

Costing Center Summary

Costing Center: SPORTSPLEX ARENA

Previous Costing Center: SPORTSPLEX ARENA

Division: RECREATION &

Department: SPORTSPLEX

Stage: Council Review

Budget Year: 2014

Accounting Reference: 2426

Approved: No

Manager: Jeff Elliott 729-2472

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. Ringette has also returned in the fall of 2013.

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: SPORTSPLEX ARENA

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
User Fees and Sales of Goods			
42113 PROGRAMS REVENUE	130,000	60,000	65,000
42193 SPORT RENTAL	240,000	360,000	365,000
42195 ROOM RENTALS	3,500	3,900	4,100
42196 PUBLIC SKATING	27,500	31,500	32,500
42197 SCHOOL PASSES	800	800	800
User Fees and Sales of Goods Total	401,800	456,200	467,400
	401,800	456,200	467,400
Expenditures			
Other			
54124 PROGRAM EXPENSES	4,500	4,635	4,600
Other Total	4,500	4,635	4,600
Salaries and Wages			
51083 REGULAR SALARIES	1,464	0	0
Salaries and Wages Total	1,464	0	0
	5,964	4,635	4,600
Net Total	395,836	451,565	462,800

Costing Center Summary

Costing Center: SPORTSPLEX CONCESSION

Previous Costing Center: SPORTSPLEX
Division: RECREATION &
Department: SPORTSPLEX
Stage: Council Review

Budget Year: 2014
Accounting Reference: 0293
Approved: No
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. We are also reviewing our sales point profit to ensure reasonable product pricing.

Costing Center Summary

Costing Center: SPORTSPLEX CONCESSION

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
Other Income			
42999 REVENUE	150,000	152,000	154,500
Other Income Total	150,000	152,000	154,500
User Fees and Sales of Goods			
42301 CATERING REVENUE	4,500	4,700	5,000
42334 VENDING MACHINE REVENUE	25,000	16,000	17,000
User Fees and Sales of Goods Total	29,500	20,700	22,000
	179,500	172,700	176,500
Expenditures			
Equipment Purchases			
54410 EQUIPMENT PURCHASES	1,000	2,000	2,000
Equipment Purchases Total	1,000	2,000	2,000
Materials and Supplies			
54099 PARTS AND MATERIALS	500	800	1,000
54149 SUPPLIES	80,000	83,000	83,000
Materials and Supplies Total	80,500	83,800	84,000
Other			
54302 CATERING EXPENSES	500	500	500
59138 BUSINESS TRAVEL - MILEAGE		0	0
59207 CASH OVER/SHORT		0	0
59339 EQUIPMENT MAINTENANCE	1,000	2,000	2,000
Other Total	1,500	2,500	2,500
Salaries and Wages			
51083 REGULAR SALARIES	95,963	98,264	100,710
51084 OVERTIME SALARIES	800	1,200	1,200
51090 SHIFT DIFFERENTIAL	1,700	1,700	1,700
51186 STATUTORY PREMIUM		0	0
Salaries and Wages Total	98,463	101,164	103,610
	181,463	189,464	192,110
Net Total	(1,963)	(16,764)	(15,610)

Costing Center Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

Previous Costing Center: SPORTSPLEX GENERAL

Division: RECREATION &

Department: SPORTSPLEX

Stage: Council Review

Budget Year: 2014

Accounting Reference: 0292

Approved: No

Manager: Jeff Elliott 729-2472

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 2014 we would like to complete replacement of the front and rear entrance steps to the building with the work completed by fall.

2014 will also focus on the redevelopment of the pool mechanical systems and related infrastructure.

Costing Center Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
Conditional Government Transfers			
43510	0	500,000	0
44500	55,000	0	0
Conditional Government Transfers Total	55,000	500,000	0
User Fees and Sales of Goods			
42060	3,000	1,000	1,000
42113	45,000	45,000	45,600
42142	1,500	1,500	1,500
42152		0	0
42153	17,500	16,000	16,500
42169	8,500	9,500	9,500
42172	5,150	5,500	4,200
42174	13,500	16,000	16,500
42333	1,300	3,000	3,000
42334	3,000	2,800	3,000
42390	17,000	18,000	18,000
42412	20,000	20,000	20,000
User Fees and Sales of Goods Total	135,450	138,300	138,800
	190,450	638,300	138,800
Expenditures			
Benefits			
51122	600	800	800
Benefits Total	600	800	800
Contract Services			
52015	6,000	6,000	6,000
52019		0	0
52020	100	300	300
52028	4,880	4,992	5,628
52043	500	500	600
52054	25,000	26,000	27,000
52081	500	500	500
52282	1,800	1,850	2,000
Contract Services Total	38,780	40,142	42,028
Equipment Purchases			
54410	0	3,000	3,000
Equipment Purchases Total	0	3,000	3,000
Materials and Supplies			
54021	1,400	1,500	1,800
54099	45,000	43,400	43,400
54103	500	500	500
54228	4,000	3,500	4,000
54266	1,000	1,000	1,000
54274	7,000	10,000	11,000
54275	6,000	6,000	6,500
54397	1,100	1,200	1,300
Materials and Supplies Total	66,000	67,100	69,500

Costing Center Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

Other				
51141	TRAINING & DEVELOPMENT COSTS	2,000	3,100	3,500
54124	PROGRAM EXPENSES	5,000	6,000	6,000
59003	ADVERTISING	4,500	5,000	5,500
59014	WORK ORDERS		0	0
59138	BUSINESS TRAVEL - MILEAGE	3,000	2,500	3,000
59139	CONFERENCE COSTS	1,500	3,300	3,300
59207	CASH OVER/SHORT		0	0
59354	PROGRAM ADVERTISING	17,100	17,600	18,000
Other Total		33,100	37,500	39,300
Reserve Appropriation				
58512	SPORTSPLEX MAINTENANCE B/L5066	255,000	700,000	200,000
Reserve Appropriation Total		255,000	700,000	200,000
Salaries and Wages				
51017	TRAINING PAY		0	0
51083	REGULAR SALARIES	790,587	800,506	840,293
51084	OVERTIME SALARIES	15,000	20,000	20,000
51090	SHIFT DIFFERENTIAL	7,000	7,500	7,800
51186	STATUTORY PREMIUM		0	0
51231	INTERNAL SALARIES		0	0
Salaries and Wages Total		812,587	828,006	868,093
Transfers to/from Internal Accounts				
59001	SHOP RATE CHARGES	0	250	0
59997	TRANSFER FR RESERVES		0	0
Transfers to/from Internal Accounts Total		0	250	0
Utilities				
53025	HEAT	65,500	65,500	60,500
53046	POWER	110,000	111,250	109,000
53130	TELEPHONE REGULAR	5,225	5,225	5,225
53150	WATER	30,000	30,000	27,000
Utilities Total		210,725	211,975	201,725
		1,416,792	1,888,773	1,424,446
Net Total		(1,226,342)	(1,250,473)	(1,285,646)

Costing Center Summary

Costing Center: SPORTSPLEX POOL

Previous Costing Center: SPORTSPLEX POOL

Division: RECREATION &

Department: SPORTSPLEX

Stage: Council Review

Budget Year: 2014

Accounting Reference: 0296

Approved: No

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:

We will continue to maximize the use of the pool facility through aggressive programming. 2014 will focus on the redevelopment of the pool mechanical systems and related infrastructure.

Costing Center Summary

Costing Center: SPORTSPLEX POOL

		2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues				
Income from Enterprises				
49388	ORGANIZATIONS/FOUNDATIONS		0	0
Income from Enterprises Total		0	0	0
User Fees and Sales of Goods				
42113	PROGRAMS REVENUE	66,000	75,000	66,525
42168	LANE RENTAL	475	500	500
42175	PUBLIC SWIM REVENUE	100,000	100,000	74,035
42176	SWIM PASS REVENUE	16,400	19,000	14,175
42178	FULL POOL RENTAL	38,400	42,000	40,900
42181	HALF POOL RENTAL	24,750	27,000	26,525
42183	QUARTER POOL - RENTAL	4,500	4,250	3,555
42184	LIFEGUARD CHARGES	24,500	25,000	26,000
42185	SWIM LESSONS	164,000	170,000	140,435
42384	WATERSLIDE & 1/2 POOL,EARLY	1,750	3,800	2,930
User Fees and Sales of Goods Total		440,775	466,550	395,580
		440,775	466,550	395,580
Expenditures				
Benefits				
51100	UNIFORMS	940	0	0
51122	BOOT ALLOWANCE		0	0
51146	CLOTHING ALLOWANCE	0	970	1,000
Benefits Total		940	970	1,000
Contract Services				
52387	BANK PROCESSING FEES	13,900	10,000	12,250
Contract Services Total		13,900	10,000	12,250
Equipment Purchases				
54410	EQUIPMENT PURCHASES	7,500	7,500	7,500
Equipment Purchases Total		7,500	7,500	7,500
Materials and Supplies				
54107	CHEMICALS	20,000	20,000	16,200
54109	CHLORINE	3,000	3,500	2,600
54201	BADGES	3,800	3,900	4,000
59293	CYLINDER DEPOSITS	1	0	0
Materials and Supplies Total		26,801	27,400	22,800
Other				
51141	TRAINING & DEVELOPMENT COSTS	1,550	1,550	2,000
54124	PROGRAM EXPENSES	20,000	16,000	16,000
59059	MEMBERSHIP		0	0
59139	CONFERENCE COSTS	500	2,200	2,200
Other Total		22,050	19,750	20,200
Salaries and Wages				
51017	TRAINING PAY		0	0
51083	REGULAR SALARIES	250,967	257,125	212,268
51084	OVERTIME SALARIES	1,000	2,000	2,000
51090	SHIFT DIFFERENTIAL	4,700	4,850	5,000
51186	STATUTORY PREMIUM		0	0

Costing Center Summary

Costing Center: SPORTSPLEX POOL

51231	INTERNAL SALARIES		0	0
Salaries and Wages Total		<u>256,667</u>	<u>263,975</u>	<u>219,268</u>
		327,858	329,595	283,018
Net Total		<u>112,917</u>	<u>136,955</u>	<u>112,562</u>