

PROGRAM REVIEW

PARKS FORESTRY & RECREATION

FULL COSTING & PRICING STUDY

Findings and Recommendations

December 12, 2007

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Purpose

The objective of the study was to make transparent the full costs of delivering recreation programs so as to facilitate decision making on the city's policies, fees and subsidies.

The study developed and tested a full costing model for Parks, Forestry & Recreation (PFR) programs in collaboration with Accounting Services and established 2005 full costs for recreation programs and services for 27 locations in 4 categories. The full costing information will provide a basis for evaluating recreation programs and assist in identifying the impact of fee changes on various classes of users, the city budget and divisional revenues.

The study was conducted within context of the Corporate Review Framework approved by Council in 2006 under the sponsorship of Deputy City Manager (Cluster A). *Project Team Structure outlined in Appendix 10.*

Scope

The study reviewed the four flagship activities in PFR consistently used by Toronto residents involving the collection of 2005 full costs for a total of 27 locations.;

- Aquatics,
- Arenas,
- Children's Summer Camps and
- Fitness and Wellness centres,

Study Focus

The purpose of the study was to identify the full costs for the four activity groups in 27 locations, while the deliverables of the study were as follows:

- Define and set parameters/components of the costing model.
- Establish a baseline of costs for recreation programs and services.
- Provide a basis for evaluating the relevance of current recreation programs and services
- Identify the impacts of fee changes on various classes of users, the city budget and divisional revenues.
- Use the costing information to inform such reports as the PFR revenue review, options for free programs for children and youth, priority centre and Welcome Policy reviews.

Study Background

The study was based on the 2005 costs and service delivery models.

In 2006, the Division reorganized from a District based structure (East, West, North and South Districts) to a Functional Structure with Parks, Urban Forestry, Community Recreation, Parks Development and Infrastructure Management and other support branches) to be able to harmonize service delivery models across the City for each

function. Following the reorganization, the Division initiated a number of initiatives to harmonize the operations, some of which are ongoing.

In 2005, the Finance and Staff Support Functions were not a part of the Division and the services were provided by another Division. The Administrative functions were disentangled to PF&R through 2006 and 2007, which were followed with the initiation of Financial Accountability and cost and complement control processes which are ongoing.

Full Costing Model & Methodology

The full costing model was developed in collaboration with Corporate Accounting Services and was broken down into four categories; direct costs, indirect costs, overheads and capital costs.

The data collection & validation process was conducted over four phases: data collection, data validation, data analysis & verification and quality assurance. The data collected using the SAP system and the Labour Distribution Reports.

Quality Assurance was conducted by Corporate Accounting Services in accordance with the guidelines of the full costing model and OMBI methodologies of indirect cost allocation and capital assets accounting.

The study team encountered many challenges during the data collection & validation process due to non harmonized business practices across Districts, centralized budgets, and re-organization of the PFR Division. *List of the full costing model components and cost drivers is outlined in Appendix 1.*

Findings

The full costing study determined the following costs for the four recreation activities examined, namely; aquatics, arenas, children's summer camps and fitness & wellness, using the full costing model developed;

Table 1 – 2005 Extrapolated Costs and Revenues by Activity

Activities	Full Costs	Revenue	Full Cost Recovery	PFR Full Cost Recovery	Other Juristictions
Aquatics	62,443,465	9,206,982	15%	21%	51%
Arenas	37,850,954	5,999,594	16%	26%	75%
Camps	10,961,964	4,698,784	43%	47%	70%
Fitness Centres	7,568,254	3,123,777	41%	49%	54%
Total	118,824,637	23,029,138	19%	28%	62%

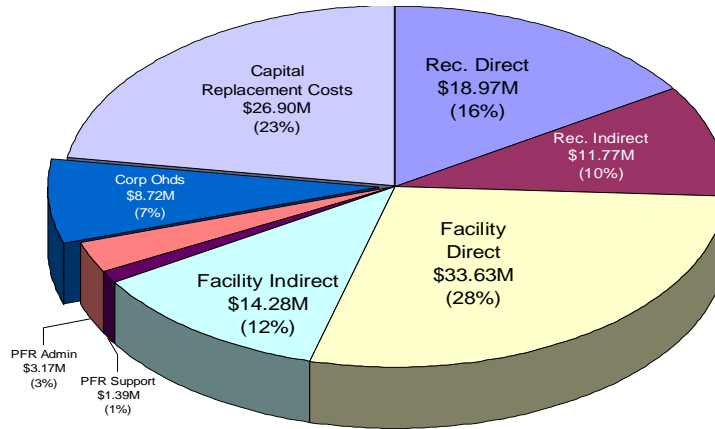
Refer to appendix 1 for Full Cost Components and terminology

The 2005 full costs, which include the direct costs, indirect costs, overheads and capital costs, for the four activities as mentioned in table 1 are approx. \$118.8M. Aquatics (\$62.4M) and arenas (\$37.8M) activities represent approx. 85% of the full costs. The 2005 revenue collected for the above four activities is approx. \$23.0M leading to full cost recovery level of approx. 19% for the activities reviewed.

The PFR full cost recovery at 28% refers to the recovery of annual PFR operating costs (\$83.1M) for the four activity groups, which includes recreation costs, facility costs, PFR support costs and PFR admin costs. The review of other jurisdictions, determined a comparable recovery rate of 62%.

The full costs were extrapolated on the basis of 27 locations which were examined by the study. The methodology applied for extrapolation of the 2005 full costs included straight-line method, weighted average method and a customized approach depending on the activity and corroboration to SAP costs. *For Extrapolated Full Costs; please refer to the Costing Summary (Appendix 2).*

Figure 1 - 2005 Extrapolated Full Cost Break-down Structure



Recreation Services: Based on the full costs, amounts to approx. 26% of which direct costs are approx. 16% and indirect costs are approx. 10%.

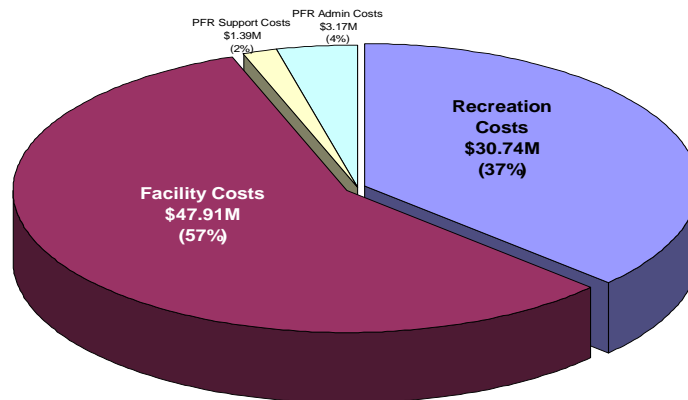
Facility operations: amounts to approx. 40% of the full costs, of which direct costs are approx. 28% and indirect costs are approx. 12%.

Support Costs: PFR support costs amounts to approx. 1%, PFR admin costs account for approx. 3%, corporate overheads account for approx. 7%

Capital replacement costs: amounts to approx. 23% of full costs.

PFR Full Costs: Based on the PFR Full Cost structure shown below in figure 2, recreation costs of \$31M are approx. 37%, facility operations costs of \$48M are approx. 57% , PFR support costs (\$1M) are approx. 2% while PFR admin costs (\$3M) are approx. 4% of the PFR full costs of \$83M.

Figure 2 - 2005 Extrapolated PFR Full Costs Break-down Structure (excluding Corporate & Capital)



It was determined through the Full Costing Study that, for the most part, the city is operating on pre-amalgamated business models and practices and that the costs incurred in delivering recreation services are not reflected in the user-fees charged.

The city's cost recovery levels are low in comparison to other jurisdictions and are insufficient in recovering PFR's direct and indirect operating costs.

Review of Other Jurisdictions

The full costing study collaborated and consulted a number of municipal jurisdictions in Ontario, with a view to exchange and share mutually beneficial information concerning the costing model developed by Toronto, cost drivers and performance indicators for recreation services. The jurisdictions that agreed to share and exchange comparable information were Markham, London, Mississauga, Burlington and Windsor.

The review of other jurisdictions was conducted using a structured process of cost information sharing and interviews with the respective recreation managers and staff. Cost components discussed included direct and indirect costs for recreation and facility operations along with overheads which excluded corporate overheads and capital costs. *The results of this review are highlighted in below table 2.*

Table 2 - Comparison of Cost Recovery Levels (based on Extrapolated Costs)

	Toronto - PFR	London - PFR	Markham - PFR	Mississauga - PFR	Burlington - PFR	Windsor - PFR
Aquatics	21%	44%	75%	TBD*	45% - 55%	35%
Arenas	26%	75%	68%	TBD*	80% - 95%	69%
Camps	47%	45%	130%	TBD*	30% - 40%	N/A
Fitness Centres	49%	TBD	81%	TBD*	N/A	27%
Average	36%	55%	89%	55% - 65%	50% - 60%	44%

Note: * Mississauga unable to provide comparable data by activity

Activity Findings

Aquatics Activity (Appendix 3)

The portfolio comprises of 132 pools of which, 32 are indoor pools, 59 are outdoor pools and 41 are TDSB pools. The 2005 full costs for the aquatics are approx. \$62.4M with an average full cost recovery of approx. 15%.

The capacity utilization of the indoor and outdoor pools was approximately 75% and resulted in approx. 2.4M swims in 2005. It was further determined that;

- The 2005 annual full costs for (based on locations reviewed):
 - 50 meter enhanced indoor pool is approx. \$2.0M
 - 25 meter neighbourhood indoor pool is approx. \$850,000
 - 25 meter TDSB indoor pool is approx. \$345,000
 - 25 meter outdoor pool is approx. \$235,000
- Service delivery models are based on pre-amalgamation history and practices.
- Non-harmonization of full time and part time salaries resulted in varied cost structures for similar activities.

- TDSB owned pools operate at a capacity utilization of approx. 40% while the City owned pools operate at approx. 86%. The under-utilization of TDSB pools is due to restricted access hours, minimal amenities and age & state of good repairs of TDSB facilities.

Table 3 – Aquatics Analysis & Cost Drivers for Location Reviewed (6 locations)

	REGIONAL FACILITIES	NEIGHBOURHOOD FACILITIES			Aquatics
	<i>Indoor</i> Average	<i>TDSB</i> Earl Beatty	<i>City Operated</i> JJP	<i>Outdoor</i> Average	<i>Total</i> Average
Capacity Utilization	91%	36%	99%	74%	75%
PFR Full Cost per Operational Hour	\$283.28	\$91.10	\$174.77	\$187.42	\$184.14
Revenue per Operational Hour	\$102.43	\$13.51	\$42.69	\$9.11	\$41.93
PFR Full Cost per Swim	\$7.47	\$27.02	\$15.93	\$8.14	\$14.64
Revenue per Swim	\$2.67	\$4.01	\$3.89	\$0.45	\$2.75
PFR Full Cost Recovery	35%	15%	24%	5%	20%
Cost Recovery - Other Jurisdictions					51%

Arenas Activity (Appendix 4)

The portfolio comprises 79 rinks of which 39 are indoor rinks and 40 are outdoor artificial ice rinks. The full costs for the arenas activity are approx. \$37.8M with an average full cost recovery of 16%.

Prime-time capacity utilization of the indoor arenas was approximately 65% resulting in potential for increase in participation levels. It was further determined that;

- The 2005 annual full costs for:
 - Indoor arena is approx \$715,000
 - Indoor double-pad arenas is approx. \$870,000
 - Outdoor single-pad artificial ice rink is approx. \$250,000.
- Permit usage accounts for approx. 90% of the programming offered.
- City offered programs such as instructional and leisure skate account for approx. 10%.
- Indoor double-pad rinks are cost efficient by approx. 30% in comparison to indoor single-pad facilities

Table 4 - Arenas Analysis & Cost Drivers for Locations Reviewed (7 locations)

	INDOOR ARENAS				OUTDOOR ARENAS (AIRs)			
	Double-Pad Average	Single-Pad Average	Single-Pad Average	Indoor Average	Double-Pad Average	Leisure-Pad Average	Single-Pad Average	Outdoor Average
Capacity Utilization	50%	70%	88%	69%	65%	0%	62%	42%
PFR Full Cost per Operational Hour	\$82.06	\$123.94	\$112.02	\$110.49	\$59.84	\$165.59	\$110.79	\$112.07
Revenue per Operational Hour	\$63.15	\$62.89	\$60.12	\$62.26	\$1.47	\$0.00	\$11.52	\$4.33
PFR Full Cost per Prime-time Hr used	\$184.73	\$310.60	\$263.30	\$267.31	N / A	N / A	N / A	N / A
Revenue per Prime-time Hr used	\$142.16	\$158.23	\$141.31	\$149.98	N / A	N / A	N / A	N / A
PFR Full Cost Recovery	77%	51%	54%	58%	2%	0%	10%	4%
Cost Recovery - Other Jurisdictions				75%				N / A

Children’s Summer Camp Activity (Appendix 5)

The portfolio is categorized into three types: 160 General / Enriched camps, 21 Fine Arts Specialty camps and 6 Specialty Plus camps based on curriculum. The full costs for the camps activity are approx. \$11.0M with an average full cost recovery of approx. 43%.

Based on the locations reviewed, the study determined that the camps are well attended with a participation rate of approx. 86% (54,000 participants) and the specialty plus camps have a higher rate of PFR Full cost recovery (approx. 55%). It was further determined that;

- The 2005 annual full costs for:
 - General / enriched camp is approx \$86,000
 - Specialty camp (Fine Arts) is \$88,000
 - Outdoor nature camp or specialty plus camp is approx. \$440,000.
- The recreation programs designed are based on pre-amalgamation historical practices.
- Support staffing and space usage models are inconsistent across the city resulting in differing expenditure levels.

Table 5 - Camps Analysis & Cost Drivers for Locations Reviewed (10 locations)

	General / Enriched	Specialty	Specialty Plus	Total
Registrants	446	244	1,168	619
% WP Registrants	16%	22%	33%	23%
PFR Full Costs per Registrant	\$183.62	\$364.43	\$357.10	\$301.72
Revenue per Registrant	\$59.98	\$145.22	\$195.64	\$133.61
PFR Full Cost Recovery	33%	40%	55%	42%
Cost Recovery - Other Jurisdictions				70%

Fitness & Wellness Activity (Appendix 6)

The fitness and wellness portfolio is categorized into three types: 2 Category As, 7 Category Bs and 16 Category Cs based on service levels. The full costs for the fitness and wellness activity are approx. \$7.6M with an average cost recovery of approx. 41%

Based on the locations reviewed, Category B was assessed to be the most cost efficient, recovering approx. 100% of its total operating costs. The study further determined that;

- The 2005 annual full costs for:
 - “A” fitness facility are approx. \$1.0M
 - “B” fitness facility are approx. \$370,000
 - “C” fitness facility are approx. \$184,000
- Current service delivery models are based on pre-amalgamation practices and lack of space and equipment standards for operating fitness centres.
- Tracking and analysis of fitness memberships and participation levels are not appropriately recorded and reported in the CLASS system.

Table 6 - Fitness & Wellness Analysis and Cost Drivers for Locations Reviewed (4 locations)

	Category A Average	Category B Average	Category C Average	Total Average
Memberships	2,210	3,070	915	2,065
PFR Full Cost per Sq. Ft.	\$99.50	\$81.51	\$160.69	\$113.90
Revenue per Sq. Ft.	\$40.42	\$76.90	\$26.23	\$47.85
PFR Full Cost per Visit	\$6.61	\$2.82	\$3.26	\$4.23
Revenue per Visit	\$2.69	\$2.66	\$0.53	\$1.96
PFR Full Cost Recovery	41%	94%	16%	50%
Cost Recovery - Other Jurisdictions				54%

Other Findings

Cost Recovery

In determining the level of cost recovery for aquatics, arenas, children's summer camps and fitness centres, it was assessed that the current user-fees do not recover the actual costs incurred for providing these services.

The city's current user-fees and permit pricing policy is primarily based on historical amalgamated practices that were reviewed and harmonized in 1998-99 and then adjusted twice for CPI increases. Within PFR, there does not exist a policy on the levels of cost recovery.

The operating cost recovery by activity in table 7-A highlights 2005 cost recovery levels for the locations reviewed along with breakeven targets. Based on the 2005 full costs computed for the locations reviewed, the operating cost breakeven target is approx. 58%. Operating costs include direct & indirect recreation and facility costs.

The PFR full cost recovery by activity in table 7-B highlights the PFR full cost breakeven target of approx. 71% for the locations reviewed. PFR full costs include the operations costs for recreation and facility, PFR support costs and PFR admin costs.

Table 7 - Cost Recovery Levels by Activity (based on Locations Reviewed)

Table 7-A: Operating Costs

Activities	Operating Costs	Revenue	Operating Cost Recovery	Operating Costs Break-even
Aquatics	\$3,182,355.16	1,143,178.83	36%	59%
Arenas	\$1,826,083.71	1,137,120.44	62%	51%
Camps	\$498,232.44	\$418,072.91	84%	81%
Fitness Centres	\$1,061,872.15	682,602.46	64%	61%
Total	\$6,568,543.47	\$3,380,974.64	51%	58%

Table 7-B: PFR Full Costs

Activities	PFR Full Costs	Revenue	PFR Full Cost Recovery	PFR Break-even Recovery
Aquatics	\$3,799,217.40	1,143,178.83	30%	70%
Arenas	\$2,241,813.92	1,137,120.44	51%	62%
Camps	\$576,582.89	\$418,072.91	73%	94%
Fitness Centres	\$1,451,332.81	682,602.46	47%	83%
Total	\$8,068,947.03	\$3,380,974.64	42%	71%

Based on the locations reviewed, the cost recovery level targets for PFR range between 58% and 71%.

Facility Operations and Maintenance

Facility operations within PFR play a critical role in providing overall operations and maintenance support to all activities. The average Facility Operations and Maintenance costs account for approx. 40% of the 2005 full costs and amount to approx. \$48.0M.

The assessment of full costs for recreation services must be viewed in the context of the overall role, support provided and costs incurred by facility operations in providing recreational services to the public. It was determined that the following areas in facility operations for the four recreation activities need further assessment:

- Service Delivery Models:
 - Facility staff working in isolation with recreation staff at some locations reviewed
 - Staff rely on historical service delivery models which may not be cost efficient

- Harmonization:
 - Lack of harmonization of facility operations for any facility type
 - Job duties are not clearly defined or allocated up to Supervisor level
 - Joint responsibility for outdoor pools and outdoor rinks by both parks and facility operations requires clarity
 - Front-line Structure will address harmonization issues for full time staff.

- Business Practices:
 - Inconsistent standards and practices on usage of outsourced service contractors
 - PFR facilities are old and require higher level of maintenance
 - PFR Tech services lack resources to monitor repairs and maintenance costs
 - Repairs and maintenance costs higher Corporate FRED vs. PFR Tech services
 - PFR is currently in the process of developing a work-order system for tracking and monitoring facility repairs and maintenance orders

- Financial Monitoring & Reporting
 - Staff do not monitor their budgets and expenditures, resulting in low accountability and compliance

- A Corporate Organizational Review of facilities and facility functions is currently in progress and is expected to address the areas of governance and roles & responsibilities across the city.

- Streamlining of Frontline Structure will harmonize positions, which will result in consistent service delivery models across the Division.

Assessment

For the most part, PFR was operating on pre-amalgamated business models and practices in 2005. The costs incurred in delivering recreation services are not reflected in the user-fees charged. The full costing study recommends the city to assess and review its policy objectives and criteria for user-fees and permit pricing with regards to access, participation rates and cost recovery options.

PFR recreation services and facility operations are using a variety of service delivery models and inconsistent standards and business practices. In particular, business practices for housekeeping, repairs and maintenance, duties and service delivery models are based on pre-amalgamated history and differ at the location level. It has been determined that the PFR needs to assess and review its facility operations and recreation programming in relation to standardized business practices and consistent service delivery models.

Recommendations

In reviewing and analyzing the 2005 extrapolated full costs for the 27 locations within the four activities, the study determined that opportunities exist for improving public participation, cost efficiencies and cost recovery levels. In particular, these opportunities are available in the areas, of User-fees and Cost Recovery, Facility Operations & Maintenance and Recreation Programming.

1. User-fees & Cost Recovery (Appendix 7)

Based on the findings of the Full Costing Study, it is recommended that PFR develop a user-fee and Pricing Policy based on PFR full costs incurred, the access to recreation policy, corporate user-fee policy and neighbouring municipalities and other service providers.

The Full Costing Study also recommends a PFR cost recovery rate between 58% and 71% for the four activities reviewed, to be phased in over a number of years, taking into consideration, access, participation rates and competitive market rates.

2. Facility Operations & Maintenance (Appendix 8)

A management process be established to monitor and assess annually, the improvements in the areas of facility operations, with a view to defining roles and responsibilities, service levels and cost efficiencies.

3. Recreation Programming (Appendix 9)

A management process be established to monitor and assess annually, the improvements in the areas of recreation services, with a view to increasing utilization, participation rates and cost efficiency:

- 3.1. Aquatics; to address the areas of recreation programming; and TDSB pools with regards to “Value for Money” perspective.
- 3.2. Arenas; to address the area of recreation programming with a focus on improving prime-time capacity utilization.
- 3.3. Children’s Summer Camps; to address recreation programming with a focus on standardization of camp operations and managing demand.
- 3.4. Fitness Centres; to assess the city’s role in providing fitness services

Conclusion

The full costing and pricing study was conducted with a view to determining the 2005 full costs for providing recreation programs and services within the four selected activities, namely; aquatics, arenas, children’s summer camps and fitness centres. The full costing study reviewed the direct and indirect costs incurred in providing recreation services. Individual programs were not reviewed. The findings of the study were based on staff interviews, cost assumptions and analysis of full costs using activity specific cost drivers.

The full costing study recommends that the PFR needs to assess and review its policy objectives and criteria for user-fees and permit pricing with reference to levels of cost recovery, revenue options, competitive market rates and participation impacts. Based on the findings of the full costing study, the full costs along with the analysis, cost drivers and assessment provide a solid foundation for further assessment within facility operations and recreation services so as to achieve improved participation levels and cost efficiencies.

Appendix 1 – A: Full Cost Components (Accounting Services Model)

- **Direct Costs:** Costs incurred when providing direct service to participants / clients and is location specific
 - **Salaries & Benefits:** Costs include wages and fringe benefits of permanent staff (facility maintenance staff) and recreation casual staff (pool managers to deck attendants)
 - **Materials & Supplies:** Costs include recreation supplies and equipment, facility maintenance supplies and equipment, janitorial supplies and maintenance and utility costs
 - **Purchased Services:** Costs include contracted services (recreation related)

- **Indirect Costs:** Administrative costs incurred for the specific activity and location. Indirect costs includes program support – internal, program support – external, indirect divisional costs, corporate overhead and capital costs
 - **Purchased Services:** Costs include contracted services (facility related), permits, repairs and maintenance costs (corporate services or tech services)
 - **Internal Support:** Costs include salaries and wages for recreationists and administrative staff
 - **PFR Support Costs:** Costs include allocated costs for supervisors and above for PFR
 - **PFR Admin Costs:** allocated costs for five functional areas namely; Customer Service, Finance, IT, Promotion & Communication and Staff Support
 - **Corporate Support Costs:** Cost include Corporate Overheads allocated from corporate departments (e.g. HR, Corporate Finance, etc)
 - **Corporate FRED Costs:** Cost include costs allocated from corporate FRED including labour and material based on Facilities & Real Estate Work-order System
 - **Non - Program Related Costs:** Cost include Benefit Liability costs as well as Insurance Reserve Fund allocations
 - **Capital Costs:** Capital Costs derived based on Amortized Replacement value of the facility

- **Full Costs:** Costs include Direct Costs (*Salaries & Benefits, Materials & Supplies, Purchased Services*) and Indirect Costs (*Program Support – Internal, Program Support – External, Inter-divisional costs, Corporate Overheads and Capital Costs*)

Appendix 1 – B: Terminology - 2005 Extrapolated Full Costs and Activity Summaries

- **Recreation Costs:** Salaries & Benefits of recreation staff (incl. recreationists and direct reports); Materials & Supplies; Purchased Services (NLS / Leadership costs); Recreation Supp Costs (non-location specific); Recreation Supervisor salaries & benefits
- **Facility Costs:** Salaries & Benefits of location specific facility staff (incl. superintendents); Materials, Supplies and Equipment; Utilities; Purchased Services (3rd party contracts, contractors, TDSB permits, Rental permits); Facility Supp Costs (non-location specific); Facility Supervisor salaries & benefits; Tech Services costs and FRED costs
- **PFR Support Costs:** PFR Management salaries & benefits (Managers thru Directors)
- **PFR Admin Costs:** Customer Service costs; Staff Support costs; Finance costs; IT costs; Promotions & Communication costs
- **Corporate Overheads:**
 - *Corporate Admin Costs:* Finance; IT; HR; Other Corp. divisions;
 - *Non-Program Specific Costs:* Benefit Liability; Insurance costs
- **Capital Replacement Costs:** Costs computed based on annual replacement value of the asset

- **Operating Costs:** Costs include Recreation Costs and Facility Costs

- **PFR Full Costs:** Costs include Recreation Costs , Facility Costs, PFR Support Costs and PFR Admin Costs

- **Full Costs:** Costs include Recreation Costs , Facility Costs, PFR Support Costs, PFR Admin Costs, Corporate Overheads and Capital Replacement Costs

- **Revenue:** Revenue recorded thru SAP for Registrations fees, Admissions, Tickets, Memberships and location permits (excluding Welcome Policy members)

- Cost Recovery
 - **Operating Cost Recovery:** Recovery of Recreation costs and Facility costs

 - **PFR Full Cost Recovery:** Recovery of Recreation costs, Facility costs, PFR Support costs and PFR Admin Costs

 - **Full Cost Recovery:** Recovery of Recreation costs, Facility costs, PFR Support costs, PFR Admin Costs, Corporate overheads and Capital costs

Appendix 1 – C: Terminology - Cost Drivers

- a. **Total Hours Available:** Total number of potential hours that the facility (annually) is open for use (e.g. pool is open from 7am to 10pm will be considered as 15 hours available)
- b. **Total Hours Used:** Total number of actual hours the facility (annually) is booked (e.g. pool is used from 7am to 10am will be considered as 3 hours used)
- c. **Total Programming Hours:** The total number of hours services were delivered to clients (e.g. Pool delivers 3 Classes simultaneously will record 3 programming hours within 1 hour of use). Total programming hours refers to hours from the 3 modes of delivery namely; Instructional, Drop-in & Permits
- d. **Capacity Utilization:** Calculation based on Total Hours Used per Total Hours Available
- e. **Number of Participants:** Total number of individuals (Instructional registrants, drop-in individuals and permit attendees) that visited the location
- f. **Participant Visit (e.g. swims):** Instructional participant registers only once but visits for 9 weeks for the instructional program, hence instructional participant times 9 will give instructional participant visit. While a drop-in participant is assumed as 1 visit
- g. **Full Costs per Hour Available:** Full Costs divided by Total Hours Available. The cost driver indicates the full costs incurred for every hour the facility was available for program delivery
- h. **Full Costs per Hour Used:** Full Costs divided by Total Hours Used. The cost driver indicates the full (total) costs incurred for every hour the facility was used for program delivery
- i. **Full Costs per Participant Visit:** Full Costs divided by Participant Visit. The cost driver indicates the full (total) costs incurred per visit
- j. **Full Costs per Programming hour:** Full Costs divided by Total Programming Hours. The cost driver indicates Full costs incurred per programming hour

Appendix 2 – A: 2005 Extrapolated Full Costing Summary

	Aquatics	Arenas	Camps	Fitness Centres	Total
No. of Locations	130	79	187	25	421
Recreation					
Direct Costs	11,583,088.19	917,030.77	4,332,336.15	2,138,237.87	18,970,692.98
Indirect Costs	6,627,416.69	1,904,735.01	1,666,499.47	1,570,720.83	11,769,372.00
Total Recreation	\$18,210,504.88	\$2,821,765.78	\$5,998,835.62	\$3,708,958.70	\$30,740,064.98
Facility					
Direct Costs	15,011,953.24	15,675,606.21	1,756,109.04	1,188,237.87	33,631,906.36
Indirect Costs	7,895,238.48	3,626,898.80	1,616,725.22	1,142,605.47	14,281,467.97
Total Facility	\$22,907,191.72	\$19,302,505.00	\$3,372,834.26	\$2,330,843.34	\$47,913,374.33
Operating Costs	\$41,117,696.61	\$22,124,270.79	\$9,371,669.88	\$6,039,802.05	\$78,653,439.32
PFR Support Costs	782,505.14	333,412.55	162,783.94	107,069.00	1,385,770.63
PFR Admin Costs	1,808,802.24	719,526.86	403,059.94	235,155.87	3,166,544.91
PFR Full Costs	\$43,709,003.99	\$23,177,210.19	\$9,937,513.77	\$6,382,026.92	\$83,205,754.86
Corporate Costs					
Corporate Overheads	2,939,106.69	1,252,304.93	611,420.11	402,153.54	5,204,985.27
Non-Program Related Expenses	1,985,443.04	845,964.57	413,030.19	271,665.18	3,516,102.98
Total Corporate	\$4,924,549.73	\$2,098,269.50	\$1,024,450.30	\$673,818.71	\$8,721,088.25
Capital Costs	13,809,911.28	12,575,474.15	-	512,408.01	26,897,793.44
Full Costs	\$62,443,465.00	\$37,850,953.84	\$10,961,964.06	\$7,568,253.64	\$118,824,636.55
Revenue	9,206,982.38	5,999,594.35	4,698,783.74	3,123,777.49	23,029,137.96

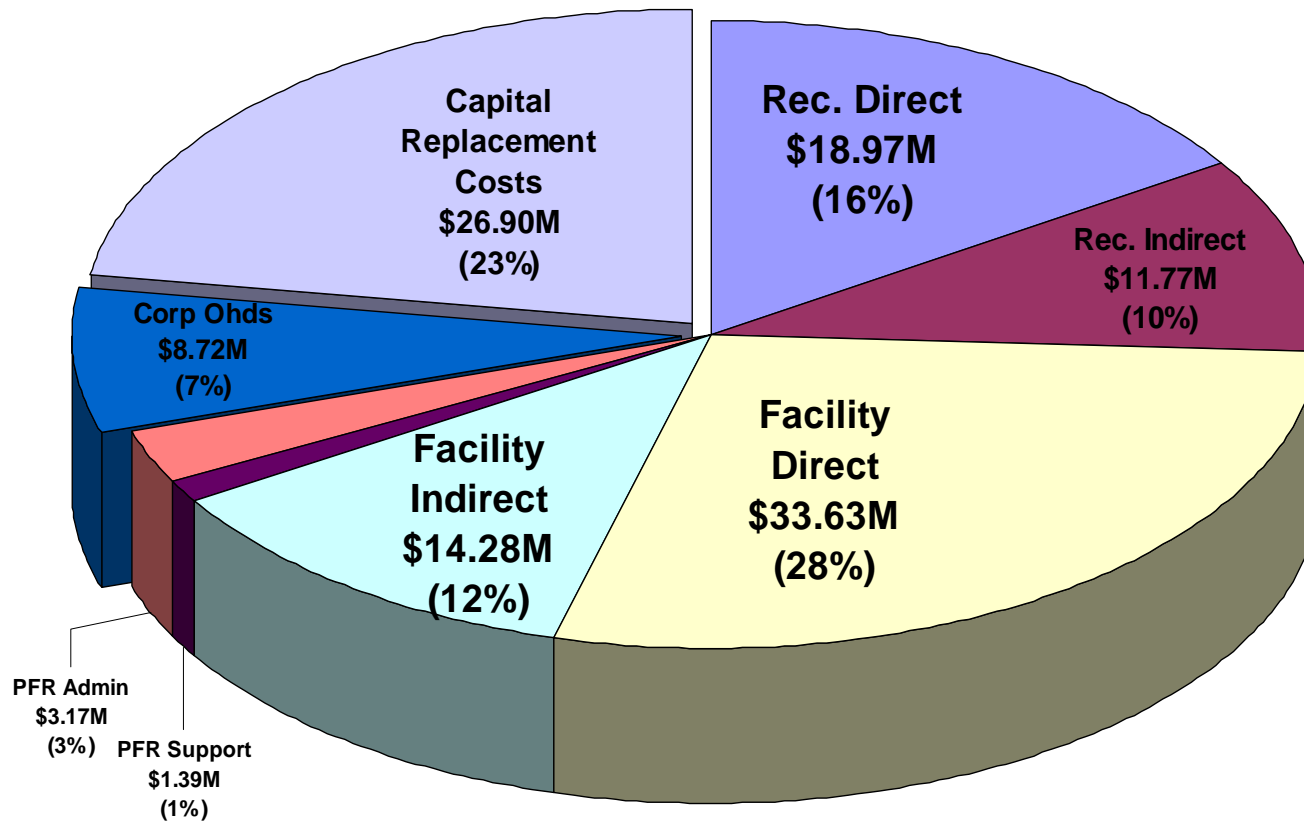
2005 Cost Recovery Levels

Operating Cost Recovery	22%	27%	50%	52%	29%
PFR Cost Recovery	21%	26%	47%	49%	28%
Full Cost Recovery	15%	16%	43%	41%	19%

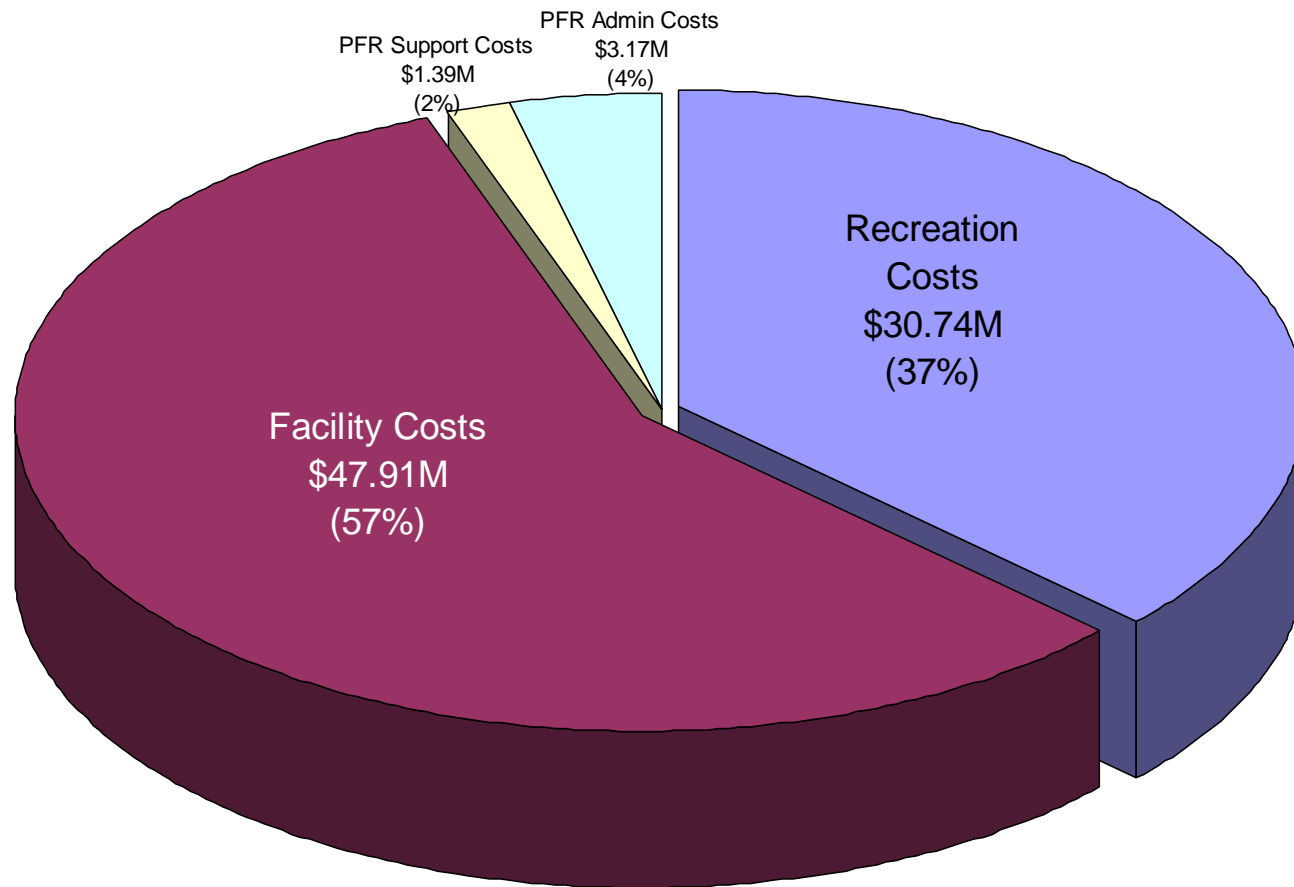
2005 Cost Recovery Break-even Target

Operating Cost Recovery	66%	58%	85%	80%	66%
PFR Cost Recovery	70%	61%	91%	84%	70%

Appendix 2 – B: 2005 Extrapolated Full Cost Break-down Structure



Appendix 2 – C: 2005 Extrapolated PFR Full Cost Break-down Structure



Appendix 3 – A: Aquatics Activity - Full Costing Summary for Locations Reviewed

	REGIONAL FACILITIES		NEIGHBOURHOOD FACILITIES			
	<i>BIRCHMOUNT</i> Enhanced - 25M	<i>DOUGLAS SNOW</i> Enhanced - 50M	<i>EARL BEATTY</i> TDSB - 25M	<i>J. J. P.</i> Typical - 25M	<i>ERINGATE</i> Outdoor - 25M	<i>GOULDING</i> Outdoor - 25M
Recreation						
Direct Costs	435,652.06	527,586.28	45,701.06	152,389.64	59,297.52	52,487.03
Indirect Costs	89,570.97	107,610.28	20,353.44	92,142.14	5,789.95	674.16
Total Recreation Full Costs (A)	\$525,223.02	\$635,196.56	\$66,054.49	\$244,531.78	\$65,087.47	\$53,161.18
Facility						
Direct Costs	402,754.25	644,351.87	145,928.77	156,770.16	46,034.71	46,034.71
Indirect Costs	35,644.14	35,644.14	17,822.07	44,293.78	8,911.03	8,911.03
Total Facility Full Costs (B)	\$438,398.39	\$679,996.00	\$163,750.84	\$201,063.94	\$54,945.74	\$54,945.74
PFR Support Costs (C)	154,215.56	154,215.56	77,107.78	154,215.56	38,553.89	38,553.89
PFR Full Costs (A + B + C)	\$1,117,836.97	\$1,469,408.12	\$306,913.11	\$599,811.28	\$158,587.10	\$146,660.82
Corporate Support Costs	43,867.26	43,867.26	21,933.63	43,867.26	10,966.82	10,966.82
Corporate FRED Costs	488.95	488.95	244.48	488.95	122.24	122.24
Non - Program Related Costs	29,633.48	29,633.48	14,816.74	29,633.48	7,408.37	7,408.37
Total Corporate Costs	\$73,989.69	\$73,989.69	\$36,994.85	\$73,989.69	\$18,497.42	\$18,497.42
Capital Replacement Costs	606,029.87	438,275.96	-	173,799.09	53,800.00	72,583.33
Full Costs	\$1,797,856.53	\$1,981,673.78	\$343,907.96	\$847,600.06	\$230,884.52	\$237,741.57
Revenue Recorded (SAP)	313,985.36	622,755.36	45,514.41	146,500.70	14,423.00	-
% PFR Cost Recovery	28%	42%	15%	24%	9%	0%

Appendix 3 – B: Aquatics Activity - Operating Summary for Locations Reviewed

	REGIONAL FACILITIES		NEIGHBOURHOOD FACILITIES			
	<i>BIRCHMOUNT</i> Enhanced - 25M	<i>DOUGLAS SNOW</i> Enhanced - 50M	<i>EARL BEATTY</i> TDSB - 25M	<i>J. J. P.</i> Typical - 25M	<i>ERINGATE</i> Outdoor - 25M	<i>GOULDING</i> Outdoor - 25M
Direct Costs (Rec + Facility)	838,406.30	1,171,938.15	191,629.83	309,159.80	105,332.23	98,521.73
Indirect Costs (Rec + Facility)	125,215.10	143,254.41	38,175.50	136,435.93	14,700.98	9,585.19
PFR Full Costs	1,117,836.97	1,469,408.12	306,913.11	599,811.28	158,587.10	146,660.82
Full Costs	1,797,856.53	1,981,673.78	343,907.96	847,600.06	230,884.52	237,741.57
Revenue	313,985.36	622,755.36	45,514.41	146,500.70	14,423.00	-
Capacity Utilization	94%	89%	36%	99%	85%	63%
Cost Driver: Operational Hr	4,531	4,594	3,369	3,432	792	840
Direct Costs per Operational Hr	\$185.04	\$255.10	\$56.88	\$90.08	\$133.00	\$117.29
PFR Full Costs per Operational Hr	\$246.71	\$319.85	\$91.10	\$174.77	\$200.24	\$174.60
Full Costs per Operational Hr	\$396.79	\$431.36	\$102.08	\$246.97	\$291.52	\$283.03
Revenue per Operational Hr	\$69.30	\$135.56	\$13.51	\$42.69	\$18.21	\$0.00
Cost Driver: No. of Swims	161,355	183,432	11,360	37,643	16,024	23,000
Direct Costs per Swim	\$5.20	\$6.39	\$16.87	\$8.21	\$6.57	\$4.28
PFR Full Costs per Swim	\$6.93	\$8.01	\$27.02	\$15.93	\$9.90	\$6.38
Full Costs per Swim	\$11.14	\$10.80	\$30.27	\$22.52	\$14.41	\$10.34
Revenue per Swim	\$1.95	\$3.40	\$4.01	\$3.89	\$0.90	\$0.00
	\$0.78	\$0.78	\$3.36	\$3.62	\$0.92	\$0.42
Cost Recovery						
Direct Costs (Rec + Facility)	37%	53%	24%	47%	14%	0%
PFR Full Costs	28%	42%	15%	24%	9%	0%
Full Costs	17%	31%	13%	17%	6%	0%
Net Costs per Swim						
Direct Costs (Rec + Facility)	\$3.25	\$2.99	N / A	\$4.32	\$5.67	\$4.28
PFR Full Costs	\$4.98	\$4.62	\$23.01	\$12.04	\$9.00	\$6.38
Full Costs	\$9.20	\$7.41	\$26.27	\$18.62	\$13.51	\$10.34

Appendix 4 – A: Arenas Activity – Full Costing Summary for Locations Reviewed

	INDOOR ARENAS				OUTDOOR ARENAS (AIRs)		
	COMMANDER Double-Pad	EAST YORK Single-Pad	MIMICO Single-Pad	FENSIDE Single-Pad	DIEPPE Double Pad	LEDBURY Leisure Pad	SIR ADAM BECK Single Pad
	Extended Season		Regular Season		Regular Season		
Recreation Costs							
Direct Recreation Costs	5,217.00	19,082.55	14,776.03	11,491.08	12,516.48	2,026.17	10,724.37
Indirect Recreation Costs	43,769.11	12,505.46	10,209.56	6,252.73	4,804.48	3,847.83	4,858.81
Total Recreation Costs	\$48,986.11	\$31,588.01	\$24,985.59	\$17,743.81	\$17,320.95	\$5,874.01	\$15,583.18
Facility Costs							
Direct Facility Costs	397,602.58	395,049.81	274,618.30	250,829.49	60,531.83	71,201.72	71,201.72
Indirect Facility Costs	63,073.27	25,933.25	12,966.62	12,966.62	15,060.21	6,483.31	6,483.31
Total Facility Costs	\$460,675.85	\$420,983.06	\$287,584.92	\$263,796.12	\$75,592.05	\$77,685.03	\$77,685.03
PFR Program Support	110,861.39	110,861.39	55,430.69	55,430.69	27,715.35	27,715.35	27,715.35
PFR Full Costs	\$620,523.35	\$563,432.46	\$368,001.21	\$336,970.63	\$120,628.35	\$111,274.38	\$120,983.55
Corporate Costs							
Corporate Support Costs	31,905.86	31,905.86	15,952.93	15,952.93	7,976.46	7,976.46	7,976.46
Corporate FRED	355.63	355.63	177.81	177.81	88.91	88.91	88.91
Non - Program Related Costs	21,553.24	21,553.24	10,776.62	10,776.62	5,388.31	5,388.31	5,388.31
Total Corporate Costs	\$ 53,814.72	\$ 53,814.72	\$ 26,907.36	\$ 26,907.36	\$ 13,453.68	\$ 13,453.68	\$ 13,453.68
Capital Replacement Costs	191,404.81	243,853.81	170,288.97	201,213.45	122,500.00	81,865.00	136,690.00
Full Costs	\$865,742.87	\$861,100.99	\$565,197.54	\$565,091.44	\$256,582.03	\$206,593.07	\$271,127.23
Revenue	477,534.93	257,332.74	205,861.45	180,847.32	\$2,962.00	-	\$12,582.00
% of PFR Full Cost Recovery	77%	46%	56%	54%	2%	0%	10%

Appendix 4 – B: Arenas Activity – Operating Summary for Locations Reviewed

	INDOOR ARENAS				OUTDOOR ARENAS (AIRS)		
	COMMANDER	EAST YORK	MIMICO	FENSIDE	DIEPPE	LEDBURY	SIR ADAM BECK
	Double-Pad	Single-Pad	Single-Pad	Single-Pad	Double Pad	Leisure Pad	Single Pad
	Extended Season			Regular Season	Regular Season		
Total Facility Costs	460,675.85	420,983.06	287,584.92	263,796.12	75,592.05	77,685.03	77,685.03
Direct Costs (Recreation + Facility)	402,819.58	414,132.36	289,394.33	262,320.58	73,048.31	73,227.89	81,926.08
PFR Full Costs	620,523.35	563,432.46	368,001.21	336,970.63	120,628.35	111,274.38	120,983.55
Full Costs	865,742.87	861,100.99	565,197.54	565,091.44	256,582.03	206,593.07	271,127.23
Revenue	477,534.93	257,332.74	205,861.45	180,847.32	2,962.00	-	12,582.00
Capacity Utilization	50%	53%	88%	83%	65%	0%	62%
Cost Driver: Operational Hrs	7,562	4,488	3,008	3,008	2,016	672	1,092
Total Facility Costs per Operational Hr	\$60.92	\$93.80	\$95.61	\$87.70	\$37.50	\$115.60	\$71.14
Direct Costs per Operational Hr	\$53.27	\$92.28	\$96.21	\$87.21	\$36.23	\$108.97	\$75.02
PFR Full Costs per Operational Hr	\$82.06	\$125.54	\$122.34	\$112.02	\$59.84	\$165.59	\$110.79
Full Costs per Operational Hr	\$114.49	\$191.87	\$187.90	\$187.86	\$127.27	\$307.43	\$248.29
Revenue per Operational Hr	\$63.15	\$57.34	\$68.44	\$60.12	\$1.47	\$0.00	\$11.52
Prime-time Capacity Utilization	64%	68%	61%	68%	N / A	N / A	N / A
Cost Driver: Prime-time Hrs Used	3,359	1,864	1,154	1,280	N / A	N / A	N / A
Total Facility Costs per Prime-time Hr	\$137.14	\$225.87	\$249.21	\$206.12	N / A	N / A	N / A
Direct Costs per Prime-time Hr	\$119.92	\$222.20	\$250.77	\$204.97	N / A	N / A	N / A
PFR Full Costs per Prime-time Hr	\$184.73	\$302.30	\$318.89	\$263.30	N / A	N / A	N / A
Full Costs per Prime-time Hr	\$257.73	\$462.01	\$489.77	\$441.55	N / A	N / A	N / A
Revenue per Prime-time Hr	\$142.16	\$138.07	\$178.39	\$141.31	N / A	N / A	N / A
Cost Recovery							
Total Facility Cost Recovery	104%	61%	72%	69%	4%	0%	16%
Direct Cost Recovery	119%	62%	71%	69%	4%	0%	15%
PFR Full Cost Recovery	77%	46%	56%	54%	2%	0%	10%
Full Costs Recovery	55%	30%	36%	32%	1%	0%	5%
Net Cost per Prime-time Hour Used							
Total Facility Cost Recovery	N / A	\$87.80	\$70.82	\$64.81	N / A	N / A	N / A
Direct Cost Recovery	N / A	\$84.13	\$72.39	\$63.66	N / A	N / A	N / A
PFR Full Cost Recovery	\$42.57	\$164.23	\$140.50	\$121.99	N / A	N / A	N / A
Full Costs Recovery	\$115.57	\$323.94	\$311.38	\$300.24	N / A	N / A	N / A

Appendix 5 – A: Camps Activity – Full Costing Summary for Locations Reviewed

	General / Enriched Average	Specialty Average	Specialty Plus Average
Days Operated	36.5	39	39
No. of Registrant	446	244	1168
Recreation			
Direct Costs	33,279.50	36,104.18	221,748.46
Indirect Costs	7,007.99	16,845.03	103,571.75
Total Recreation Costs	\$40,287.49	\$52,949.21	\$325,320.21
Facility			
Direct Costs	13,734.82	16,026.02	31,739.98
Indirect Costs	4,492.06	2,528.96	11,153.69
Total Facility Costs	\$18,226.88	\$18,554.98	\$42,893.67
Program Support	18,646.40	10,865.74	48,838.31
PFR Full Costs	\$77,160.78	\$82,369.92	\$417,052.19
Corporate Costs			
Corporate Support Costs	5,238.79	3,052.78	13,721.33
Corporate FRED	58.39	34.03	152.94
Non - Program Related Costs	3,538.94	2,062.23	9,269.12
Total Corporate Costs	\$8,836.12	\$5,149.03	\$23,143.39
Capital Replacement Costs	-	-	-
Full Costs	\$85,996.90	\$87,518.96	\$440,195.58
Revenue	25,863.75	33,290.00	227,817.50
% of PFR Full Costs Recovery	34%	40%	55%

Appendix 5 – B: Camps Activity – Operating Summary for Locations Reviewed

	General / Enriched Average	Specialty Average	Specialty Plus Average
Direct Costs (Recreation + Facility)	47,014.32	52,130.20	253,488.44
PFR Full Costs	77,160.78	82,369.92	417,052.19
Full Costs	85,996.90	87,518.96	440,195.58
Revenue Recorded - B	25,863.75	33,290.00	227,817.50
Capacity Utilization	85%	80%	94%
% of WP Registrants	16%	22%	33%
Days Operated	36.5	39	39
No. of Registrants	446	244	1168
Cost Driver: Per Registrant	446	244	1,168
Direct Costs per Registrant	\$110.05	\$249.26	\$216.96
PFR Full Costs per Registrant	\$183.62	\$364.43	\$357.10
Full Costs per Registrant	\$203.44	\$386.52	\$376.92
Revenue - A per Registrant	\$72.11	\$188.28	\$293.98
Revenue - B per Registrant	\$59.98	\$145.22	\$195.64
Cost Recovery			
Direct Cost Recovery	55%	64%	93%
PFR Full Cost Recovery	33%	41%	55%
Full Cost Recovery	30%	38%	53%
Net Recovery Per Registrant (Actual)			
Direct Costs per Registrant	\$50.06	\$104.05	\$21.32
PFR Full Costs per Registrant	\$123.64	\$219.21	\$161.46
Full Costs per Registrant	\$143.46	\$241.30	\$181.28

Appendix 6 – A: Fitness Activity – Full Costing Summary for Locations Reviewed

	Category A	Category B	Category C	
	Cummer	Memorial	Ellesmere	Mary McCormick
Square Footage	8,237	3,874	905	1,060
No. of Members	2,210	3,070	865	964
Recreation				
Direct Costs	153,913.80	107,878.07	73,220.42	61,187.55
Indirect Costs	177,550.06	46,895.47	6,252.73	61,753.42
Total Recreation Costs	\$331,463.85	\$154,773.55	\$79,473.15	\$122,940.97
Facility				
Direct Costs	148,425.90	71,290.39	27,310.03	21,734.14
Indirect Costs	65,950.09	17,762.52	15,371.34	5,376.23
Total Facility Costs	\$214,375.99	\$89,052.91	\$42,681.37	\$27,110.37
Program Support	273,717.33	71,948.55	21,897.39	21,897.39
PFR Full Costs	\$819,557.17	\$315,775.01	\$144,051.90	\$171,948.73
Corporate Costs				
Corporate Support Costs	78,545.61	20,646.28	6,283.65	6,283.65
Corporate FRED	875.48	230.13	70.04	70.04
Non - Program Related Costs	53,059.61	13,947.10	4,244.77	4,244.77
Total Corporate Costs	\$132,480.70	\$34,823.50	\$10,598.46	\$10,598.46
Capital Replacement Costs	61,582.73	19,370.00	7,363.11	21,955.96
Full Costs	\$1,013,620.60	\$369,968.51	\$162,013.46	\$204,503.15
Revenue	332,946.58	297,911.04	22,518.78	29,226.06
% of PFR Full Costs to Full Costs	41%	94%	16%	17%

Appendix 6 – B: Fitness Activity – Operating Summary for Locations Reviewed

	Category A	Category B	Category C	
	Cummer	Memorial	Ellesmere	Mary McCormick
Direct Costs (Recreation + Facility)	302,339.70	179,168.46	100,530.45	82,921.69
PFR Full Costs	819,557.17	315,775.01	144,051.90	171,948.73
Full Costs	1,013,620.60	369,968.51	162,013.46	204,503.15
Revenue	332,946.58	297,911.04	22,518.78	29,226.06
Size of Fitness Center	8,237	3,874	905	1,060
Direct Costs per sq ft	\$36.71	\$46.25	\$111.08	\$78.23
PFR Full Costs per sq ft	\$99.50	\$81.51	\$159.17	\$162.22
Full Costs per sq ft	\$123.06	\$95.50	\$179.02	\$192.93
Revenue per sq ft	\$40.42	\$76.90	\$24.88	\$27.57
Number of Visits	123,952	112,078	49,530	47,391
Direct Costs per visit	\$2.44	\$1.60	\$2.03	\$1.75
PFR Full Costs per visit	\$6.61	\$2.82	\$2.91	\$3.63
Full Costs per visit	\$8.18	\$3.30	\$3.27	\$4.32
Revenue per visit	\$2.69	\$2.66	\$0.45	\$0.62
Cost Recovery				
Direct Cost Recovery	110.1%	166.3%	22.4%	35.2%
PFR Full Costs Recovery	40.6%	94.3%	15.6%	17.0%
Full Costs Recovery	32.8%	80.5%	13.9%	14.3%
Net Cost per Visit				
Net Direct Cost per visit	(\$0.25)	N / A	\$1.58	\$1.13
Net PFR Full Costs per visit	\$3.93	\$0.16	\$2.45	\$3.01
Net Full Costs per visit	\$5.49	\$0.64	\$2.82	\$3.70

Appendix 7 – Cost Recovery & User-fees Recommendations

In order to adopt a pricing policy, a comprehensive review of PFR User-fees and Pricing be conducted within the context of the findings of the Full Costing Study. In particular the review should focus on the PFR user fees and pricing, guiding principles, cost recovery targets and revenue generation.

The review will address:

- Development of guiding principles for Pricing levels
- Revenue generation within the context of Corporate guidelines
- Develop policy objectives and criteria for user-fees and permit pricing
- Develop standard policy and procedures for calculation of permit pricing and user-fees
- Develop criteria and policy for access to recreation services
- Analyze and develop policy on subsidy level in relevance to full costs
- Develop options and strategies for implementation of user-fees and pricing targets
- Build relevance of Full Costs for each user-fee group
- Develop target levels of cost recovery for each cluster and facility permits
- Compare pricing with other comparable jurisdictions

The Full Costing Study also recommends a PFR cost recovery rate between 58% and 71% for the four activities reviewed to recover its operating and support costs to be phased in over a number of years, taking into consideration, access, participation rates and competitive market rates.

Appendix 8 – Facility Operations & Maintenance Recommendations

A management process be established to annually monitor and assess Facility Operations; with a view to defining roles and responsibilities, service levels and cost efficiencies in the following areas:

- **Operations Practices**
 - Facility staffing complements – based on type of facility (stand alone, multiplex) and type of activity (seasonal or year round), and type of amenities (pools, rinks)
 - Housekeeping and janitorial standards and duties
 - Preparation and maintenance of specific amenities – rinks, pools, community centres
- **Roles and Responsibilities**
 - Roles and responsibilities of facility staff in relation to Recreation staff
 - Resolution of roles between Corporate vs. PFR responsibilities for repairs and maintenance
- **Procurement and Inventory Management**
 - Material and equipment inventories for housekeeping and janitorial – basic minimum levels and criteria for additional quantities
 - Consistent practices for procurement of materials and equipment
- **Contracted Services Management**
 - Cost-effective options for use of in-house or outsourced staff (including management and documentation)
 - Develop policies for obtaining and supervising contracted services
- **Financial Reporting & Monitoring**
 - Administrative practices and accounting – regular reporting and sound accounting practices including variance analysis
 - Appropriate support systems and tools (including work order systems)

Appendix 9 – Activity Recommendations

Establish management processes to annually monitor and assess improvements in the areas of recreation programming; with a view to increasing capacity utilization, participation rates and cost recovery levels:

9 – A Aquatics Review

A. Recreation Programming to address:

- Capacity Utilization
 - Improving capacity utilization of pools
- Programming Mix
 - Optimize recreation programs within scheduled operating hours (programming mix)
 - Review modes of delivery and respective level of cost recovery
- Service Delivery Models
 - Cost effective service delivery models that address programming needs at regional and / or neighbourhood facilities (e.g. assessment of programs currently offered)
- Cost Recovery
 - Improve the level of PFR Full Cost recovery
- User Fees
 - Assess user-fees and options to reflect PFR Full Costs

B. TDSB Pools assessment to address:

- Capacity Utilization
 - The capacity utilization at TDSB pools is low as compared to city-owned facilities (average 36% - Earl Beatty vs. 68% for indoor neighbourhood pools)
- Cost Recovery
 - PFR Full Cost recovery is approx. 17% vs. 28% for City-owned indoor neighbourhood pools
- Re-location of TDSB sites
 - Value based study to review whether the programs offered as TDSB sites require to be relocated to City-owned facilities on a Full Cost basis

9 – B Arenas Review

A. Recreation Programming to address:

- Capacity Utilization
 - Assess the ice allocation procedures to during prime-time and non-prime time
 - Develop of strategies for better marketing of available ice-time
- Service Delivery Models
 - Articulate guiding principles for skating programs based on regional vs. neighbourhood needs
 - Develop standards for programming based on cost drivers
- Cost Recovery
 - Development of options and strategies to increase levels of cost recovery

9 – C Children’s Summer Camps Review**A. Recreation Programming to address:**

- Improved articulation of camp categories – distinction of purpose, target markets
- Standardization of camp operations by category (format, staffing, materials, equipment, space requirements)
- Improved methods of managing high demand – waiting lists and creating new spots
- Options for distribution of services to meet high demand
- Cost recovery targets

9 – D Fitness & Wellness Centres Review**A. Assess the City’s role in providing fitness centres services**

- Categories and Standards for fitness centres and weight-rooms
- Assess market positioning

B. Recreation Programming to address:

- Develop standards for space requirements
- Develop standards for staffing requirements for administration and support
- Harmonize service delivery model across the city
- Provide options for increase in levels of cost recovery
- Assess User-fees and Pricing

Appendix 10 – Project Team Structure

Project Sponsor

Sue Corke, Deputy City Manager

Steering Committee

Chair: Brenda Librecz, General Manager, Parks, Forestry and Recreation

Nancy Mathews, Executive Director, Social Development, Finance & Administration

Ann Ulusoy, Director, Management Services, Parks, Forestry and Recreation

Kathy Wiele, Director, Divisional Coordination and Community Engagement, Parks, Forestry and Recreation

Iqbal Ali, Director, Social Development, Finance and Administration

Mo Lewis, Director Accounting, Accounting Services

Project Team

Firoz Kara, Project Manager, Program Review

Wendy Jang - Community Recreation Supervisor

Siddharth Sathe, Financial Analyst, Program Review

Scott Verdin, Supervisor, Financial Accounting

Project Workgroup Team

Firoz Kara, Project Manager, Program Review

Ann Ulusoy, Director, Management Services

Don Boyle: Director, Community Recreation.

Judy Skinner, Manager, Financial Planning

Arthur Dookhoo, Manager, Accounting Services

Scott Verdin, Supervisor, Financial Accounting

Wendy Jang - Community Recreation Supervisor

Siddharth Sathe, Financial Analyst, Program Review

Diana Pushi, Financial Analyst, Accounting Services

Katherine Feng, Financial Analysis, Accounting Services

Lorne Turner, City Manager's Office

Quality Assurance Team

Arthur Dookhoo, Manager, Accounting Services

Diana Pushi, Financial Analyst, Accounting Services

Katherine Feng, Financial Analysis, Accounting Services