

COMMITTEE OF THE WHOLE APRIL 22,2002

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.

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 centres for the period of January 1 to December 31,2001. 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 analyzes and compares the cost centers for the eight City of Vaughan Community Centres from January to December 31, 2001. The components that have been included are arenas, indoor bocce, concessions and vending, fitness centers, pools, programme areas (meeting rooms, gyms, and bowling lanes). Outdoor maintenance has also been included and incorporates snow /ice removal, parking lot sweeping, planting and maintenance, and debris pick-up.

This report covers a full 2001 operating year, as opposed to the report of December 3, 2001 that reflected only the first 6 months of 2001. For comparison purposes, the cost centre summaries for 2000 have also been provided.

Further, in January, 2001, the Department of Recreation and Culture launched the new Class software system. The accounting system in Class is accrual based whereas the former software was a cash – based accounting system. As a result, there is a transitional year where there will still be some gaps. For example, as of December 31, 2001 there is over \$1,000,000.00 of fitness centre revenue posted to deferred revenue.

Conclusion

This report indicates that in 2001, the Al Palladini Community Centre recovers the greatest percentage of operating costs (69%) . The reason being, not only does this centre offer a wide range of programmes, and facilities including a swimming pool and fitness centre but, the Al Palladini Community Centre has two ice pads which generates more revenue than other centers with just a single pad.

The center recovering the lowest percentage of costs is the Father Ermanno Bulfon Community Centre. This facility operated for five months in 2001 and therefore the figures do not accurately reflect potential cost recovery.

Attachments

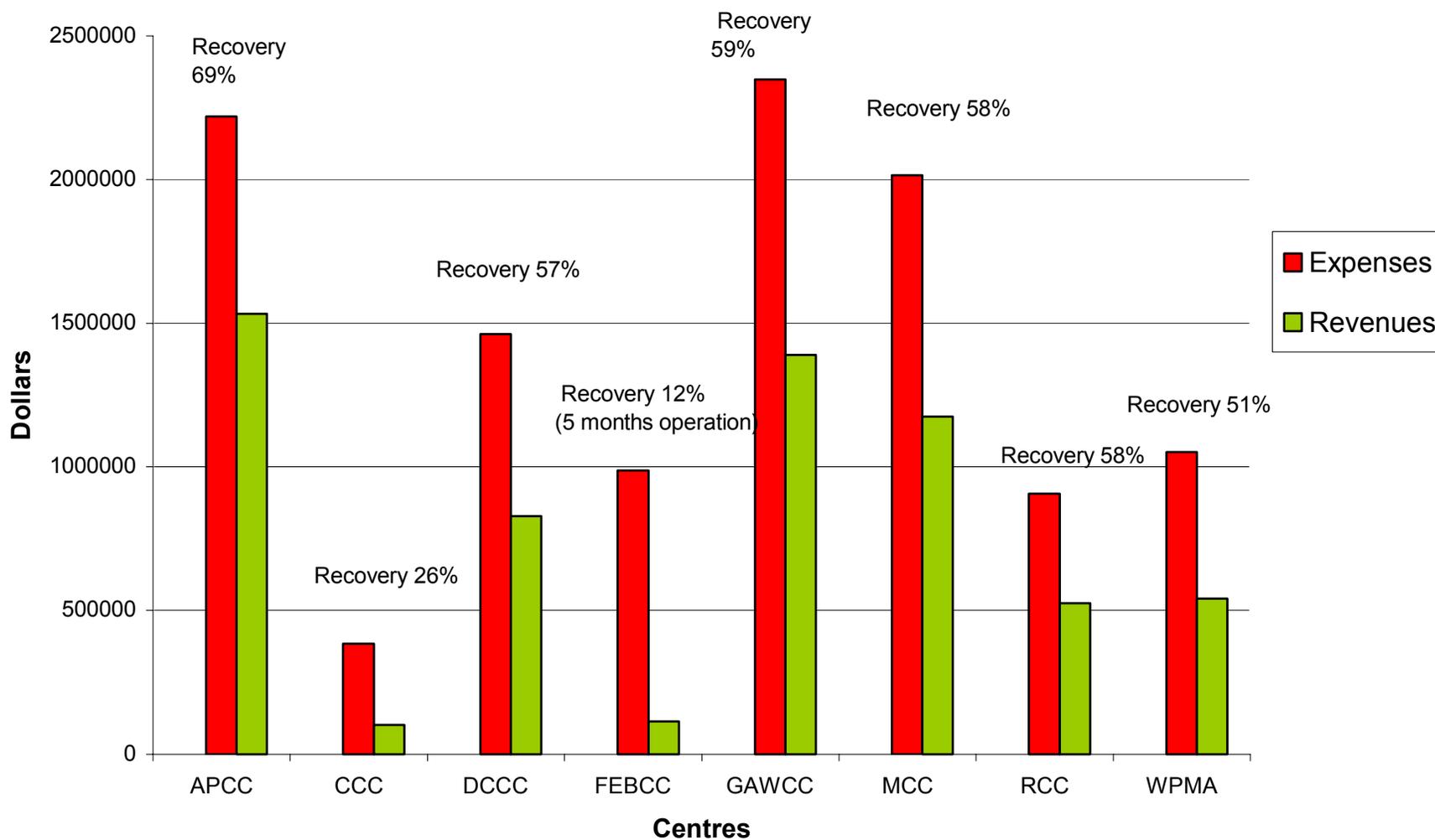
- 1) Cost Centre Report - bar graph
- 2) Cost Centre Analysis – Recreation and Culture
- 3) Cost Centre Analysis – Building and Facilities
- 4) Cost Centre Analysis – Outdoor Maintenance
- 5) Summary 2001
- 6) Net Cost Recovery
- 7) Summary 2000

Report prepared by:
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Respectfully submitted,

G.Doris Haas,
Commissioner of Community Services

Cost Centre Report for 2001 Expense / Revenue Analysis By Centre



Cost Centre Analysis - Recreation & Culture
2001 Actuals
Summary of Expenses

Attachment 2

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	31,725		596	448,843	412,314	358,864		1,252,342
CCC						166,460		166,460
DCCC		2,437			426,327	510,632		939,396
FEBCC			433	250,879	234,751	173,412		659,475
GAWCC	17,904		596	471,500	415,204	616,353		1,521,557
MCC	27,205	1,192	596	433,109	354,608	381,357		1,198,067
RCC	35,196		487			464,924		500,607
WPMA	30,126		433		299,938	91,517		422,014
Totals	142,156	3,629	3,141	1,604,331	2,143,142	2,763,519	0	6,659,918

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

Cost Centre Analysis - Recreation & Culture
2001 Actuals
Summary of Revenues

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	607,216		21,740	394,528	271,662	237,660		1,532,806
CCC		3,181				96,329		99,510
DCCC		1,289	6,240		398,915	422,271		828,715
FEBCC		1,715	896	13,371	42,498	56,073		114,553
GAWCC	190,834		18,818	441,322	198,509	539,076		1,388,559
MCC	175,933	2,012	11,906	363,484	274,844	346,532		1,174,711
RCC	196,676		10,500			317,909		525,085
WPMA	128,866		11,937		310,440	89,546		540,789
Totals	1,299,525	8,197	82,037	1,212,705	1,496,868	2,105,396	0	6,204,728

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

Cost Centre Analysis - Recreation & Culture
2001 Actuals
Summary of Net Costs

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	-575,491	0	-21,144	54,315	140,652	121,204	0	-280,464
CCC	0	-3,181	0	0	0	70,131		66,950
DCCC	0	1,148	-6,240	0	27,412	88,361	0	110,681
FEBCC	0	-1,715	-463	237,508	192,253	117,339	0	544,922
GAWCC	-172,930	0	-18,222	30,178	216,695	77,277	0	132,998
MCC	-148,728	-820	-11,310	69,625	79,764	34,825	0	23,356
RCC	-161,480	0	-10,013	0	0	147,015	0	-24,478
WPMA	-98,740	0	-11,504	0	-10,502	1,971	0	-118,775
Totals	-1,157,369	-4,568	-78,896	391,626	646,274	658,123	0	455,190

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

**Cost Centre Analysis - Building and Facilities
2001 Actuals
Summary of Expenses**

Attachment 3

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	460,000			89,000	270,000	92,000		911,000
CCC	0	60,000				125,000		185,000
DCCC		55,000			280,000	133,000		468,000
FEBCC		61,000		30,000	111,500	92,000		294,500
GAWCC	276,000			78,600	265,000	152,200		771,800
MCC	255,400	50,800		86,300	227,000	142,300		761,800
RCC	281,000					115,000		396,000
WPMA	231,000				247,500	97,500		576,000
Totals	1,503,400	226,800	0	283,900	1,401,000	949,000	0	4,364,100

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

**Cost Centre Analysis - Building and Facilities
2001 Actuals
Summary of Revenues**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC								0
CCC		1,830						1,830
DCCC								0
FEBCC								0
GAWCC								0
MCC								0
RCC								0
WPMA								0
Totals	0	1,830	0	0	0	0	0	1,830

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

**Cost Centre Analysis - Building and Facilities
2001 Actuals
Summary of Net Costs**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	460,000	0	0	89,000	270,000	92,000	0	911,000
CCC	0	58,170	0	0	0	125,000	0	183,170
DCCC	0	55,000	0	0	280,000	133,000	0	468,000
FEBCC	0	61,000	0	30,000	111,500	92,000	0	294,500
GAWCC	276,000	0	0	78,600	265,000	152,200	0	771,800
MCC	255,400	50,800	0	86,300	227,000	142,300	0	761,800
RCC	281,000	0	0	0	0	115,000	0	396,000
WPMA	231,000	0	0	0	247,500	97,500	0	576,000
Totals	1,503,400	224,970	0	283,900	1,401,000	949,000	0	4,362,270

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

**Cost Centre Analysis - Outdoor Maintenance
2001 Actuals
Summary of Expenses**

Attachment 4

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC							56,709	56,709
CCC	0						33,317	33,317
DCCC							55,292	55,292
FEBCC							33,317	33,317
GAWCC							55,292	55,292
MCC							55,292	55,292
RCC							10,633	10,633
WPMA							54,583	54,583
Totals	0	0	0	0	0	0	354,435	354,435

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

**Cost Centre Analysis - Outdoor Maintenance
2001 Actuals
Summary of Revenues**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	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/Gyms/Bowling +Snow/Ice Removal; Parking lot Sweeping; Flower/Shrub/Tree Planting&Maintenance;Debris Pick-up

**Cost Centre Analysis - Outdoor Maintenance
2001 Actuals
Summary of Net Costs**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	0	0	0	0	0	0	56,709	56,709
CCC	0	0	0	0	0	0	33,317	33,317
DCCC	0	0	0	0	0	0	55,292	55,292
FEBCC	0	0	0	0	0	0	33,317	33,317
GAWCC	0	0	0	0	0	0	55,292	55,292
MCC	0	0	0	0	0	0	55,292	55,292
RCC	0	0	0	0	0	0	10,633	10,633
WPMA	0	0	0	0	0	0	54,583	54,583
Totals	0	0	0	0	0	0	354,435	354,435

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

**Cost Centre Analysis
2001 Actuals
Summary of Expenses**

Attachment 5

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	491,725	0	596	537,843	682,314	450,864	56,709	2,220,051
CCC	0	60,000	0	0	0	291,460	33,317	384,777
DCCC	0	57,437	0	0	706,327	643,632	55,292	1,462,688
FEBCC	0	61,000	433	280,879	346,251	265,412	33,317	987,292
GAWCC	293,904	0	596	550,100	680,204	768,553	55,292	2,348,649
MCC	282,605	51,992	596	519,409	581,608	523,657	55,292	2,015,159
RCC	316,196	0	487	0	0	579,924	10,633	907,240
WPMA	261,126	0	433	0	547,438	189,017	54,583	1,052,597
Totals	1,645,556	230,429	3,141	1,888,231	3,544,142	3,712,519	354,435	11,378,453

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

**Cost Centre Analysis
2001 Actuals
Summary of Revenues**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	607,216	0	21,740	394,528	271,662	237,660	0	1,532,806
CCC	0	5,011	0	0	0	96,329	0	101,340
DCCC	0	1,289	6,240	0	398,915	422,271	0	828,715
FEBCC	0	1,715	896	13,371	42,498	56,073	0	114,553
GAWCC	190,834	0	18,818	441,322	198,509	539,076	0	1,388,559
MCC	175,933	2,012	11,906	363,484	274,844	346,532	0	1,174,711
RCC	196,676	0	10,500	0	0	317,909	0	525,085
WPMA	128,866	0	11,937	0	310,440	89,546	0	540,789
Totals	1,299,525	10,027	82,037	1,212,705	1,496,868	2,105,396	0	6,206,558

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

**Cost Centre Analysis
2001 Actuals
Summary of Net Costs**

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
APCC	-115,491	0	-21,144	143,315	410,652	213,204	56,709	687,245
CCC	0	54,989	0	0	0	195,131	33,317	283,437
DCCC	0	56,148	-6,240	0	307,412	221,361	55,292	633,973
FEBCC	0	59,285	-463	267,508	303,753	209,339	33,317	872,739
GAWCC	103,070	0	-18,222	108,778	481,695	229,477	55,292	960,090
MCC	106,672	49,980	-11,310	155,925	306,764	177,125	55,292	840,448
RCC	119,520	0	-10,013	0	0	262,015	10,633	382,155
WPMA	132,260	0	-11,504	0	236,998	99,471	54,583	511,808
Totals	346,031	220,402	-78,896	675,526	2,047,274	1,607,123	354,435	5,171,895

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

**Cost Centre Analysis
2001 Actuals
Net Cost Recovery Analysis By Centre**

	Expense	Revenue	Net Cost	Recovery %
APCC	2,220,051	1,532,806	687,245	69
CCC	384,777	101,340	283,437	26
DCCC	1,462,688	828,715	633,973	57
FEBCC	987,292	114,553	872,739	12
GAWCC	2,348,649	1,388,559	960,090	59
MCC	2,015,159	1,174,711	840,448	58
RCC	907,240	525,085	382,155	58
WPMA	1,052,597	540,789	511,808	51
Totals	11,378,453	6,206,558	5,171,895	55

**Cost Centre Analysis
2001 Actuals
Net Cost Recovery Analysis By Facility Component**

	Expense	Revenue	Net Cost	Recovery %
Arenas	1,645,556	1,299,525	346,031	79
Bocce	230,429	10,027	220,402	4
Concessions & Vending	3,141	82,037	-78,896	2,612
Fitness Centres	1,888,231	1,212,705	675,526	64
Pool	3,544,142	1,496,868	2,047,274	42
Program Areas*	3,712,519	2,105,396	1,607,123	57
Outdoor Maintenance+	354,435	0	354,435	0
Totals	11,378,453	6,206,558	5,171,895	55

*Rooms/Gyms/Bowling

+Snow/Ice Removal; Parking lot Sweeping; Flower/Shrub/Tree Planting&Maintenance; Debris Pick-up

Cost Centre Analysis

Attachment 7

2000 Actuals

Summary of Expenses

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
CCC	0	57,500	0	0	0	361,090	28,331	446,921
DCCC	0	56,770	0	0	634,331	705,557	37,262	1,433,920
GAWCC	422,774	0	1,279	535,551	671,437	636,792	51,427	2,319,260
MCC	320,266	50,595	1,096	513,732	573,989	425,629	46,192	1,931,499
RCC	319,109	0	822	0	0	568,944	17,862	906,737
WPMA	289,679	0	640	0	573,656	121,560	19,400	1,004,935
WVCC	483,080	0	1,279	560,983	643,250	390,684	67,130	2,146,406
WWCC	0	59,828	0	0	0	112,132	33,566	205,526
Totals	1,834,908	224,693	5,116	1,610,266	3,096,663	3,322,388	301,170	10,395,204

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

Cost Centre Analysis

2000 Actuals

Summary of Revenues

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
CCC	0	3,714	1,382	0	0	139,552	0	144,648
DCCC	0	1,223	3,189	0	328,220	398,430	0	731,062
GAWCC	334,320	0	18,376	552,681	226,586	382,729	0	1,514,692
MCC	217,384	1,832	8,911	452,421	292,807	239,482	0	1,212,837
RCC	204,779	0	8,352	0	0	302,024	0	515,155
WPMA	201,713	0	10,000	0	318,813	51,601	0	582,127
WVCC	530,938	0	24,253	510,477	270,110	189,792	0	1,525,570
WWCC	0	5,331	565	0	0	47,880	0	53,776
Totals	1,489,134	12,100	75,028	1,515,579	1,436,536	1,751,490	0	6,279,867

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

Cost Centre Analysis

2000 Actuals

Summary of Net Costs

	Arenas	Bocce	Concessions & Vending	Fitness Centres	Pool	Program Areas*	Outdoor Maintenance+	Totals
CCC	0	53,786	-1,382	0	0	221,538	28,331	302,273
DCCC	0	55,547	-3,189	0	306,111	307,127	37,262	702,858
GAWCC	88,454	0	-17,097	-17,130	444,851	254,063	51,427	804,568
MCC	102,882	48,763	-7,815	61,311	281,182	186,147	46,192	718,662
RCC	114,330	0	-7,530	0	0	266,920	17,862	391,582
WPMA	87,966	0	-9,360	0	254,843	69,959	19,400	422,808
WVCC	-47,858	0	-22,974	50,506	373,140	200,892	67,130	620,836
WWCC	0	54,497	-565	0	0	64,252	33,566	151,750
Totals	345,774	212,593	-69,912	94,687	1,660,127	1,570,898	301,170	4,115,337

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