

**COMMITTEE OF THE WHOLE, JUNE 4, 2001**

**COST CENTRE INFORMATION ON COMMUNITY CENTRES  
(BUDGET SUB-COMMITTEE MEETING OF MAY 23, 2001)**

**Recommendation**

The Budget Sub-Committee recommends:

- 1) That the attached Cost Centre Analysis information prepared by the Commissioner of Community Services, dated May 22, 2001, be received;
- 2) That staff report back in six months with the figures for January – June 2001; and
- 3) That the next report include a comparative analysis over time.

**Purpose**

To provide financial information on the operating costs and revenues associated with the City's community centres.

**Background – Analysis and Options**

Refer to Attachment.

**Conclusion**

Staff will continue to track revenues and expenses as presented. The result will be a tool to compare efficiencies and levels of service.

**Attachments**

Cost Centre Analysis

Respectfully submitted,

Councillor Di Vona  
Chair  
Budget Sub-Committee

# **ATTACHMENT**

## **Cost Centre Analysis** **G. Doris Haas** **Commissioner of Community Services**

**Friday, June 01, 2001**

### **Recommendation**

- That the Cost Centre information be received
- That staff report back in six months with the figures for January – June 2001
- That the next report include a comparative analysis over time

### **Purpose**

To provide the Budget Sub-Committee financial information on the operating costs and revenues associated with the City's community centres

### **Background – Analysis and Options**

- Council requested a system to assess City community centres
- Each centre to be treated as a “cost centre”
- Reports to be provided on a semi-annual basis
- Revenue and expense comparisons

### **Background – Analysis and Options**

- **Two types of analysis:**
  - **By community centre**
  - **By facility component**
  
- **Both methods include:**
  - **Total expenses**
  - **Total revenues**
  - **Net cost**
  - **Recovery Percentage**

### **2000 Actuals**

#### **Net Cost Recovery by Centre**

CONTACT THE CLERK'S FOR COPY OF CHART.

### Notes to Cost Centre Figures

#### Included:

- Manager level and down
- Staff costs for both Facilities and Recreation Depts.
- Utilities, repairs & maintenance
- Supplies and equipment

### Notes to Cost Centre Figures

#### Excluded:

- Unmanned facilities, outdoor pool, outdoor rinks
- Special events; Showmobile
- Programs in schools, heritage houses etc.
- Sports Village
- Seniors' Storefronts

### Expense/Revenue

#### Analysis by Centre

CONTACT THE CLERK'S OFFICE FOR COPY OF CHART.

### 2000 Actuals – Net Cost

#### Recovery by Facility Component

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### Notes To Facility Components

- Concessions/vending makes money
- Fitness centres, highest recovery at 94%
- Bocce, lowest recovery at 5%
- Pool and Program Areas around the 50% mark

### 2000 Actuals

#### Summary of Revenues

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### 2000 Actuals

#### Summary of Expenses

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### 2000 Actuals

#### Summary of Net Costs

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### Conclusion

- Staff will continue to track revenues and expenses as presented
- Result will be a tool to compare efficiencies and levels of service