

Costing Center Summary

Costing Center: ARENA REVENUE

Previous Costing Center: ARENA REVENUE

Division: RECREATION &
CULTURAL SERVICES -
Sportsplex

Department: SPORTSPLEX

Stage: Approved

Budget Year: 2013

Accounting Reference: 2426

Approved: Yes

Manager: Perry Roque 729-2170

Description:

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

Comments:

The arena is used by community groups who book the ice for tournaments, hockey practice and game use. We offer a Learn to Skate program and public skate ice times are available throughout the year. Sportsplex arena is booked to capacity during our prime times, from Sept to March the arena is busiest 4 pm to 11 pm daily, Saturday and Sundays 7am to 11 pm. During the summer months hockey schools rent our ice to deliver their hockey schools.

The Sportsplex arena rental rates will increase in 2013 by 5%. Our fees continue to be in the mid range for what other western cities are charging for ice rental.

Outlook:

Key to maximizing arena revenue is to continue our efforts to fully utilize ice time to the maximum extent possible. One example is that during slow periods, we schedule stick and pucks for two age groups, 12 and under, 13 and older, this is a very popular activity for the youth.

Costing Center Summary

Costing Center: ARENA REVENUE

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42113	PROGRAMS REVENUE	Increased	534.15 %	20,500	130,000
42193	SPORT RENTAL	Decreased	22.08 %	308,000	240,000
42195	ROOM RENTALS	Unchanged	0.00 %	3,500	3,500
42196	PUBLIC SKATING	Decreased	31.25 %	40,000	27,500
42197	SCHOOL PASSES	Unchanged	0.00 %	800	800
Total Revenues:				372,800	401,800
Expenditures					
51083	REGULAR SALARIES	New this year		0	1,464
54124	PROGRAM EXPENSES	Unchanged	0.00 %	4,500	4,500
Total Expenditures:				4,500	5,964

Costing Center Summary

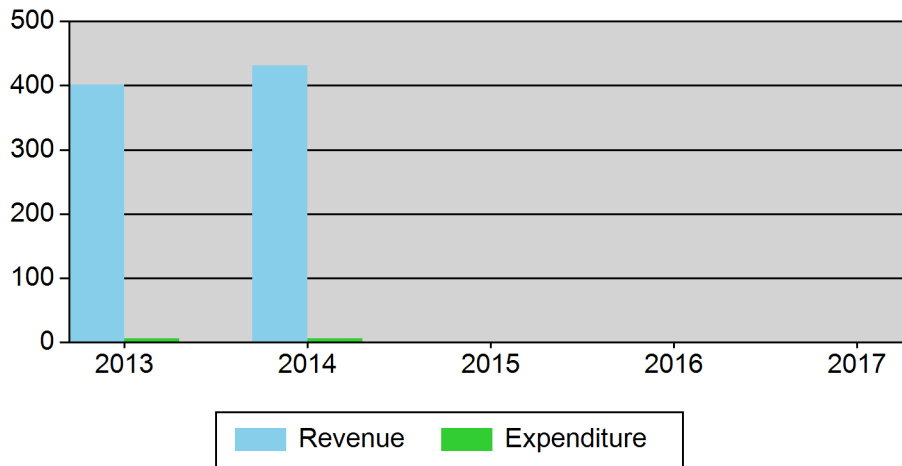
Costing Center: ARENA REVENUE

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast	
Revenues					
User Fees and Sales of Goods					
42113	PROGRAMS REVENUE	127,154	144,899	130,000	136,878
42193	SPORT RENTAL	203,806	260,601	240,000	263,000
42195	ROOM RENTALS	2,825	3,000	3,500	3,500
42196	PUBLIC SKATING	63,022	30,000	27,500	26,750
42197	SCHOOL PASSES	0	800	800	850
User Fees and Sales of Goods Total		396,807	439,300	401,800	430,978
		396,807	439,300	401,800	430,978
			(8.54%)		7.26%
Expenditures					
Other					
54124	PROGRAM EXPENSES	1,558	3,500	4,500	4,635
Other Total		1,558	3,500	4,500	4,635
Salaries and Wages					
51083	REGULAR SALARIES	0	0	1,464	1,509
Salaries and Wages Total		0	0	1,464	1,509
		1,558	3,500	5,964	6,144
				70.40%	3.01%
Net Total		395,249	435,800	395,836	424,834

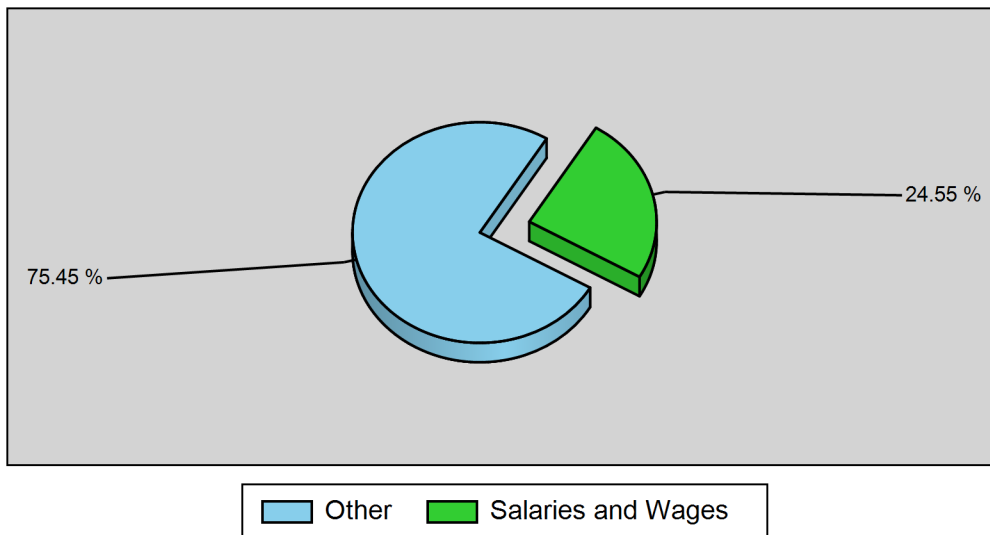
Costing Center Summary

Costing Center: ARENA REVENUE

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: CONCESSION-SPORTSPLEX

Previous Costing Center: CONCESSION-SPORTSPLEX

Budget Year: 2013

Division: RECREATION & CULTURAL SERVICES - Sportsplex

Accounting Reference: 0293

Department: SPORTSPLEX

Approved: Yes

Stage: Approved

Manager: Jeff Elliott 729-2472

Description:

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

Comments:

The Sportsplex offers concession services as a compliment to the other main services. The concession is operated by City employees. It operates year round with our busy time being during track and field season. Canteen sales are highly variable depending on which activities are booked into our facility. The canteen normally operates with one staff person but during the busy times, we bring in extra staff as required for larger events.

Outlook:

We continue to develop the catering service and our menu choices at the canteen to meet customer expectations.

Costing Center Summary

Costing Center: CONCESSION-SPORTSPLEX

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42301	CATERING REVENUE	Increased	4.65 %	4,300	4,500
42334	VENDING MACHINE REVENUE	Decreased	7.41 %	27,000	25,000
42999	REVENUE	Increased	15.38 %	130,000	150,000
Total Revenues:				161,300	179,500
Expenditures					
51083	REGULAR SALARIES	Increased	14.96 %	83,475	95,963
51084	OVERTIME SALARIES	Unchanged	0.00 %	800	800
51086	STATUTORY HOLIDAY PAY	Not used this year		2,000	0
51090	SHIFT DIFFERENTIAL	Increased	13.33 %	1,500	1,700
51186	STATUTORY PREMIUM	Not used this year		400	0
54099	PARTS AND MATERIALS	Decreased	37.50 %	800	500
54149	SUPPLIES	Unchanged	0.00 %	80,000	80,000
54302	CATERING EXPENSES	Unchanged	0.00 %	500	500
54410	EQUIPMENT PURCHASES	New this year		0	1,000
59339	EQUIPMENT MAINTENANCE	Decreased	50.00 %	2,000	1,000
Total Expenditures:				171,475	181,463

Costing Center Summary

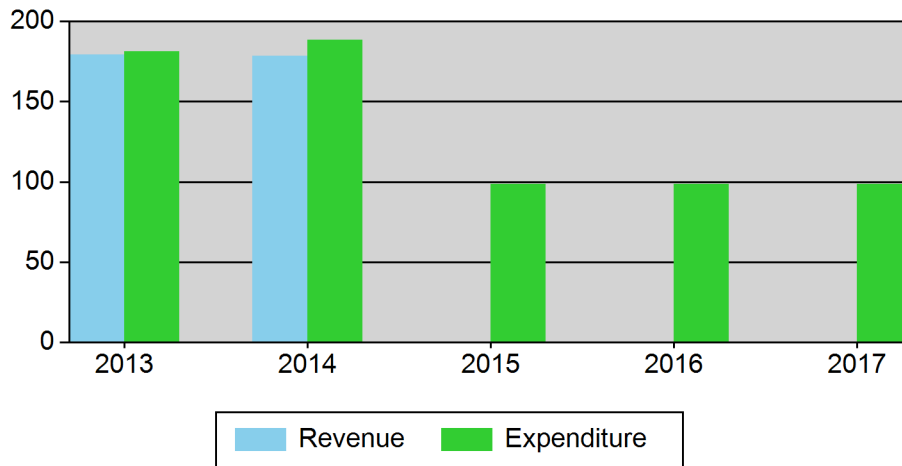
Costing Center: CONCESSION-SPORTSPLEX

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Other Income				
42999 REVENUE	111,162	140,000	150,000	150,000
Other Income Total	111,162	140,000	150,000	150,000
User Fees and Sales of Goods				
42301 CATERING REVENUE	2,799	4,300	4,500	4,700
42334 VENDING MACHINE REVENUE	29,759	15,000	25,000	24,000
User Fees and Sales of Goods Total	32,557	19,300	29,500	28,700
	143,719	159,300	179,500	178,700
			12.68%	(0.45%)
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	25	0	0	0
Benefits Total	25	0	0	0
Equipment Purchases				
54410 EQUIPMENT PURCHASES	1,494	1,200	1,000	1,000
Equipment Purchases Total	1,494	1,200	1,000	1,000
Materials and Supplies				
54021 FREIGHT	13	0	0	0
54099 PARTS AND MATERIALS	2,340	500	500	800
54149 SUPPLIES	70,748	79,454	80,000	83,000
Materials and Supplies Total	73,101	79,954	80,500	83,800
Other				
54302 CATERING EXPENSES	90	0	500	500
59003 ADVERTISING	(81)	0	0	0
59207 CASH OVER/SHORT	(280)	(411)	0	0
59339 EQUIPMENT MAINTENANCE	892	1,221	1,000	2,000
Other Total	621	810	1,500	2,500
Salaries and Wages				
51017 TRAINING PAY	0	0	0	0
51083 REGULAR SALARIES	104,198	99,423	95,963	98,821
51084 OVERTIME SALARIES	1,374	1,600	800	800
51086 STATUTORY HOLIDAY PAY	0	0	0	0
51090 SHIFT DIFFERENTIAL	1,677	1,700	1,700	1,500
51186 STATUTORY PREMIUM	0	0	0	0
Salaries and Wages Total	107,249	102,723	98,463	101,121
	182,489	184,687	181,463	188,421
			(1.75%)	3.83%
Net Total	(38,770)	(25,387)	(1,963)	(9,721)

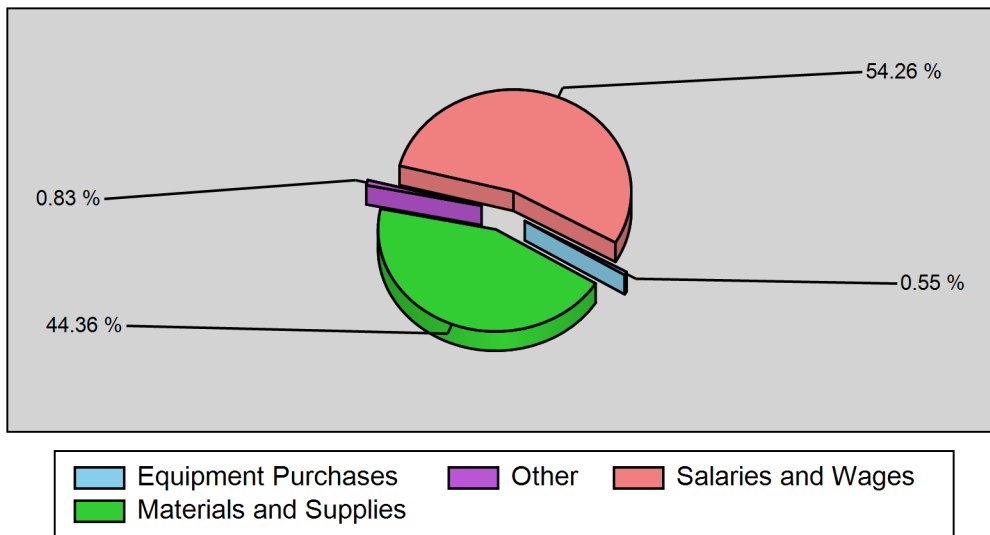
Costing Center Summary

Costing Center: CONCESSION-SPORTSPLEX

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: SPORTSPLEX

Previous Costing Center: SPORTSPLEX

Division: RECREATION &
CULTURAL SERVICES -
Sportsplex

Department: SPORTSPLEX

Stage: Approved

Budget Year: 2013

Accounting Reference: 0292

Approved: Yes

Manager: Perry Roque 729-2170

Description:

This account captures the operating and maintenance costs of the Sportsplex facility.

Comments:

The labour costs, utilities, and materials account for the most significant portions of the total costs.

Outlook:

In 2013 we would like to replace the front and rear entrance steps to the building.

2013 will focus on possible scenarios for redevelopment of the pool should the City be successful in a 2017 Canada Games bid.

Costing Center Summary

Costing Center: SPORTSPLEX

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42060	ADMIN FEE REVENUE	Decreased	16.67 %	3,600	3,000
42113	PROGRAMS REVENUE	Increased	9.76 %	41,000	45,000
42142	MERCHANDISE SALES	Increased	15.38 %	1,300	1,500
42152	EQUIPMENT RENTAL	Not used this year		240	0
42153	COURT FEE REVENUE	Unchanged	0.00 %	17,500	17,500
42169	LOCKER REVENUE	Decreased	15.00 %	10,000	8,500
42172	TRACK REVENUE	Increased	3.00 %	5,000	5,150
42174	OVAL ROOM RENTAL	Unchanged	0.00 %	13,500	13,500
42333	STICKER MACHINE	Decreased	13.33 %	1,500	1,300
42334	VENDING MACHINE REVENUE	Decreased	25.00 %	4,000	3,000
42390	ADVERTISING REVENUE	Decreased	18.07 %	20,750	17,000
42412	MEMBERSHIP REVENUES	Increased	17.65 %	17,000	20,000
44500	FEDERAL GOV'T	New this year		0	55,000
Total Revenues:				135,390	190,450
Expenditures					
51083	REGULAR SALARIES	Increased	3.36 %	764,860	790,587
51084	OVERTIME SALARIES	Increased	500.00 %	2,500	15,000
51090	SHIFT DIFFERENTIAL	Decreased	7.89 %	7,600	7,000
51122	BOOT ALLOWANCE	Decreased	36.17 %	940	600
51141	TRAINING & DEVELOPMENT	Decreased	33.33 %	3,000	2,000
51184	DOUBLE OVERTIME	Not used this year		5,000	0
51186	STATUTORY PREMIUM	Not used this year		3,000	0
52015	CONTRACTS	Unchanged	0.00 %	6,000	6,000
52020	PROFESSIONAL FEES	Unchanged	0.00 %	100	100
52028	FIRE INSURANCE	Increased	15.69 %	4,218	4,880
52043	EXTERNAL LAUNDRY	Increased	66.67 %	300	500
52054	MAINT OF EQUIP EXT	Increased	455.56 %	4,500	25,000
52081	EXTERNAL EQUIPMENT	Unchanged	0.00 %	500	500
52282	BLADE SHARPENING	Increased	12.50 %	1,600	1,800
53025	HEAT	Decreased	18.13 %	80,000	65,500
53046	POWER	Increased	1.85 %	108,000	110,000
53130	TELEPHONE REGULAR	Increased	41.75 %	3,686	5,225
53131	TELEPHONE LONG DISTANCE	Not used this year		315	0
53150	WATER	Increased	17.19 %	25,600	30,000
54021	FREIGHT	Unchanged	0.00 %	1,400	1,400
54099	PARTS AND MATERIALS	Decreased	33.41 %	67,574	45,000
54103	GASOLINE #2	Increased	100.00 %	250	500
54124	PROGRAM EXPENSES	Decreased	75.00 %	20,000	5,000
54228	PROPANE	Increased	42.86 %	2,800	4,000
54266	TOOLS	Unchanged	0.00 %	1,000	1,000
54274	EQUIPMENT PARTS	Decreased	30.00 %	10,000	7,000

Costing Center Summary

Costing Center: SPORTSPLEX

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
54275	JANITORIAL SUPPLIES	Decreased	50.82 %	12,200	6,000
54397	INVENTORY PURCHASES	Unchanged	0.00 %	1,100	1,100
58512	SPORTSPLEX MAINTENANCE	Increased	27.50 %	200,000	255,000
59003	ADVERTISING	Unchanged	0.00 %	4,500	4,500
59138	BUSINESS TRAVEL - MILEAGE	Decreased	25.00 %	4,000	3,000
59139	CONFERENCE COSTS	Decreased	54.55 %	3,300	1,500
59354	PROGRAM ADVERTISING	Unchanged	0.00 %	17,100	17,100
Total Expenditures:				1,366,943	1,416,792

Costing Center Summary

Costing Center: SPORTSPLEX

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Conditional Government Transfers				
43510	PROVINCIAL GOV'T	0	0	0
44500	FEDERAL GOV'T	0	55,000	0
Conditional Government Transfers Total		0	55,000	0
User Fees and Sales of Goods				
42060	ADMIN FEE REVENUE	1,974	3,000	3,000
42113	PROGRAMS REVENUE	31,099	45,000	45,000
42142	MERCHANDISE SALES	1,189	1,500	1,500
42152	EQUIPMENT RENTAL REVENUE	7	0	0
42153	COURT FEE REVENUE	14,786	17,500	17,500
42169	LOCKER REVENUE	6,727	8,500	8,500
42172	TRACK REVENUE	2,838	5,150	5,300
42174	OVAL ROOM RENTAL	11,796	13,500	14,000
42333	STICKER MACHINE	1,343	1,300	1,300
42334	VENDING MACHINE REVENUE	2,588	3,000	3,000
42390	ADVERTISING REVENUE	27,069	17,000	17,000
42412	MEMBERSHIP REVENUES	17,292	20,000	20,000
User Fees and Sales of Goods Total		118,709	135,450	136,100
		118,709	190,450	136,100
			42.69%	(28.54%)
Expenditures				
Benefits				
51122	BOOT ALLOWANCE	590	600	600
Benefits Total		590	600	600
Contract Services				
52015	CONTRACTS	3,521	6,000	6,000
52019	CONSULTING FEES	0	0	0
52020	PROFESSIONAL FEES	160	100	100
52028	FIRE INSURANCE	4,218	4,880	5,026
52043	EXTERNAL LAUNDRY	462	500	500
52054	MAINT OF EQUIP EXT	9,722	25,000	31,000
52081	EXTERNAL EQUIPMENT RENTAL	0	500	500
52282	BLADE SHARPENING	1,313	1,800	1,850
Contract Services Total		19,395	38,780	44,976
Equipment Purchases				
54410	EQUIPMENT PURCHASES	2,031	0	0
Equipment Purchases Total		2,031	0	0
Materials and Supplies				
54021	FREIGHT	762	1,400	1,500
54099	PARTS AND MATERIALS	71,406	45,000	43,400
54103	GASOLINE #2	0	500	500
54228	PROPANE	3,717	4,000	3,000
54266	TOOLS	622	1,000	1,000

Costing Center Summary

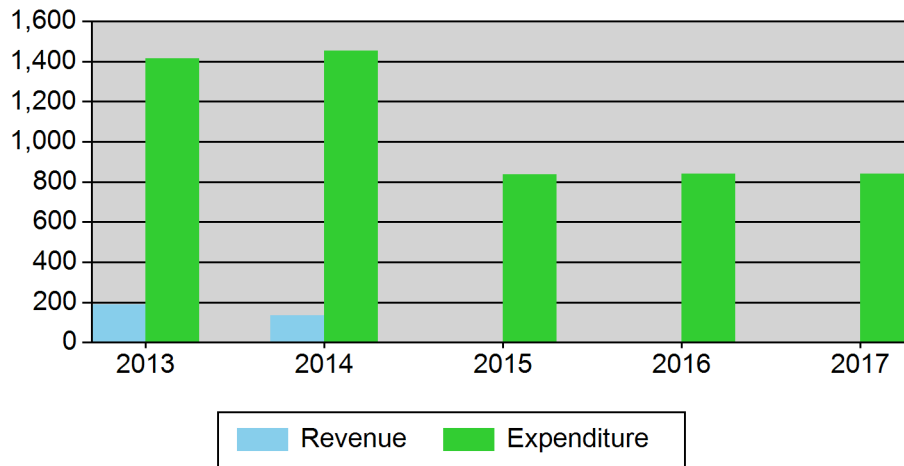
Costing Center: SPORTSPLEX

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
54274 EQUIPMENT PARTS	6,210	9,500	7,000	16,000
54275 JANITORIAL SUPPLIES	5,284	3,125	6,000	12,500
54397 INVENTORY PURCHASES	1,009	1,584	1,100	1,200
Materials and Supplies Total	89,008	70,173	66,000	79,100
Other				
51141 TRAINING & DEVELOPMENT COSTS	3,847	2,302	2,000	3,100
54124 PROGRAM EXPENSES	3,372	3,000	5,000	21,000
59003 ADVERTISING	12,363	3,000	4,500	5,000
59014 WORK ORDERS	11,373	1,500	0	0
59080 INTERNAL EQUIPMENT RENTAL	0	0	0	0
59138 BUSINESS TRAVEL - MILEAGE	2,934	2,000	3,000	3,200
59139 CONFERENCE COSTS	1,262	1,935	1,500	3,300
59207 CASH OVER/SHORT	(902)	122	0	0
59354 PROGRAM ADVERTISING	20,100	19,850	17,100	17,600
Other Total	54,347	33,709	33,100	53,200
Reserve Appropriation				
58512 SPORTSPLEX MAINTENANCE B/L5066	200,000	200,000	255,000	200,000
Reserve Appropriation Total	200,000	200,000	255,000	200,000
Salaries and Wages				
51017 TRAINING PAY	0	0	0	0
51083 REGULAR SALARIES	643,637	751,960	790,587	835,227
51084 OVERTIME SALARIES	14,838	20,000	15,000	20,000
51090 SHIFT DIFFERENTIAL	6,365	6,700	7,000	7,825
51184 DOUBLE OVERTIME	0	0	0	0
51186 STATUTORY PREMIUM	0	0	0	0
51231 INTERNAL SALARIES	0	9,355	0	0
Salaries and Wages Total	664,840	788,015	812,587	863,052
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	2,588	0	0
Transfers to/from Internal Accounts Total	0	2,588	0	0
Utilities				
53025 HEAT	66,505	60,330	65,500	65,500
53046 POWER	106,188	110,000	110,000	111,250
53130 TELEPHONE REGULAR	7,228	5,221	5,225	5,225
53131 TELEPHONE LONG DISTANCE	478	0	0	0
53150 WATER	29,513	30,000	30,000	30,000
Utilities Total	209,912	205,551	210,725	211,975
	1,240,123	1,355,027	1,416,792	1,452,903
			4.56%	2.55%
Net Total	(1,121,415)	(1,221,553)	(1,226,342)	(1,316,803)

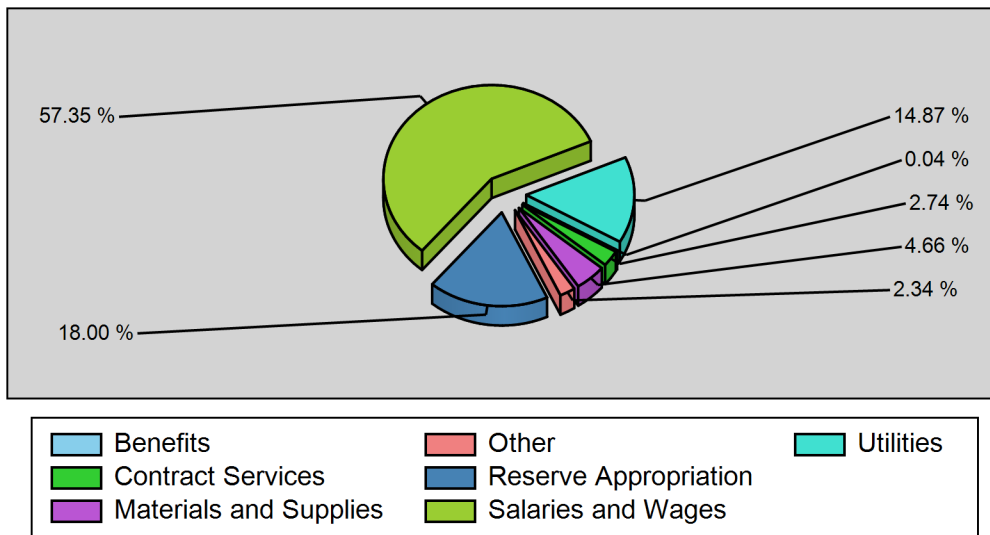
Costing Center Summary

Costing Center: SPORTSPLEX

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: SPORTSPLEX POOL OPERATIONS

Previous Costing Center: SPORTSPLEX POOL OPERATIONS

Budget Year: 2013

Division: RECREATION & CULTURAL SERVICES - Sportsplex

Accounting Reference: 0296

Department: SPORTSPLEX

Approved: Yes

Stage: Approved

Manager: Jeff Elliott 729-2472

Description:

This cost center captures the Sportsplex Pool revenues and expenses for public swim and pool programs.

Comments:

The pool is rented by a number of external groups such as Brandon School Division, School Divisions in the Westman area, the Fire College and Assiniboine Community College for some of their training. One of the largest external users of the pool is the Blue Fins Swim Club. They have continued to expand their programs over the years and now also provide learn to swim programs. This has had some impact on participation in the swim programs offered by the City. The Blue Fins also hosts two provincial swim meets annually, one in the spring and one in the fall. The Canadian Red Cross and Lifesaving programs are our largest programs offered in the swimming pool.

Outlook:

If Brandon is awarded the 2017 Canada Games, this may impact the long-term funding required to get this facility to a games ready state.

Costing Center Summary

Costing Center: SPORTSPLEX POOL OPERATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42113	PROGRAMS REVENUE	Increased	65.00 %	40,000	66,000
42168	LANE RENTAL	Unchanged	0.00 %	475	475
42175	PUBLIC SWIM REVENUE	Increased	17.65 %	85,000	100,000
42176	SWIM PASS REVENUE	Decreased	28.70 %	23,000	16,400
42178	FULL POOL RENTAL	Increased	3.23 %	37,200	38,400
42181	HALF POOL RENTAL	Increased	3.13 %	24,000	24,750
42183	QUARTER POOL - RENTAL	Increased	12.50 %	4,000	4,500
42184	LIFEGUARD CHARGES	Increased	22.50 %	20,000	24,500
42185	SWIM LESSONS	Increased	26.15 %	130,000	164,000
42384	WATERSLIDE & 1/2	Increased	2.94 %	1,700	1,750
Total Revenues:				365,375	440,775
Expenditures					
51083	REGULAR SALARIES	Decreased	3.61 %	260,360	250,967
51084	OVERTIME SALARIES	Increased	5.26 %	950	1,000
51090	SHIFT DIFFERENTIAL	Unchanged	0.00 %	4,700	4,700
51100	UNIFORMS	Unchanged	0.00 %	940	940
51141	TRAINING & DEVELOPMENT	Unchanged	0.00 %	1,550	1,550
51186	STATUTORY PREMIUM	Not used this year		990	0
52387	BANK PROCESSING FEES	Unchanged	0.00 %	13,900	13,900
54107	CHEMICALS	Decreased	18.03 %	24,400	20,000
54109	CHLORINE	Decreased	28.57 %	4,200	3,000
54124	PROGRAM EXPENSES	Increased	233.33 %	6,000	20,000
54201	BADGES	Increased	35.71 %	2,800	3,800
54410	EQUIPMENT PURCHASES	Decreased	28.57 %	10,500	7,500
59139	CONFERENCE COSTS	Decreased	77.27 %	2,200	500
59293	CYLINDER DEPOSITS	Unchanged	0.00 %	1	1
Total Expenditures:				333,491	327,858

Costing Center Summary

Costing Center: SPORTSPLEX POOL OPERATIONS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast	
Revenues					
User Fees and Sales of Goods					
42113	PROGRAMS REVENUE	60,621	65,300	66,000	53,400
42168	LANE RENTAL	293	475	475	500
42175	PUBLIC SWIM REVENUE	34,202	95,000	100,000	100,000
42176	SWIM PASS REVENUE	16,469	16,400	16,400	17,000
42178	FULL POOL RENTAL	36,254	40,200	38,400	39,500
42181	HALF POOL RENTAL	25,764	22,000	24,750	24,700
42183	QUARTER POOL - RENTAL	3,080	4,000	4,500	4,250
42184	LIFEGUARD CHARGES	20,611	22,000	24,500	21,200
42185	SWIM LESSONS	135,431	164,000	164,000	164,000
42384	WATERSLIDE & 1/2 POOL,EARLY	5,445	3,400	1,750	1,800
User Fees and Sales of Goods Total		338,169	432,775	440,775	426,350
		338,169	432,775	440,775	426,350
				1.85%	(3.27%)
Expenditures					
Benefits					
51100	UNIFORMS	0	0	940	970
51122	BOOT ALLOWANCE	25	0	0	0
51146	CLOTHING ALLOWANCE	782	900	0	0
Benefits Total		807	900	940	970
Contract Services					
52387	BANK PROCESSING FEES	13,478	10,900	13,900	14,300
Contract Services Total		13,478	10,900	13,900	14,300
Equipment Purchases					
54410	EQUIPMENT PURCHASES	1,460	6,500	7,500	10,800
Equipment Purchases Total		1,460	6,500	7,500	10,800
Materials and Supplies					
54107	CHEMICALS	22,511	14,000	20,000	25,100
54109	CHLORINE	6,073	8,000	3,000	4,300
54201	BADGES	3,806	4,200	3,800	3,900
59293	CYLINDER DEPOSITS	0	4,400	1	1
Materials and Supplies Total		32,391	30,600	26,801	33,301
Other					
51141	TRAINING & DEVELOPMENT COSTS	2,187	8,550	1,550	1,550
54124	PROGRAM EXPENSES	5,264	20,000	20,000	6,200
59059	MEMBERSHIP	0	150	0	0
59139	CONFERENCE COSTS	1,600	1,000	500	2,200
Other Total		9,051	29,700	22,050	9,950
Salaries and Wages					
51017	TRAINING PAY	30	(6,497)	0	0
51083	REGULAR SALARIES	243,461	266,271	250,967	258,302
51084	OVERTIME SALARIES	1,404	2,500	1,000	975
51085	SICK PAY	0	0	0	0

Costing Center Summary

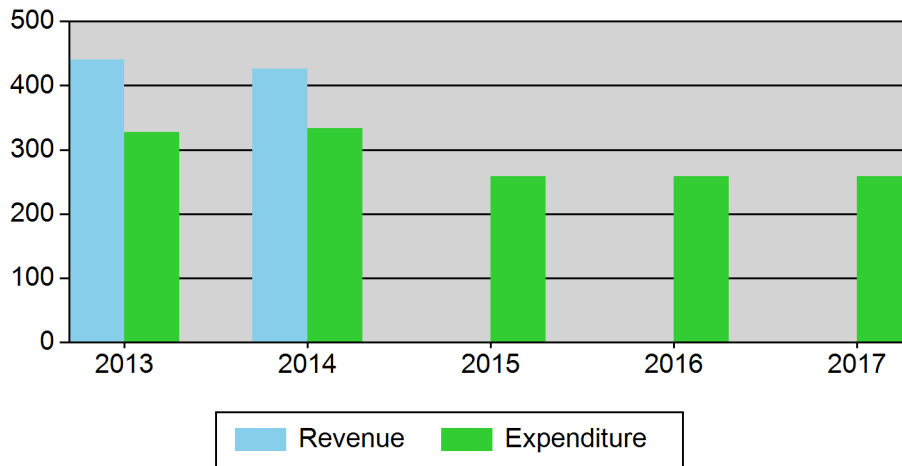
Costing Center: SPORTSPLEX POOL OPERATIONS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
51090 SHIFT DIFFERENTIAL	3,936	4,700	4,700	4,850
51186 STATUTORY PREMIUM	0	0	0	0
51231 INTERNAL SALARIES	0	34	0	0
Salaries and Wages Total	248,831	267,008	256,667	264,127
	306,019	345,608	327,858	333,448
			(5.14%)	1.71%
Net Total	32,150	87,167	112,917	92,902

Costing Center Summary

Costing Center: SPORTSPLEX POOL OPERATIONS

Expenses vs Revenues (In Thousands)



Expenses

