

Costing Center Summary

Costing Center: ARENA REVENUE

Previous Costing Center: ARENA REVENUE

Budget Year: 2012

Division: RECREATION &
CULTURAL SERVICES -
Sportsplex

Accounting Reference: 2426

Department: SPORTSPLEX

Approved: No

Stage: Council Review

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 2012 by 3%. 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 | 2011 Approved Stage | 2012 Amount |
|----------------------------|------------------------|---------------|----------------|---------------------------|----------------|
| Revenues | | | | | |
| 42113 | PROGRAMS REVENUE | Increased | 86.36 % | 11,000 | 20,500 |
| 42193 | SPORT RENTAL | Increased | 12.00 % | 275,000 | 308,000 |
| 42195 | ROOM RENTALS | Decreased | 5.41 % | 3,700 | 3,500 |
| 42196 | PUBLIC SKATING | Increased | 77.78 % | 22,500 | 40,000 |
| 42197 | SCHOOL PASSES | Unchanged | 0.00 % | 800 | 800 |
| Total Revenues: | | | | 313,000 | 372,800 |
| Expenditures | | | | | |
| 54124 | PROGRAM EXPENSES | New this year | | 0 | 4,500 |
| Total Expenditures: | | | | 0 | 4,500 |

Costing Center Summary

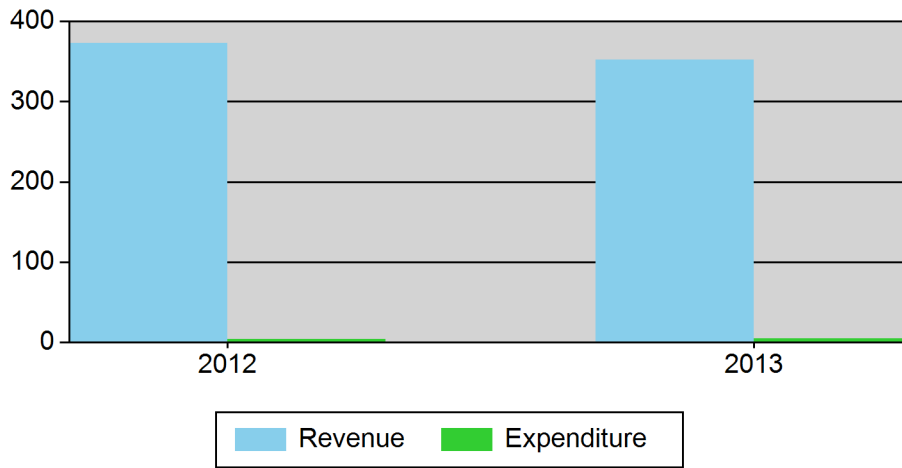
Costing Center: ARENA REVENUE

| | 2010 Actuals | 2011 Revised Budget | 2012 Current Budget | 2013 Forecast | |
|------------------------------------|------------------|---------------------------|---------------------------|------------------|----------------|
| Revenues | | | | | |
| User Fees and Sales of Goods | | | | | |
| 42113 | PROGRAMS REVENUE | 10,391 | 66,000 | 20,500 | 16,500 |
| 42193 | SPORT RENTAL | 278,870 | 220,000 | 308,000 | 295,600 |
| 42195 | ROOM RENTALS | 3,518 | 2,500 | 3,500 | 4,300 |
| 42196 | PUBLIC SKATING | 33,344 | 55,000 | 40,000 | 35,400 |
| 42197 | SCHOOL PASSES | 439 | 800 | 800 | 475 |
| User Fees and Sales of Goods Total | | 326,561 | 344,300 | 372,800 | 352,275 |
| | | 326,561 | 344,300 | 372,800 | 352,275 |
| | | | 8.28% | (5.51%) | |
| Expenditures | | | | | |
| Other | | | | | |
| 54124 | PROGRAM EXPENSES | 0 | 2,500 | 4,500 | 4,650 |
| Other Total | | 0 | 2,500 | 4,500 | 4,650 |
| | | 0 | 2,500 | 4,500 | 4,650 |
| | | | 80.00% | 3.33% | |
| Net Total | | 326,561 | 341,800 | 368,300 | 347,625 |

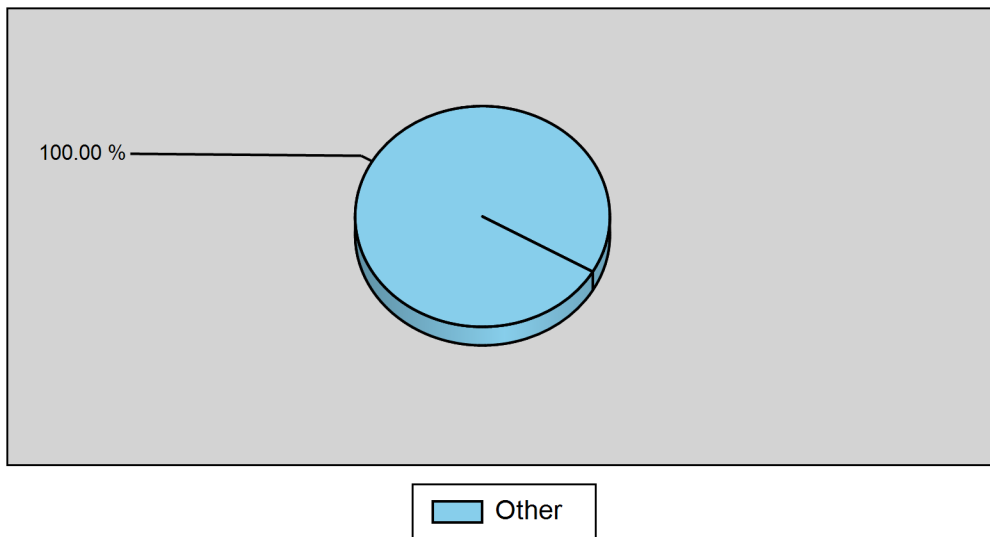
Costing Center Summary

Costing Center: ARENA REVENUE

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: CONCESSION-SPORTSPLEX

Previous Costing Center: CONCESSION-SPORTSPLEX

Budget Year: 2012

Division: RECREATION & CULTURAL SERVICES - Sportsplex

Accounting Reference: 0293

Department: SPORTSPLEX

Approved: No

Stage: Council Review

Manager: Perry Roque 729-2170

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 | 2011 Approved Stage | 2012 Amount |
|----------------------------|-------------------------|--------------------|----------------|---------------------------|----------------|
| Revenues | | | | | |
| 42301 | CATERING REVENUE | Unchanged | 0.00 % | 4,300 | 4,300 |
| 42334 | VENDING MACHINE REVENUE | Increased | 3.85 % | 26,000 | 27,000 |
| 42999 | REVENUE | Decreased | 10.34 % | 145,000 | 130,000 |
| Total Revenues: | | | | 175,300 | 161,300 |
| Expenditures | | | | | |
| 51017 | TRAINING PAY | Not used this year | | 450 | 0 |
| 51083 | REGULAR SALARIES | Increased | 2.04 % | 81,807 | 83,475 |
| 51084 | OVERTIME SALARIES | Increased | 166.67 % | 300 | 800 |
| 51086 | STATUTORY HOLIDAY PAY | Increased | 33.33 % | 1,500 | 2,000 |
| 51090 | SHIFT DIFFERENTIAL | Increased | 25.00 % | 1,200 | 1,500 |
| 51186 | STATUTORY PREMIUM | Unchanged | 0.00 % | 400 | 400 |
| 54099 | PARTS AND MATERIALS | Increased | 60.00 % | 500 | 800 |
| 54149 | SUPPLIES | Decreased | 8.57 % | 87,500 | 80,000 |
| 54302 | CATERING EXPENSES | Unchanged | 0.00 % | 500 | 500 |
| 59339 | EQUIPMENT MAINTENANCE | Increased | 100.00 % | 1,000 | 2,000 |
| Total Expenditures: | | | | 175,157 | 171,475 |

Costing Center Summary

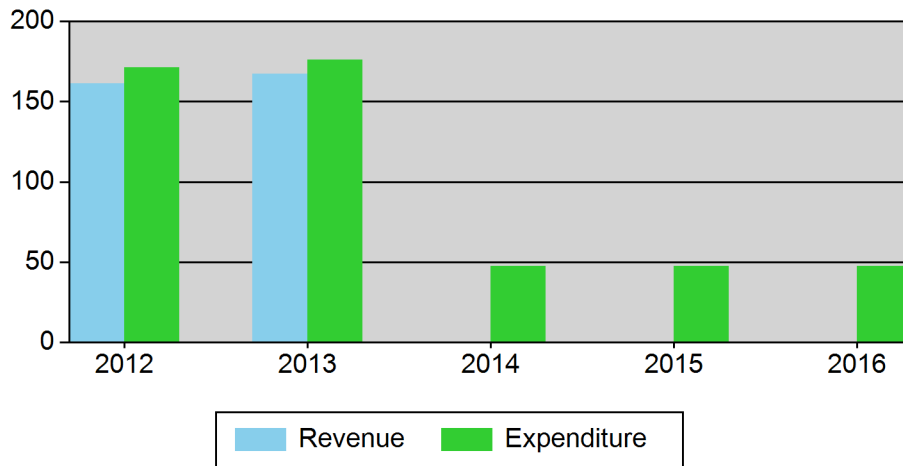
Costing Center: CONCESSION-SPORTSPLEX

| | 2010 Actuals | 2011 Revised Budget | 2012 Current Budget | 2013 Forecast |
|------------------------------------|-----------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 121,973 | 100,000 | 130,000 | 135,000 |
| Other Income Total | 121,973 | 100,000 | 130,000 | 135,000 |
| User Fees and Sales of Goods | | | | |
| 42301 CATERING REVENUE | 2,791 | 3,500 | 4,300 | 4,500 |
| 42334 VENDING MACHINE REVENUE | 26,965 | 26,000 | 27,000 | 28,000 |
| User Fees and Sales of Goods Total | 29,757 | 29,500 | 31,300 | 32,500 |
| | 151,730 | 129,500 | 161,300 | 167,500 |
| | | | 24.56% | 3.84% |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 0 | 25 | 0 | 0 |
| Benefits Total | 0 | 25 | 0 | 0 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 437 | 10 | 0 | 0 |
| Equipment Purchases Total | 437 | 10 | 0 | 0 |
| Materials and Supplies | | | | |
| 54021 FREIGHT | 0 | 50 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 677 | 5,500 | 800 | 800 |
| 54149 SUPPLIES | 76,749 | 75,000 | 80,000 | 83,000 |
| Materials and Supplies Total | 77,426 | 80,550 | 80,800 | 83,800 |
| Other | | | | |
| 54302 CATERING EXPENSES | 0 | 200 | 500 | 500 |
| 59003 ADVERTISING | 0 | (81) | 0 | 0 |
| 59207 CASH OVER/SHORT | (804) | (330) | 0 | 0 |
| 59339 EQUIPMENT MAINTENANCE | 2,047 | 600 | 2,000 | 2,000 |
| Other Total | 1,243 | 389 | 2,500 | 2,500 |
| Salaries and Wages | | | | |
| 51017 TRAINING PAY | 873 | 450 | 0 | 0 |
| 51083 REGULAR SALARIES | 82,379 | 86,807 | 83,475 | 85,126 |
| 51084 OVERTIME SALARIES | 232 | 800 | 800 | 800 |
| 51085 SICK PAY | 1,163 | 0 | 0 | 0 |
| 51086 STATUTORY HOLIDAY PAY | 1,873 | 500 | 2,000 | 2,000 |
| 51087 VACATION PAY | 2,159 | 0 | 0 | 0 |
| 51090 SHIFT DIFFERENTIAL | 1,603 | 1,200 | 1,500 | 1,500 |
| 51184 DOUBLE OVERTIME | 256 | 0 | 0 | 0 |
| 51186 STATUTORY PREMIUM | 360 | 200 | 400 | 400 |
| 51350 BANK TIME EARNED | 529 | 0 | 0 | 0 |
| Salaries and Wages Total | 91,425 | 89,957 | 88,175 | 89,826 |
| | 170,530 | 170,931 | 171,475 | 176,126 |
| | | | 0.32% | 2.71% |
| Net Total | (18,801) | (41,431) | (10,175) | (8,626) |

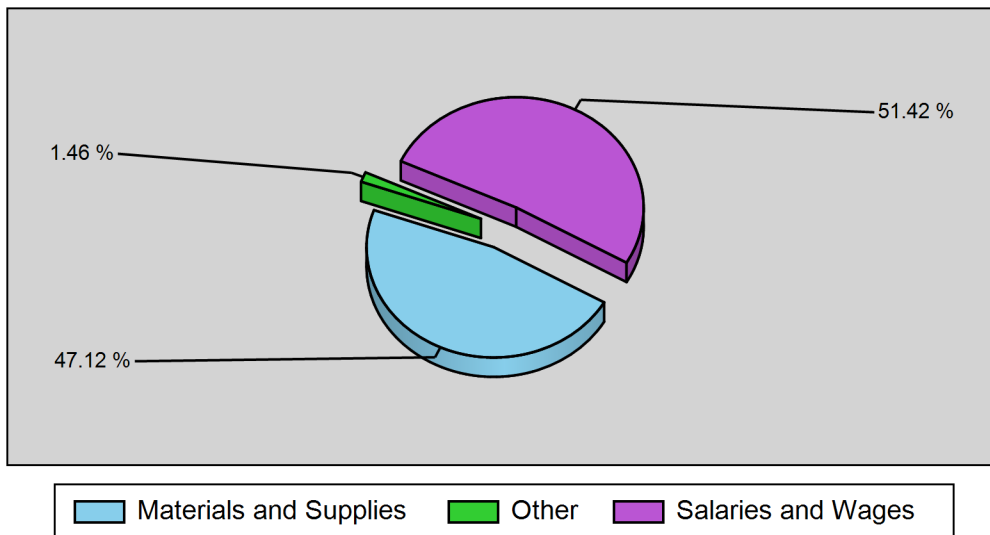
Costing Center Summary

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: Council Review

Budget Year: 2012

Accounting Reference: 0292

Approved: No

Manager: Perry Roque 729-2170

Description:

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

The Sportsplex has a full time compliment of 13.

Sportsplex Manager

Program & Events Coordinator

4 - Facility Operators

3 - Utility Workers

3 - Clerical / Administration

1 - Canteen Operator

The Sportsplex has 25 part time staff.

6 - part time Staff for Canteen

2 - relief casual laborers

1 - part time ice attendant

1 - Senior Lifeguard

15 - part time Lifeguard / Instructors

Comments:

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

In 2011, while the pool was shutdown during the high water event, we used this time to concentrate on immediate maintenance issues.

In 2012 we have increased the maintenance of equipment external budget by \$10,000 to allow for the repainting of the track lines.

Outlook:

In 2012 we would like to replace the rear entrance steps on the west side of the building.

2012 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 | 2011 Approved Stage | 2012 Amount |
|------------------------|-------------------------|--------------------|----------------|---------------------------|----------------|
| Revenues | | | | | |
| 42060 | ADMIN FEE REVENUE | Unchanged | 0.00 % | 3,600 | 3,600 |
| 42113 | PROGRAMS REVENUE | Increased | 310.00 % | 10,000 | 41,000 |
| 42142 | MERCHANDISE SALES | Decreased | 13.33 % | 1,500 | 1,300 |
| 42152 | EQUIPMENT RENTAL | Unchanged | 0.00 % | 240 | 240 |
| 42153 | COURT FEE REVENUE | Increased | 25.00 % | 14,000 | 17,500 |
| 42169 | LOCKER REVENUE | Unchanged | 0.00 % | 10,000 | 10,000 |
| 42172 | TRACK REVENUE | Unchanged | 0.00 % | 5,000 | 5,000 |
| 42174 | OVAL ROOM RENTAL | Increased | 28.57 % | 10,500 | 13,500 |
| 42333 | STICKER MACHINE | Decreased | 6.25 % | 1,600 | 1,500 |
| 42334 | VENDING MACHINE REVENUE | Increased | 100.00 % | 2,000 | 4,000 |
| 42390 | ADVERTISING REVENUE | Increased | 118.42 % | 9,500 | 20,750 |
| 42412 | MEMBERSHIP REVENUES | Increased | 100.00 % | 8,500 | 17,000 |
| Total Revenues: | | | | 76,440 | 135,390 |
| Expenditures | | | | | |
| 51017 | TRAINING PAY | Not used this year | | 4,000 | 0 |
| 51083 | REGULAR SALARIES | Increased | 12.75 % | 678,381 | 764,860 |
| 51084 | OVERTIME SALARIES | Unchanged | 0.00 % | 2,500 | 2,500 |
| 51090 | SHIFT DIFFERENTIAL | Increased | 33.33 % | 5,700 | 7,600 |
| 51122 | BOOT ALLOWANCE | Increased | 56.67 % | 600 | 940 |
| 51141 | TRAINING & DEVELOPMENT | Increased | 20.00 % | 2,500 | 3,000 |
| 51184 | DOUBLE OVERTIME | Decreased | 16.67 % | 6,000 | 5,000 |
| 51186 | STATUTORY PREMIUM | Increased | 3.45 % | 2,900 | 3,000 |
| 52015 | CONTRACTS | Unchanged | 0.00 % | 6,000 | 6,000 |
| 52020 | PROFESSIONAL FEES | New this year | | 0 | 100 |
| 52028 | FIRE INSURANCE | New this year | | 0 | 4,218 |
| 52043 | EXTERNAL LAUNDRY | Unchanged | 0.00 % | 300 | 300 |
| 52054 | MAINT OF EQUIP EXT | Decreased | 77.50 % | 20,000 | 4,500 |
| 52081 | EXTERNAL EQUIPMENT | Decreased | 54.55 % | 1,100 | 500 |
| 52282 | BLADE SHARPENING | Decreased | 13.51 % | 1,850 | 1,600 |
| 53025 | HEAT | Decreased | 20.00 % | 100,000 | 80,000 |
| 53046 | POWER | Unchanged | 0.00 % | 108,000 | 108,000 |
| 53130 | TELEPHONE REGULAR | Decreased | 50.85 % | 7,500 | 3,686 |
| 53131 | TELEPHONE LONG DISTANCE | Decreased | 60.63 % | 800 | 315 |
| 53150 | WATER | Decreased | 1.54 % | 26,000 | 25,600 |
| 54021 | FREIGHT | Increased | 55.56 % | 900 | 1,400 |
| 54099 | PARTS AND MATERIALS | Decreased | 0.63 % | 68,000 | 67,574 |
| 54103 | GASOLINE #2 | Unchanged | 0.00 % | 250 | 250 |
| 54124 | PROGRAM EXPENSES | New this year | | 0 | 20,000 |
| 54228 | PROPANE | Decreased | 17.65 % | 3,400 | 2,800 |
| 54266 | TOOLS | Increased | 25.00 % | 800 | 1,000 |
| 54274 | EQUIPMENT PARTS | Increased | 81.82 % | 5,500 | 10,000 |

Costing Center Summary

Costing Center: SPORTSPLEX

| GL Account | GL Account Description | Changes | Percent Change | 2011 Approved Stage | 2012 Amount |
|----------------------------|---------------------------|--------------------|----------------|---------------------------|------------------|
| 54275 | JANITORIAL SUPPLIES | Increased | 10.91 % | 11,000 | 12,200 |
| 54397 | INVENTORY PURCHASES | Increased | 10.00 % | 1,000 | 1,100 |
| 58512 | SPORTSPLEX MAINTENANCE | Unchanged | 0.00 % | 200,000 | 200,000 |
| 59003 | ADVERTISING | Decreased | 40.00 % | 7,500 | 4,500 |
| 59014 | WORK ORDERS | Not used this year | | 1,500 | 0 |
| 59080 | INTERNAL EQUIPMENT | Not used this year | | 500 | 0 |
| 59138 | BUSINESS TRAVEL - MILEAGE | Increased | 48.15 % | 2,700 | 4,000 |
| 59139 | CONFERENCE COSTS | Increased | 32.00 % | 2,500 | 3,300 |
| 59354 | PROGRAM ADVERTISING | Increased | 0.59 % | 17,000 | 17,100 |
| Total Expenditures: | | | | 1,296,681 | 1,366,943 |

Costing Center Summary

Costing Center: SPORTSPLEX

| | 2010 Actuals | 2011 Revised Budget | 2012 Current Budget | 2013 Forecast |
|--|---------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 0 | 18,487 | 0 |
| Conditional Government Transfers Total | | 0 | 18,487 | 0 |
| User Fees and Sales of Goods | | | | |
| 42060 | ADMIN FEE REVENUE | 3,231 | 1,500 | 3,600 |
| 42113 | PROGRAMS REVENUE | 10,065 | 30,000 | 41,000 |
| 42142 | MERCHANDISE SALES | 1,104 | 1,000 | 1,300 |
| 42152 | EQUIPMENT RENTAL REVENUE | 2 | 15 | 240 |
| 42153 | COURT FEE REVENUE | 17,305 | 14,000 | 17,500 |
| 42169 | LOCKER REVENUE | 8,525 | 8,000 | 10,000 |
| 42172 | TRACK REVENUE | 5,230 | 2,500 | 5,000 |
| 42174 | OVAL ROOM RENTAL | 13,020 | 11,000 | 13,500 |
| 42333 | STICKER MACHINE | 1,421 | 1,500 | 1,500 |
| 42334 | VENDING MACHINE REVENUE | 3,881 | 2,000 | 4,000 |
| 42390 | ADVERTISING REVENUE | 10,311 | 9,500 | 20,750 |
| 42412 | MEMBERSHIP REVENUES | 16,551 | 12,000 | 17,000 |
| User Fees and Sales of Goods Total | | 90,648 | 93,015 | 135,390 |
| | | 90,648 | 111,502 | 135,390 |
| | | | 21.42% | (12.14%) |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 | BOOT ALLOWANCE | 910 | 600 | 940 |
| Benefits Total | | 910 | 600 | 940 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 15,199 | 6,000 | 6,000 |
| 52020 | PROFESSIONAL FEES | 77 | 540 | 100 |
| 52028 | FIRE INSURANCE | 0 | 4,218 | 4,302 |
| 52043 | EXTERNAL LAUNDRY | 198 | 100 | 300 |
| 52054 | MAINT OF EQUIP EXT | 4,298 | 8,000 | 4,500 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 222 | 200 | 500 |
| 52282 | BLADE SHARPENING | 1,552 | 1,850 | 1,700 |
| Contract Services Total | | 21,544 | 20,908 | 17,218 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 19,815 | 203 | 0 |
| Equipment Purchases Total | | 19,815 | 203 | 0 |
| Materials and Supplies | | | | |
| 54021 | FREIGHT | 1,366 | 500 | 1,400 |
| 54099 | PARTS AND MATERIALS | 77,521 | 75,000 | 67,574 |
| 54103 | GASOLINE #2 | 189 | 250 | 250 |
| 54228 | PROPANE | 2,655 | 3,400 | 2,800 |
| 54266 | TOOLS | 1,011 | 300 | 1,000 |
| 54274 | EQUIPMENT PARTS | 15,157 | 2,000 | 10,000 |
| 54275 | JANITORIAL SUPPLIES | 11,795 | 4,000 | 12,200 |

Costing Center Summary

Costing Center: SPORTSPLEX

| | 2010 Actuals | 2011 Revised Budget | 2012 Current Budget | 2013 Forecast |
|---|------------------|---------------------------|---------------------------|------------------|
| 54397 INVENTORY PURCHASES | 1,041 | 500 | 1,100 | 1,200 |
| Materials and Supplies Total | 110,735 | 85,950 | 96,324 | 117,450 |
| Other | | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 2,138 | 3,000 | 3,000 | 3,000 |
| 54124 PROGRAM EXPENSES | 0 | 8,000 | 20,000 | 21,000 |
| 59003 ADVERTISING | 6,165 | (4,291) | 4,500 | 7,500 |
| 59014 WORK ORDERS | 258 | 9,081 | 0 | 0 |
| 59080 INTERNAL EQUIPMENT RENTAL | 333 | 500 | 0 | 0 |
| 59138 BUSINESS TRAVEL - MILEAGE | 4,890 | 3,000 | 4,000 | 5,200 |
| 59139 CONFERENCE COSTS | 3,914 | 1,000 | 3,300 | 4,300 |
| 59207 CASH OVER/SHORT | (1,068) | (204) | 0 | 0 |
| 59354 PROGRAM ADVERTISING | 16,599 | 17,000 | 17,100 | 17,600 |
| Other Total | 33,228 | 37,086 | 51,900 | 58,600 |
| Reserve Appropriation | | | | |
| 58512 SPORTSPLEX MAINTENANCE B/L5066 | 116,239 | 200,000 | 200,000 | 200,000 |
| Reserve Appropriation Total | 116,239 | 200,000 | 200,000 | 200,000 |
| Salaries and Wages | | | | |
| 51017 TRAINING PAY | 5,994 | 1,000 | 0 | 0 |
| 51083 REGULAR SALARIES | 562,735 | 678,381 | 764,860 | 790,916 |
| 51084 OVERTIME SALARIES | 1,386 | 11,500 | 2,500 | 2,500 |
| 51085 SICK PAY | 12,546 | 0 | 0 | 0 |
| 51086 STATUTORY HOLIDAY PAY | 25,972 | 0 | 0 | 0 |
| 51087 VACATION PAY | 44,843 | 0 | 0 | 0 |
| 51090 SHIFT DIFFERENTIAL | 7,385 | 5,700 | 7,600 | 7,850 |
| 51184 DOUBLE OVERTIME | 4,718 | 0 | 5,000 | 6,000 |
| 51186 STATUTORY PREMIUM | 2,951 | 0 | 3,000 | 3,200 |
| 51202 COMPASSIONATE PAY | 1,172 | 0 | 0 | 0 |
| 51350 BANK TIME EARNED | 12,657 | 0 | 0 | 0 |
| 51989 RECOVERY-WORKERS COMPENSATION | (1,090) | 0 | 0 | 0 |
| Salaries and Wages Total | 681,266 | 696,581 | 782,960 | 810,466 |
| Transfers to/from Internal Accounts | | | | |
| 59997 RECOVERIES INTERNAL | (85) | 0 | 0 | 0 |
| Transfers to/from Internal Accounts Total | (85) | 0 | 0 | 0 |
| Utilities | | | | |
| 53025 HEAT | 77,231 | 90,000 | 80,000 | 82,000 |
| 53046 POWER | 105,182 | 98,000 | 108,000 | 112,000 |
| 53130 TELEPHONE REGULAR | 6,797 | 7,500 | 3,686 | 3,686 |
| 53131 TELEPHONE LONG DISTANCE | 1,797 | 600 | 315 | 315 |
| 53150 WATER | 24,842 | 26,000 | 25,600 | 26,400 |
| Utilities Total | 215,848 | 222,100 | 217,601 | 224,401 |
| | 1,199,500 | 1,263,428 | 1,366,943 | 1,429,494 |
| | | | 8.19% | 4.58% |

Costing Center Summary

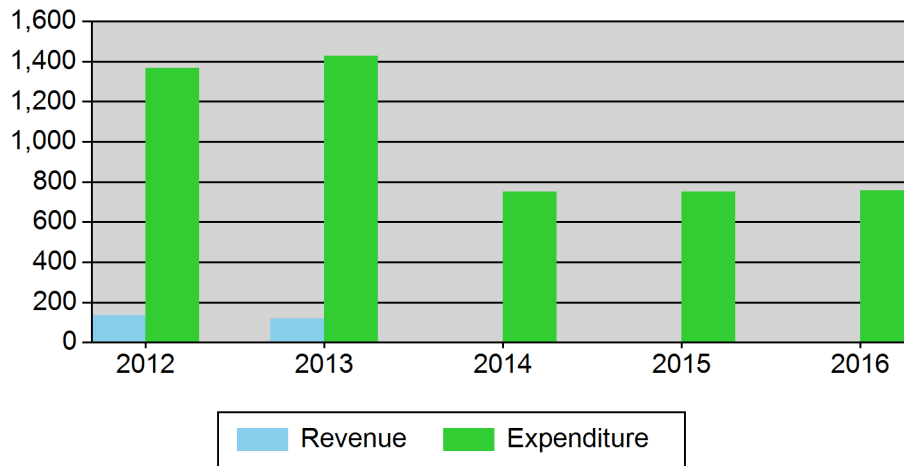
Costing Center: SPORTSPLEX

| | | | | |
|------------------|--------------------|--------------------|--------------------|--------------------|
| Net Total | (1,108,852) | (1,151,926) | (1,231,553) | (1,310,544) |
|------------------|--------------------|--------------------|--------------------|--------------------|

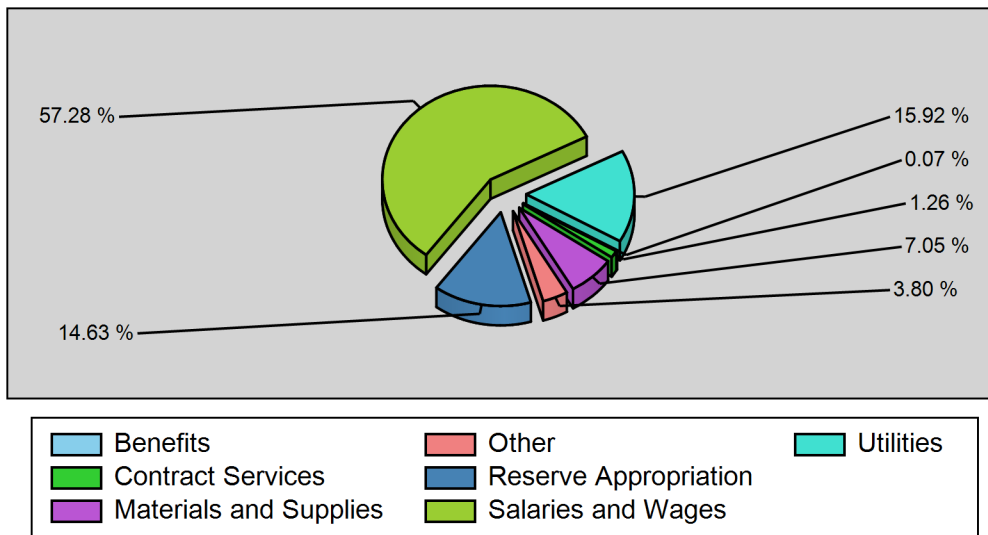
Costing Center Summary

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: 2012

Division: RECREATION & CULTURAL SERVICES - Sportsplex

Accounting Reference: 0296

Department: SPORTSPLEX

Approved: No

Stage: Council Review

Manager: Perry Roque 729-2170

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:

With Council's 2011 decision to keep the pool open, we will explore all options to ensure the long term success of this facility. If Brandon decides to pursue a 2017 Canada Games bid, 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 | 2011 Approved Stage | 2012 Amount |
|----------------------------|------------------------|--------------------|----------------|---------------------------|----------------|
| Revenues | | | | | |
| 42113 | PROGRAMS REVENUE | Unchanged | 0.00 % | 40,000 | 40,000 |
| 42168 | LANE RENTAL | New this year | | 0 | 475 |
| 42175 | PUBLIC SWIM REVENUE | Increased | 6.25 % | 80,000 | 85,000 |
| 42176 | SWIM PASS REVENUE | Increased | 21.05 % | 19,000 | 23,000 |
| 42178 | FULL POOL RENTAL | Increased | 12.73 % | 33,000 | 37,200 |
| 42181 | HALF POOL RENTAL | Increased | 9.09 % | 22,000 | 24,000 |
| 42183 | QUARTER POOL - RENTAL | Decreased | 60.00 % | 10,000 | 4,000 |
| 42184 | LIFEGUARD CHARGES | Decreased | 16.67 % | 24,000 | 20,000 |
| 42185 | SWIM LESSONS | Increased | 8.33 % | 120,000 | 130,000 |
| 42384 | WATERSLIDE & 1/2 | Decreased | 51.43 % | 3,500 | 1,700 |
| Total Revenues: | | | | 351,500 | 365,375 |
| Expenditures | | | | | |
| 51017 | TRAINING PAY | Not used this year | | 3,200 | 0 |
| 51083 | REGULAR SALARIES | Increased | 8.98 % | 238,896 | 260,360 |
| 51084 | OVERTIME SALARIES | Increased | 58.33 % | 600 | 950 |
| 51085 | SICK PAY | Not used this year | | 4,000 | 0 |
| 51090 | SHIFT DIFFERENTIAL | Increased | 17.50 % | 4,000 | 4,700 |
| 51100 | UNIFORMS | Increased | 4.44 % | 900 | 940 |
| 51141 | TRAINING & DEVELOPMENT | Increased | 3.33 % | 1,500 | 1,550 |
| 51186 | STATUTORY PREMIUM | Decreased | 34.00 % | 1,500 | 990 |
| 52387 | BANK PROCESSING FEES | Increased | 1,058.33 % | 1,200 | 13,900 |
| 54107 | CHEMICALS | Increased | 52.50 % | 16,000 | 24,400 |
| 54109 | CHLORINE | Increased | 35.48 % | 3,100 | 4,200 |
| 54124 | PROGRAM EXPENSES | New this year | | 0 | 6,000 |
| 54201 | BADGES | Increased | 12.00 % | 2,500 | 2,800 |
| 54410 | EQUIPMENT PURCHASES | Increased | 650.00 % | 1,400 | 10,500 |
| 59139 | CONFERENCE COSTS | Decreased | 45.00 % | 4,000 | 2,200 |
| 59293 | CYLINDER DEPOSITS | New this year | | 0 | 1 |
| Total Expenditures: | | | | 282,796 | 333,491 |

Costing Center Summary

Costing Center: SPORTSPLEX POOL OPERATIONS

| | 2010 Actuals | 2011 Revised Budget | 2012 Current Budget | 2013 Forecast |
|------------------------------------|------------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42113 | PROGRAMS REVENUE | 47,445 | 40,000 | 42,000 |
| 42168 | LANE RENTAL | 454 | 0 | 500 |
| 42175 | PUBLIC SWIM REVENUE | 82,202 | 60,000 | 87,500 |
| 42176 | SWIM PASS REVENUE | 22,391 | 15,000 | 23,700 |
| 42178 | FULL POOL RENTAL | 36,109 | 30,000 | 38,300 |
| 42181 | HALF POOL RENTAL | 23,386 | 22,000 | 24,700 |
| 42183 | QUARTER POOL - RENTAL | 3,873 | 3,200 | 4,200 |
| 42184 | LIFEGUARD CHARGES | 19,445 | 18,000 | 20,600 |
| 42185 | SWIM LESSONS | 126,347 | 140,000 | 134,000 |
| 42384 | WATERSLIDE & 1/2 POOL,EARLY | 1,682 | 5,900 | 1,750 |
| User Fees and Sales of Goods Total | | 363,334 | 334,100 | 377,250 |
| | | 363,334 | 334,100 | 377,250 |
| | | | 9.36% | 3.25% |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 | UNIFORMS | 912 | 900 | 970 |
| 51122 | BOOT ALLOWANCE | 0 | (5,815) | 0 |
| 51146 | CLOTHING ALLOWANCE | 14 | 434 | 0 |
| Benefits Total | | 926 | (4,481) | 970 |
| Contract Services | | | | |
| 52387 | BANK PROCESSING FEES | 13,464 | 12,000 | 14,300 |
| Contract Services Total | | 13,464 | 12,000 | 14,300 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 10,226 | 1,800 | 10,800 |
| Equipment Purchases Total | | 10,226 | 1,800 | 10,800 |
| Materials and Supplies | | | | |
| 54107 | CHEMICALS | 23,685 | 24,000 | 25,100 |
| 54109 | CHLORINE | 4,045 | 6,000 | 4,300 |
| 54201 | BADGES | 2,730 | 4,000 | 2,900 |
| 59293 | CYLINDER DEPOSITS | 3,888 | 1,600 | 1 |
| Materials and Supplies Total | | 34,347 | 35,600 | 32,301 |
| Other | | | | |
| 51141 | TRAINING & DEVELOPMENT COSTS | 1,511 | 2,000 | 1,550 |
| 54124 | PROGRAM EXPENSES | 0 | 5,000 | 6,000 |
| 59059 | MEMBERSHIP | 100 | 100 | 0 |
| 59139 | CONFERENCE COSTS | 3,953 | 1,000 | 3,200 |
| Other Total | | 5,564 | 8,100 | 10,750 |
| Salaries and Wages | | | | |
| 51017 | TRAINING PAY | 3,857 | 1,000 | 0 |
| 51083 | REGULAR SALARIES | 211,193 | 242,896 | 265,553 |
| 51084 | OVERTIME SALARIES | 893 | 1,200 | 975 |
| 51085 | SICK PAY | 6,317 | 0 | 0 |

Costing Center Summary

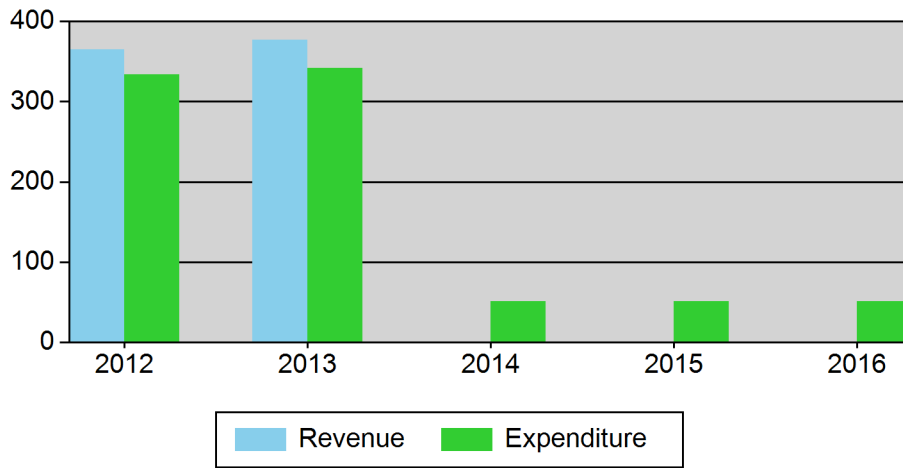
Costing Center: SPORTSPLEX POOL OPERATIONS

| | 2010 Actuals | 2011 Revised Budget | 2012 Current Budget | 2013 Forecast |
|-----------------------------|-----------------|---------------------------|---------------------------|------------------|
| 51086 STATUTORY HOLIDAY PAY | 9,396 | 0 | 0 | 0 |
| 51087 VACATION PAY | 8,650 | 0 | 0 | 0 |
| 51090 SHIFT DIFFERENTIAL | 4,591 | 4,000 | 4,700 | 4,850 |
| 51184 DOUBLE OVERTIME | 199 | 0 | 0 | 0 |
| 51186 STATUTORY PREMIUM | 963 | 1,000 | 990 | 1,020 |
| 51202 COMPASSIONATE PAY | 443 | 0 | 0 | 0 |
| 51350 BANK TIME EARNED | 913 | 0 | 0 | 0 |
| Salaries and Wages Total | 247,413 | 250,096 | 267,000 | 272,398 |
| | 311,940 | 303,115 | 333,491 | 341,519 |
| | | | 10.02% | 2.41% |
| Net Total | 51,395 | 30,985 | 31,884 | 35,731 |

Costing Center Summary

Costing Center: SPORTSPLEX POOL OPERATIONS

Expenses vs Revenues (In Thousands)



Expenses

