

# Costing Center Summary

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Costing Center: CENTENNIAL AUDITORIUM

**Previous Costing Center:** CENTENNIAL  
**Division:** RECREATION &  
**Department:** TREASURY - Cultural  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 0320  
**Approved:** No  
**Manager:** Val Rochelle 729-2223

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## 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:

In order to fund the proposed future capital projects at the Centennial Auditorium the annual appropriation to the reserve will need to be increased. The proposed amount for 2014 and future years is \$75,000. Prior to 2012 the annual appropriation was \$90,000. In 2012 and 2013 it was reduced to \$30,000 and \$60,000 respectively.

## Outlook:

# Costing Center Summary

Costing Center: CENTENNIAL AUDITORIUM

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Income from Enterprises			
49388    ORGANIZATIONS/FOUNDATIONS	0	0	0
Income from Enterprises Total	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>			
Grants and Contributions			
55024    OTHER GRANTS	106,000	145,605	145,605
Grants and Contributions Total	106,000	145,605	145,605
Reserve Appropriation			
58524    CENTENNIAL AUDITORIUM B/L 4647	60,000	150,000	75,000
Reserve Appropriation Total	60,000	150,000	75,000
Transfers to/from Internal Accounts			
59997    TRANSFER FR RESERVES	0	0	0
Transfers to/from Internal Accounts Total	0	0	0
	<b>166,000</b>	<b>295,605</b>	<b>220,605</b>
<b>Net Total</b>	<b>(166,000)</b>	<b>(295,605)</b>	<b>(220,605)</b>

# Costing Center Summary

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Costing Center: *KEYSTONE CENTRE GRANT*

**Previous Costing Center:** KEYSTONE CENTRE  
**Division:** RECREATION &  
**Department:** TREASURY - Cultural  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 2455  
**Approved:** No  
**Manager:** Val Rochelle 729-2223

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## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Debenture Debt Servicing Costs			
57438 DEBENTURE DEBT PRINCIPAL	323,983	336,041	434,889
57439 DEBENTURE DEBT INTEREST	200,795	169,154	272,807
Debenture Debt Servicing Costs Total	524,778	505,195	707,696
Grants and Contributions			
55024 OTHER GRANTS	375,000	375,000	375,000
55442 TAX CREDITS	192,930	166,342	172,071
Grants and Contributions Total	567,930	541,342	547,071
	<b>1,092,708</b>	<b>1,046,537</b>	<b>1,254,767</b>
<b>Net Total</b>	<b>(1,092,708)</b>	<b>(1,046,537)</b>	<b>(1,254,767)</b>

# Costing Center Summary

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Costing Center: *COMMUNITY DEVELOPMENT*

**Previous Costing Center:** COMMUNITY  
**Division:** RECREATION &  
**Department:** COMMUNITY  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 0364  
**Approved:** No  
**Manager:** Perry Roque 729-2170

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## Description:

Funding in this area includes the full time staffing and administrative cost for the delivery of programs and initiatives that are included in the Special Initiatives costing centre.

## Comments:

The Community Development Office works with communities of interest to bring about social change and improve the quality of life in Brandon. We often act as a link between communities and a range of other local authority and voluntary sector providers. We work to secure funding for community development activities and programs in order to ensure that the community has the necessary resources for development. Some of our main activities in this area include: researching private and public sector funding opportunities; consulting with industry and government representatives concerning eligibility requirements for funding and; preparing proposals for funding to support community development. We also work with volunteers, seniors, youth, ethnically diverse populations, cultural and minority groups – and assist in areas such as health, recreation, arts and culture. When addressing the recreational needs and local events of the community, we are often responsible for the strategic planning, fund-raising projects, and event planning and project development. We are frequently involved in addressing inequality and our projects often target communities perceived to be culturally, economically or geographically disadvantaged.

## Outlook:

Top Trends in Brandon's Community Development field include:

1. Aging population/longer period of retirement
2. Changing volunteer profile
3. Devolution of services to lower levels of government and the voluntary sector
4. Increased substance abuse for diversion or to reduce stress
5. Increasing ethnic diversity
6. Increase in desire for a more creative community
7. Greater divide between the "haves" and "have nots"
8. More people with special needs
9. Sedentary lifestyles impacting health
10. Youth un/underemployment resulting in youth poverty

Based on these trends the Community Development Office will continually evolve to address existing needs and to plan for the future. The operation of a year round Youth and Cultural Resource Centre will help address some of the immediate needs of the community, however, it is anticipated that we will outgrow the one centre and will need to look ahead to the development of an independent cultural centre and a satellite youth centre in different sectors of the city. We have begun to do community development work with our senior population in order to assist them in fulfilling their objectives. This area will continue to grow as our population ages and the period of retirement becomes longer.

# Costing Center Summary

Costing Center: COMMUNITY DEVELOPMENT

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52069 PRINTING COSTS	9,250	9,250	9,250
Contract Services Total	9,250	9,250	9,250
Equipment Purchases			
54410 EQUIPMENT PURCHASES		0	4,000
Equipment Purchases Total	0	0	4,000
Materials and Supplies			
54099 PARTS AND MATERIALS	4,000	6,000	5,500
54103 GASOLINE #2 (VEHICLE)	1,400	1,400	1,500
Materials and Supplies Total	5,400	7,400	7,000
Other			
51141 TRAINING & DEVELOPMENT COSTS	3,670	8,250	6,000
59003 ADVERTISING		0	0
59048 LUNCHEONS	400	400	400
59059 MEMBERSHIP	300	565	600
59080 INTERNAL EQUIPMENT RENTAL	1,566	1,400	1,400
59098 SUBSCRIPTIONS	200	200	200
59138 BUSINESS TRAVEL - MILEAGE	1,069	1,069	2,600
59139 CONFERENCE COSTS	6,000	2,485	6,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	1,750	3,873	3,873
Other Total	14,955	18,242	21,073
Salaries and Wages			
51083 REGULAR SALARIES	394,984	441,140	469,479
51084 OVERTIME SALARIES	5,000	5,000	5,000
51090 SHIFT DIFFERENTIAL		0	0
51350 BANK TIME EARNED		0	0
Salaries and Wages Total	399,984	446,140	474,479
Transfers to/from Internal Accounts			
59997 TRANSFER FR RESERVES		0	0
Transfers to/from Internal Accounts Total	0	0	0
Utilities			
53130 TELEPHONE REGULAR	5,000	7,000	5,700
Utilities Total	5,000	7,000	5,700
	<b>434,589</b>	<b>488,032</b>	<b>521,501</b>
<b>Net Total</b>	<b>(434,589)</b>	<b>(488,032)</b>	<b>(521,501)</b>

# Costing Center Summary

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Costing Center: JOINT USE OF SCHOOLS

**Previous Costing Center:** JOINT USE OF SCHOOLS

**Division:** RECREATION &

**Department:** COMMUNITY

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0308

**Approved:** No

**Manager:** Perry Roque 729-2170

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## 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 has 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 provide 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.

The City also contributes \$30,000 towards School Division playgrounds, this amount is matched by the School Division, with parent groups being responsible for the remainder of playground upgrade costs.

## Outlook:

We meet annually with BSD to review the the joint use agreement to ensure we are meeting the communities needs.

# Costing Center Summary

Costing Center: JOINT USE OF SCHOOLS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Other Income			
42999    REVENUE	66,000	66,000	66,000
Other Income Total	66,000	66,000	66,000
	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>
<b>Expenditures</b>			
Contract Services			
52079    BUILDING RENTAL	60,000	60,000	60,000
Contract Services Total	60,000	60,000	60,000
Equipment Purchases			
54410    EQUIPMENT PURCHASES	30,000	30,000	30,000
Equipment Purchases Total	30,000	30,000	30,000
Other			
59450    SCHOOL FACILITIES MAINTENANCE	15,000	15,000	0
Other Total	15,000	15,000	0
Salaries and Wages			
51231    INTERNAL SALARIES		0	0
Salaries and Wages Total	0	0	0
	<b>105,000</b>	<b>105,000</b>	<b>90,000</b>
<b>Net Total</b>	<b>(39,000)</b>	<b>(39,000)</b>	<b>(24,000)</b>



# Costing Center Summary

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Costing Center: *OUTDOOR POOL OPERATIONS*

**Previous Costing Center:** OUTDOOR POOL

**Division:** RECREATION &

**Department:** COMMUNITY

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0371

**Approved:** No

**Manager:** Perry Roque 729-2170

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## 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 2014 budget reflects the City's agreement with the YMCA. The City covers all maintenance for the pools while the YMCA is contracted to operate the outdoor pool, paddle pools and spray parks.

## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52015 CONTRACTS	99,000	109,000	112,000
52028 FIRE INSURANCE	204	209	236
Contract Services Total	99,204	109,209	112,236
Equipment Purchases			
54410 EQUIPMENT PURCHASES	0	2,500	0
Equipment Purchases Total	0	2,500	0
Materials and Supplies			
54099 PARTS AND MATERIALS	18,500	20,000	21,000
Materials and Supplies Total	18,500	20,000	21,000
Salaries and Wages			
51083 REGULAR SALARIES	50,609	0	0
51084 OVERTIME SALARIES		0	0
Salaries and Wages Total	50,609	0	0
Utilities			
53025 HEAT	3,500	4,000	4,200
53046 POWER	4,000	5,100	5,500
53130 TELEPHONE REGULAR	850	850	900
53150 WATER	25,000	26,500	27,500
Utilities Total	33,350	36,450	38,100
	<b>201,663</b>	<b>168,159</b>	<b>171,336</b>
<b>Net Total</b>	<b>(201,663)</b>	<b>(168,159)</b>	<b>(171,336)</b>

# Costing Center Summary

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Costing Center: SPECIAL INITIATIVES

**Previous Costing Center:** SPECIAL INITIATIVES

**Division:** RECREATION &

**Department:** COMMUNITY

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 1413

**Approved:** No

**Manager:** Perry Roque 729-2170

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## Description:

The Community Development Office serves to enhance the individual and the community by working in collaboration with community partners to foster healthy social development for the benefit of Brandon residents and supporting businesses. This cost center captures the funding and expenses for the various programs, initiatives and services delivered by the Community Development Office.

## Comments:

Funding in this area includes the initiatives and programs for:

- The operation of a Youth Centre and the Cultural Resource Centre at 638 Princess Avenue,
- Public Arts Policy,
- Community Centres,
- Age Friendly (Committee of Council)
- Community Action Programs (Volunteers & Brandon in Bloom)
- Youth
- Culture

## Outlook:

Over the past few years, demand for Community Development services has both diversified and intensified. The call for Community Development services is in two distinct areas:

### SOCIAL EQUALITY

- Education & Learning
- Healthy Lifestyles
- Food & Nutrition
- Inclusion
- Social Interaction and

### CULTURAL VITALITY

- Arts, Creativity & Entertainment
- Identity
- Active Citizenship
- Diversity

Operational expenses will increase due to citizen demand for concrete involvement by the City in these areas. The operation of a year round the Youth Centre & the Cultural Resource Centre will assist in helping to meet some of the demand. New initiatives undertaken and implemented in the area of Age Friendly and Community Centres are also part of the planning to assist in meeting public demand for services.

# Costing Center Summary

Costing Center: SPECIAL INITIATIVES

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Conditional Government Transfers			
43510 PROVINCIAL GOV'T	31,400	59,651	59,654
44500 FEDERAL GOV'T	2,000	3,836	3,836
Conditional Government Transfers Total	33,400	63,487	63,490
Income from Enterprises			
49388 ORGANIZATIONS/FOUNDATIONS	73,000	37,704	37,704
Income from Enterprises Total	73,000	37,704	37,704
	<b>106,400</b>	<b>101,191</b>	<b>101,194</b>
<b>Expenditures</b>			
Other			
59070 COMMUNITIES IN BLOOM		0	0
59294 STRATEGIC PLANNING	3,000	3,000	3,000
59317 YOUTH PROGRAMS	170,700	213,632	353,700
59343 CULTURE	132,800	127,600	467,600
59425 COMMUNITY ACTION PROGRAMS	109,217	117,417	136,417
59688 WINTER FESTIVAL	38,000	42,000	42,000
Other Total	453,717	503,649	1,002,717
Salaries and Wages			
51083 REGULAR SALARIES		0	0
51084 OVERTIME SALARIES		0	0
51090 SHIFT DIFFERENTIAL		0	0
Salaries and Wages Total	0	0	0
	<b>453,717</b>	<b>503,649</b>	<b>1,002,717</b>
<b>Net Total</b>	<b>(347,317)</b>	<b>(402,458)</b>	<b>(901,523)</b>

# Costing Center Summary

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*Costing Center: YMCA AQUATICS FACILITY*

**Previous Costing Center:** YMCA AQUATICS

**Division:** RECREATION &

**Department:** COMMUNITY

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0372

**Approved:** No

**Manager:** Perry Roque 729-2170

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## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Debenture Debt Servicing Costs			
57438 DEBENTURE DEBT PRINCIPAL	318,193	328,690	339,533
57439 DEBENTURE DEBT INTEREST	81,162	70,665	59,822
Debenture Debt Servicing Costs Total	399,355	399,355	399,355
Grants and Contributions			
55024 OTHER GRANTS		0	0
Grants and Contributions Total	0	0	0
	<b>399,355</b>	<b>399,355</b>	<b>399,355</b>
<b>Net Total</b>	<b>(399,355)</b>	<b>(399,355)</b>	<b>(399,355)</b>

# Costing Center Summary

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*Costing Center: ANDREWS FIELD OPERATIONS*

**Previous Costing Center:** ANDREWS FIELD

**Division:** RECREATION &

**Department:** PARKS

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 1494

**Approved:** No

**Manager:** Perry Roque 729-2170

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## 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 Cloverleafs.

## Outlook:

# Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Conditional Government Transfers			
44500    FEDERAL GOV'T		0	0
Conditional Government Transfers Total	0	0	0
Other Income			
42999    REVENUE	1,650	1,650	1,650
Other Income Total	1,650	1,650	1,650
	<b>1,650</b>	<b>1,650</b>	<b>1,650</b>
<b>Expenditures</b>			
Capital Contribution			
10300    CAPITAL PROJECTS		0	0
Capital Contribution Total	0	0	0
Contract Services			
52015    CONTRACTS	74,500	15,000	15,000
52028    FIRE INSURANCE	423	433	488
Contract Services Total	74,923	15,433	15,488
Materials and Supplies			
54099    PARTS AND MATERIALS	4,500	3,000	3,000
54107    CHEMICALS		0	0
Materials and Supplies Total	4,500	3,000	3,000
Other			
52231    INSURANCE RECOVERIES		0	0
59014    WORK ORDERS	2,500	0	0
Other Total	2,500	0	0
Reserve Appropriation			
58540    ANDREWS FIELD RESERVE B/L	5,000	0	5,000
Reserve Appropriation Total	5,000	0	5,000
Salaries and Wages			
51083    REGULAR SALARIES	5,822	0	0
51231    INTERNAL SALARIES		0	0
Salaries and Wages Total	5,822	0	0
Transfers to/from Internal Accounts			
59997    TRANSFER FR RESERVES	(60,000)	0	0
Transfers to/from Internal Accounts Total	(60,000)	0	0
Utilities			
53046    POWER	500	800	800
Utilities Total	500	800	800
	<b>33,245</b>	<b>19,233</b>	<b>24,288</b>
<b>Net Total</b>	<b>(31,595)</b>	<b>(17,583)</b>	<b>(22,638)</b>



# Costing Center Summary

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Costing Center: *PARKS BUILDINGS*

**Previous Costing Center:** PARKS BUILDINGS

**Division:** RECREATION &

**Department:** PARKS

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0152

**Approved:** No

**Manager:** Perry Roque 729-2170

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## 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:

## Outlook:

The parks building was built in 1990 and an audit of the facility will need to be done to determine future upgrades.

# Costing Center Summary

Costing Center: PARKS BUILDINGS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Capital Contribution			
10300 CAPITAL PROJECTS	25,000	0	0
Capital Contribution Total	25,000	0	0
Contract Services			
52015 CONTRACTS	6,000	6,500	6,500
52028 FIRE INSURANCE	1,244	1,273	1,435
Contract Services Total	7,244	7,773	7,935
Materials and Supplies			
54099 PARTS AND MATERIALS	18,000	15,000	15,000
Materials and Supplies Total	18,000	15,000	15,000
Other			
52231 INSURANCE RECOVERIES		0	0
Other Total	0	0	0
Salaries and Wages			
51083 REGULAR SALARIES	65,957	0	0
51084 OVERTIME SALARIES		0	0
Salaries and Wages Total	65,957	0	0
Utilities			
53025 HEAT	16,500	16,500	16,500
53130 TELEPHONE REGULAR	1,200	0	0
53150 WATER	7,500	7,500	7,500
Utilities Total	25,200	24,000	24,000
	<b>141,401</b>	<b>46,773</b>	<b>46,935</b>
<b>Net Total</b>	<b>(141,401)</b>	<b>(46,773)</b>	<b>(46,935)</b>

# Costing Center Summary

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Costing Center: *PARKS OPERATIONS*

**Previous Costing Center:** PARKS OPERATIONS

**Division:** RECREATION &

**Department:** PARKS

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0151

**Approved:** No

**Manager:** Perry Roque 729-2170

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## Description:

This costing center covers the maintenance and administrative costs for the Parks, Recreation and Greenspace Operations. 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 a growing City as we take over the maintenance of new subdivision and greenspace.

## Outlook:

Community Services, Parks and Recreation continues to provide a high standard of Parks and Green Space in the City of Brandon. The Green Space Master plan will be a document used by the City as we continue to develop more recreational parks and greenspace throughout the City we hope to have this plan to council for approval in 2014.

# Costing Center Summary

Costing Center: PARKS OPERATIONS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Conditional Government Transfers			
43625 PROVINCE - DISEASED TREES	23,031	23,031	23,013
Conditional Government Transfers Total	23,031	23,031	23,013
Income from Enterprises			
49388 ORGANIZATIONS/FOUNDATIONS		0	0
Income from Enterprises Total	0	0	0
Other Income			
42368 SALE PROCEEDS - EQUIPMENT		0	0
42988 MISCELLANEOUS REVENUE		0	0
42999 REVENUE	11,000	17,000	17,000
49368 SALE PROCEEDS - EQUIPMENT		0	0
Other Income Total	11,000	17,000	17,000
User Fees and Sales of Goods			
42506 SCRAP METAL SALES	100	100	100
User Fees and Sales of Goods Total	100	100	100
	<b>34,131</b>	<b>40,131</b>	<b>40,113</b>
<b>Expenditures</b>			
Benefits			
51122 BOOT ALLOWANCE	1,000	1,000	1,000
51123 PROTECTIVE CLOTHING	5,000	10,000	10,000
51210 LICENSES	1,100	1,100	1,100
51285 MEDICALS	125	125	125
Benefits Total	7,225	12,225	12,225
Capital Contribution			
10300 CAPITAL PROJECTS	235,000	245,000	235,000
Capital Contribution Total	235,000	245,000	235,000
Contract Services			
52015 CONTRACTS	6,500	4,000	4,000
52028 FIRE INSURANCE	1,459	1,493	1,683
52029 LIABILITY INSURANCE	30,160	0	0
52032 VEHICLE INSURANCE	346	400	400
52081 EXTERNAL EQUIPMENT RENTAL	5,000	3,000	3,000
52212 WORK ORDER CONTRACTS		0	0
52759 SECURITY	14,000	10,000	10,000
Contract Services Total	57,465	18,893	19,083
Equipment Purchases			
54410 EQUIPMENT PURCHASES		0	0
Equipment Purchases Total	0	0	0
Grants and Contributions			
55058 KINSMEN STADIUM DEFICIT		0	0
Grants and Contributions Total	0	0	0
Materials and Supplies			
54062 LIABILITY CLAIMS		0	0
54099 PARTS AND MATERIALS	130,000	130,000	130,000
54103 GASOLINE #2 (VEHICLE)	17,000	16,000	16,000
54104 DIESEL (VEHICLE)	15,000	1,000	1,000

# Costing Center Summary

Costing Center: PARKS OPERATIONS

54105	OIL	750	750	750
54107	CHEMICALS		0	0
54128	GASOLINE (OPERATING)	18,000	18,000	18,000
54129	DIESEL (OPERATING)	8,500	14,000	14,000
54228	PROPANE	370	370	370
54257	WORK ORDER PARTS & MATERIALS	12,000	0	0
54693	FLOOD PARTS & MATERIALS		0	0
Materials and Supplies Total		201,620	180,120	180,120
Other				
51141	TRAINING & DEVELOPMENT COSTS	3,000	5,000	3,000
59003	ADVERTISING	1,500	1,500	1,500
59014	WORK ORDERS	500	0	0
59048	LUNCHEONS	300	500	500
59059	MEMBERSHIP	650	980	0
59080	INTERNAL EQUIPMENT RENTAL	101,216	98,700	98,700
59138	BUSINESS TRAVEL - MILEAGE	2,000	2,000	2,000
59139	CONFERENCE COSTS	3,000	8,000	8,000
59248	DISPOSAL SITE CHARGE	25,000	30,000	30,000
59279	RIVERBANK YARD MAINTENANCE	5,500	0	0
59339	EQUIPMENT MAINTENANCE		0	0
59373	DEPARTMENT OF HIGHWAYS-MOWING	5,000	0	0
59450	SCHOOL FACILITIES MAINTENANCE		0	0
59501	GREEN SPACE DEVELOPMENT	80,000	50,000	50,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	162,101	250,666	266,666
Other Total		389,767	447,346	460,366
Reserve Appropriation				
58537	PARKS RESERVE B/L		0	400,000
Reserve Appropriation Total		0	0	400,000
Salaries and Wages				
51083	REGULAR SALARIES	981,628	1,033,418	1,065,860
51084	OVERTIME SALARIES	0	4,000	4,000
51090	SHIFT DIFFERENTIAL	300	300	300
51231	INTERNAL SALARIES		0	0
51697	FLOOD REGULAR SALARIES		0	0
Salaries and Wages Total		981,928	1,037,718	1,070,160
Transfers to/from Internal Accounts				
59001	SHOP RATE CHARGES	0	2,000	2,000
Transfers to/from Internal Accounts Total		0	2,000	2,000
Utilities				
53046	POWER	12,500	17,000	17,000
53130	TELEPHONE REGULAR	4,500	6,500	6,500
53150	WATER	9,150	9,150	9,150
53295	RADIO COSTS	9,000	9,000	9,000
Utilities Total		35,150	41,650	41,650
		<b>1,908,155</b>	<b>1,984,952</b>	<b>2,420,604</b>
<b>Net Total</b>		<b>(1,874,024)</b>	<b>(1,944,821)</b>	<b>(2,380,491)</b>

# Costing Center Summary

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Costing Center: SKATING OVAL

**Previous Costing Center:** SKATING OVAL  
**Division:** RECREATION &  
**Department:** PARKS  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 2478  
**Approved:** No  
**Manager:** Perry Roque 729-2170

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## 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 5:00 pm to 11:00 pm.

## Outlook:

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

# Costing Center Summary

Costing Center: SKATING OVAL

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52015 CONTRACTS	15,000	15,000	15,000
52028 FIRE INSURANCE	89	91	103
52081 EXTERNAL EQUIPMENT RENTAL	1,000	500	500
Contract Services Total	16,089	15,591	15,603
Materials and Supplies			
54099 PARTS AND MATERIALS	7,000	3,000	3,000
54228 PROPANE	1,200	1,000	1,000
54693 FLOOD PARTS & MATERIALS		0	0
Materials and Supplies Total	8,200	4,000	4,000
Other			
59014 WORK ORDERS	6,000	0	0
Other Total	6,000	0	0
Salaries and Wages			
51083 REGULAR SALARIES	37,493	0	0
51084 OVERTIME SALARIES		0	0
51231 INTERNAL SALARIES		0	0
Salaries and Wages Total	37,493	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES		0	0
Transfers to/from Internal Accounts Total	0	0	0
Utilities			
53046 POWER	500	450	450
Utilities Total	500	450	450
	<b>68,282</b>	<b>20,041</b>	<b>20,053</b>
<b>Net Total</b>	<b>(68,282)</b>	<b>(20,041)</b>	<b>(20,053)</b>