

Costing Center Summary

Costing Center: REC CENTRE

Previous Costing Center: REC CENTRE

Division: RECREATION &
CULTURAL SERVICES -
Golf Course

Department: GOLF COURSE

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0284

Approved: No

Manager: Perry Roque 729-2170

Description:

This cost center captures the costs to operate and maintain the Recreation Centre 18 hole Golf Course, tennis court, clubhouse and dining room.

The staff compliment for this cost center consists of four full time employees.

- 1 Manager
- 1 Chargehand
- 1 Tradesworker
- 1 Utilities Worker

In addition, there are 13 Season employees.

Comments:

The original construction of the clubhouse and curling rink took place approximately 45 years ago. The rolling topography, the landscaping and the close proximity to the Assiniboine River makes this a very valuable green space for our community.

This account has been adjusted to reflect a more accurate forecast of revenue and costs in operating the golf course after the high water event of 2011. 2011 saw a huge decline in individuals playing at the golf course due to course flooding. 2012 and 2013 will be years of growing pains and numbers will increase as people come back to the golf course.

Outlook:

2011 saw some huge changes to the golf course. With the high water event a large amount of the course was under water. Reconstruction and repair was completed on the course in 2011 to not only get the course back to what it was before the flood but also improve on a few areas. 2012 will be a year of attracting individuals back to the course and revenues will increase slowly in anticipation of getting back to the 2010 levels.

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Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
42101	GOLF MEMBERSHIPS	Decreased	49.91 %	185,658	93,000
42134	CART STORAGE FEE	Increased	22.19 %	28,644	35,000
42152	EQUIPMENT RENTAL	Increased	18.83 %	103,000	122,400
42195	ROOM RENTALS	New this year		0	36,000
42268	CURLING REVENUES	Not used this year		25,000	0
42279	INVENTORY SALES	New this year		0	28,000
42297	GREEN FEES	Decreased	40.08 %	396,542	237,600
42298	TRAIL FEES	New this year		0	4,000
42386	TENNIS FEES	New this year		0	9,000
Total Revenues:				738,844	565,000
Expenditures					
51017	TRAINING PAY	Not used this year		700	0
51083	REGULAR SALARIES	Increased	36.19 %	323,417	440,470
51084	OVERTIME SALARIES	Increased	271.06 %	1,078	4,000
51090	SHIFT DIFFERENTIAL	Increased	4.98 %	2,228	2,339
51122	BOOT ALLOWANCE	New this year		0	350
51186	STATUTORY PREMIUM	Increased	17.79 %	849	1,000
52015	CONTRACTS	New this year		0	15,000
52028	FIRE INSURANCE	Decreased	34.77 %	1,556	1,015
52032	VEHICLE INSURANCE	Increased	3.70 %	675	700
52054	MAINT OF EQUIP EXT	New this year		0	350
52081	EXTERNAL EQUIPMENT	Decreased	68.75 %	16,000	5,000
52387	BANK PROCESSING FEES	Decreased	54.55 %	5,500	2,500
53025	HEAT	Increased	3.00 %	26,250	27,037
53046	POWER	Increased	3.00 %	25,000	25,750
53130	TELEPHONE REGULAR	Increased	2.56 %	3,900	4,000
53150	WATER	Increased	3.13 %	2,400	2,475
54099	PARTS AND MATERIALS	Increased	14.50 %	50,000	57,249
54103	GASOLINE #2	Increased	126.57 %	4,200	9,516
54104	DIESEL	Decreased	9.98 %	7,442	6,699
54107	CHEMICALS	Unchanged	0.00 %	14,000	14,000
54128	GASOLINE (OPERATING)	New this year		0	6,000
54273	LANDSCAPING SUPPLIES	New this year		0	3,500
54274	EQUIPMENT PARTS	Decreased	14.29 %	14,000	12,000
54397	INVENTORY PURCHASES	New this year		0	20,000
58542	RECREATION CENTRE B/L	Not used this year		275,000	0
59003	ADVERTISING	Increased	240.00 %	2,500	8,500
59059	MEMBERSHIP	New this year		0	250
59080	INTERNAL EQUIPMENT	Increased	27.27 %	5,500	7,000
Total Expenditures:				782,195	676,700

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		2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues					
Other Income					
47994	RECOVERIES OTHER	0	50,545	0	0
Other Income Total		0	50,545	0	0
User Fees and Sales of Goods					
42101	GOLF MEMBERSHIPS	178,798	3,100	93,000	112,000
42134	CART STORAGE FEE	39,862	7,500	35,000	40,000
42152	EQUIPMENT RENTAL REVENUE	93,247	16,500	122,400	157,500
42195	ROOM RENTALS	4,667	22,000	36,000	42,000
42268	CURLING REVENUES	12,500	0	0	0
42279	INVENTORY SALES	26,513	3,200	28,000	30,800
42297	GREEN FEES	271,595	30,000	237,600	275,400
42298	TRAIL FEES	3,425	50	4,000	5,000
42386	TENNIS FEES	2,207	0	9,000	10,000
User Fees and Sales of Goods Total		632,814	82,350	565,000	672,700
		632,814	132,895	565,000	672,700
				325.15%	19.06%
Expenditures					
Benefits					
51122	BOOT ALLOWANCE	223	50	350	400
Benefits Total		223	50	350	400
Contract Services					
52015	CONTRACTS	15,323	14,000	15,000	16,000
52028	FIRE INSURANCE	0	1,556	1,015	1,036
52029	LIABILITY INSURANCE	0	500	0	0
52032	VEHICLE INSURANCE	636	675	700	800
52054	MAINT OF EQUIP EXT	0	350	350	350
52081	EXTERNAL EQUIPMENT RENTAL	22,553	1,500	5,000	6,000
52195	ROOM RENTALS	0	0	0	0
52387	BANK PROCESSING FEES	11,584	2,000	2,500	2,500
52692	FLOOD EXTERNAL EQUIPMENT	0	60,000	0	0
Contract Services Total		50,096	80,581	24,565	26,686
Equipment Purchases					
54410	EQUIPMENT PURCHASES	50,513	2,000	0	22,000
Equipment Purchases Total		50,513	2,000	0	22,000
Materials and Supplies					
54099	PARTS AND MATERIALS	87,689	40,000	57,249	70,000
54103	GASOLINE #2	8,377	9,000	9,516	9,516
54104	DIESEL	6,079	5,000	6,699	6,699
54107	CHEMICALS	14,424	4,000	14,000	16,000
54128	GASOLINE (OPERATING)	0	0	6,000	6,500
54228	PROPANE	0	0	0	0
54273	LANDSCAPING SUPPLIES	0	0	3,500	5,000
54274	EQUIPMENT PARTS	10,743	10,000	12,000	17,000

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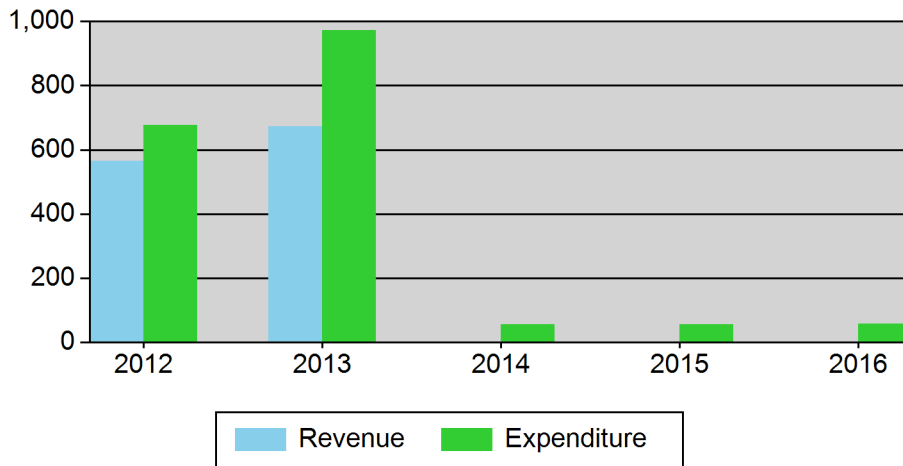
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	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
54323 INSURANCE DEDUCTIBLE	0	2,500	0	0
54397 INVENTORY PURCHASES	0	0	20,000	0
54693 FLOOD PARTS & MATERIALS	0	40,000	0	0
54695 FLOOD DIESEL	0	1,500	0	0
59298 TRAIL FEES	0	0	0	0
Materials and Supplies Total	127,311	112,000	128,964	130,715
Other				
59003 ADVERTISING	9,849	2,600	8,500	9,000
59014 WORK ORDERS	489	114,662	0	0
59059 MEMBERSHIP	25	245	250	250
59080 INTERNAL EQUIPMENT RENTAL	4,882	5,500	7,000	7,000
59207 CASH OVER/SHORT	(137)	(251)	0	0
Other Total	15,108	122,756	15,750	16,250
Reserve Appropriation				
58542 RECREATION CENTRE B/L 4750	350,000	275,000	0	250,000
Reserve Appropriation Total	350,000	275,000	0	250,000
Salaries and Wages				
51017 TRAINING PAY	581	0	0	0
51083 REGULAR SALARIES	346,008	160,277	440,470	456,783
51084 OVERTIME SALARIES	8,906	(76,775)	4,000	5,000
51085 SICK PAY	12,398	0	0	0
51086 STATUTORY HOLIDAY PAY	12,263	0	0	0
51087 VACATION PAY	16,478	0	0	0
51090 SHIFT DIFFERENTIAL	2,461	1,200	2,339	2,456
51184 DOUBLE OVERTIME	2,044	0	0	0
51186 STATUTORY PREMIUM	1,077	849	1,000	1,100
51202 COMPASSIONATE PAY	452	0	0	0
51350 BANK TIME EARNED	1,143	0	0	0
51697 FLOOD REGULAR SALARIES	0	8,071	0	0
51698 FLOOD OVERTIME	0	112,057	0	0
Salaries and Wages Total	403,813	205,679	447,809	465,339
Utilities				
53025 HEAT	17,298	26,250	27,037	27,848
53046 POWER	26,899	20,000	25,750	26,522
53130 TELEPHONE REGULAR	5,006	3,000	4,000	4,200
53131 TELEPHONE LONG DISTANCE	28	75	0	0
53150 WATER	4,129	4,315	2,475	2,550
Utilities Total	53,360	53,640	59,262	61,120
	1,050,423	851,706	676,700	972,510
			(20.55%)	43.71%
Net Total	(417,609)	(718,811)	(111,700)	(299,810)

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Expenses vs Revenues (In Thousands)



Expenses

