

Parks, Forestry & Recreation  
2006 Artificial Ice Rink Costs

AIR Operating Expense Category	Annual Expenditures \$	Cost per Stand-Alone AIR	Cost per AIR per Month
Permanent <sup>1</sup>	940,030	22,382	7,461
416 Seasonal <sup>2</sup>	725,848	17,282	5,761
Rec Workers <sup>3</sup>	456,334	10,865	3,622
<b>Total Salaries &amp; Benefits</b>	<b>2,122,211</b>	<b>50,529</b>	<b>16,843</b>
Utilities <sup>4</sup>	1,099,800	26,186	8,729
Other Expenses	510,823	12,162	4,054
<b>Total Non-Salary Expenses</b>	<b>1,610,623</b>	<b>38,348</b>	<b>12,783</b>
<b>Gross Expenditures</b>	<b>3,732,834</b>	<b>88,877</b>	<b>29,626</b>

Notes: Statements of actual expenditures by AIR by month are not available through the accounting system due to the following factors:

Maintenance of AIR's is done on a floating crew basis without dedicated AIR staff

Cost centres related to AIR's also include expenses for Parks Operations

The City of Toronto does not use an accrual accounting system, therefore statement of monthly expenses is based on payment timing rather than monthly consumption.

Utility accounts contain multiple metres that include lighting for adjacent parks and facilities.

PFR does not pay for water consumption and therefore it is not tracked in the accounting system

NOTES:

1 Includes Permanent Salaries & Benefits for AIR dedicated staff from Parks, PDIM & Community Recreation staff for 3 months. Costs are estimated.

2 Includes Salaries & Benefits for 40 L416 Parks staff for 3 months. Only 26 of the 40 represent variable costs. Costs are estimated.

3 Includes Salaries & Benefits for part-time Recreation staff at 32 stand-alone AIR's. Costs are estimated.

4 Includes cost estimates for Hydro, Gas & Water for Double, Major & Minor AIR's. Water costs are not paid for by PFR.