

Costing Center Summary

Costing Center: REC CENTRE

Previous Costing Center: REC CENTRE
Division: RECREATION &
Department: GOLF COURSE
Stage: Council Review

Budget Year: 2014
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 and clubhouse.

Comments:

2014 will be a very positive year as all construction from the flood of 2011 has been completed and matured. People began to come back the course in 2013 and the starting the 2014 year with a fully restored course will assist in generating revenues.

Outlook:

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	2013 Revised Budget	2014 Current Budget	2015 Forecast
Revenues			
User Fees and Sales of Goods			
42101 GOLF MEMBERSHIPS	108,875	104,644	107,619
42134 CART STORAGE FEE	35,000	28,095	29,525
42152 EQUIPMENT RENTAL REVENUE	168,300	116,568	128,570
42195 ROOM RENTALS	39,600	0	0
42279 INVENTORY SALES	25,000	141,000	142,000
42297 GREEN FEES	240,000	226,300	233,143
42298 TRAIL FEES	3,800	5,000	5,500
42386 TENNIS FEES	5,000	8,000	8,500
User Fees and Sales of Goods Total	625,575	629,607	654,857
	625,575	629,607	654,857
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	150	150	300
Benefits Total	150	150	300
Capital Contribution			
10300 CAPITAL PROJECTS		0	0
Capital Contribution Total	0	0	0
Contract Services			
52015 CONTRACTS	15,502	16,000	16,150
52028 FIRE INSURANCE	1,523	1,220	1,376
52029 LIABILITY INSURANCE	501	0	0
52032 VEHICLE INSURANCE	654	800	825
52054 MAINT OF EQUIP EXT	350	0	0
52081 EXTERNAL EQUIPMENT RENTAL	1,500	5,000	6,000
52387 BANK PROCESSING FEES	3,000	3,000	3,200
52692 FLOOD EXTERNAL EQUIPMENT		0	0
Contract Services Total	23,030	26,020	27,551
Equipment Purchases			
54410 EQUIPMENT PURCHASES		0	0
Equipment Purchases Total	0	0	0
Materials and Supplies			
54099 PARTS AND MATERIALS	50,000	53,500	55,000
54103 GASOLINE #2 (VEHICLE)	1,000	0	0
54104 DIESEL (VEHICLE)		0	0
54107 CHEMICALS	10,000	8,000	9,000
54128 GASOLINE (OPERATING)	5,000	5,500	6,500
54129 DIESEL (OPERATING)	5,600	8,000	9,000
54273 LANDSCAPING SUPPLIES	3,500	3,500	4,500
54274 EQUIPMENT PARTS	12,000	13,000	15,000
54397 INVENTORY PURCHASES	5,000	64,000	59,666
54693 FLOOD PARTS & MATERIALS		0	0
Materials and Supplies Total	92,100	155,500	158,666
Other			
52231 INSURANCE RECOVERIES		0	0
59003 ADVERTISING	9,000	9,000	9,000

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59014	WORK ORDERS	500	0	0
59059	MEMBERSHIP	1,500	1,500	2,000
59080	INTERNAL EQUIPMENT RENTAL	3,800	3,800	3,800
59207	CASH OVER/SHORT		0	0
59429	PROMOTIONS EXPENSE		0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	8,883	14,078	14,078
Other Total		<u>23,683</u>	<u>28,378</u>	<u>28,878</u>
Reserve Appropriation				
58542	RECREATION CENTRE B/L 4750	100,000	0	250,000
Reserve Appropriation Total		<u>100,000</u>	<u>0</u>	<u>250,000</u>
Salaries and Wages				
51083	REGULAR SALARIES	353,071	356,769	367,554
51084	OVERTIME SALARIES	4,000	5,000	6,000
51090	SHIFT DIFFERENTIAL	2,339	2,456	2,600
51186	STATUTORY PREMIUM	1,000	1,100	1,200
51231	INTERNAL SALARIES		0	0
51698	FLOOD OVERTIME		0	0
Salaries and Wages Total		<u>360,410</u>	<u>365,325</u>	<u>377,354</u>
Transfers to/from Internal Accounts				
59997	TRANSFER FR RESERVES		0	0
Transfers to/from Internal Accounts Total		<u>0</u>	<u>0</u>	<u>0</u>
Utilities				
53025	HEAT	15,500	11,625	12,750
53046	POWER	30,000	22,500	23,250
53130	TELEPHONE REGULAR	3,000	1,500	1,500
53131	TELEPHONE LONG DISTANCE		0	0
53150	WATER	4,200	3,150	3,450
Utilities Total		<u>52,700</u>	<u>38,775</u>	<u>40,950</u>
		652,073	614,148	883,698
Net Total		(26,498)	15,459	(228,841)