

COMMITTEE OF THE WHOLE DECEMBER 3, 2001

COST CENTRE INFORMATION - COMMUNITY CENTRES

Recommendation

The Commissioner of Community Services, in consultation with the Director of Recreation and Culture and the Executive Director of Building Facilities and Parks, recommends:

That this report be received for information only.

Purpose

The purpose of this report is to provide a comparative cost centre analysis for each City of Vaughan Community Centre as well as a comparative analysis for each component within the community centre for the period of January to June 2001. Further, included in the analysis are the per facility actuals for the Building, Facilities and Parks Department.

Background - Analysis and Options

At the Committee of the Whole meeting of June 11, 2001 staff were directed to report back with cost centre figures for January to June 2001 and that the next report include a comparative analysis over time.

This report analyses and compares the eight City of Vaughan Community Centres including the Al Palladini Community Centre, the Chancellor Community Centre, the Dufferin Clark Community, the Father Ermanno Bulfon Community Centre, the Garnet A. Williams Community Centre, the Maple Community Centre, the Rosemount Community Centre and the Woodbridge Pool and Memorial Arena. The components that have been included are arenas, indoor bocce, concessions and vending, fitness centers, pools, program areas (meeting rooms, gyms and bowling). Outdoor maintenance (snow/ice removal, parking lot sweeping, planting and maintenance, debris pick-up) are also included.

This report reflects six months of operations as opposed to the year 2000 cost centre report that covered a full year of operations. Therefore, it is difficult to compare year 2000 to year 2001. It is anticipated that early in the new year, staff will come forward with a report that reflects the last half of 2001 as well as comparison between years 2000 and 2001.

Recognizing that this report covers only the first half of 2001, it is important to note that some of the revenue information may appear skewed particularly in the fitness centre area. The Department of Recreation and Culture commenced the phasing-in of the Class System in January 2001. This computer software system manages fitness centre membership sales and tracking (January 2001) facility booking (September 2001) and programme registration (November 2001). Revenue is posted in the related accounts quarterly. As a result, for the months of April, May and June, although fitness centre membership revenue was collected, it was not posted into the fitness centre revenue account until July 1, 2001 thus this revenue is not reflected in this report.

Further, although some expenses have been posted to the Father Ermanno Bulfon Community Centre, in the first half of 2001, programmes were not fully operational until late summer.

Conclusion

This report indicates that the Woodbridge Pool and Memorial Arena recovers the greatest percentage of operating costs (79%) followed closely by the Rosemount Community Centre (76%). Programming at the Woodbridge Pool and Memorial Arena is very limited in scope providing primarily aquatic programmes, and ice rentals. There is some limited use by seniors. At the Rosemount Community Centre again the use is limited to ice rentals and programmes. Although facility costs are considerably higher at the Woodbridge Pool and Memorial Arena due to the pool, both centers have the lowest operating costs.

The centers recovering the lowest percentage of costs are the Chancellor Community Centre and Father Ermanno Bulfon Community Centre. Chancellor Community Centre has a large seniors, youth and bocce component thus providing limited opportunities for revenue generation and Father Ermanno Bulfon Community Centre did not get fully operational until the late summer.

Attachments

- 1) Cost Centre Report - bar graph
- 2) Cost Centre Analysis – Recreation and Culture
- 3) Cost Centre Analysis – Buildings and Facilities
- 4) Cost Centre Analysis - Parks
- 5) Summary
- 6) Net Cost Recovery
- 7) Total Cost Centre Analysis – Al Palladini Community Centre
- 8) Total Cost Centre Analysis - Chancellor Community Centre
- 9) Total Cost Centre Analysis – Dufferin Clark Community Centre
- 10) Total Cost Centre Analysis – Father Ermanno Bulfon Community Centre
- 11) Total Cost Centre Analysis – Garnet A. Williams Community Centre
- 12) Total Cost Centre Analysis – Maple Community Centre
- 13) Total Cost Centre Analysis – Rosemount Community Centre
- 14) Total Cost Centre Analysis – Woodbridge Pool and Memorial Arena

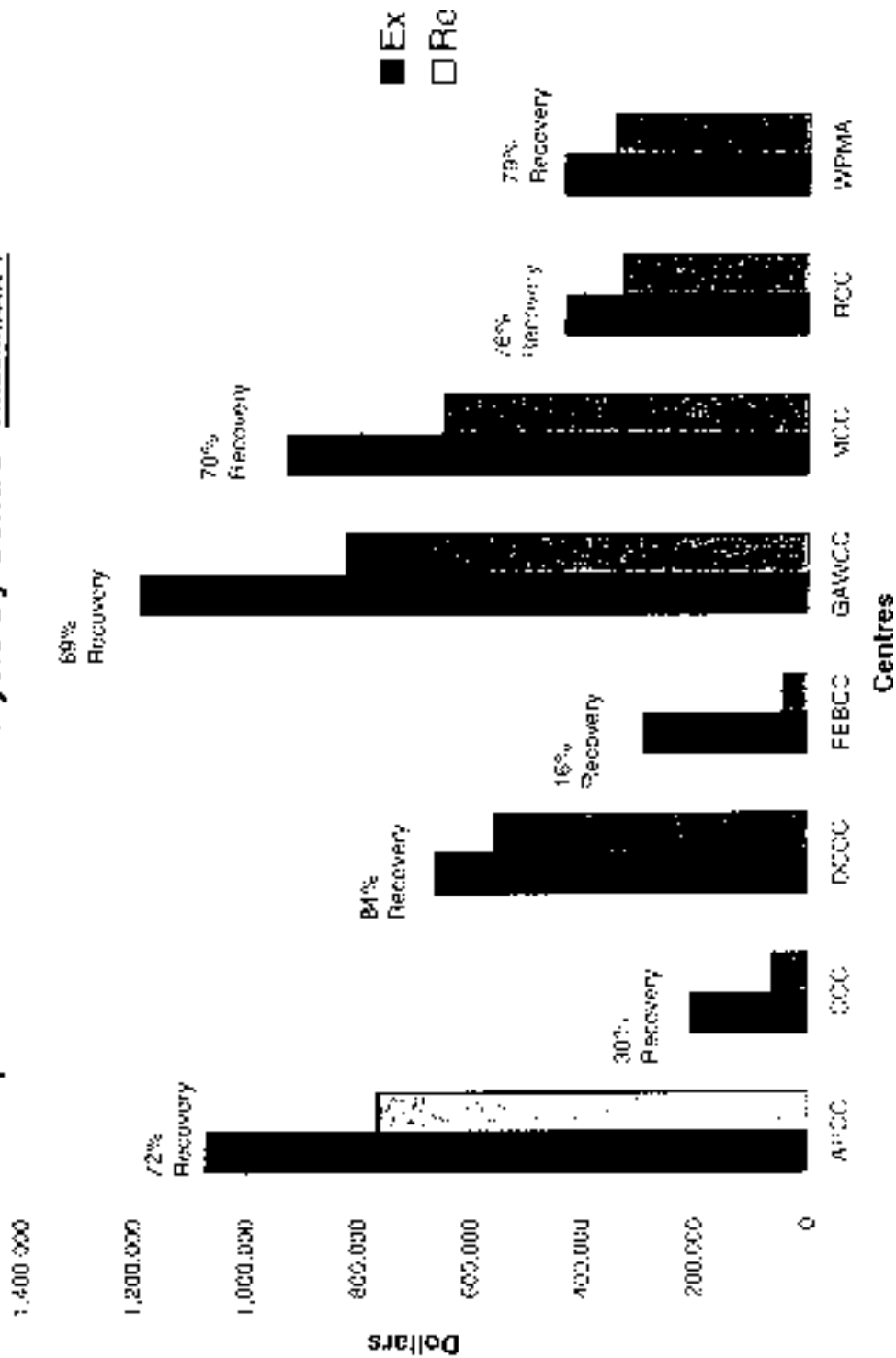
Report prepared by:

Joyce Epstein, Director of Recreation and Culture

Respectfully submitted,

G. Doris Haas,
Commissioner of Community Services.

Cost Centre Report for January to June 2001 Expense / Revenue Analysis By Centre - Attachment 1



**Cost Centre Analysis for Recreation
2001 Actuals for Jan - June
Summary of Expenses - Attachment 2**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Public Works+	Totals
APCC	14,218		259	215,453	176,527	189,950		691,322
CCC						57,984		57,984
DCCC		1,111			162,463	218,737		410,418
FEBCC			212	91,140	89,103	52,476		213,469
GAWCC	46,335		239	295,623	222,519	212,669		765,779
MCC	19,013	47	276	174,635	162,575	191,398		635,729
RCC	15,005		212			220,767		237,005
WPMA	12,589		621		95,966	27,002		153,014
Totals	104,258	1,648	2,000	768,815	604,744	1,243,548	0	3,014,611

*Rooms/Gym Booking - Snow Ice Removal, Parking lot Sweeping, Floor Strip/Grind Time, Painting&Maintenance,Debris Pick up

**Cost Centre Analysis for Recreation
2001 Actuals for Jan - June
Summary of Revenues**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Public Works+	Totals
APCC	264,076		17,241	191,904	10,020	139,743		768,520
CCC			2,588			59,083		61,671
DCCC		340	5,764		228,014	303,083		668,658
FEBCC		1,212	240	9	9,310	34,719		45,688
GAWCC	87,399		12,613	182,664	140,018	471,757		825,499
MCC	69,631	1,223	2,122	162,124	175,707	244,328		692,714
RCC	113,017		6,666			208,731		329,813
WPMA	41,321		9,258		182,506	75,760		345,748
Totals	664,963	3,432	68,370	506,231	628,500	1,486,521	0	3,586,018

*Rooms/Gym Booking - Snow Ice Removal, Parking lot Sweeping, Floor Strip/Grind Time, Painting&Maintenance,Debris Pick up

**Cost Centre Analysis for Recreation
2001 Actuals for Jan - June
Summary of Net Costs**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Public Works+	Totals
APCC	-142,850	0	-16,900	-66,500	-6,062	-50,713	0	-183,259
CCC	0	0	-2,588	0	0	-59,768	0	-36,213
DCCC	0	199	-5,089	0	-27,755	-175,211	0	-148,640
FEBCC	0	1,212	179	-91,739	-89,821	-17,007	0	-167,831
GAWCC	-37,760	0	-14,355	-77,830	-63,162	-127,811	0	-39,726
MCC	-47,291	-47	-6,887	-30,505	-13,031	-83,833	0	-116,283
RCC	-87,235	0	-6,929	0	0	-12,036	0	-92,804
WPMA	-50,592	0	-9,175	0	-65,513	-66,157	0	-212,734
Totals	-490,707	-1,734	-84,370	282,644	-84,216	-242,875	0	-371,408

*Rooms/Gym Booking - Snow Ice Removal, Parking lot Sweeping, Floor Strip/Grind Time, Painting&Maintenance,Debris Pick up

Cost Centre Analysis - Building & Facilities
2001 Actuals for Jan - June
Summary of Expenses - Attachment 3

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Public Works+	Totals
APCC	334,000			42,000	154,000	46,000		441,500
CCC		92,000				61,000		92,000
DCCC		228,500			134,000	67,000		228,500
FEBCC		63,600				33,100		63,600
GAWCC	378,850			38,300	128,350	71,000		378,850
MCC	122,000	25,400		41,600	108,400	69,200		366,500
RCC	191,000					57,400		191,000
WPMA	110,500				118,000	49,000		277,500
Totals	729,000	113,900	0	122,300	617,950	457,400	0	2,040,550

*Arenas/Gym/Bowling - Shows Ice Rental, Paying for Sweeping, Floor, Roof, Tire Patching, Maintenance, Decks, Paving

Cost Centre Analysis - Building & Facilities
2001 Actuals for Jan - June
Summary of Revenues

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Public Works+	Totals
APCC								0
CCC								0
DCCC								0
FEBCC								0
GAWCC								0
MCC								0
RCC								0
WPMA								0
Totals	0	0	0	0	0	0	0	0

*Arenas/Gym/Bowling - Shows Ice Rental, Paying for Sweeping, Floor, Roof, Tire Patching, Maintenance, Decks, Paving

Cost Centre Analysis - Building & Facilities
2001 Actuals for Jan - June
Summary of Net Costs

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Public Works+	Totals
APCC	334,000	0	0	42,000	154,000	46,000	0	441,500
CCC	0	92,000	0	0	0	61,000	0	92,000
DCCC	0	228,500	0	0	134,000	67,000	0	228,500
FEBCC	0	63,600	0	0	0	33,100	0	63,600
GAWCC	378,850	0	0	38,300	128,350	71,000	0	378,850
MCC	122,000	25,400	0	41,600	108,400	69,200	0	366,500
RCC	191,000	0	0	0	0	57,400	0	191,000
WPMA	110,500	0	0	0	118,000	49,000	0	277,500
Totals	729,000	113,900	0	122,300	617,950	457,400	0	2,040,550

*Arenas/Gym/Bowling - Shows Ice Rental, Paying for Sweeping, Floor, Roof, Tire Patching, Maintenance, Decks, Paving

Cost Centre Analysis - Public Works
2001 Actuals for Jan - June
Summary of Expenses - Attachment 4

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Public Works+	Totals
APCC							27,042	27,042
CCC							15,537	15,537
DCCC							25,842	25,842
FEBCC							15,537	15,537
GAWCC							25,842	25,842
MCC							25,842	25,842
RCC							4,790	4,790
WPMA							25,195	25,195
Totals	0	0	0	0	0	0	165,627	165,627

*Rooms/Gym/Bowling - Snow Ice Removal, Parking lot Sweeping, Floor Strip, Tree Planting/Maintenance, Doors Pick up

Cost Centre Analysis - Public Works
2001 Actuals for Jan - June
Summary of Revenues

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Public Works+	Totals
APCC								0
CCC								0
DCCC								0
FEBCC								0
GAWCC								0
MCC								0
RCC								0
WPMA								0
Totals	0	0	0	0	0	0	0	0

*Rooms/Gym/Bowling - Snow Ice Removal, Parking lot Sweeping, Floor Strip, Tree Planting/Maintenance, Doors Pick up

Cost Centre Analysis - Public Works
2001 Actuals for Jan - June
Summary of Net Costs

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Public Works+	Totals
APCC	0	0	0	0	0	0	27,042	27,042
CCC	0	0	0	0	0	0	15,537	15,537
DCCC	0	0	0	0	0	0	25,842	25,842
FEBCC	0	0	0	0	0	0	15,537	15,537
GAWCC	0	0	0	0	0	0	25,842	25,842
MCC	0	0	0	0	0	0	25,842	25,842
RCC	0	0	0	0	0	0	4,790	4,790
WPMA	0	0	0	0	0	0	25,195	25,195
Totals	0	0	0	0	0	0	165,627	165,627

*Rooms/Gym/Bowling - Snow Ice Removal, Parking lot Sweeping, Floor Strip, Tree Planting/Maintenance, Doors Pick up

Cost Centre Analysis
2001 Actuals for Jan - June
Summary of Expenses - Attachment 5

	Arenas	Booze	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	738,216	0	259	212,080	348,327	234,857	27,042	1,069,864
CCC	0	30,538	0	0	0	159,581	15,537	206,616
DCCC	0	28,677	0	0	324,489	285,772	25,842	664,780
FEBCO	0	20,510	212	31,745	69,105	35,505	15,537	292,606
GAWCC	187,535	0	259	246,929	330,860	347,645	25,842	1,180,465
MCC	134,310	25,371	255	240,139	271,376	232,588	25,842	928,071
RCC	150,920	0	212	0	0	273,337	4,730	433,696
WPMA	122,639	0	623	0	108,181	78,602	25,135	435,709
Totals	833,258	115,548	2,000	891,175	1,512,234	1,700,948	188,627	5,220,788

* Rooms/Spa Bowling + Snow Ice Removal, Parking lot Sweeping, Flower/Strub Tree Planting & Maintenance, etc

Cost Centre Analysis
2001 Actuals for Jan - June
Summary of Revenues

	Arenas	Booze	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	254,576	0	17,241	161,904	184,820	158,745	0	768,586
CCC	0	0	2,585	0	0	59,005	0	61,668
DCCC	0	305	5,053	0	225,014	323,983	0	558,056
FEBCO	0	1,218	200	0	3,327	34,713	0	45,638
GAWCC	87,055	0	14,815	140,184	140,345	401,367	0	825,499
MCC	51,631	1,222	3,122	162,131	175,707	244,228	0	662,014
RCC	113,012	0	3,050	0	0	205,751	0	329,813
WPMA	71,101	0	1,208	0	199,503	75,760	0	345,748
Totals	594,965	3,432	66,370	606,231	928,500	1,486,521	0	3,586,019

* Rooms/Spa Bowling + Snow Ice Removal, Parking lot Sweeping, Flower/Strub Tree Planting & Maintenance, etc

Cost Centre Analysis
2001 Actuals for Jan - June
Summary of Net Costs

	Arenas	Booze	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	-25,668	0	-15,932	95,061	123,907	96,110	27,042	303,283
CCC	0	30,530	-2,585	0	0	100,458	15,537	143,950
DCCC	0	27,088	1,088	0	32,453	-35,211	25,842	105,702
FEBCO	0	29,292	-175	31,739	59,851	50,787	15,537	246,968
GAWCC	100,440	0	-14,355	116,139	190,512	-53,011	25,842	364,968
MCC	74,729	24,148	-8,887	78,005	95,369	-13,630	25,842	276,057
RCC	37,254	0	-1,038	0	0	168,201	4,730	103,882
WPMA	51,738	0	-8,475	0	19,630	2,647	25,135	80,961
Totals	218,293	112,116	-64,370	384,944	583,734	214,425	188,627	1,634,769

* Rooms/Spa Bowling + Snow Ice Removal, Parking lot Sweeping, Flower/Strub Tree Planting & Maintenance, etc

Cost Centre Analysis
2001 Actuals for Jan - June
Net Cost Recovery Analysis By Centre - Attachment 6

	Expense	Revenue	Net Cost	Recovery %
APCC	1,069,864	766,587	303,277	72
CCC	206,678	61,668	145,010	30
DCCC	664,750	559,058	105,692	84
FEBCC	292,626	45,630	246,996	16
GAWCC	1,190,465	805,495	384,970	68
MCC	928,571	652,014	276,557	70
RCC	433,690	329,813	103,877	76
WPMA	435,709	345,748	89,961	79
Totals	5,220,788	3,586,019	1,634,769	69

2001 Actuals for Jan - June
Net Cost Recovery Analysis By Facility Component

	Expense	Revenue	Net Cost	Recovery %
Arenas	833,258	554,965	278,293	71
Bocce	115,548	3,432	112,116	3
Concessions & Vending	2,000	66,370	-64,370	3,319
Fitness Centres	891,175	506,221	384,954	57
Pool	1,512,234	826,500	685,734	55
Program Areas*	1,700,946	1,486,521	214,425	87
Public Works+	165,627	0	165,627	0
Totals	5,220,788	3,586,019	1,634,769	69

*Rooms/Gyms/Bowling

+Snow/ice Removal, Parking lot Sweeping/Plowing/Street Tree Planting&Maintenance,Decks Pick up

**Al Palladini Community Centre
Cost Centre Analysis - Attachment 7**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas'	Outdoor Maintenance+	Totals
Expenses	208,218	0	259	260,965	308,527	234,853	27,043	1,065,864
Revenues	284,078	0	17,241	161,904	184,520	138,740	0	765,582
Net	-25,058	0	-16,982	99,061	123,907	96,113	27,042	303,283

% Recovery 111 0 6557 82 60 59 0 72

* Rooms: Gyms/Bowling + Snow/ice Removal, Parking lot Sweeping, Flower/Strub/Tree Planting & Maintenance Cabins Pick-up

**Chancellor Community Centre
Cost Centre Analysis - Attachment 8**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
Expenses	0	30,500	0	0	0	158,581	5,537	205,618
Revenues	0	0	2,565	0	0	53,993	0	61,658
Net	0	30,500	-2,565	0	0	100,498	5,537	143,950

% Recovery 0 0 100 0 0 27 0 50

* Rooms/Gyms/Training + Snow/Ice Removal, Parking lot Sweeping, Flower/Shrub/Tree Planting & Maintenance, Debris Pick-up

**Dufferin Clark Community Centre
Cost Centre Analysis - Attachment 9**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
Expenses	0	28,617	0	0	324,469	285,172	25,042	654,760
Revenues	0	982	5,089	0	220,014	323,983	0	550,058
Net	0	27,685	-5,089	0	\$9,455	-91,211	25,042	105,702
% Recovery	0	3	100	0	11	113	0	84

* Rooms: Gyms, Bowling + Snow/ice Removal; Parking lot Sweeping, Flower/Shrub/Tree Planting & Maintenance; Debris Pick-up

**Father Ermanno Bullon Community Centre
Cost Centre Analysis - Attachment 10**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
Expenses	0	30,500	212	91,748	69,103	85,506	15,537	292,606
Revenues	0	1,218	380	9	9,302	34,719	0	45,638
Net	0	20,282	-178	91,739	59,801	50,787	15,537	246,968
* Rooms/Gyms/Bowling		+ Snow/Ice Removal; Parking lot Sweeping. Floor/Shrub/Tree Planting & Maintenance						
% Recovery	0	4	184	0	13	41	0	16

**Garnet A. Williams Community Centre
Cost Centre Analysis - Attachment 11**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
Expenses	187,535	0	252	298,323	300,860	347,616	25,842	1,190,465
Revenues	87,095	0	54,615	182,184	140,348	401,257	0	825,499
Net	100,440	0	-14,355	116,139	160,512	-53,611	25,842	364,966

% Recovery 46 0 5643 0 42 115 69

* Rooms/Gyms/Bowling + Snow/ice Removal; Parking lot Sweeping; Flowers/Short/Pool Flooring & Maintenance; Debris Pick-up

**Maple Community Centre
Cost Centre Analysis - Attachment 12**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance*	Totals
Expenses	134,310	25,871	235	240,139	271,016	230,558	25,842	029 071
Revenues	59,501	1,222	9,122	182,134	175,707	244,228	0	632 014
Net	74 709	24,649	-8,887	78,055	95,309	-13,630	25,842	276 077
% Recovery	44	5	3882	65	65	106	0	70

* Rooms/Gyms/Bowling + Snow/ice Removal; Parking lot Sweeping; Flower/Shrub/Tree Planting & Maintenance; Debris Pick-up

**Rosemount Community Centre
Cost Centre Analysis - Attachment 13**

	Arenas	Bocce	Concessions & Vending	Fitness Centre	Pool	Program Areas*	Outdoor Maintenance*	Totals
Expenses	150,306	0	212	0	0	279,387	4,790	433,695
Revenues	113,012	0	9,050	0	0	208,751	0	329,813
Net	37,294	0	7,838	0	0	59,636	4,790	103,682
% Recovery	75	0	3797	0	0	75	0	76

* Rooms/Gyms/Bowling + Snow/Ice Removal; Parking lot Sweeping; Flower/Shrub/Trees Planting & Maintenance; Debris Pick-up

**Woodbridge Pool and Memorial Arena
Cost Centre Analysis - Attachment 14**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
Expenses	122,889	0	823	0	208,159	78,603	25,195	435,709
Revenues	71,181	0	9,298	0	189,509	75,760	0	345,748
Net	51,708	0	-8,475	0	18,650	2,843	25,195	89,951
% Recovery	58	0	1132	0	91	(6)	0	75

* Rooms/Gyms/Bowling + Snow/ice Removal; Parking lot Sweeping, Lower/Shrub/Tree Planting & Maintenance; Debris Pick-up