

Costing Center Summary

Costing Center: REC CENTRE

Previous Costing Center: REC CENTRE

Division: RECREATION &
CULTURAL SERVICES -
Golf Course

Department: GOLF COURSE

Stage: Approved

Budget Year: 2013

Accounting Reference: 0284

Approved: Yes

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.

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. 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.

Outlook:

2013 will be a year of attracting individuals back to the course and revenues will increase in anticipation of getting back to the 2010 levels. We anticipate opening 18 holes to begin the season. A comprehensive marketing plan will be put into place to attract individuals back to the golf course.

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Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42101	GOLF MEMBERSHIPS	Increased	17.07 %	93,000	108,875
42134	CART STORAGE FEE	Unchanged	0.00 %	35,000	35,000
42152	EQUIPMENT RENTAL	Increased	37.50 %	122,400	168,300
42195	ROOM RENTALS	Increased	10.00 %	36,000	39,600
42279	INVENTORY SALES	Decreased	10.71 %	28,000	25,000
42297	GREEN FEES	Increased	1.01 %	237,600	240,000
42298	TRAIL FEES	Decreased	5.00 %	4,000	3,800
42386	TENNIS FEES	Decreased	44.44 %	9,000	5,000
Total Revenues:				565,000	625,575
Expenditures					
51083	REGULAR SALARIES	Decreased	19.84 %	440,470	353,071
51084	OVERTIME SALARIES	Unchanged	0.00 %	4,000	4,000
51090	SHIFT DIFFERENTIAL	Unchanged	0.00 %	2,339	2,339
51122	BOOT ALLOWANCE	Decreased	57.14 %	350	150
51186	STATUTORY PREMIUM	Unchanged	0.00 %	1,000	1,000
52015	CONTRACTS	Increased	3.34 %	15,000	15,502
52028	FIRE INSURANCE	Increased	50.05 %	1,015	1,523
52029	LIABILITY INSURANCE	New this year		0	501
52032	VEHICLE INSURANCE	Decreased	6.57 %	700	654
52054	MAINT OF EQUIP EXT	Unchanged	0.00 %	350	350
52081	EXTERNAL EQUIPMENT	Decreased	70.00 %	5,000	1,500
52387	BANK PROCESSING FEES	Increased	20.00 %	2,500	3,000
53025	HEAT	Decreased	42.67 %	27,037	15,500
53046	POWER	Increased	16.50 %	25,750	30,000
53130	TELEPHONE REGULAR	Decreased	25.00 %	4,000	3,000
53150	WATER	Increased	69.70 %	2,475	4,200
54099	PARTS AND MATERIALS	Decreased	12.66 %	57,249	50,000
54103	GASOLINE #2	Decreased	89.49 %	9,516	1,000
54104	DIESEL	Not used this year		6,699	0
54107	CHEMICALS	Decreased	28.57 %	14,000	10,000
54128	GASOLINE (OPERATING)	Decreased	16.67 %	6,000	5,000
54129	DIESEL (OPERATING)	New this year		0	5,600
54273	LANDSCAPING SUPPLIES	Unchanged	0.00 %	3,500	3,500
54274	EQUIPMENT PARTS	Unchanged	0.00 %	12,000	12,000
54397	INVENTORY PURCHASES	Decreased	75.00 %	20,000	5,000
58542	RECREATION CENTRE B/L	New this year		0	100,000
59003	ADVERTISING	Increased	5.88 %	8,500	9,000
59014	WORK ORDERS	New this year		0	500
59059	MEMBERSHIP	Increased	500.00 %	250	1,500
59080	INTERNAL EQUIPMENT	Increased	52.00 %	2,500	3,800

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GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
59993	EQUIPMENT CAPITAL	Increased	97.41 %	4,500	8,883
Total Expenditures:				676,700	652,073

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	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Other Income				
47994 RECOVERIES OTHER	545	0	0	0
Other Income Total	545	0	0	0
User Fees and Sales of Goods				
42101 GOLF MEMBERSHIPS	3,048	32,246	108,875	112,000
42134 CART STORAGE FEE	7,381	19,790	35,000	35,000
42152 EQUIPMENT RENTAL REVENUE	17,698	14,300	168,300	173,000
42195 ROOM RENTALS	27,190	40,590	39,600	42,000
42268 CURLING REVENUES	0	0	0	0
42279 INVENTORY SALES	4,130	4,657	25,000	26,000
42297 GREEN FEES	32,465	48,058	240,000	240,000
42298 TRAIL FEES	62	469	3,800	5,000
42386 TENNIS FEES	0	5,033	5,000	10,000
User Fees and Sales of Goods Total	91,973	165,143	625,575	643,000
	92,518	165,143	625,575	643,000
			278.81%	2.79%
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	75	121	150	150
Benefits Total	75	121	150	150
Contract Services				
52015 CONTRACTS	18,970	13,872	15,502	15,711
52028 FIRE INSURANCE	1,031	1,082	1,523	1,469
52029 LIABILITY INSURANCE	446	789	501	501
52032 VEHICLE INSURANCE	612	654	654	800
52054 MAINT OF EQUIP EXT	348	0	350	350
52081 EXTERNAL EQUIPMENT RENTAL	0	0	1,500	1,500
52195 ROOM RENTALS	0	0	0	0
52387 BANK PROCESSING FEES	2,653	2,500	3,000	3,000
52692 FLOOD EXTERNAL EQUIPMENT	223,620	0	0	0
Contract Services Total	247,680	18,897	23,030	23,331
Equipment Purchases				
54410 EQUIPMENT PURCHASES	411	0	0	0
Equipment Purchases Total	411	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	24,475	53,249	50,000	52,000
54103 GASOLINE #2	5,231	0	1,000	1,000
54104 DIESEL	1,850	0	0	0
54107 CHEMICALS	0	4,185	10,000	12,000
54128 GASOLINE (OPERATING)	0	2,806	5,000	7,000
54129 DIESEL (OPERATING)	0	6,841	5,600	8,000
54228 PROPANE	0	0	0	0
54273 LANDSCAPING SUPPLIES	0	0	3,500	3,500

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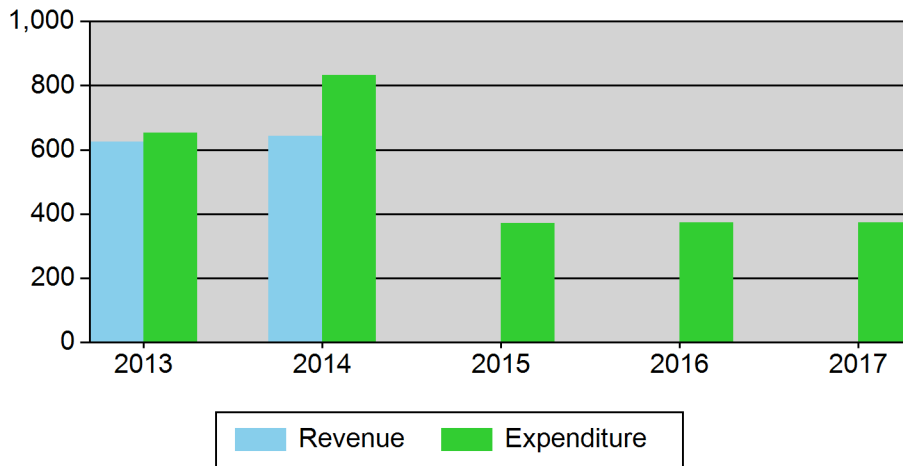
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	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
54274 EQUIPMENT PARTS	9,819	12,000	12,000	13,000
54323 INSURANCE DEDUCTIBLE	2,500	0	0	0
54397 INVENTORY PURCHASES	4,936	3,851	5,000	5,000
54693 FLOOD PARTS & MATERIALS	125,207	0	0	0
54695 FLOOD DIESEL	2,926	0	0	0
54699 FLOOD GASOLINE	2,414	0	0	0
59298 TRAIL FEES	0	0	0	0
Materials and Supplies Total	179,357	82,932	92,100	101,500
Other				
52231 INSURANCE RECOVERIES	(75,475)	0	0	0
59003 ADVERTISING	2,634	4,500	9,000	9,000
59014 WORK ORDERS	30,468	341	500	500
59059 MEMBERSHIP	245	1,249	1,500	1,500
59080 INTERNAL EQUIPMENT RENTAL	0	3,458	3,800	3,800
59207 CASH OVER/SHORT	(391)	(224)	0	0
59429 PROMOTIONS EXPENSE	0	50	0	0
59691 FLOOD INTERNAL EQUIPMENT	68	0	0	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	7,758	8,883	9,988
Other Total	(42,450)	17,132	23,683	24,788
Reserve Appropriation				
58542 RECREATION CENTRE B/L 4750	275,000	0	100,000	250,000
Reserve Appropriation Total	275,000	0	100,000	250,000
Salaries and Wages				
51017 TRAINING PAY	0	0	0	0
51083 REGULAR SALARIES	268,377	278,950	353,071	372,301
51084 OVERTIME SALARIES	14,907	4,937	4,000	5,000
51090 SHIFT DIFFERENTIAL	980	1,291	2,339	2,456
51186 STATUTORY PREMIUM	0	0	1,000	1,100
51231 INTERNAL SALARIES	0	14,775	0	0
51697 FLOOD REGULAR SALARIES	1,912	0	0	0
51698 FLOOD OVERTIME	52,116	0	0	0
Salaries and Wages Total	338,292	299,953	360,410	380,857
Utilities				
53025 HEAT	16,660	13,500	15,500	15,500
53046 POWER	21,788	25,750	30,000	30,000
53130 TELEPHONE REGULAR	3,643	2,350	3,000	3,000
53131 TELEPHONE LONG DISTANCE	54	1	0	0
53150 WATER	5,103	4,200	4,200	4,200
Utilities Total	47,249	45,801	52,700	52,700
	1,045,614	464,836	652,073	833,326
			40.28%	27.80%
Net Total	(953,096)	(299,693)	(26,498)	(190,326)

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Expenses vs Revenues (In Thousands)



Expenses

