



Recreation Director's Handbook

A guide for recreation delivery in Aboriginal communities



2008

Manitoba 

ACKNOWLEDGEMENTS

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BUDGETING

Budgeting is a way of keeping track of your money. It keeps you informed of your incoming money (revenue), and where it is coming from e.g. grants, donations, fundraising, registration fees, concessions, etc; as well as your outgoing money (expenses), and on what it is spent. E.g. instructor fees, facility rental, power bills etc. It may be a financial plan that covers a year or a particular activity.

In this section you can find information on developing program, operational and annual budgets, the steps to follow in developing budgets and templates to use for your needs

BUDGET ADVANTAGES

Financial control. Budgeting allows you to control costs related to facilities, programs, etc.

Prioritized planning. Budgeting allows you to plan according to the most urgent needs of the community.

Estimating costs. Budgeting provides a vehicle for translating community needs and plans into dollar needs.

Communication tool. A budget tells others what you are trying to do and how you will go about doing it.

Evaluation tool. Budgets can be used to evaluate whether you can realistically meet your needs.

Continuity of administration. A budget provides a future plan for spending that would continue even if the people in power change

"I think", said Christopher Robin, "that we ought to eat all our provisions now, so we don't have so much to carry."

- A.A Milne

TYPES OF BUDGETS

Annual Budgets (See Appendix A) include all the estimated revenues and expenditures for one year. They help prioritize needs/wants. They help project how long the money will last and how much additional funds will need to be raised in order to follow through the years plan.

The following is an example of an annual budget. It is comprehensive. Depending on your council, you may be required to include all or some of the sections here in your annual recreation budget. Be sure you are clear on council's requirements and develop a budget format that best suits your needs.

Sample

ESTIMATED ANNUAL BUDGET

Year: 2008

Approved at a meeting of the Georgian Bay
Recreation Committee on September 23, 2008

Recreation Director

Recreation Committee Chairperson

SUMMARY

TOTAL ESTIMATED REVENUE		33,385.00 (subtract)
Estimated Expenditures		
Total Administration Costs	22,645.00 (plus)	
Total Program Costs	2,335.00 (plus)	
Total Facilities Costs	7,205.00 (plus)	
Total Equipment Costs	1,200.00	
TOTAL ESTIMATED EXPENDITURES	33,385.00	33,385.00
NET SURPLUS OR DEFICIT		0.

REVENUE	Actual (previous year)	Estimate (upcoming year)
- grants	3,500.00	4,000.00 (plus)
- donations	500.00	500.00 (plus)
- rentals	725.00	840.00 (plus)
- Council (salary)	20,000.00	22,000.00 (plus)
- bingos	950.00	1200.00 (plus)
- raffles	565.00	605.00 (plus)
- dances	218.00	--
- festivals	500.00	850.00 (plus)
- concerts	890.00	890.00 (plus)
- membership fees	600.00	600.00 (plus)
- registration fees	950.00	1,000.00
TOTAL REVENUE:	29,398.00	33,385.00

EXPENDITURES	Actual (Previous year)	Estimate (upcoming year)
ADMINISTRATION (ADMIN)		
- salaries	20,000.00	22,000.00 (plus)
- stationary/supplies	100.00	150.00 (plus)
- postage	30.00	35.00 (plus)
- telephone	100.00	125.00 (plus)
- meetings/conferences	150.00	150.00 (plus)
- memberships	25.00	50.00 (plus)
- bank charges	_____	_____
- insurance	_____	_____
- legal costs	_____	_____
- office equipment	_____	_____
- surveys, studies	100.00	100.00
- taxes	_____	_____
- freight	_____	_____
- other	_____	_____
Total Admin Costs:	20,505.00	22,645.00 (+)

COMMUNITY PROGRAMS (CP)

- instructor fees	275.00	400.00 (plus)
- supplies/materials	1,200.00	1,500.00 (plus)
- publicity/promotions	40.00	80.00 (plus)
- hall rental		
- transportation	300.00	300.00 (plus)
- hospitality	25.00	25.00 (plus)
- security		
- equipment		
- other		

Total CP Costs: 1,840.00 2,335.00 (+)

FACILITIES

- insurance		
- heat, light, power		
- security		
- equipment		
- maintenance		
◇ skating rink	863.00	1,000.00 (plus)
◇ rec center	1,200.00	1,055.00 (plus)
◇ ball fields	800.00	1,000.00 (plus)
◇ soccer fields		
◇ parks, playgrounds		
◇ community hall	200.00	350.00 (plus)
- capital projects	2,965.00	3,000.00 (plus)
-other		

Total Facilities Costs: 6,028.00 7,205.00 (+)

EQUIPMENT

- repairs	225.00	200.00
(plus)		
- purchases	800.00	1,000.00 (plus)

Total Equipment Costs: 1,025.00 1,200.00 (+)

TOTAL EXPENDITURES: 29,398.00 33,385.00

Program Budgets (See Appendix B) estimate the revenue and expenditures for running a particular program for a set length of time. They include such costs as supplies, facility rental, and instructor fees and revenues such as donations and program fees.

The following is an example of a program budget

A 10-week beading program is about to begin. Twenty-five people have signed up for the program. The registration fee is \$10 per person. The fee for the community hall is \$20 a night and the instructor's fee is \$20 a night. The instructor will need \$450 worth of supplies. The community has applied to the Department of Culture, Heritage and Tourism for a grant. They have been approved for \$600.

Sample

ESTIMATED PROGRAM BUDGET

Program: Beading

Date: August, 2008

REVENUES:

1. Donations	600.00 (plus)
2. Participant Fees	250.00
3. Fundraising	0.
4. Other	0.

TOTAL REVENUE:	850.00	850.00 (subtract)
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EXPENDITURES:

1. Facility	
a. rental	200.00 (plus)
b. damage deposit	—
2. Supplies/Equipment	450.00 (plus)
3. Leadership Fees	200.00
4. Advertising	—
5. Administrative	
a. stationary/office supplies	—
b. phone	—
c. other	—
6. Travel	—
7. Miscellaneous	—

TOTAL EXPENDITURES:	850.00	850.00
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BALANCE: (surplus or deficit)		0.
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Operating Budgets (See Appendix C) estimate the revenue and expenditures anticipated in running a particular facility for a set length of time. They include such costs as heating, electricity, water, damages and revenues such as rental fees, donations, and bingo.

The following is an example of an operating budget.

The stage in the community hall will require a great deal of renovations this year. The curtains are in tatters, and an estimate of \$1,575 has been given for new ones. Community volunteers will rebuild the stage floor. Lumber and nails will cost \$500.00. A local artist has agreed to paint the backdrop for \$150. Regular bills amount to heat and light at \$8,000, and water at \$1,000. The hall committee expects to receive the following revenues:

Dances	\$3,000
Bingos	\$3,000
School rental	\$5,000
Concerts/performance	\$2,000

Sample

OPERATING BUDGET

Facility: Community Hall

Year: 2008

REVENUE: (list)

Dances	3,000.00 (plus)
Bingos	3,000.00 (plus)
School Rental	5,000.00 (plus)
Concerts/Performances	2,000.00 (plus)

TOTAL REVENUE:	13,000.00 ➔	13,000.00 (subtract)
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EXPENDITURES: (list)

Heat and light	8,000.00 (plus)
Water	1,000.00 (plus)
Stage: Curtains	1,575.00 (plus)
Floor materials	500.00 (plus)
Backdrop	150.00 (plus)

TOTAL EXPENDITURES:	11,225.00 ➔	11,225.00
BALANCE: (surplus or deficit)		+1,775.00

Surplus, deficit or balanced -- When determining your budget, subtract the total expenditures from the total revenue. If the result is positive, you have a surplus, or money remaining that is unspent. If it is negative, you have a deficit. This means you have spent or are planning on spending more money than you have. If it is balanced, your expenditures are equal to your income.

CLASSIFYING

To more easily record and estimate costs, expenditures can be put in groups of similar costs. For example:

- ◇ **Administrative Costs** – Costs related to the administration or management of the overall recreation program (director's salary, postage, telephone, stationary supplies, etc.).
- ◇ **Facility Costs** – Costs related to running your recreation facilities (hydro, repairs, care-taking etc.).
- ◇ **Program Costs** – Costs related to the running of your recreation programs (instructor's fees, materials and supplies, etc.).
- ◇ **Equipment Costs** – Costs related to the purchase or repair of recreation equipment.
- ◇ The following is an example of a ledger sheet used for keeping records. (See Appendix D)
- ◇ See Fundraising- Section 8 for information on "In Kind " contributions to be included as both expenditures and revenues in your budget.

Exercise: Develop a ledger sheet specific to your budget categories.

Sample

LEDGER SHEET

Month: September

Date	Details	Revenue	Administration	Programs	Facilities	Equipment	Balance
Sept. 1	Balance on Hand	2,821.17					2,821.17
Sept. 5	Hydro		321.00				2,500.17
Sept. 7	Jake's Electric				2,000.00		500.17
Sept. 9	Registration Fees	15.00					515.17
Sept. 11	CHT&S grant	500.00					1,015.17
Sept. 14	Care taking				50.00		965.17
Sept. .23	Bingo	300.00					1265.17
Sept. 28	Canadian Tire					500.00	765.17
TOTALS		3,636.17	321.00		2,050.00	500.00	765.17



1. Decide what your program will be.
2. Determine how much it will cost (expenses). Be sure to take into account such things as: leadership, advertising, copying, telephone, postage, stationary/supplies, facility & equipment rental, transportation, wages, and prizes.
3. Determine how much money you have or will be getting (revenue), e.g. grants, donations, fees, fundraising, etc.
4. Subtract the expenses from the revenue and see what you have. If the number is positive, it means you make money, if it's negative you lose money, and if it's equal, you break even.
5. Keep a record of what you spend and receive. Include when, where, who, what for, what's owed and what's left.
6. Write a report (for future reference and funders). It does not need to be complicated. It could be an actual program budget, including the true costs and revenues (in detail) at the end of the program, or a monthly report (if the program is ongoing), which includes the money you have on hand, money spent that period, money received that period, bills to be paid, and what is left. (See Appendix E)

Sample

MONTHLY REPORT

Month: April, 2003

1. Money on hand at 1st of Month:	\$42.00	☛	\$42.00 (plus)	
2. Add: revenues during the month:				
April 6 - Movie Night	\$60.00 (plus)			
April 26 - Fishing Derby	\$400.00			
Total Revenue	\$460.00	☛	\$460.00	
Total Money Available			\$482.00	☛ \$482.00(subtract)
3. Subtract: expenses during the month				
April 5 - Movie Rental	\$15.00 (plus)			
April 15 - Derby Prizes	\$200.0			
Total Expenses	\$215.00	☛	\$215.00	
Total Money Remaining				\$267.00
4. Subtract: bills left to be paid				
printing	\$15.00			
Total Bills Unpaid	\$15.00	☛	\$15.00	(subtract)
Actual Money Left	\$252.00			

Budgeting Points to Remember

- ◇ Set your objectives yearly and prioritize them to ensure the most urgent needs are met first.
- ◇ Always honour your priorities.
- ◇ Make sure your accounting process is complete. Budget estimates can be based on last year's actual costs.
- ◇ Face facts. Be realistic. Community citizens have a limited amount to spend on recreation.
- ◇ The budget is merely a tool to help you do a better job. Don't be afraid of it, it is there to help you.

Exercise: Develop a Program Budget for an upcoming event/program.

RESOURCES

Manitoba Culture, Heritage and Recreation, Norman Regional Services Division and Recreation Branch. Basic Money Management Workbook. Manitoba: Author.

APPENDICES

Appendix A

ESTIMATED ANNUAL BUDGET

Year _____

Approved at a meeting of the _____

Recreation Committee on _____, 20_____

Recreation Director

Recreation Committee Chairperson

SUMMARY

TOTAL ESTIMATED REVENUE _____

Estimated Expenditures

Total Administration Costs _____

Total Program Costs _____

Total Facilities Costs _____

Total Equipment Costs _____

TOTAL ESTIMATED EXPENDITURES _____

NET SURPLUS OR DEFICIT _____

(+ or -)

REVENUE

Actual
(previous year)

Estimate
(upcoming year)

- grants _____

- donations _____

- rentals _____

- Council
(salary) _____

- bingos _____

- raffles _____

- dances _____

- festivals _____

- concerts _____

- membership fees _____

- registration fees _____

TOTAL REVENUE _____

EXPENDITURES	Actual (Previous year)	Estimate (upcoming year)
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ADMINISTRATION (ADMIN)

- salaries	_____	_____
- stationary/supplies	_____	_____
- postage	_____	_____
- telephone	_____	_____
- meetings/conferences	_____	_____
- memberships	_____	_____
- bank charges	_____	_____
- insurance	_____	_____
- legal costs	_____	_____
- office equipment	_____	_____
- surveys, studies	_____	_____
- taxes	_____	_____
- freight	_____	_____
- other	_____	_____

Total Admin Costs	_____	_____
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COMMUNITY PROGRAMS (CP)

- instructor fees	_____	_____
- supplies/materials	_____	_____
- publicity/promotions	_____	_____
- hall rental	_____	_____
- transportation	_____	_____
- hospitality	_____	_____
- security	_____	_____
- equipment	_____	_____
- other	_____	_____

Total CP Costs	_____	_____
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EXPENDITURES

**Actual
(Previous year)**

**Estimate
(upcoming year)**

FACILITIES

- insurance	_____	_____
- heat, light, power	_____	_____
- security	_____	_____
- equipment	_____	_____
- maintenance		
◇ rec center	_____	_____
◇ ball fields	_____	_____
◇ soccer fields	_____	_____
◇ parks, playgrounds	_____	_____
◇ community hall	_____	_____
- capital projects	_____	_____
-other	_____	_____

Total Facilities Costs	_____	_____
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EQUIPMENT

- repairs	_____	_____
- purchases	_____	_____

Total Equipment Cost	_____	_____
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TOTAL EXPENDITURES	_____	_____
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Appendix B

ESTIMATED PROGRAM BUDGET

Program: _____

Date: _____

REVENUES:

- 1. Donations _____
- 2. Participant Fees _____
- 3. Fundraising _____
- 4. Other _____

TOTAL REVENUE _____

EXPENDITURES:

- 1. Facility
 - a. rental _____
 - b. damage deposit _____
- 2. Supplies/Equipment _____
- 3. Leadership Fees _____
- 4. Advertising _____
- 5. Administrative
 - a. stationary/office supplies _____
 - b. phone _____
 - c. other _____
- 6. Travel _____
- 7. Miscellaneous _____

TOTAL EXPENDITURES _____

BALANCE: (surplus or deficit) _____

Appendix C

OPERATING BUDGET

Facility: _____ Year: _____

REVENUE: (list)

TOTAL REVENUE	_____	_____
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EXPENDITURES: (list)

TOTAL EXPENDITURES	_____	_____
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BALANCE: (surplus or deficit) _____

Appendix D

LEDGER SHEET

Month: _____

Date	Details	Revenue	Administration	Programs	Facilities	Equipment	Balance

TOTALS:

Appendix E

MONTHLY REPORT

Month: _____

1. Money on hand at 1st of Month: _____

2. Add: revenues during the month: _____

 ◇ April 6 - Movie Night _____

 ◇ April 26 - Fishing Derby _____

Total Revenue _____

Total Money Available _____

3. Subtract: expenses during the month _____

 ◇ April 5 - Movie Rental _____

 ◇ April 15- Derby Prizes _____

Total Expenses _____

Total Money Remaining _____

4. Subtract: bills left to be paid _____

 ◇ printing _____

Total Bills Unpaid _____

Actual Money Left _____