

**FY 2011 Adopted Cost Center Summary**  
**Department of Recreation and Parks (General and RedGate Golf Funds)**  
**City of Rockville, Maryland**

Cost Center	FY 2011 Adopted Expense	FY 2011 Adopted Revenue	Percent Direct Cost Recovery	FMP Category*	Meeting Policy?
<b>Recreation and Parks Administration Division</b>					
Rec & Parks Administration & Support	582,120	-	0.0%	1	✓
Special Events	787,970	75,000	9.5%	2	✗
Capital Projects	225,920	-	0.0%	1	✓
<b>Recreation Services Division</b>					
Recreation Administration & Support	537,080	121,500	22.6%	1	✓
Arts	268,370	61,000	22.7%	2	✗
Summer Camps	435,280	437,560	100.5%	4	✓
Classes	344,480	346,390	100.6%	4	✓
Adult Sports	247,960	174,980	70.6%	3	✓
Youth Sports	406,670	263,755	64.9%	3	✓
After School Recreation	325,740	165,000	50.7%	3	✓
Childcare	399,360	408,870	102.4%	4	✓
Outdoor Recreation	134,690	66,000	49.0%	4	✗
Teens	231,120	63,000	27.3%	3	✓
Summer Playgrounds	204,780	64,160	31.3%	3	✓
<b>Senior Citizen Services Division</b>					
Senior Center Operations	526,630	115,100	21.9%	2	✗
Senior Citizen Support Services	652,330	41,350	6.3%	2	✗
Senior Citizen Recreation	243,970	62,000	25.4%	3	✓
Senior Citizen Sports & Fitness	153,970	55,500	36.0%	3	✓
<b>Community Services Division</b>					
Community Programs Administration	296,460	-	0.0%	1	✓
Youth & Family Services	373,018	100,578	27.0%	2	✓
Linkages to Learning	216,100	167,005	77.3%	4	✗
Community Programs	527,270	-	0.0%	1	✓
<b>Facilities Division</b>					
Civic Center Complex	1,308,780	861,000	65.8%	3	✓
Croydon Creek Nature Center	246,100	66,700	27.1%	3	✓
Facilities Maintenance	2,745,340	44,150	1.6%	1	✓
Lincoln Park Community Center	349,490	52,600	15.1%	3	✗
Swim and Fitness Center	1,730,430	1,694,000	97.9%	4	✗
Thomas Farm Community Center	417,480	180,000	43.1%	3	✓
Twinbrook Community Recreation Center	372,530	135,100	36.3%	3	✓
<b>Parks and Open Space Division</b>					
Parks Administration & Support	598,350	-	0.0%	1	✓
East Parks Services	485,830	-	0.0%	1	✓
West Parks Services	567,720	-	0.0%	1	✓
Athletic Fields Services	555,900	-	0.0%	1	✓
Horticulture Services	854,700	-	0.0%	1	✓
Rights-of-Way Services	424,830	-	0.0%	1	✓
Urban Forestry Maintenance	920,470	-	0.0%	1	✓
Forestry Development Review	162,690	60,000	36.9%	1	✓
<b>RedGate Golf Course Division - Adopted</b>					
Golf Course Operations & Clubhouse Svcs	1,691,700	1,017,710	60.2%		
<b>RedGate Golf Course Division - Revised **</b>					
Golf Course Operations & Clubhouse Svcs	1,414,950	1,017,710	71.9%		

**\*Financial Management Policy (FMP) Categories:**

- 1: Basic. Recovers 0% of direct costs.
- 2: Community Benefit. Recovers 25% of direct costs.
- 3: Community/Individual Benefit. Recovers 25% - 100% of direct costs and up to 25% of indirect costs.
- 4: Individual Benefit. Recovers 100% of direct costs and up to 100% of indirect costs.
- 5: Enterprise Fund in Competitive Environment: Recovers 100% of direct costs and 100% indirect costs.

\*\*RedGate Adopted Expenses less administrative charge, debt service, and depreciation.

**Note: No cost center recovers the percentage of indirect costs stated in the FMP.**