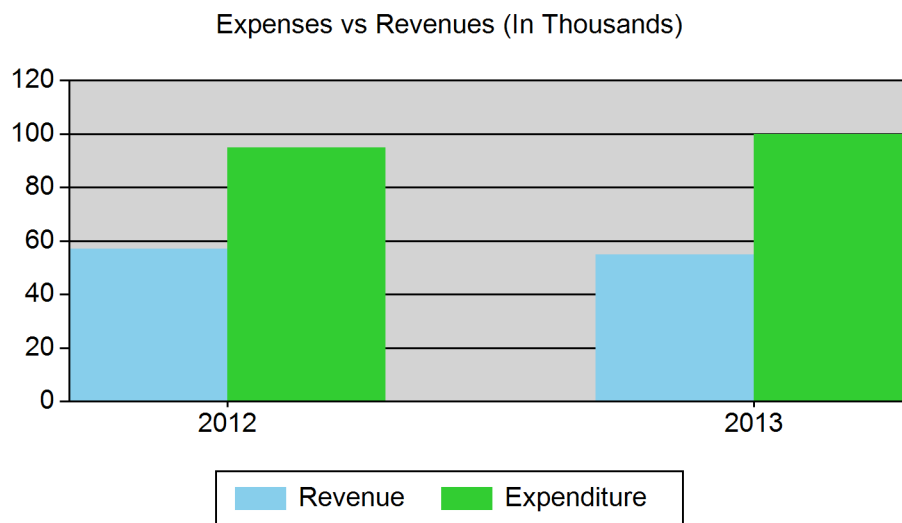
Costing Center Summary

Costing Center: JOINT USE OF SCHOOLS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Other Income				
42999 REVENUE	75,232	61,926	57,000	55,000
Other Income Total	75,232	61,926	57,000	55,000
	75,232	61,926	57,000	55,000
			(7.95%)	(3.51%)
Expenditures				
Contract Services				
52054 MAINT OF EQUIP EXT	0	0	10,000	10,000
52079 BUILDING RENTAL	71,999	54,926	55,000	60,000
Contract Services Total	71,999	54,926	65,000	70,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	30,000	30,000
Equipment Purchases Total	0	0	30,000	30,000
Expense				
0410 EQUIPMENT PURCHASES	0	0	0	0
Expense Total	0	0	0	0
	71,999	54,926	95,000	100,000
			72.96%	5.26%
Net Total	3,233	7,000	(38,000)	(45,000)

Costing Center Summary

Costing Center: JOINT USE OF SCHOOLS



Costing Center Summary

Costing Center: OUTDOOR POOL OPERATIONS

Previous Costing Center: OUTDOOR POOL
OPERATIONS

Division: RECREATION &
CULTURAL SERVICES

Department: COMMUNITY

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0371

Approved: No

Manager: Perry Roque 729-2170

Description:

This cost center captures the operating and maintenance costs for the Kinsmen Pool, Keystone Pool, and the programming costs for the paddling pool and spray park programs.

Comments:

The 2012 budget reflects the City's agreement with the YMCA. The City is to assumed all maintenance for the pools while the YMCA is responsible for programming.

This year's budget will also see an increase to support additional maintenance requirements for these aging facilities. With the yearly inspections from Manitoba Health we are noticing additional maintenance requirements for the large pools.

Outlook:

As our department progresses through the recommendations in the Recreation Master Plan, the goal is to progress forward with the development of the recreational hubs. Consideration will be given to establish a water park in the river corridor area.

We are presently looking at updating our master recreation facilities plan.

Costing Center Summary

Costing Center: OUTDOOR POOL OPERATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	7.85 %	45,226	48,778
52015	CONTRACTS	Unchanged	0.00 %	99,000	99,000
52028	FIRE INSURANCE	Increased	8.64 %	162	176
54099	PARTS AND MATERIALS	Decreased	21.88 %	32,000	25,000
Total Expenditures:				176,388	172,954

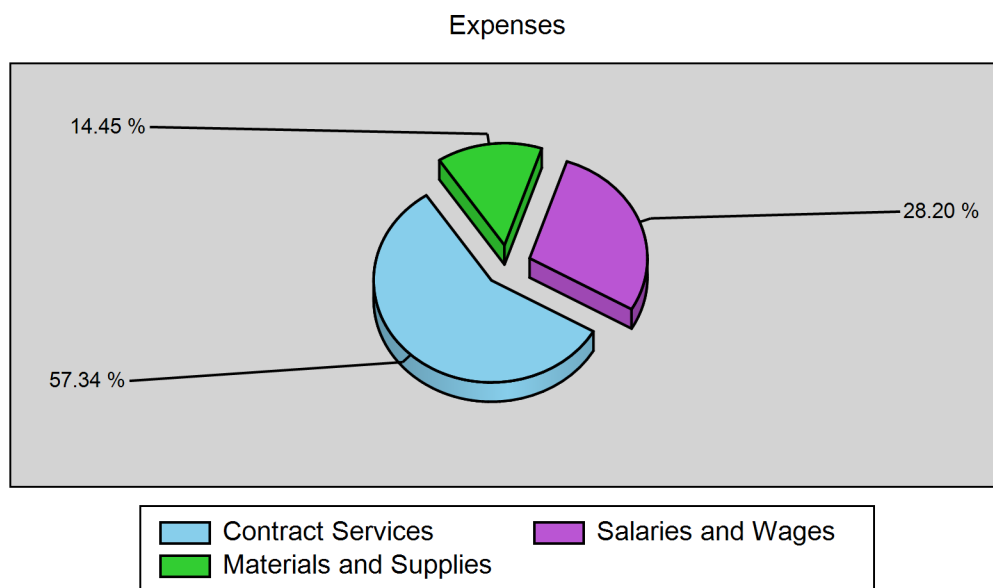
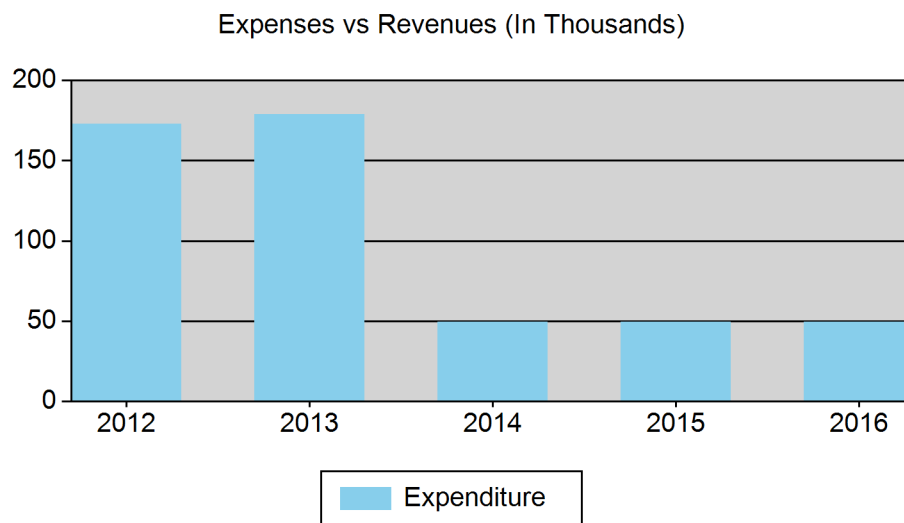
Costing Center Summary

Costing Center: OUTDOOR POOL OPERATIONS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	105,656	69,092	99,000	104,000
52028 FIRE INSURANCE	0	187	176	180
52081 EXTERNAL EQUIPMENT RENTAL	214	0	0	0
52082 KINSMEN POOL	0	0	0	0
52084 KEYSTONE POOL	0	0	0	0
52717 PADDLE POOLS	0	0	0	0
Contract Services Total	105,870	69,279	99,176	104,180
Equipment Purchases				
54410 EQUIPMENT PURCHASES	651	0	0	0
Equipment Purchases Total	651	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	13,431	22,310	25,000	25,000
Materials and Supplies Total	13,431	22,310	25,000	25,000
Salaries and Wages				
51083 REGULAR SALARIES	10,674	45,226	48,778	49,695
51084 OVERTIME SALARIES	4,037	0	0	0
Salaries and Wages Total	14,711	45,226	48,778	49,695
Utilities				
53025 HEAT	9,334	9,300	0	0
53046 POWER	4,026	4,673	0	0
53130 TELEPHONE REGULAR	715	600	0	0
53150 WATER	27,386	25,000	0	0
Utilities Total	41,461	39,573	0	0
	176,124	176,388	172,954	178,875
			(1.95%)	3.42%
Net Total	(176,124)	(176,388)	(172,954)	(178,875)

Costing Center Summary

Costing Center: OUTDOOR POOL OPERATIONS



Costing Center Summary

Costing Center: SPECIAL INITIATIVES

Previous Costing Center: SPECIAL INITIATIVES

Division: RECREATION &
CULTURAL SERVICES

Department: COMMUNITY

Stage: Council Review

Budget Year: 2012

Accounting Reference: 1413

Approved: No

Manager: Perry Roque 729-2170

Description:

This cost center captures the funding and expenses for the various programs and services under Community Development.

Comments:

Initiatives include culture development, youth development, community action programs, winter festival, and step ahead Brandon.

In 2012, it is anticipated that we will be opening a Youth Center as well as Cultural Resource Center. The tentative location for both is currently at the Convergys building.

Outlook:

With the completion of our strategy plans for community development, the focus in the upcoming years will be on supporting the various recommendations and exploring funding opportunities for the initiatives.

Costing Center Summary

Costing Center: SPECIAL INITIATIVES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
43510	PROVINCIAL GOV'T	Increased	138.10 %	14,700	35,000
44500	FEDERAL GOV'T	New this year		0	4,585
49388	ORGANIZATIONS/FOUNDATIO	New this year		0	27,500
Total Revenues:				14,700	67,085
Expenditures					
59294	STRATEGIC PLANNING	Decreased	40.00 %	10,000	6,000
59317	YOUTH PROGRAMS	Decreased	52.03 %	314,500	150,870
59343	CULTURE	Increased	18.91 %	110,000	130,800
59425	COMMUNITY ACTION	Increased	38.10 %	105,000	145,000
59688	WINTER FESTIVAL	Increased	50.00 %	20,000	30,000
Total Expenditures:				559,500	462,670

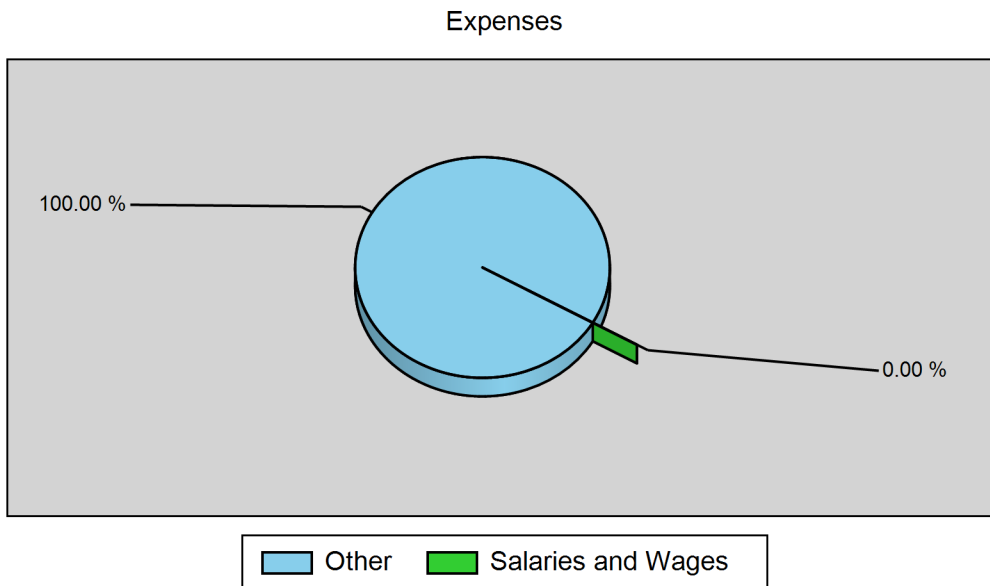
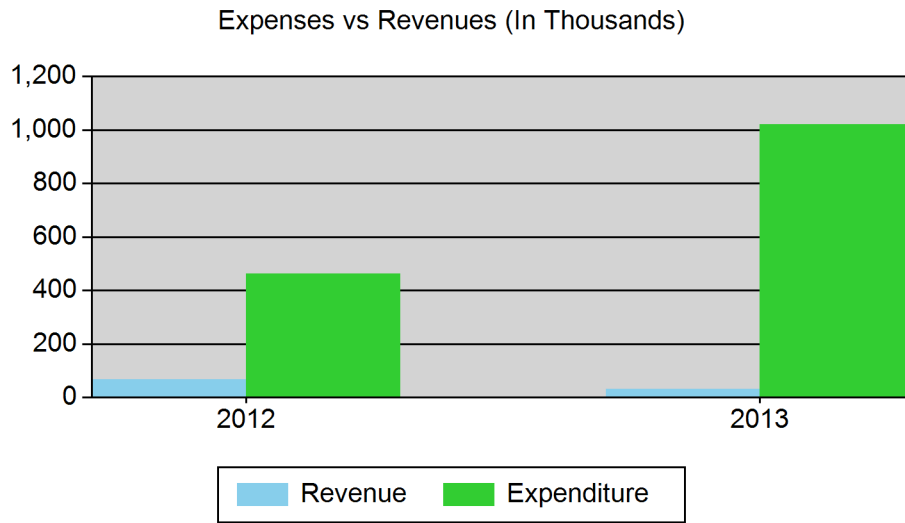
Costing Center Summary

Costing Center: SPECIAL INITIATIVES

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	53,129	38,653	35,000	0
43520 PROVINCIAL FLOOD RECOVERIES	0	54,225	0	0
44500 FEDERAL GOV'T	4,371	0	4,585	4,585
49388 ORGANIZATIONS/FOUNDATIONS	100	0	27,500	27,000
Conditional Government Transfers Total	57,600	92,878	67,085	31,585
	57,600	92,878	67,085	31,585
			(27.77%)	(52.92%)
Expenditures				
Contract Services				
52692 FLOOD EXTERNAL EQUIPMENT	0	2,889	0	0
Contract Services Total	0	2,889	0	0
Materials and Supplies				
54693 FLOOD PARTS & MATERIALS	0	7,034	0	0
54699 FLOOD GASOLINE	0	1,254	0	0
Materials and Supplies Total	0	8,288	0	0
Other				
59070 COMMUNITIES IN BLOOM	8,213	250	0	0
59294 STRATEGIC PLANNING	8,190	1,500	6,000	6,000
59317 YOUTH PROGRAMS	130,697	314,500	150,870	494,870
59342 ENVIRONMENT	0	0	0	0
59343 CULTURE	84,670	108,000	130,800	333,016
59344 RECREATION	19,064	0	0	0
59425 COMMUNITY ACTION PROGRAMS	56,150	90,000	145,000	157,140
59688 WINTER FESTIVAL	26,699	20,000	30,000	30,000
59691 FLOOD INTERNAL EQUIPMENT	0	1,541	0	0
Other Total	333,682	535,791	462,670	1,021,026
Salaries and Wages				
51083 REGULAR SALARIES	108	90,710	0	0
51697 FLOOD REGULAR SALARIES	0	0	0	0
51698 FLOOD OVERTIME	0	0	0	0
Salaries and Wages Total	108	90,710	0	0
	333,790	637,678	462,670	1,021,026
			(27.44%)	120.68%
Net Total	(276,190)	(544,800)	(395,585)	(989,441)

Costing Center Summary

Costing Center: SPECIAL INITIATIVES



Costing Center Summary

Costing Center: YMCA AQUATICS FACILITY

Previous Costing Center: YMCA AQUATICS
FACILITY

Budget Year: 2012

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 0372

Department: COMMUNITY

Approved: No

Stage: Council Review

Manager: Perry Roque 729-2170

Description:

Currently this account is used for debt servicing costs related to the grant the City has committed to provide to the YMCA in support of the construction of their new aquatics facility.

Comments:

Outlook:

Costing Center Summary

Costing Center: YMCA AQUATICS FACILITY

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
57438	DEBENTURE DEBT PRINCIPAL	Increased	24.03 %	248,347	308,032
57439	DEBENTURE DEBT INTEREST	Decreased	63.44 %	249,781	91,324
Total Expenditures:				498,128	399,356

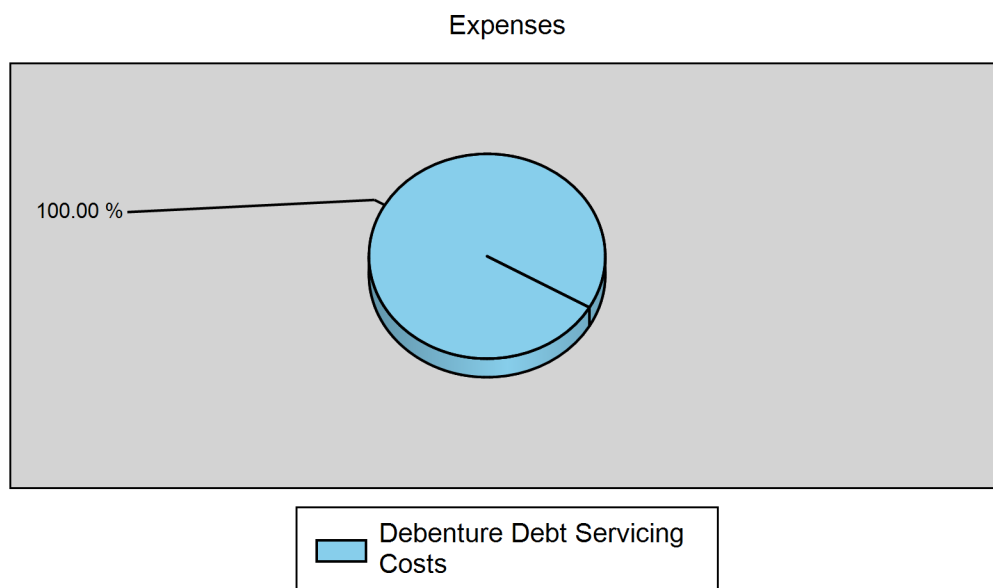
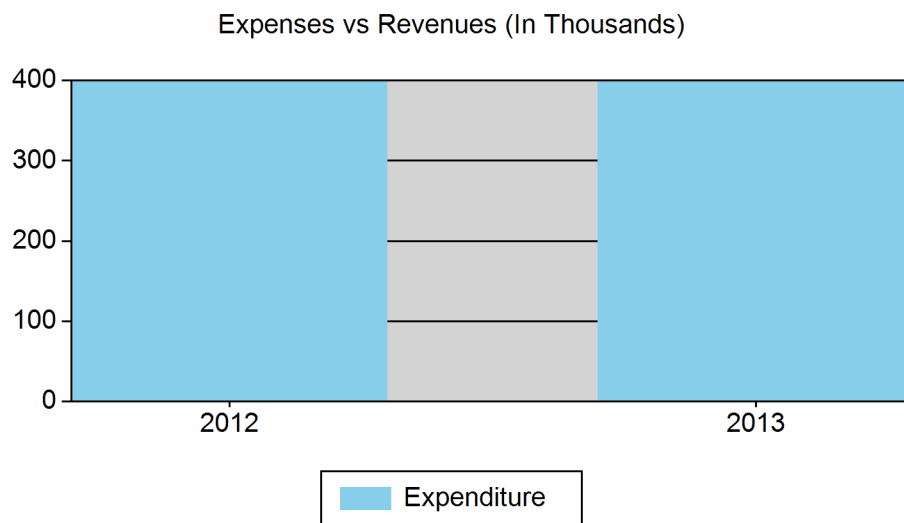
Costing Center Summary

Costing Center: YMCA AQUATICS FACILITY

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Debenture Debt Servicing Costs				
57438 DEBENTURE DEBT PRINCIPAL	0	248,347	308,032	318,193
57439 DEBENTURE DEBT INTEREST	0	249,781	91,324	81,163
Debenture Debt Servicing Costs Total	0	498,128	399,356	399,356
	0	498,128	399,356	399,356
			(19.83%)	0.00%
Net Total	0	(498,128)	(399,356)	(399,356)

Costing Center Summary

Costing Center: YMCA AQUATICS FACILITY



Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS

Previous Costing Center: ANDREWS FIELD
OPERATIONS

Division: RECREATION &
CULTURAL SERVICES

Department: PARKS

Stage: Council Review

Budget Year: 2012

Accounting Reference: 1494

Approved: No

Manager: Perry Roque 729-2170

Description:

This cost center captures the operating costs of Andrews field, such as hydro costs, irrigation pumps and parts and materials and maintenance.

Comments:

This facility is operated under a management agreement with the Brandon Marlins and the Brandon Cloverleaves. 2012 improvements include resurfacing the bleachers as they are showing signs of deterioration with some safety concerns. The bleachers will be resurfaced with a plastic material.

Outlook:

Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
42999	REVENUE	New this year		0	1,650
Total Revenues:				0	1,650
Expenditures					
51083	REGULAR SALARIES	Unchanged	0.00 %	5,822	5,822
52015	CONTRACTS	Increased	8.70 %	69,000	75,000
52028	FIRE INSURANCE	Increased	11.31 %	327	364
53046	POWER	Decreased	52.38 %	1,470	700
54099	PARTS AND MATERIALS	Decreased	16.67 %	6,000	5,000
58540	ANDREWS FIELD RESERVE	Not used this year		5,000	0
59014	WORK ORDERS	Decreased	40.00 %	2,500	1,500
59997	RECOVERIES INTERNAL	New this year		0	(60,000)
Total Expenditures:				90,119	28,386

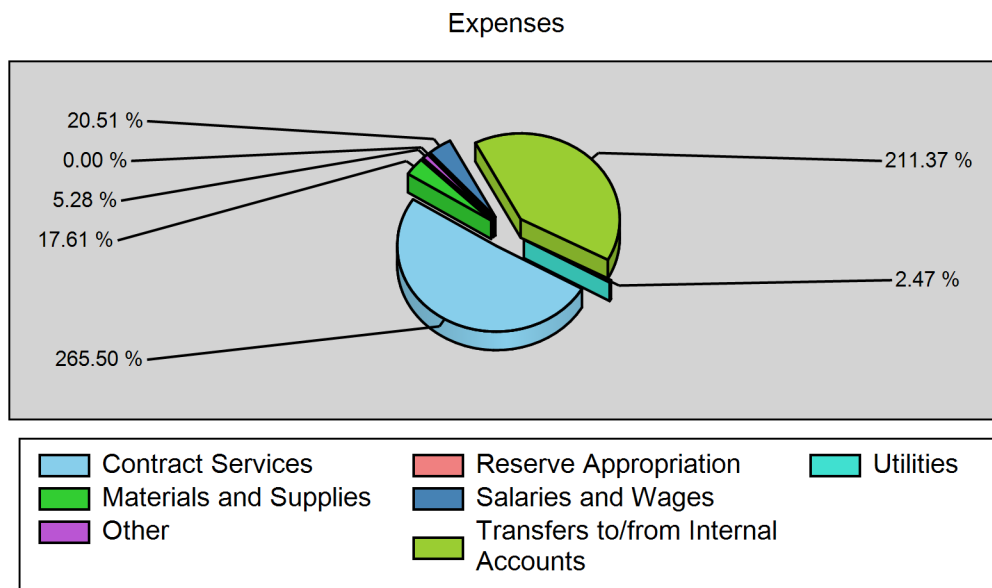
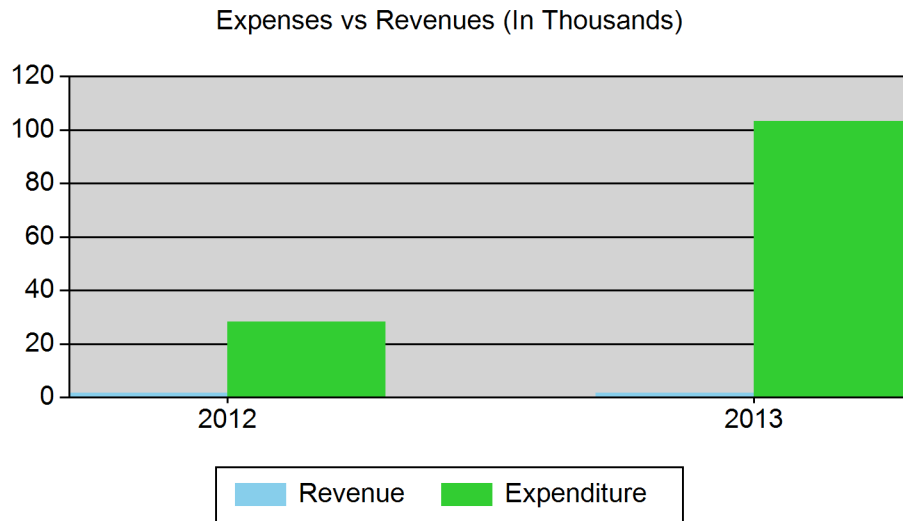
Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Other Income				
42999 REVENUE	1,200	1,650	1,650	1,650
Other Income Total	1,200	1,650	1,650	1,650
	1,200	1,650	1,650	1,650
			0.00%	0.00%
Expenditures				
Contract Services				
52015 CONTRACTS	13,581	32,500	75,000	82,500
52028 FIRE INSURANCE	0	327	364	370
Contract Services Total	13,581	32,827	75,364	82,870
Materials and Supplies				
54099 PARTS AND MATERIALS	12,961	1,000	5,000	6,000
Materials and Supplies Total	12,961	1,000	5,000	6,000
Other				
52231 INSURANCE RECOVERIES	0	(2,048)	0	0
59014 WORK ORDERS	0	2,000	1,500	2,500
Other Total	0	(48)	1,500	2,500
Reserve Appropriation				
58540 ANDREWS FIELD RESERVE	5,000	5,000	0	5,000
Reserve Appropriation Total	5,000	5,000	0	5,000
Salaries and Wages				
51083 REGULAR SALARIES	918	1,000	5,822	6,000
Salaries and Wages Total	918	1,000	5,822	6,000
Transfers to/from Internal Accounts				
59997 RECOVERIES INTERNAL	0	0	(60,000)	0
Transfers to/from Internal Accounts Total	0	0	(60,000)	0
Utilities				
53046 POWER	623	1,000	700	800
Utilities Total	623	1,000	700	800
	33,082	40,779	28,386	103,170
			(30.39%)	263.45%
Net Total	(31,882)	(39,129)	(26,736)	(101,520)

Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS



Costing Center Summary

Costing Center: PARKS BUILDINGS

Previous Costing Center: PARKS BUILDINGS

Division: RECREATION &
CULTURAL SERVICES

Department: PARKS

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0152

Approved: No

Manager: Perry Roque 729-2170

Description:

This cost center captures the administrative and operating costs of the parks complex, greenhouse and nursery operation. The building houses a garage area, administrative offices, and several green houses.

The full-time staff compliment for this department is four.

2 Tradesworkers

2 Administrative Staff

Comments:

Its expected that we will be bringing forward a capital budget plan for this building in 2012 once we have completed the audit on the parks building.

Outlook:

The parks building was built in 1990, we will need to do an audit of the facility to determine future upgrades, such as the heating system and the roof, etc.

Costing Center Summary

Costing Center: PARKS BUILDINGS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
10300	CAPITAL PROJECTS	Unchanged	0.00 %	40,000	40,000
51083	REGULAR SALARIES	Decreased	21.06 %	66,627	52,593
51350	BANK TIME EARNED	Not used this year		700	0
52015	CONTRACTS	Increased	2,690.70 %	215	6,000
52028	FIRE INSURANCE	Increased	7.77 %	399	430
53025	HEAT	Decreased	27.49 %	28,960	21,000
53130	TELEPHONE REGULAR	Decreased	76.58 %	6,648	1,557
53131	TELEPHONE LONG DISTANCE	Increased	150.00 %	50	125
53150	WATER	Increased	20.48 %	4,150	5,000
53295	RADIO COSTS	Not used this year		8,400	0
54099	PARTS AND MATERIALS	Increased	19.80 %	24,625	29,500
54410	EQUIPMENT PURCHASES	New this year		0	5,000
Total Expenditures:				180,774	161,205

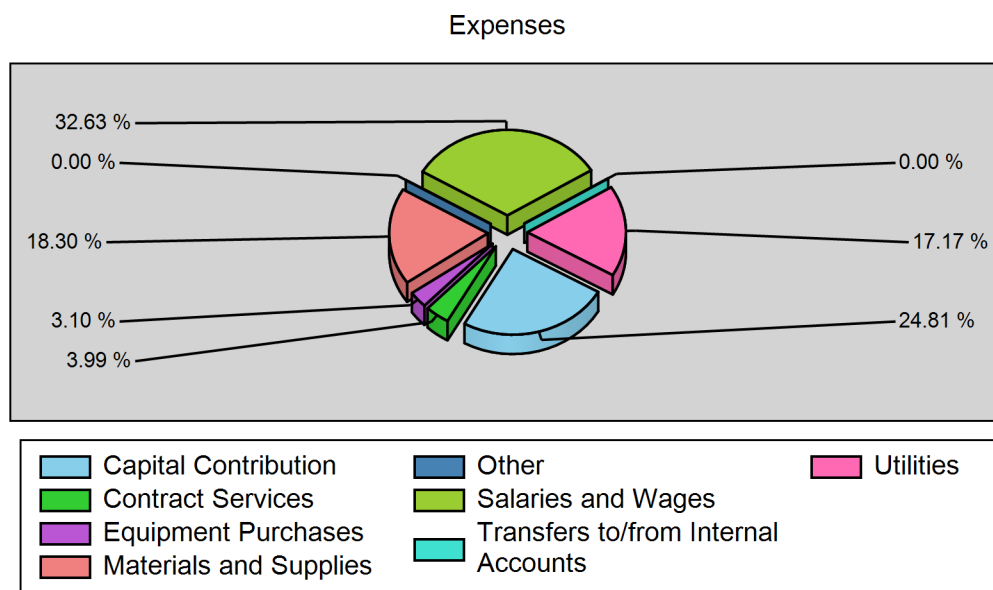
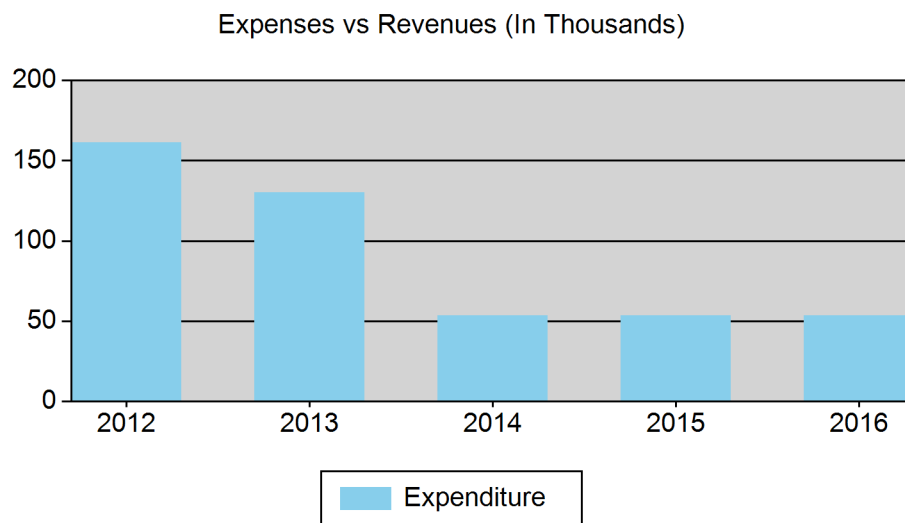
Costing Center Summary

Costing Center: PARKS BUILDINGS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	0	40,000	40,000	0
Capital Contribution Total	0	40,000	40,000	0
Contract Services				
52015 CONTRACTS	1,210	5,536	6,000	6,500
52028 FIRE INSURANCE	0	399	430	440
Contract Services Total	1,210	5,935	6,430	6,940
Equipment Purchases				
54410 EQUIPMENT PURCHASES	9,609	600	5,000	10,500
Equipment Purchases Total	9,609	600	5,000	10,500
Materials and Supplies				
54021 FREIGHT	0	23	0	0
54065 LIABILITY RECOVERIES	0	0	0	0
54099 PARTS AND MATERIALS	44,475	28,000	29,500	30,000
Materials and Supplies Total	44,475	28,023	29,500	30,000
Other				
59080 INTERNAL EQUIPMENT RENTAL	150	0	0	0
Other Total	150	0	0	0
Salaries and Wages				
51083 REGULAR SALARIES	54,843	66,627	52,593	53,579
51084 OVERTIME SALARIES	367	2,042	0	0
51350 BANK TIME EARNED	0	0	0	0
Salaries and Wages Total	55,210	68,669	52,593	53,579
Transfers to/from Internal Accounts				
59997 RECOVERIES INTERNAL	(8,489)	0	0	0
Transfers to/from Internal Accounts Total	(8,489)	0	0	0
Utilities				
53025 HEAT	19,966	25,000	21,000	22,000
53130 TELEPHONE REGULAR	3,806	4,000	1,557	1,557
53131 TELEPHONE LONG DISTANCE	104	50	125	125
53150 WATER	3,840	4,150	5,000	5,500
53295 RADIO COSTS	0	4,347	0	0
53501 PARKS COMPLEX	0	0	0	0
53516 NURSERY & GREENHOUSE	0	0	0	0
Utilities Total	27,715	37,547	27,682	29,182
	129,881	180,774	161,205	130,201
			(10.83%)	(19.23%)
Net Total	(129,881)	(180,774)	(161,205)	(130,201)

Costing Center Summary

Costing Center: PARKS BUILDINGS



Costing Center Summary

Costing Center: PARKS OPERATIONS

Previous Costing Center: PARKS OPERATIONS

Division: RECREATION &
CULTURAL SERVICES

Department: PARKS

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0151

Approved: No

Manager: Perry Roque 729-2170

Description:

This cost center covers the administrative costs for the Parks Operations team.

The department has a full time compliment of 13 employees.

1 Manager

2 Chargehands

10 Tradesworkers

In addition, there are approximately 35 temporary employees.

The budget for this account consists of costs associated with training, office costs, park maintenance, forestry maintenance, boulevard maintenance, disease and insect control, and school facility maintenance programs. The revenue budget for this account reflects; Dutch Elm Disease agreement, sales of equipment that is no longer required, recoveries from the Brandon School Division for maintenance we provide at their facilities, and a portion of the expenses of the services we provide to the Provincial Highways for the mowing of their right of ways.

Comments:

This budget has been increased to reflect the additional maintenance costs associated with providing a higher standard of maintenance in our various greenspaces. This account includes the \$200,000 for trail expansions and trail reconstructions.

Outlook:

Parks will continue to deliver a higher standard of maintenance for mowing public property with the priority being on the undeveloped greenspace owned by the City of Brandon.

Costing Center Summary

Costing Center: PARKS OPERATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
42368	SALE PROCEEDS -	Unchanged	0.00 %	2,500	2,500
42988	MISCELLANEOUS REVENUE	Not used this year		10,800	0
42999	REVENUE	Unchanged	0.00 %	13,390	13,390
43625	PROVINCE - DISEASED TREES	Unchanged	0.00 %	21,000	21,000
Total Revenues:				47,690	36,890
Expenditures					
10300	CAPITAL PROJECTS	Decreased	32.61 %	230,000	155,000
51017	TRAINING PAY	Not used this year		6,077	0
51083	REGULAR SALARIES	Increased	27.74 %	843,852	1,077,933
51122	BOOT ALLOWANCE	Increased	20.00 %	2,000	2,400
51123	PROTECTIVE CLOTHING	Decreased	42.53 %	8,700	5,000
51141	TRAINING & DEVELOPMENT	Increased	165.53 %	1,500	3,983
51210	LICENSES	Unchanged	0.00 %	1,000	1,000
51231	WORK ORDER SALARIES	New this year		0	52,000
51285	MEDICALS	New this year		0	100
52015	CONTRACTS	Decreased	16.67 %	9,000	7,500
52028	FIRE INSURANCE	Increased	125.99 %	835	1,887
52029	LIABILITY INSURANCE	Increased	3,657.47 %	750	28,181
52032	VEHICLE INSURANCE	Unchanged	0.00 %	1,700	1,700
52081	EXTERNAL EQUIPMENT	Unchanged	0.00 %	1,000	1,000
52212	WORK ORDER CONTRACTS	New this year		0	20,000
52759	SECURITY	Unchanged	0.00 %	14,000	14,000
53046	POWER	Unchanged	0.00 %	14,057	14,057
53130	TELEPHONE REGULAR	Decreased	51.60 %	3,500	1,694
53150	WATER	Increased	2.99 %	10,819	11,143
53295	RADIO COSTS	Increased	3,042.86 %	350	11,000
54099	PARTS AND MATERIALS	Decreased	18.26 %	175,000	143,037
54103	GASOLINE #2	Increased	47.96 %	22,000	32,551
54104	DIESEL	New this year		0	21,264
54105	OIL	Unchanged	0.00 %	750	750
54107	CHEMICALS	Unchanged	0.00 %	500	500
54128	GASOLINE (OPERATING)	New this year		0	10,000
54228	PROPANE	Unchanged	0.00 %	370	370
54257	WORK ORDER PARTS &	New this year		0	7,000
58537	PARKS RESERVE	Not used this year		400,000	0
59003	ADVERTISING	Increased	350.00 %	1,000	4,500
59014	WORK ORDERS	New this year		0	2,500
59048	LUNCHEONS	Increased	50.00 %	100	150
59059	MEMBERSHIP	Unchanged	0.00 %	650	650
59080	INTERNAL EQUIPMENT	Increased	40.29 %	220,120	308,798
59138	BUSINESS TRAVEL - MILEAGE	New this year		0	4,500

Costing Center Summary

Costing Center: PARKS OPERATIONS

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
59139	CONFERENCE COSTS	Decreased	50.00 %	4,000	2,000
59213	WORK ORDER INTERNAL	New this year		0	17,000
59248	DISPOSAL SITE CHARGE	Increased	16.67 %	30,000	35,000
59279	RIVERBANK YARD	Unchanged	0.00 %	5,500	5,500
59339	EQUIPMENT MAINTENANCE	Unchanged	0.00 %	1,500	1,500
59373	DEPARTMENT OF HIGHWAYS-	New this year		0	4,000
59450	SCHOOL FACILITIES	Unchanged	0.00 %	20,600	20,600
59501	GREEN SPACE DEVELOPMENT	Decreased	17.65 %	85,000	70,000
Total Expenditures:				2,116,230	2,101,748

Costing Center Summary

Costing Center: PARKS OPERATIONS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	350,000	73,321	0	0
43625 PROVINCE - DISEASED TREES	20,756	21,000	21,000	21,000
44500 FEDERAL GOV'T	350,000	73,321	0	0
49388 ORGANIZATIONS/FOUNDATIONS	284,867	12,991	0	0
Conditional Government Transfers Total	1,005,622	180,633	21,000	21,000
Other Income				
42368 SALE PROCEEDS - EQUIPMENT	0	0	2,500	2,500
42988 MISCELLANEOUS REVENUE	0	0	0	0
42999 REVENUE	1,383	1,400	13,390	14,000
49368 SALE PROCEEDS - EQUIPMENT	4,387	5,535	0	0
Other Income Total	5,770	6,935	15,890	16,500
User Fees and Sales of Goods				
42506 SCRAP METAL SALES	1,423	62	0	0
User Fees and Sales of Goods Total	1,423	62	0	0
	1,012,815	187,630	36,890	37,500
			(80.34%)	1.65%
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	2,398	1,175	2,400	2,400
51123 PROTECTIVE CLOTHING	9,112	1,000	5,000	10,000
51210 LICENSES	500	500	1,000	1,000
51285 MEDICALS	130	100	100	100
Benefits Total	12,140	2,775	8,500	13,500
Capital Contribution				
10300 CAPITAL PROJECTS	1,336,215	40,000	155,000	242,000
Capital Contribution Total	1,336,215	40,000	155,000	242,000
Contract Services				
52015 CONTRACTS	4,356	7,000	7,500	7,500
52028 FIRE INSURANCE	1,568	1,600	1,887	1,924
52029 LIABILITY INSURANCE	688	750	28,181	28,745
52032 VEHICLE INSURANCE	1,319	204	1,700	1,700
52081 EXTERNAL EQUIPMENT RENTAL	3,027	1,000	1,000	1,000
52212 WORK ORDER CONTRACTS	24,915	2,500	20,000	20,000
52692 FLOOD EXTERNAL EQUIPMENT	0	3,563	0	0
52759 SECURITY	0	0	14,000	14,000
Contract Services Total	35,873	16,617	74,268	74,869
Equipment Purchases				
54410 EQUIPMENT PURCHASES	2,889	0	0	0
Equipment Purchases Total	2,889	0	0	0
Materials and Supplies				
54062 LIABILITY CLAIMS	10,892	0	0	0

Costing Center Summary

Costing Center: PARKS OPERATIONS

		2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
54099	PARTS AND MATERIALS	155,525	86,001	143,037	150,289
54103	GASOLINE #2	18,437	31,000	32,551	32,551
54104	DIESEL	0	3,100	21,264	21,264
54105	OIL	355	750	750	750
54107	CHEMICALS	0	0	500	500
54128	GASOLINE (OPERATING)	0	0	10,000	10,000
54228	PROPANE	307	370	370	370
54257	WORK ORDER PARTS & MATERIALS	22,673	7,931	7,000	7,500
54693	FLOOD PARTS & MATERIALS	0	14,088	0	0
Materials and Supplies Total		208,189	143,240	215,472	223,224
Other					
51141	TRAINING & DEVELOPMENT COSTS	0	2,922	3,983	5,000
59003	ADVERTISING	4,877	1,000	4,500	5,000
59014	WORK ORDERS	5,268	9,000	2,500	2,500
59048	LUNCHEONS	113	100	150	150
59059	MEMBERSHIP	0	650	650	0
59080	INTERNAL EQUIPMENT RENTAL	229,573	277,720	308,798	308,798
59138	BUSINESS TRAVEL - MILEAGE	0	5,000	4,500	4,500
59139	CONFERENCE COSTS	3,117	2,771	2,000	5,000
59213	WORK ORDER INTERNAL EQUIPMENT	17,804	0	17,000	17,000
59248	DISPOSAL SITE CHARGE	35,068	30,000	35,000	35,000
59279	RIVERBANK YARD MAINTENANCE	4,312	7,000	5,500	5,500
59339	EQUIPMENT MAINTENANCE	0	200	1,500	1,500
59373	DEPARTMENT OF HIGHWAYS-MOWING	3,059	50,544	4,000	4,000
59450	SCHOOL FACILITIES MAINTENANCE	15,250	27,855	20,600	21,000
59501	GREEN SPACE DEVELOPMENT	36,986	100,500	70,000	90,000
59691	FLOOD INTERNAL EQUIPMENT	0	3,053	0	0
Other Total		355,426	518,315	480,681	504,948
Reserve Appropriation					
58537	PARKS RESERVE	400,000	400,000	0	400,000
58540	ANDREWS FIELD RESERVE	0	0	0	0
Reserve Appropriation Total		400,000	400,000	0	400,000
Salaries and Wages					
51017	TRAINING PAY	1,123	1,000	0	0
51083	REGULAR SALARIES	615,042	843,852	1,077,933	1,100,228
51084	OVERTIME SALARIES	984	10,000	0	0
51085	SICK PAY	30,184	0	0	0
51086	STATUTORY HOLIDAY PAY	48,760	0	0	0
51087	VACATION PAY	89,219	0	0	0
51090	SHIFT DIFFERENTIAL	83	300	0	0
51184	DOUBLE OVERTIME	1,048	0	0	0
51186	STATUTORY PREMIUM	50	0	0	0
51202	COMPASSIONATE PAY	2,620	0	0	0
51231	WORK ORDER SALARIES	52,482	25,000	52,000	52,000
		3,092,077	2,082,788	2,101,748	2,634,940
				0.91%	25.37%

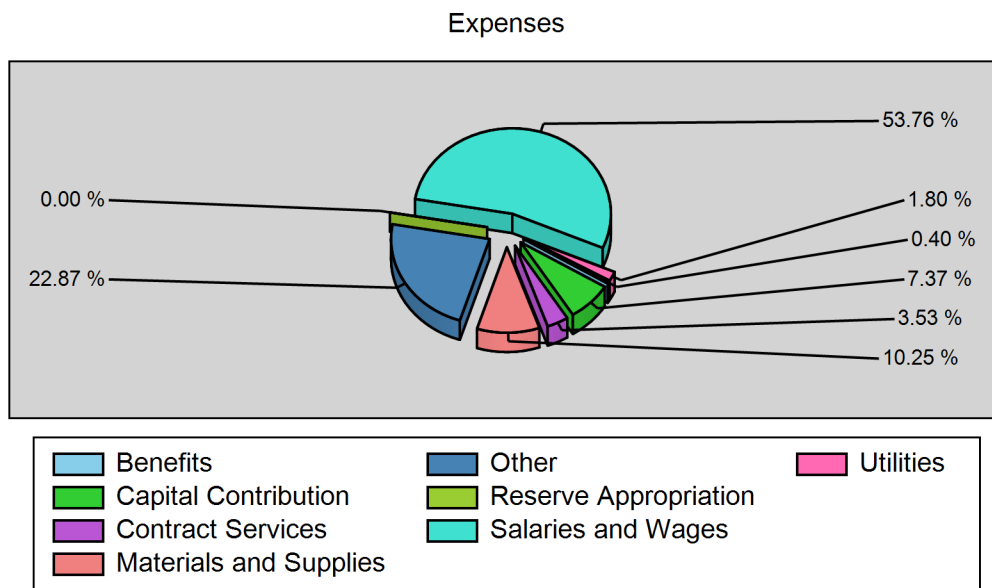
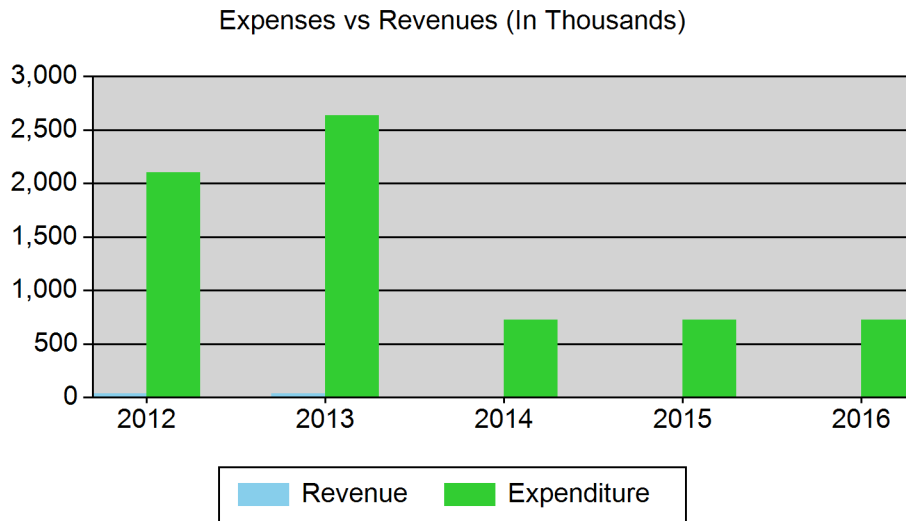
Costing Center Summary

Costing Center: PARKS OPERATIONS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
51272 UNION LEAVE	0	164	0	0
51350 BANK TIME EARNED	6,123	0	0	0
51697 FLOOD REGULAR SALARIES	0	32,256	0	0
51698 FLOOD OVERTIME	0	13,893	0	0
51989 RECOVERY-WORKERS COMPENSATION	(22,306)	0	0	0
Salaries and Wages Total	825,414	926,465	1,129,933	1,152,228
Transfers to/from Internal Accounts				
59997 RECOVERIES INTERNAL	(125,000)	0	0	0
Transfers to/from Internal Accounts Total	(125,000)	0	0	0
Utilities				
53046 POWER	16,079	14,057	14,057	0
53130 TELEPHONE REGULAR	5,968	3,500	1,694	1,694
53150 WATER	10,426	10,819	11,143	11,477
53295 RADIO COSTS	8,458	7,000	11,000	11,000
Utilities Total	40,930	35,376	37,894	24,171
	3,092,077	2,082,788	2,101,748	2,634,940
			0.91%	25.37%
Net Total	(2,079,262)	(1,895,158)	(2,064,858)	(2,597,440)

Costing Center Summary

Costing Center: PARKS OPERATIONS



Costing Center Summary

Costing Center: SKATING OVAL

Previous Costing Center: SKATING OVAL

Division: RECREATION &
CULTURAL SERVICES

Department: PARKS

Stage: Council Review

Budget Year: 2012

Accounting Reference: 2478

Approved: No

Manager: Perry Roque 729-2170

Description:

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

The maintenance of this facility requires staffing of 0.5 full time equivalent mainly for ice cleaning and grooming.

Comments:

The skating oval is open the first week of December and closes the last week of February, weather permitting. Lights come on each day during this period from 5:00pm to 11:00 pm. This year Brandon Riverbank will be managing the operation of a new canteen building and funds will be allocated to ongoing projects throughout the river corridor.

Outlook:

Brandon Riverbank Inc. will continue to seek sponsorship for additional displays for this area.

Costing Center Summary

Costing Center: SKATING OVAL

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	1.48 %	25,675	26,056
52015	CONTRACTS	Increased	25.00 %	12,000	15,000
52028	FIRE INSURANCE	Increased	57.14 %	49	77
52081	EXTERNAL EQUIPMENT	New this year		0	1,000
53046	POWER	Increased	51.06 %	331	500
54099	PARTS AND MATERIALS	Increased	185.71 %	2,800	8,000
54228	PROPANE	Unchanged	0.00 %	1,200	1,200
59014	WORK ORDERS	Increased	900.00 %	1,000	10,000
59080	INTERNAL EQUIPMENT	Not used this year		4,635	0
Total Expenditures:				47,690	61,833

Costing Center Summary

Costing Center: SKATING OVAL

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	24,007	0	0	0
Capital Contribution Total	24,007	0	0	0
Contract Services				
52015 CONTRACTS	7,692	50,000	15,000	15,000
52028 FIRE INSURANCE	0	49	77	78
52081 EXTERNAL EQUIPMENT RENTAL	689	321	1,000	1,200
52692 FLOOD EXTERNAL EQUIPMENT	0	375	0	0
Contract Services Total	8,381	50,745	16,077	16,278
Materials and Supplies				
54099 PARTS AND MATERIALS	8,540	15,000	8,000	9,000
54228 PROPANE	1,007	1,200	1,200	1,500
54693 FLOOD PARTS & MATERIALS	0	828	0	0
Materials and Supplies Total	9,547	17,028	9,200	10,500
Other				
59014 WORK ORDERS	5,420	15,000	10,000	14,000
59080 INTERNAL EQUIPMENT RENTAL	5,371	4,635	0	0
Other Total	10,791	19,635	10,000	14,000
Salaries and Wages				
51083 REGULAR SALARIES	27,536	43,245	26,056	26,312
Salaries and Wages Total	27,536	43,245	26,056	26,312
Utilities				
53046 POWER	303	331	500	600
53150 WATER	69	0	0	0
Utilities Total	372	331	500	600
	80,634	130,984	61,833	67,690
			(52.79%)	9.47%
Net Total	(80,634)	(130,984)	(61,833)	(67,690)

Costing Center Summary

Costing Center: SKATING OVAL

