

Costing Center Summary

Costing Center: CENTENNIAL AUDITORIUM

Previous Costing Center: CENTENNIAL
AUDITORIUM

Division: RECREATION &
CULTURAL SERVICES

Department: TREASURY - Cultural
Services

Stage: Approved

Budget Year: 2013

Accounting Reference: 0320

Approved: Yes

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	2012 Approved Stage	2013 Amount
Expenditures					
55024	OTHER GRANTS	Unchanged	0.00 %	106,000	106,000
58524	CENTENNIAL AUDITORIUM B/L	Increased	100.00 %	30,000	60,000
Total Expenditures:				136,000	166,000

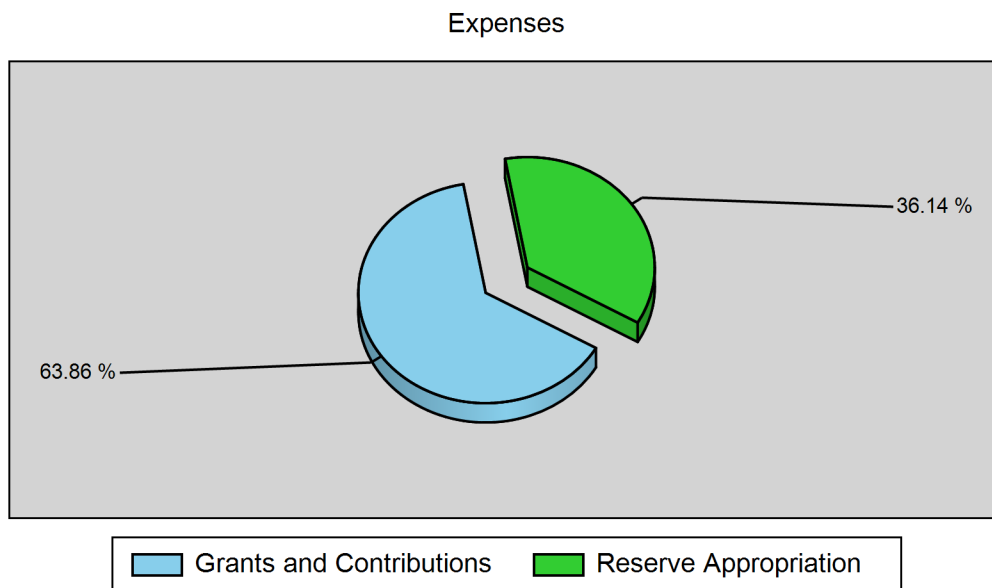
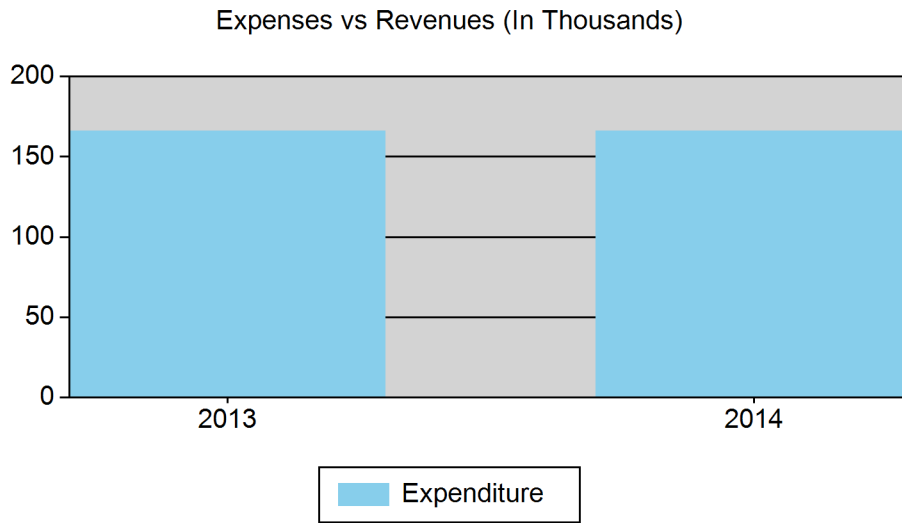
Costing Center Summary

Costing Center: CENTENNIAL AUDITORIUM

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	0	0	0	0
44500 FEDERAL GOV'T	0	0	0	0
Conditional Government Transfers Total	0	0	0	0
	0	0	0	0
			0.00%	0.00%
Expenditures				
Grants and Contributions				
55024 OTHER GRANTS	98,597	106,000	106,000	106,000
Grants and Contributions Total	98,597	106,000	106,000	106,000
Reserve Appropriation				
58524 CENTENNIAL AUDITORIUM B/L 4647	90,000	30,000	60,000	60,000
Reserve Appropriation Total	90,000	30,000	60,000	60,000
	188,597	136,000	166,000	166,000
			22.06%	0.00%
Net Total	(188,597)	(136,000)	(166,000)	(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: Approved

Budget Year: 2013

Accounting Reference: 2455

Approved: Yes

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:

Outlook:

Costing Center Summary

Costing Center: KEYSTONE CENTRE GRANT

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
55024	OTHER GRANTS	Decreased	10.71 %	420,000	375,000
55442	TAX CREDITS	Increased	1.94 %	189,259	192,930
57438	DEBENTURE DEBT PRINCIPAL	Increased	38.13 %	234,546	323,983
57439	DEBENTURE DEBT INTEREST	Increased	40.31 %	143,111	200,795
Total Expenditures:				986,916	1,092,708

Costing Center Summary

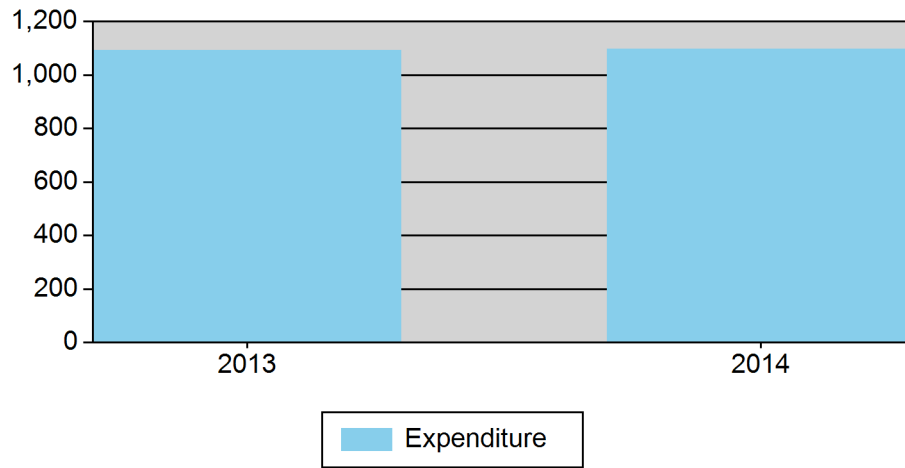
Costing Center: KEYSTONE CENTRE GRANT

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Debenture Debt Servicing Costs				
57438 DEBENTURE DEBT PRINCIPAL	231,085	234,546	323,983	335,352
57439 DEBENTURE DEBT INTEREST	146,578	143,111	200,795	189,364
Debenture Debt Servicing Costs Total	377,663	377,657	524,778	524,716
Grants and Contributions				
55024 OTHER GRANTS	532,000	420,000	375,000	375,000
55442 TAX CREDITS	168,834	189,147	192,930	196,788
Grants and Contributions Total	700,834	609,147	567,930	571,788
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(100,000)	0	0	0
Transfers to/from Internal Accounts Total	(100,000)	0	0	0
	978,497	986,804	1,092,708	1,096,504
			10.73%	0.35%
Net Total	(978,497)	(986,804)	(1,092,708)	(1,096,504)

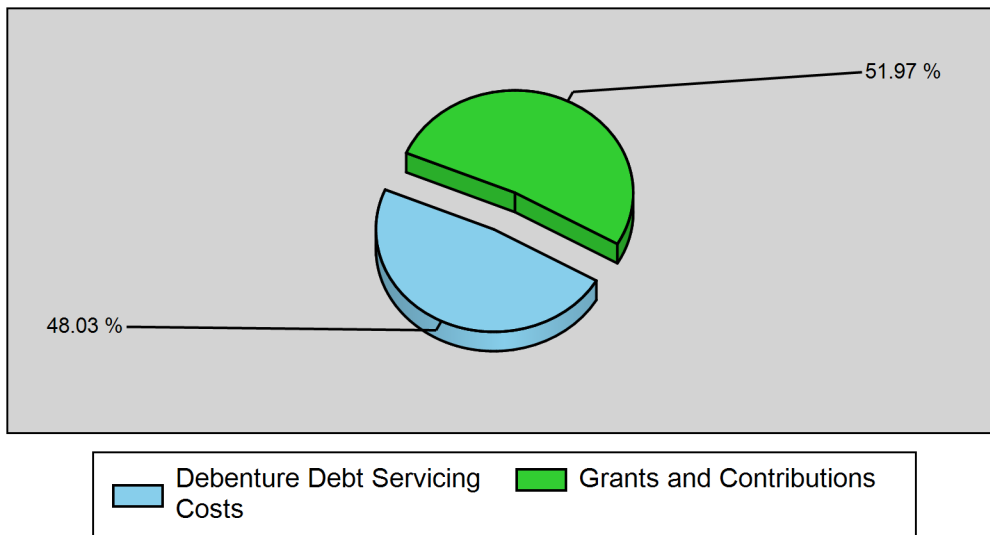
Costing Center Summary

Costing Center: KEYSTONE CENTRE GRANT

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: COMMUNITY DEVELOPMENT

Previous Costing Center: COMMUNITY
DEVELOPMENT

Division: RECREATION &
CULTURAL SERVICES

Department: COMMUNITY

Stage: Approved

Budget Year: 2013

Accounting Reference: 0364

Approved: Yes

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.

Comments:

The delivery of programs for arts & culture, youth, and community action programs (volunteers) requires evening and weekend work. Engaging the community through work with volunteer organizations and committee also requires hours outside the regular business day. These hours are reflected in the programming budget.

Outlook:

The long-term goal is to move this operation to 638 Princess Ave in order to develop a youth & cultural resource center.

Costing Center Summary

Costing Center: COMMUNITY DEVELOPMENT

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	4.16 %	379,207	394,984
51084	OVERTIME SALARIES	Decreased	66.17 %	14,779	5,000
51141	TRAINING & DEVELOPMENT	Increased	1,735.00 %	200	3,670
52069	PRINTING COSTS	Increased	19.19 %	7,761	9,250
53130	TELEPHONE REGULAR	Increased	25.94 %	3,970	5,000
53131	TELEPHONE LONG DISTANCE	Not used this year		140	0
54099	PARTS AND MATERIALS	Decreased	21.57 %	5,100	4,000
54103	GASOLINE #2	Increased	1.52 %	1,379	1,400
54410	EQUIPMENT PURCHASES	Not used this year		1,200	0
59003	ADVERTISING	Not used this year		4,700	0
59012	AWARENESS PROGRAMS	Not used this year		2,000	0
59048	LUNCHEONS	Unchanged	0.00 %	400	400
59059	MEMBERSHIP	Decreased	70.00 %	1,000	300
59080	INTERNAL EQUIPMENT	New this year		0	1,566
59098	SUBSCRIPTIONS	Decreased	93.33 %	3,000	200
59138	BUSINESS TRAVEL - MILEAGE	Decreased	75.14 %	4,300	1,069
59139	CONFERENCE COSTS	Decreased	20.00 %	7,500	6,000
59993	EQUIPMENT CAPITAL	New this year		0	1,750
Total Expenditures:				436,636	434,589

Costing Center Summary

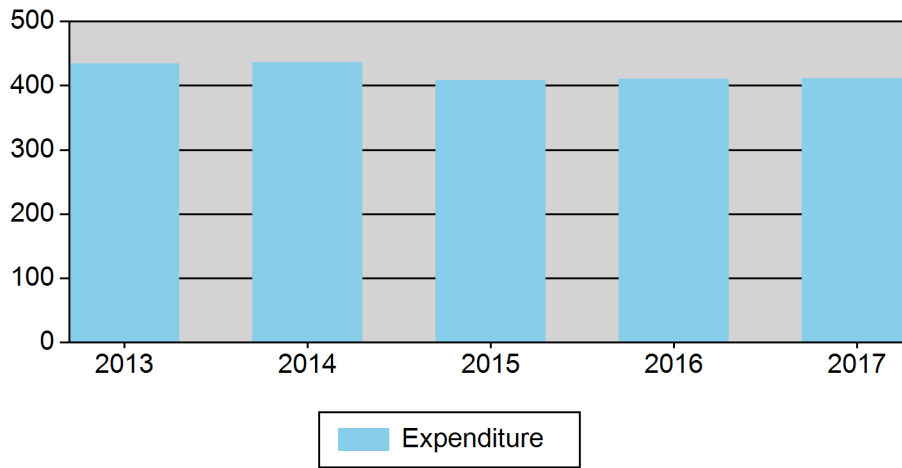
Costing Center: COMMUNITY DEVELOPMENT

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52069 PRINTING COSTS	2,982	3,000	9,250	3,000
Contract Services Total	2,982	3,000	9,250	3,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	803	3,686	0	0
Equipment Purchases Total	803	3,686	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	7,606	8,031	4,000	4,000
54103 GASOLINE #2	1,034	1,379	1,400	1,400
Materials and Supplies Total	8,640	9,410	5,400	5,400
Other				
51141 TRAINING & DEVELOPMENT COSTS	359	3,764	3,670	500
59003 ADVERTISING	2,003	2,123	0	0
59012 AWARENESS PROGRAMS	0	0	0	0
59048 LUNCHEONS	147	400	400	400
59059 MEMBERSHIP	980	968	300	300
59080 INTERNAL EQUIPMENT RENTAL	7,300	3,000	1,566	1,566
59098 SUBSCRIPTIONS	3,910	3,000	200	200
59138 BUSINESS TRAVEL - MILEAGE	2,941	2,545	1,069	1,069
59139 CONFERENCE COSTS	2,750	3,214	6,000	7,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	5,000	1,750	1,968
Other Total	20,390	24,014	14,955	13,503
Salaries and Wages				
51083 REGULAR SALARIES	298,383	334,338	394,984	404,580
51084 OVERTIME SALARIES	22,291	20,205	5,000	5,000
51090 SHIFT DIFFERENTIAL	0	177	0	0
51350 BANK TIME EARNED	0	0	0	0
Salaries and Wages Total	320,673	354,720	399,984	409,580
Utilities				
53130 TELEPHONE REGULAR	8,268	6,236	5,000	5,000
53131 TELEPHONE LONG DISTANCE	210	0	0	0
Utilities Total	8,477	6,236	5,000	5,000
	361,966	401,066	434,589	436,483
			8.36%	0.44%
Net Total	(361,966)	(401,066)	(434,589)	(436,483)

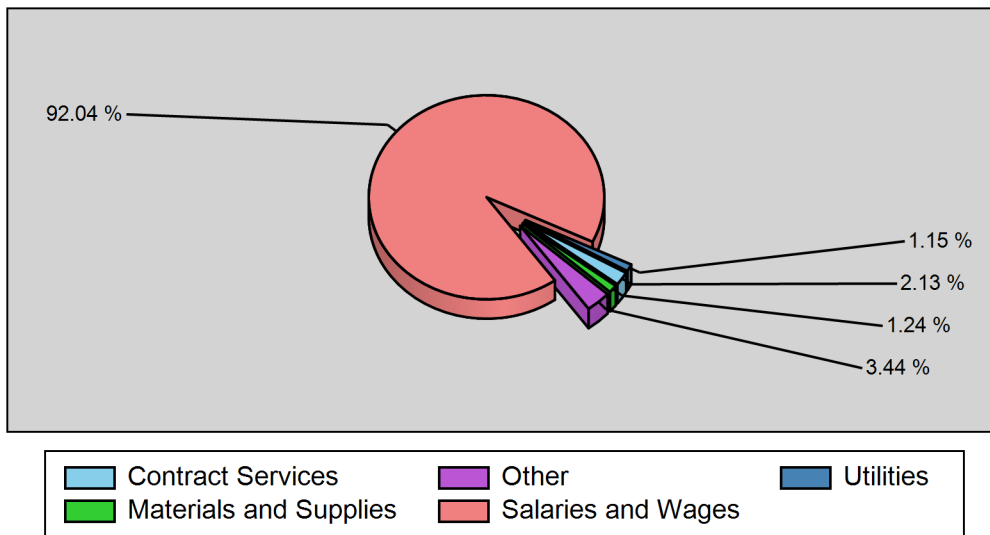
Costing Center Summary

Costing Center: COMMUNITY DEVELOPMENT

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: JOINT USE OF SCHOOLS

Previous Costing Center: JOINT USE OF SCHOOLS

Division: RECREATION & CULTURAL SERVICES

Department: COMMUNITY

Stage: Approved

Budget Year: 2013

Accounting Reference: 0308

Approved: Yes

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 finalize the 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	2012 Approved Stage	2013 Amount
Revenues					
42999	REVENUE	Increased	15.79 %	57,000	66,000
Total Revenues:				57,000	66,000
Expenditures					
52054	MAINT OF EQUIP EXT	Not used this year		10,000	0
52079	BUILDING RENTAL	Increased	9.09 %	55,000	60,000
54410	EQUIPMENT PURCHASES	Unchanged	0.00 %	30,000	30,000
59450	SCHOOL FACILITIES	New this year		0	15,000
Total Expenditures:				95,000	105,000

Costing Center Summary

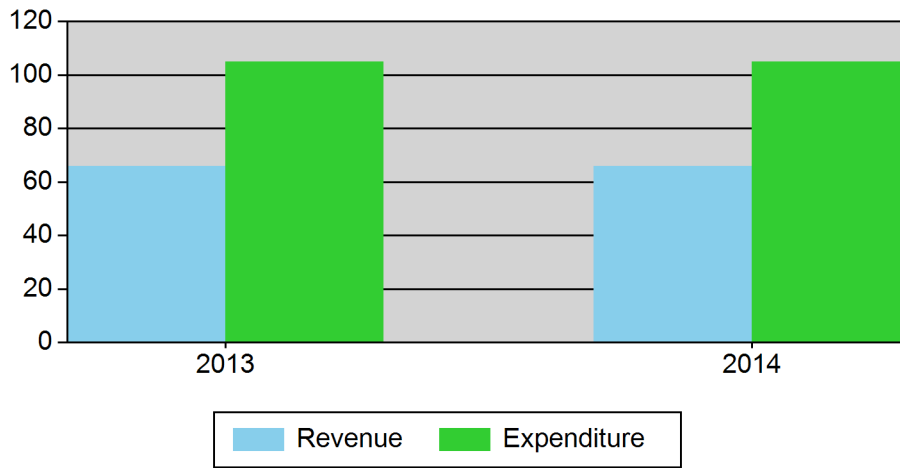
Costing Center: JOINT USE OF SCHOOLS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Other Income				
42999 REVENUE	93,427	106,500	66,000	66,000
Other Income Total	93,427	106,500	66,000	66,000
	93,427	106,500	66,000	66,000
			(38.03%)	0.00%
Expenditures				
Contract Services				
52054 MAINT OF EQUIP EXT	0	10,000	0	0
52079 BUILDING RENTAL	75,188	93,000	60,000	60,000
Contract Services Total	75,188	103,000	60,000	60,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	30,000	30,000	30,000
Equipment Purchases Total	0	30,000	30,000	30,000
Other				
59450 SCHOOL FACILITIES MAINTENANCE	0	0	15,000	15,000
Other Total	0	0	15,000	15,000
	75,188	133,000	105,000	105,000
			(21.05%)	0.00%
Net Total	18,240	(26,500)	(39,000)	(39,000)

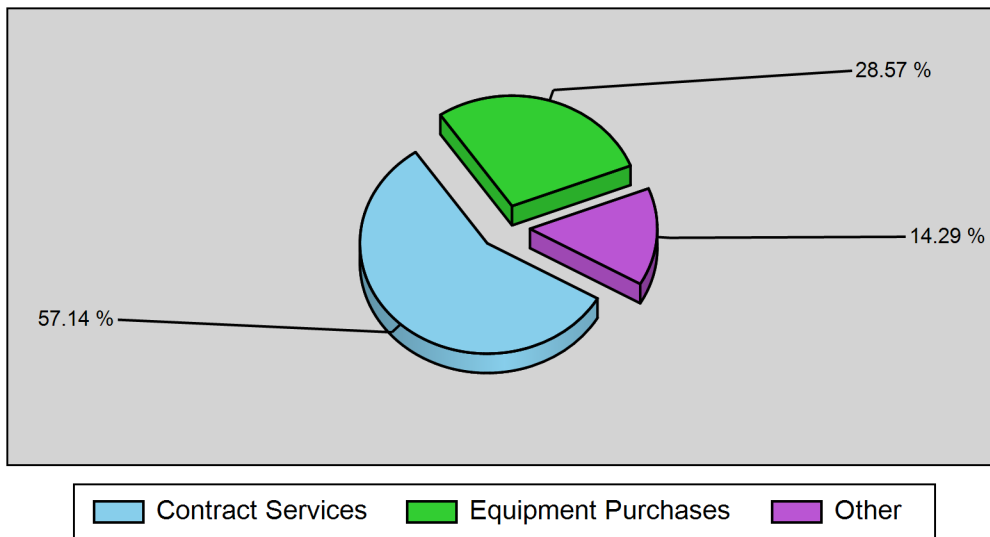
Costing Center Summary

Costing Center: JOINT USE OF SCHOOLS

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: OUTDOOR POOL OPERATIONS

Previous Costing Center: OUTDOOR POOL OPERATIONS

Division: RECREATION & CULTURAL SERVICES

Department: COMMUNITY

Stage: Approved

Budget Year: 2013

Accounting Reference: 0371

Approved: Yes

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 2013 budget reflects the City's agreement with the YMCA. The City covers all maintenance for the pools while the YMCA is contracted to run operating of the pool.

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:

We are presently updating our master recreation facilities plan. 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.

Costing Center Summary

Costing Center: OUTDOOR POOL OPERATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	3.75 %	48,778	50,609
52015	CONTRACTS	Unchanged	0.00 %	99,000	99,000
52028	FIRE INSURANCE	Increased	15.91 %	176	204
53025	HEAT	New this year		0	3,500
53046	POWER	New this year		0	4,000
53130	TELEPHONE REGULAR	New this year		0	850
53150	WATER	New this year		0	25,000
54099	PARTS AND MATERIALS	Decreased	26.00 %	25,000	18,500
Total Expenditures:				172,954	201,663

Costing Center Summary

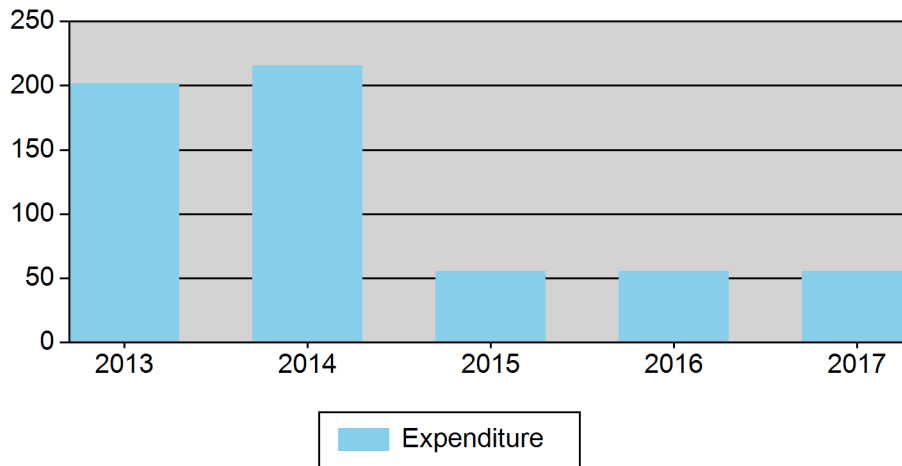
Costing Center: OUTDOOR POOL OPERATIONS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast	
Expenditures					
Contract Services					
52015	CONTRACTS	79,456	85,442	99,000	104,000
52028	FIRE INSURANCE	176	185	204	210
52081	EXTERNAL EQUIPMENT RENTAL	326	0	0	0
Contract Services Total		79,958	85,627	99,204	104,210
Materials and Supplies					
54099	PARTS AND MATERIALS	25,231	21,580	18,500	20,000
Materials and Supplies Total		25,231	21,580	18,500	20,000
Salaries and Wages					
51083	REGULAR SALARIES	26,624	19,849	50,609	55,513
51084	OVERTIME SALARIES	2,819	0	0	0
Salaries and Wages Total		29,442	19,849	50,609	55,513
Utilities					
53025	HEAT	3,150	3,695	3,500	4,000
53046	POWER	4,481	4,955	4,000	4,500
53130	TELEPHONE REGULAR	620	830	850	850
53150	WATER	29,343	23,096	25,000	26,500
Utilities Total		37,593	32,576	33,350	35,850
		172,225	159,632	201,663	215,573
				26.33%	6.90%
Net Total		(172,225)	(159,632)	(201,663)	(215,573)

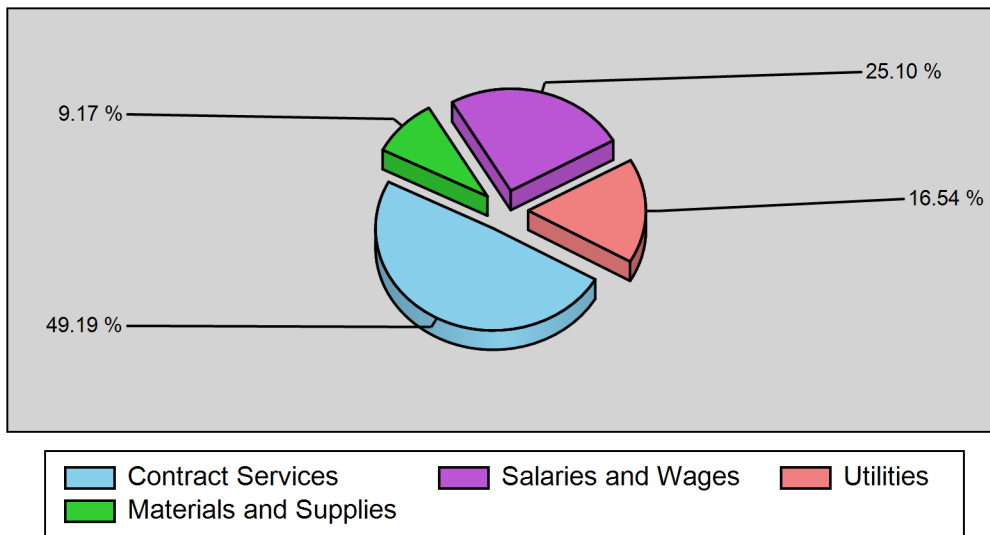
Costing Center Summary

Costing Center: OUTDOOR POOL OPERATIONS

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: SPECIAL INITIATIVES

Previous Costing Center: SPECIAL INITIATIVES

Division: RECREATION &
CULTURAL SERVICES

Department: COMMUNITY

Stage: Approved

Budget Year: 2013

Accounting Reference: 1413

Approved: Yes

Manager: Perry Roque 729-2170

Description:

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

Comments:

Due to budget constraints, programming budgets have been eliminate in the Volunteer Appreciation Evening and a reduction in the Community Action Programs and the Step Ahead Brandon in order to stay focused on the areas of Youth & Arts & Culture.

Outlook:

To develop Community Center programming initiatives and increased arts and cultural programming.

Costing Center Summary

Costing Center: SPECIAL INITIATIVES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
43510	PROVINCIAL GOV'T	Decreased	10.29 %	35,000	31,400
44500	FEDERAL GOV'T	Decreased	56.38 %	4,585	2,000
49388	ORGANIZATIONS/FOUNDATIO	Increased	165.45 %	27,500	73,000
Total Revenues:				67,085	106,400
Expenditures					
59294	STRATEGIC PLANNING	Decreased	50.00 %	6,000	3,000
59317	YOUTH PROGRAMS	Increased	13.14 %	150,870	170,700
59343	CULTURE	Increased	1.53 %	130,800	132,800
59425	COMMUNITY ACTION	Decreased	24.68 %	145,000	109,217
59688	WINTER FESTIVAL	Increased	26.67 %	30,000	38,000
Total Expenditures:				462,670	453,717

Costing Center Summary

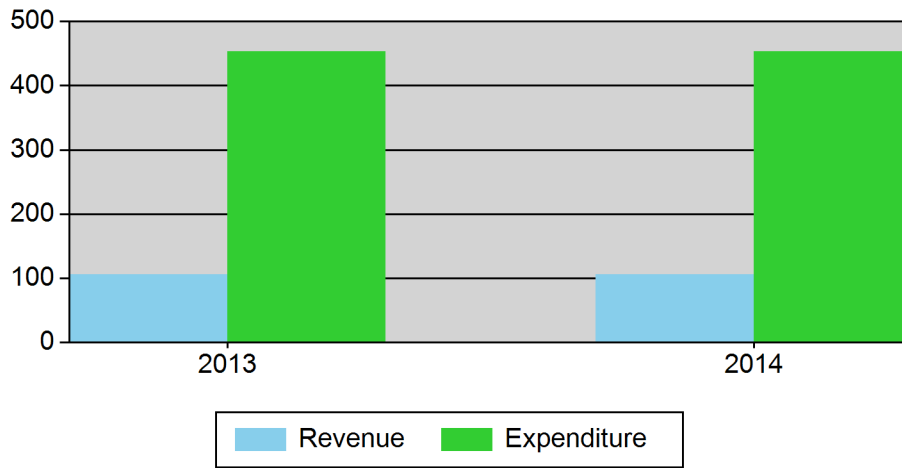
Costing Center: SPECIAL INITIATIVES

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	55,463	39,550	31,400	31,400
43520 PROVINCIAL FLOOD RECOVERIES	59,437	0	0	0
44500 FEDERAL GOV'T	6,997	9,441	2,000	2,000
Conditional Government Transfers Total	121,898	48,991	33,400	33,400
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS	0	36,225	73,000	73,000
Income from Enterprises Total	0	36,225	73,000	73,000
	121,898	85,216	106,400	106,400
			24.86%	0.00%
Expenditures				
Contract Services				
52692 FLOOD EXTERNAL EQUIPMENT	2,889	0	0	0
Contract Services Total	2,889	0	0	0
Materials and Supplies				
54693 FLOOD PARTS & MATERIALS	10,317	0	0	0
54699 FLOOD GASOLINE	1,429	0	0	0
Materials and Supplies Total	11,746	0	0	0
Other				
59070 COMMUNITIES IN BLOOM	250	41	0	0
59294 STRATEGIC PLANNING	1,197	269	3,000	3,000
59317 YOUTH PROGRAMS	164,310	218,050	170,700	170,700
59343 CULTURE	50,561	125,352	132,800	132,800
59344 RECREATION	207	0	0	0
59425 COMMUNITY ACTION PROGRAMS	61,534	115,498	109,217	109,217
59688 WINTER FESTIVAL	(6,131)	21,591	38,000	38,000
59691 FLOOD INTERNAL EQUIPMENT	1,541	0	0	0
Other Total	273,470	480,801	453,717	453,717
Salaries and Wages				
51083 REGULAR SALARIES	78,293	0	0	0
51084 OVERTIME SALARIES	610	0	0	0
51090 SHIFT DIFFERENTIAL	190	0	0	0
51697 FLOOD REGULAR SALARIES	45,401	0	0	0
51698 FLOOD OVERTIME	421	0	0	0
Salaries and Wages Total	124,915	0	0	0
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
	401,020	480,801	453,717	453,717
			(5.63%)	0.00%
Net Total	(279,122)	(395,585)	(347,317)	(347,317)

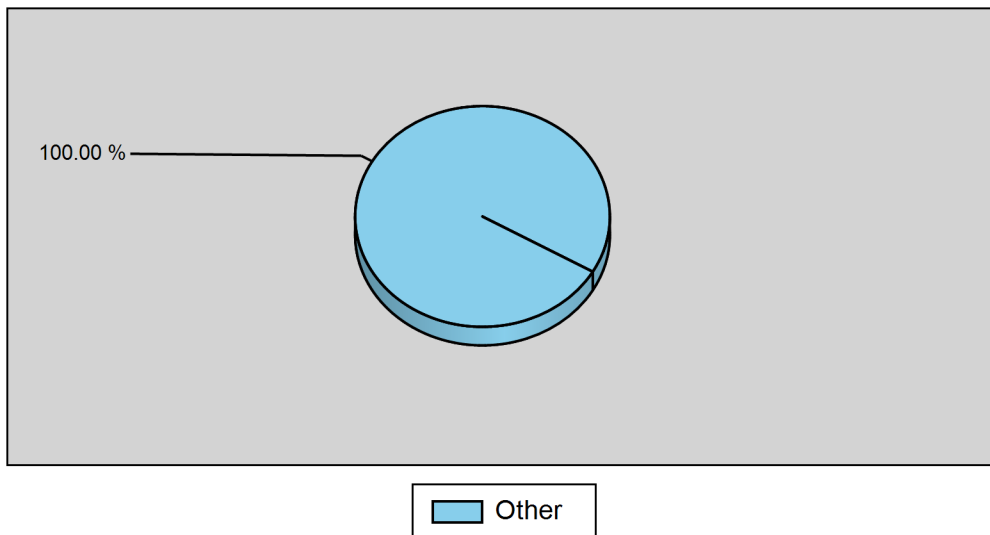
Costing Center Summary

Costing Center: SPECIAL INITIATIVES

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: YMCA AQUATICS FACILITY

Previous Costing Center: YMCA AQUATICS
FACILITY

Division: RECREATION &
CULTURAL SERVICES

Department: COMMUNITY

Stage: Approved

Budget Year: 2013

Accounting Reference: 0372

Approved: Yes

Manager: Perry Roque 729-2170

Description:

This cost centre is used for debt servicing costs related to the grant the City provided to the YMCA in support of the construction of 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	2012 Approved Stage	2013 Amount
Expenditures					
57438	DEBENTURE DEBT PRINCIPAL	Increased	3.30 %	308,032	318,193
57439	DEBENTURE DEBT INTEREST	Decreased	11.13 %	91,324	81,162
Total Expenditures:				399,356	399,355

Costing Center Summary

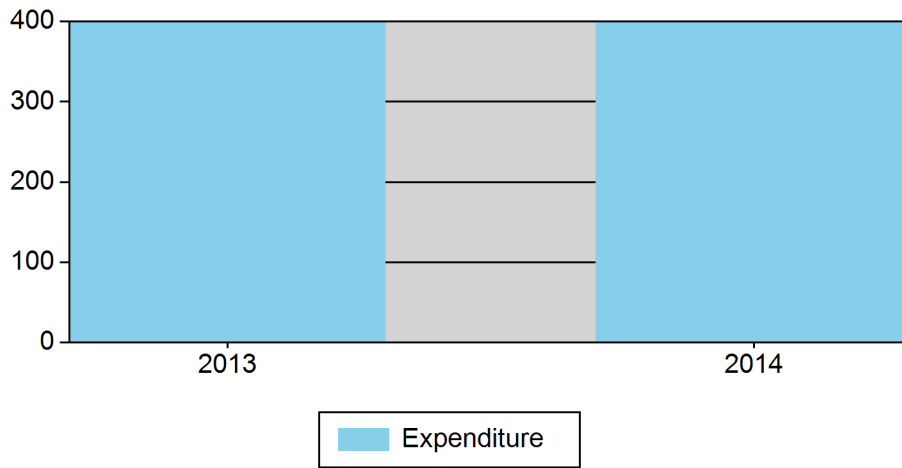
Costing Center: YMCA AQUATICS FACILITY

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Debenture Debt Servicing Costs				
57438 DEBENTURE DEBT PRINCIPAL	0	308,032	318,193	328,690
57439 DEBENTURE DEBT INTEREST	0	91,324	81,162	70,665
Debenture Debt Servicing Costs Total	0	399,356	399,355	399,355
	0	399,356	399,355	399,355
			0.00%	0.00%
Net Total	0	(399,356)	(399,355)	(399,355)

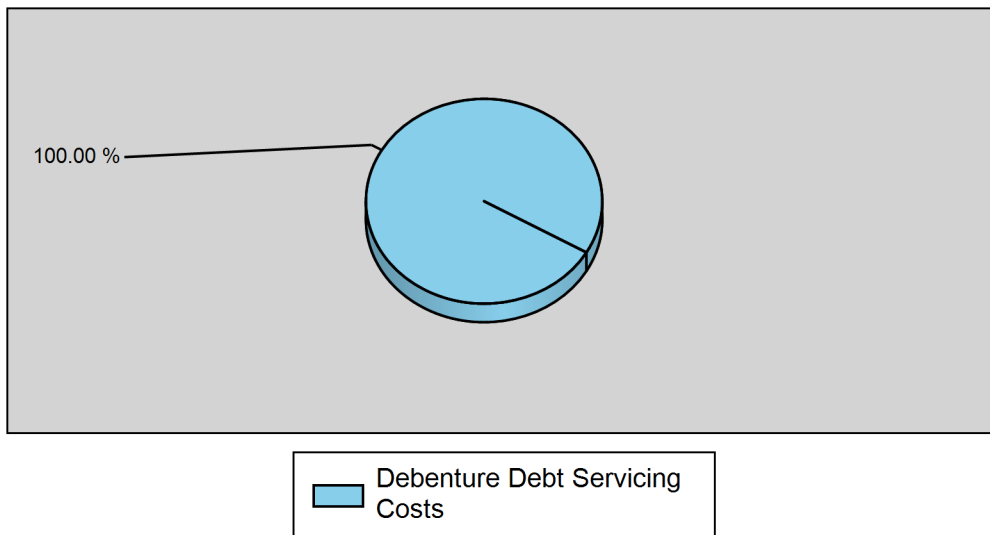
Costing Center Summary

Costing Center: YMCA AQUATICS FACILITY

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS

Previous Costing Center: ANDREWS FIELD
OPERATIONS

Division: RECREATION &
CULTURAL SERVICES

Department: PARKS

Stage: Approved

Budget Year: 2013

Accounting Reference: 1494

Approved: Yes

Manager: Perry Roque 729-2170

Description:

This costing 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.

Outlook:

Future improvements include replacing the bleachers as they are showing signs of deterioration with some safety concerns. We have applied for a grant to help off set this cost from western Diversification funding.

Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42999	REVENUE	Unchanged	0.00 %	1,650	1,650
Total Revenues:				1,650	1,650
Expenditures					
51083	REGULAR SALARIES	Unchanged	0.00 %	5,822	5,822
52015	CONTRACTS	Decreased	0.67 %	75,000	74,500
52028	FIRE INSURANCE	Increased	16.21 %	364	423
53046	POWER	Decreased	28.57 %	700	500
54099	PARTS AND MATERIALS	Decreased	10.00 %	5,000	4,500
58540	ANDREWS FIELD RESERVE	New this year		0	5,000
59014	WORK ORDERS	Increased	66.67 %	1,500	2,500
59997	TRANSFER FR RESERVES	Unchanged	0.00 %	(60,000)	(60,000)
Total Expenditures:				28,386	33,245

Costing Center Summary

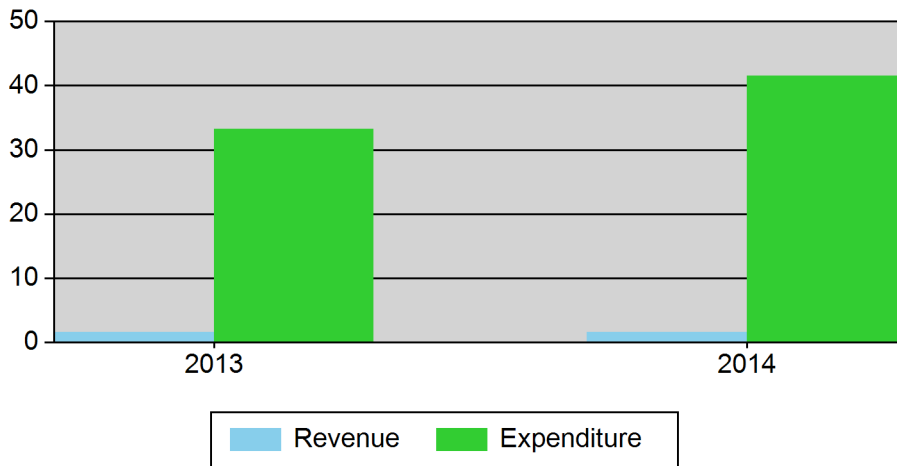
Costing Center: ANDREWS FIELD OPERATIONS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Other Income				
42999 REVENUE	1,650	2,450	1,650	1,650
Other Income Total	1,650	2,450	1,650	1,650
	1,650	2,450	1,650	1,650
			(32.65%)	0.00%
Expenditures				
Contract Services				
52015 CONTRACTS	16,950	14,095	74,500	22,500
52028 FIRE INSURANCE	363	384	423	436
Contract Services Total	17,313	14,479	74,923	22,936
Materials and Supplies				
54099 PARTS AND MATERIALS	340	12,980	4,500	4,500
Materials and Supplies Total	340	12,980	4,500	4,500
Other				
52231 INSURANCE RECOVERIES	0	0	0	0
59014 WORK ORDERS	3,265	3,997	2,500	2,500
Other Total	3,265	3,997	2,500	2,500
Reserve Appropriation				
58540 ANDREWS FIELD RESERVE	5,012	0	5,000	5,000
Reserve Appropriation Total	5,012	0	5,000	5,000
Salaries and Wages				
51083 REGULAR SALARIES	0	6,297	5,822	5,822
51231 INTERNAL SALARIES	0	2,148	0	0
Salaries and Wages Total	0	8,445	5,822	5,822
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	0	0	(60,000)	0
Transfers to/from Internal Accounts Total	0	0	(60,000)	0
Utilities				
53046 POWER	57	500	500	800
Utilities Total	57	500	500	800
	25,987	40,401	33,245	41,558
			(17.71%)	25.01%
Net Total	(24,337)	(37,951)	(31,595)	(39,908)

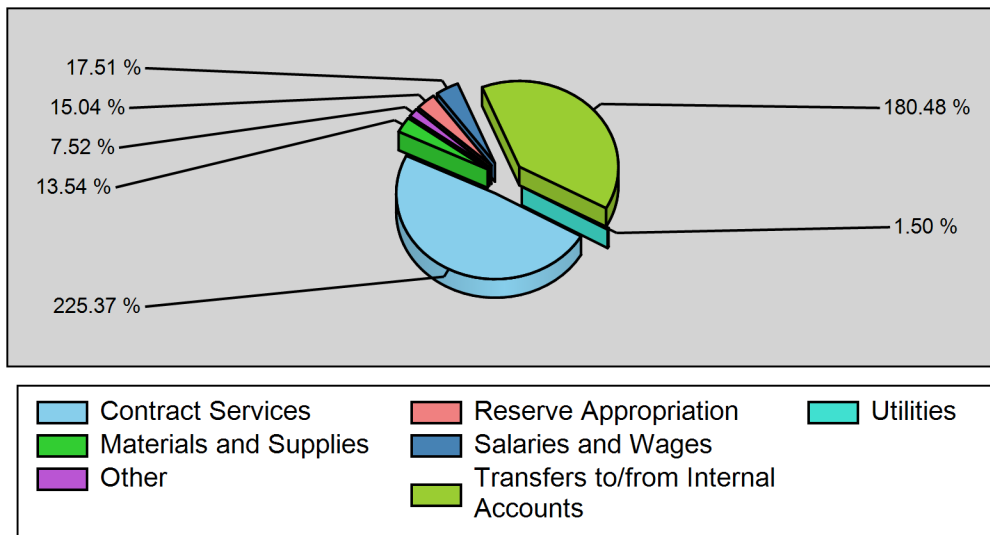
Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: PARKS BUILDINGS

Previous Costing Center: PARKS BUILDINGS

Division: RECREATION &
CULTURAL SERVICES

Department: PARKS

Stage: Approved

Budget Year: 2013

Accounting Reference: 0152

Approved: Yes

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.

Comments:

Its expected that we will be bringing forward a capital budget plan for this building in 2013 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	2012 Approved Stage	2013 Amount
Expenditures					
10300	CAPITAL PROJECTS	Decreased	37.50 %	40,000	25,000
51083	REGULAR SALARIES	Increased	25.41 %	52,593	65,957
52015	CONTRACTS	Unchanged	0.00 %	6,000	6,000
52028	FIRE INSURANCE	Increased	189.30 %	430	1,244
53025	HEAT	Decreased	21.43 %	21,000	16,500
53130	TELEPHONE REGULAR	Decreased	22.93 %	1,557	1,200
53131	TELEPHONE LONG DISTANCE	Not used this year		125	0
53150	WATER	Increased	50.00 %	5,000	7,500
54099	PARTS AND MATERIALS	Decreased	38.98 %	29,500	18,000
54410	EQUIPMENT PURCHASES	Not used this year		5,000	0
Total Expenditures:				161,205	141,401

Costing Center Summary

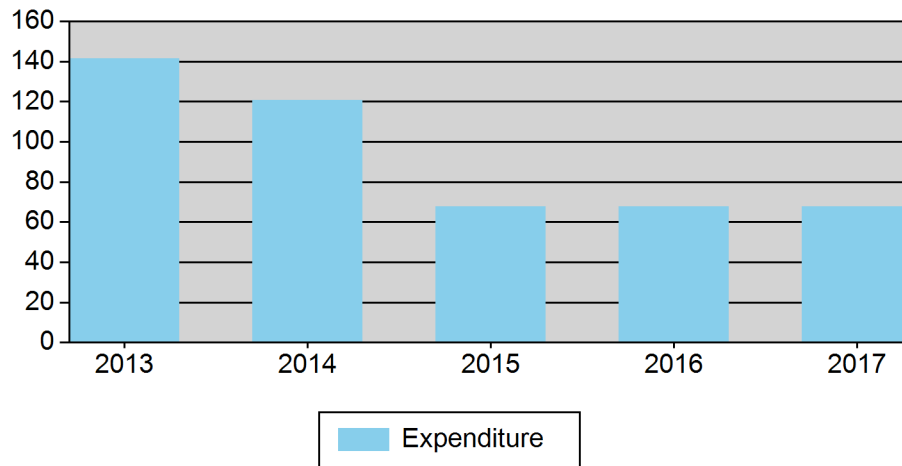
Costing Center: PARKS BUILDINGS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	0	40,000	25,000	0
Capital Contribution Total	0	40,000	25,000	0
Contract Services				
52015 CONTRACTS	7,780	6,000	6,000	6,500
52028 FIRE INSURANCE	741	1,129	1,244	1,281
Contract Services Total	8,521	7,129	7,244	7,781
Equipment Purchases				
54410 EQUIPMENT PURCHASES	589	0	0	0
Equipment Purchases Total	589	0	0	0
Materials and Supplies				
54021 FREIGHT	23	0	0	0
54099 PARTS AND MATERIALS	40,012	15,001	18,000	20,000
Materials and Supplies Total	40,035	15,001	18,000	20,000
Other				
52231 INSURANCE RECOVERIES	0	(1,785)	0	0
Other Total	0	(1,785)	0	0
Salaries and Wages				
51083 REGULAR SALARIES	91,219	52,593	65,957	67,900
51084 OVERTIME SALARIES	1,851	0	0	0
51350 BANK TIME EARNED	0	0	0	0
Salaries and Wages Total	93,071	52,593	65,957	67,900
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total	0	0	0	0
Utilities				
53025 HEAT	17,021	15,000	16,500	16,500
53130 TELEPHONE REGULAR	2,934	1,100	1,200	1,200
53131 TELEPHONE LONG DISTANCE	184	0	0	0
53150 WATER	5,005	8,000	7,500	7,500
53295 RADIO COSTS	1,428	0	0	0
Utilities Total	26,573	24,100	25,200	25,200
	168,788	137,038	141,401	120,881
			3.18%	(14.51%)
Net Total	(168,788)	(137,038)	(141,401)	(120,881)

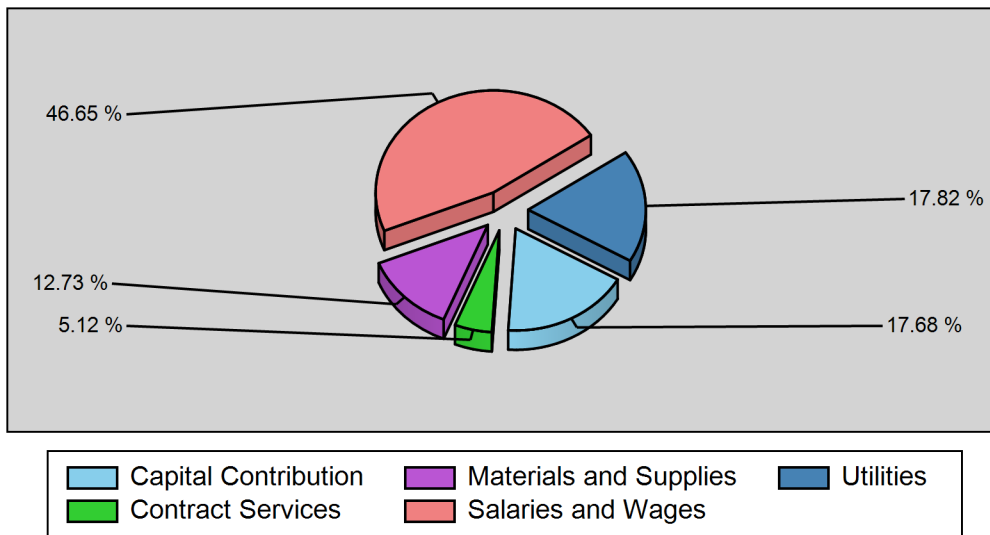
Costing Center Summary

Costing Center: PARKS BUILDINGS

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: PARKS OPERATIONS

Previous Costing Center: PARKS OPERATIONS
Division: RECREATION &
CULTURAL SERVICES
Department: PARKS
Stage: Approved

Budget Year: 2013
Accounting Reference: 0151
Approved: Yes
Manager: Perry Roque 729-2170

Description:

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

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 green spaces. 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	2012 Approved Stage	2013 Amount
Revenues					
42368	SALE PROCEEDS -	Not used this year		2,500	0
42506	SCRAP METAL SALES	New this year		0	100
42999	REVENUE	Decreased	17.85 %	13,390	11,000
43625	PROVINCE - DISEASED TREES	Increased	9.67 %	21,000	23,031
Total Revenues:				36,890	34,131
Expenditures					
10300	CAPITAL PROJECTS	Increased	51.61 %	155,000	235,000
51083	REGULAR SALARIES	Decreased	8.93 %	1,077,933	981,628
51090	SHIFT DIFFERENTIAL	New this year		0	300
51122	BOOT ALLOWANCE	Decreased	58.33 %	2,400	1,000
51123	PROTECTIVE CLOTHING	Unchanged	0.00 %	5,000	5,000
51141	TRAINING & DEVELOPMENT	Decreased	24.68 %	3,983	3,000
51210	LICENSES	Increased	10.00 %	1,000	1,100
51231	INTERNAL SALARIES	Not used this year		52,000	0
51285	MEDICALS	Increased	25.00 %	100	125
52015	CONTRACTS	Decreased	13.33 %	7,500	6,500
52028	FIRE INSURANCE	Decreased	22.68 %	1,887	1,459
52029	LIABILITY INSURANCE	Increased	7.02 %	28,181	30,160
52032	VEHICLE INSURANCE	Decreased	79.65 %	1,700	346
52081	EXTERNAL EQUIPMENT	Increased	400.00 %	1,000	5,000
52212	WORK ORDER CONTRACTS	Not used this year		20,000	0
52759	SECURITY	Unchanged	0.00 %	14,000	14,000
53046	POWER	Decreased	11.08 %	14,057	12,500
53130	TELEPHONE REGULAR	Increased	165.64 %	1,694	4,500
53150	WATER	Decreased	17.89 %	11,143	9,150
53295	RADIO COSTS	Decreased	18.18 %	11,000	9,000
54099	PARTS AND MATERIALS	Decreased	9.11 %	143,037	130,000
54103	GASOLINE #2	Decreased	47.77 %	32,551	17,000
54104	DIESEL	Decreased	29.46 %	21,264	15,000
54105	OIL	Unchanged	0.00 %	750	750
54107	CHEMICALS	Not used this year		500	0
54128	GASOLINE (OPERATING)	Increased	80.00 %	10,000	18,000
54129	DIESEL (OPERATING)	New this year		0	8,500
54228	PROPANE	Unchanged	0.00 %	370	370
54257	WORK ORDER PARTS &	Increased	71.43 %	7,000	12,000
59003	ADVERTISING	Decreased	66.67 %	4,500	1,500
59014	WORK ORDERS	Decreased	80.00 %	2,500	500
59048	LUNCHEONS	Increased	100.00 %	150	300
59059	MEMBERSHIP	Unchanged	0.00 %	650	650
59080	INTERNAL EQUIPMENT	Decreased	4.66 %	106,166	101,216
59138	BUSINESS TRAVEL - MILEAGE	Decreased	55.56 %	4,500	2,000

Costing Center Summary

Costing Center: PARKS OPERATIONS

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
59139	CONFERENCE COSTS	Increased	50.00 %	2,000	3,000
59213	WORK ORDER INTERNAL	Not used this year		17,000	0
59248	DISPOSAL SITE CHARGE	Decreased	28.57 %	35,000	25,000
59279	RIVERBANK YARD	Unchanged	0.00 %	5,500	5,500
59339	EQUIPMENT MAINTENANCE	Not used this year		1,500	0
59373	DEPARTMENT OF HIGHWAYS-	Increased	25.00 %	4,000	5,000
59450	SCHOOL FACILITIES	Not used this year		20,600	0
59501	GREEN SPACE DEVELOPMENT	Increased	14.29 %	70,000	80,000
59993	EQUIPMENT CAPITAL	Decreased	20.00 %	202,632	162,101
Total Expenditures:				2,101,748	1,908,155

Costing Center Summary

Costing Center: PARKS OPERATIONS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Conditional Government Transfers				
43510	PROVINCIAL GOV'T	0	0	0
43625	PROVINCE - DISEASED TREES	20,756	23,031	23,031
44500	FEDERAL GOV'T	0	0	0
Conditional Government Transfers Total		20,756	23,031	23,031
Income from Enterprises				
49388	ORGANIZATIONS/FOUNDATIONS	120,260	4,686	0
Income from Enterprises Total		120,260	4,686	0
Other Income				
42368	SALE PROCEEDS - EQUIPMENT	0	0	0
42988	MISCELLANEOUS REVENUE	0	4,101	0
42999	REVENUE	0	400	11,000
49368	SALE PROCEEDS - EQUIPMENT	5,820	(3,000)	2,500
Other Income Total		5,820	1,501	16,500
User Fees and Sales of Goods				
42506	SCRAP METAL SALES	62	116	100
User Fees and Sales of Goods Total		62	116	100
		146,897	29,334	34,131
			16.35%	16.11%
Expenditures				
Benefits				
51122	BOOT ALLOWANCE	1,162	991	1,000
51123	PROTECTIVE CLOTHING	7,454	10,000	5,000
51210	LICENSES	250	1,400	1,100
51285	MEDICALS	250	195	125
Benefits Total		9,116	12,586	7,225
Capital Contribution				
10300	CAPITAL PROJECTS	163,977	155,000	235,000
Capital Contribution Total		163,977	155,000	235,000
Contract Services				
52015	CONTRACTS	9,280	3,500	6,500
52028	FIRE INSURANCE	1,576	1,324	1,459
52029	LIABILITY INSURANCE	688	28,433	30,160
52032	VEHICLE INSURANCE	204	346	346
52081	EXTERNAL EQUIPMENT RENTAL	769	14,376	5,000
52212	WORK ORDER CONTRACTS	1,148	0	0
52692	FLOOD EXTERNAL EQUIPMENT	6,705	0	0
52759	SECURITY	0	15,000	14,000
Contract Services Total		20,370	62,979	57,465
Equipment Purchases				
54410	EQUIPMENT PURCHASES	11	2,544	0
Equipment Purchases Total		11	2,544	0

Costing Center Summary

Costing Center: PARKS OPERATIONS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast	
Materials and Supplies					
54062	LIABILITY CLAIMS	2,171	3,228	0	0
54099	PARTS AND MATERIALS	101,055	148,428	130,000	135,000
54103	GASOLINE #2	28,089	15,714	17,000	17,000
54104	DIESEL	16,259	15,000	15,000	15,000
54105	OIL	370	750	750	750
54107	CHEMICALS	0	0	0	0
54128	GASOLINE (OPERATING)	9,143	16,780	18,000	18,000
54129	DIESEL (OPERATING)	0	10,000	8,500	8,500
54228	PROPANE	0	150	370	370
54257	WORK ORDER PARTS & MATERIALS	8,815	12,000	12,000	12,000
54693	FLOOD PARTS & MATERIALS	53,022	0	0	0
Materials and Supplies Total		218,925	222,050	201,620	206,620
Other					
51141	TRAINING & DEVELOPMENT COSTS	3,278	3,583	3,000	3,000
59003	ADVERTISING	1,101	2,000	1,500	1,500
59014	WORK ORDERS	12,198	565	500	500
59048	LUNCHEONS	215	500	300	300
59059	MEMBERSHIP	682	250	650	650
59080	INTERNAL EQUIPMENT RENTAL	277,720	95,250	101,216	101,216
59138	BUSINESS TRAVEL - MILEAGE	3,424	1,700	2,000	2,000
59139	CONFERENCE COSTS	2,982	3,309	3,000	3,000
59213	WORK ORDER INTERNAL EQUIPMENT	0	0	0	0
59248	DISPOSAL SITE CHARGE	50,083	48,000	25,000	35,000
59279	RIVERBANK YARD MAINTENANCE	1,283	0	5,500	5,500
59339	EQUIPMENT MAINTENANCE	0	0	0	0
59373	DEPARTMENT OF HIGHWAYS-MOWING	11,110	(10,000)	5,000	4,000
59450	SCHOOL FACILITIES MAINTENANCE	21,009	0	0	0
59501	GREEN SPACE DEVELOPMENT	50,493	70,000	80,000	80,000
59691	FLOOD INTERNAL EQUIPMENT	0	0	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	0	177,765	162,101	182,268
Other Total		435,578	392,922	389,767	418,934
Reserve Appropriation					
58537	PARKS RESERVE	429,167	100	0	0
Reserve Appropriation Total		429,167	100	0	0
Salaries and Wages					
51017	TRAINING PAY	0	0	0	0
51083	REGULAR SALARIES	851,003	1,077,933	981,628	1,021,196
51084	OVERTIME SALARIES	12,084	6,000	0	0
51090	SHIFT DIFFERENTIAL	226	300	300	300
51231	INTERNAL SALARIES	29,106	60,000	0	0
51272	UNION LEAVE	0	0	0	0
51697	FLOOD REGULAR SALARIES	32,256	2,662	0	0
		2,242,635	2,031,791	1,908,155	1,984,788
				(6.09%)	4.02%

Costing Center Summary

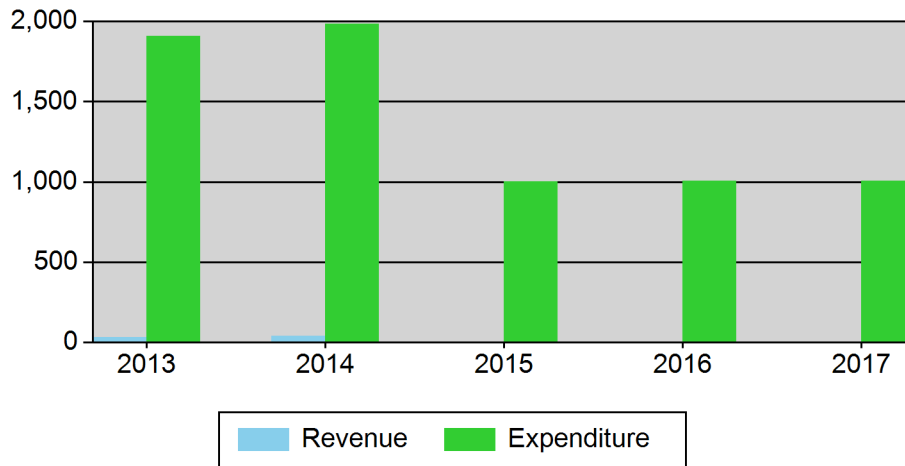
Costing Center: PARKS OPERATIONS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
51698 FLOOD OVERTIME	13,893	0	0	0
Salaries and Wages Total	938,569	1,146,895	981,928	1,021,496
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	518	0	0
Transfers to/from Internal Accounts Total	0	518	0	0
Utilities				
53046 POWER	11,031	14,057	12,500	12,500
53130 TELEPHONE REGULAR	3,409	5,000	4,500	4,500
53150 WATER	3,871	8,140	9,150	9,150
53295 RADIO COSTS	8,611	9,000	9,000	11,000
Utilities Total	26,922	36,197	35,150	37,150
	2,242,635	2,031,791	1,908,155	1,984,788
			(6.09%)	4.02%
Net Total	(2,095,738)	(2,002,457)	(1,874,024)	(1,945,157)

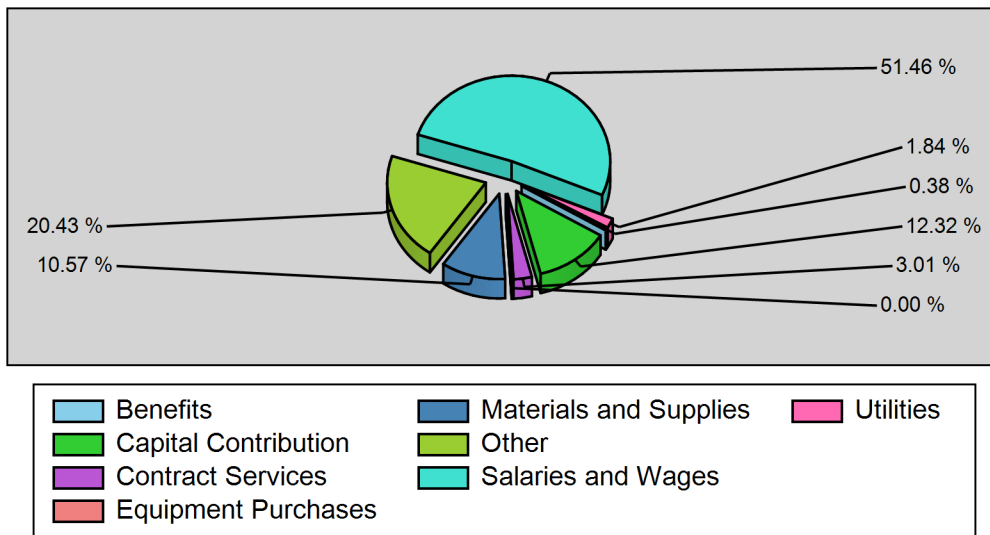
Costing Center Summary

Costing Center: PARKS OPERATIONS

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: SKATING OVAL

Previous Costing Center: SKATING OVAL

Division: RECREATION &
CULTURAL SERVICES

Department: PARKS

Stage: Approved

Budget Year: 2013

Accounting Reference: 2478

Approved: Yes

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.

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	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	43.89 %	26,056	37,493
52015	CONTRACTS	Unchanged	0.00 %	15,000	15,000
52028	FIRE INSURANCE	Increased	15.58 %	77	89
52081	EXTERNAL EQUIPMENT	Unchanged	0.00 %	1,000	1,000
53046	POWER	Unchanged	0.00 %	500	500
54099	PARTS AND MATERIALS	Decreased	12.50 %	8,000	7,000
54228	PROPANE	Unchanged	0.00 %	1,200	1,200
59014	WORK ORDERS	Decreased	40.00 %	10,000	6,000
Total Expenditures:				61,833	68,282

Costing Center Summary

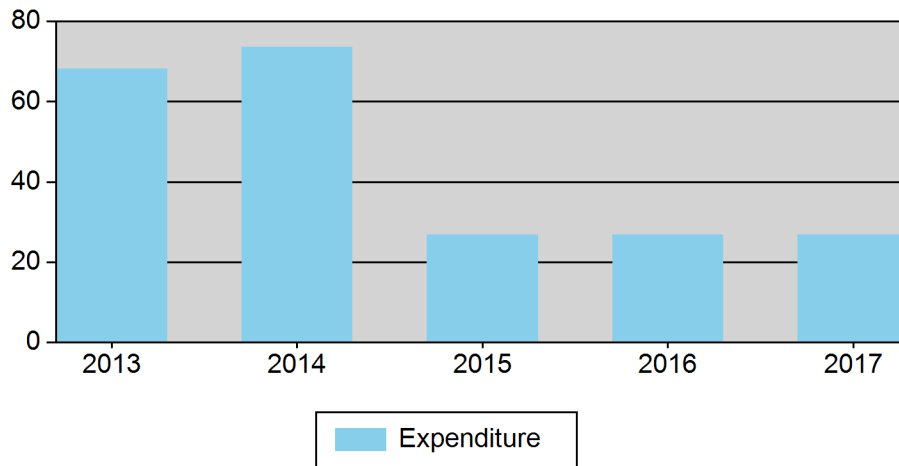
Costing Center: SKATING OVAL

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast	
Expenditures					
Contract Services					
52015	CONTRACTS	14,829	5,037	15,000	15,000
52028	FIRE INSURANCE	77	81	89	92
52081	EXTERNAL EQUIPMENT RENTAL	321	511	1,000	1,200
52692	FLOOD EXTERNAL EQUIPMENT	375	0	0	0
Contract Services Total		15,601	5,629	16,089	16,292
Materials and Supplies					
54099	PARTS AND MATERIALS	2,525	4,000	7,000	9,000
54228	PROPANE	90	1,200	1,200	1,500
54693	FLOOD PARTS & MATERIALS	24,656	0	0	0
Materials and Supplies Total		27,271	5,200	8,200	10,500
Other					
59014	WORK ORDERS	43,762	20,000	6,000	7,000
59080	INTERNAL EQUIPMENT RENTAL	0	0	0	0
59691	FLOOD INTERNAL EQUIPMENT	1,603	0	0	0
Other Total		45,365	20,000	6,000	7,000
Salaries and Wages					
51083	REGULAR SALARIES	1,088	26,056	37,493	39,238
51231	INTERNAL SALARIES	0	13,475	0	0
51697	FLOOD REGULAR SALARIES	20,451	0	0	0
51698	FLOOD OVERTIME	326	0	0	0
Salaries and Wages Total		21,865	39,531	37,493	39,238
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	0	1,139	0	0
Transfers to/from Internal Accounts Total		0	1,139	0	0
Utilities					
53046	POWER	211	500	500	600
53150	WATER	39	0	0	0
Utilities Total		250	500	500	600
		110,352	71,999	68,282	73,630
				(5.16%)	7.83%
Net Total		(110,352)	(71,999)	(68,282)	(73,630)

Costing Center Summary

Costing Center: SKATING OVAL

Expenses vs Revenues (In Thousands)



Expenses

