

Toronto 2017 BUDGET



OPERATING BUDGET NOTES



Arena Boards of Management

2017 OPERATING BUDGET OVERVIEW

The Arena Boards of Management are 8 Board-managed arenas that offer use of ice (i.e. Hockey, figure skating), programming, and pleasure skating to the community. Some arenas also offer dry floor rentals (i.e. floor hockey) in the summer. These services are complemented with snack bars, pro-shops, and meeting room rentals at some locations.

2017 Operating Budget Highlights

The total cost to deliver these services to Toronto residents is \$9.013 million gross expenditure and \$0.020 million net revenue as shown below:

(in \$000's)	2016 Budget	2017 Preliminary Budget	Change	
			\$	%
Gross Expenditures	8,641.9	9,013.1	371.3	4.3%
Revenues	8,651.7	9,032.8	381.1	4.4%
Net Expenditures	(9.9)	(19.7)	(9.8)	99.7%

The Arena Boards will achieve the 2.6% budget target reduction over the 2016 Net Operating Budget through increased revenue from ice rentals and close management of expenditures.

CONTENTS

Overview

- 1: 2017 – 2019 Service Overview and Plan [5](#)
- 2: 2017 Preliminary Operating Budget by Service [11](#)
- 3: Issues for Discussion [17](#)

Appendices:

- 1. 2016 Performance [21](#)
- 2. 2017 Preliminary Operating Budget by Expenditure Category [22](#)
- 3. 2017 Organization Chart [23](#)
- 4. Summary of 2017 Preliminary Service Changes N/A
- 5. Summary of 2017 Preliminary New & Enhanced Service Priorities N/A
- 6. Inflows/Outflows to / from Reserves & Reserve Funds [24](#)
- 7. 2017 User Fee Rate Changes [26](#)

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Fast Facts

- 11 ice rinks, including 9 large rinks and 2 small rinks.
- 5 of 8 Arena Boards will offer year-round ice rentals.
- 5 of 8 Arena Boards offer meeting room rentals to the general public.
- All 8 arenas offer pro-shop and snack bar services.
- In 2016, all arenas operated at full capacity, delivering 24,192 prime time and 13,258 non-prime time ice bookings.

Trends

- Available ice hours for 2017-2019 for all arenas are steady at 46,018 hours with the exception of William Bolton which will be undergoing renovations in 2018. As a result, the combined estimated available ice hours for 2018 is expected to be 43,599 hours.
 - ✓ Estimated utilization rate for ice-time will be 95.0% for prime time, and 64.6% for non-prime time.
- Sundry revenue (pro-shop and snack shop) across all Arenas continues to decline due to strong commercial competition.
- Prime time and non-prime time usage rates have remained steady in 2016 in comparison with 2015.

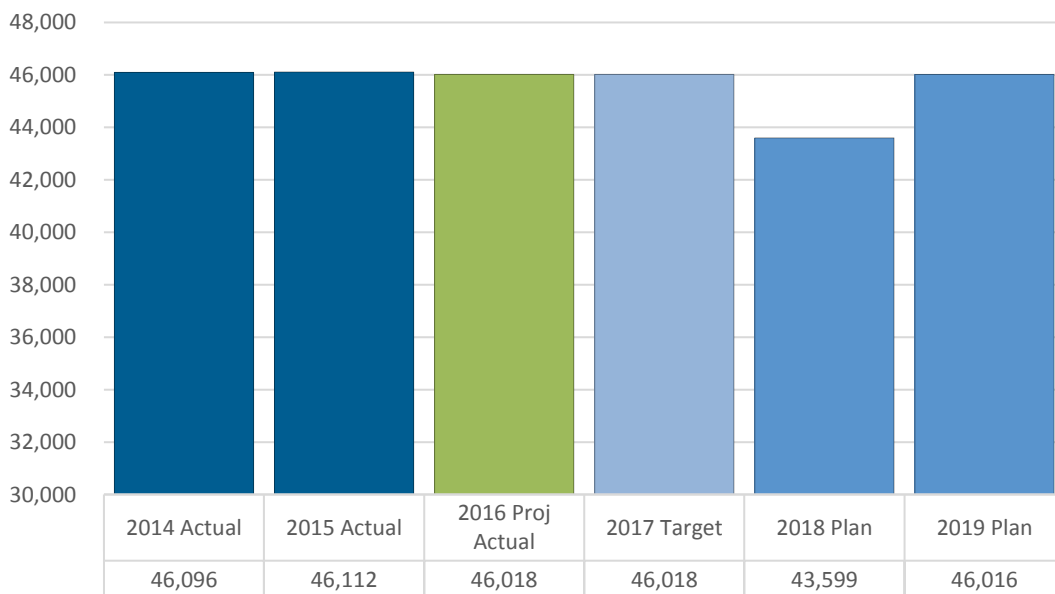
Key Service Deliverables for 2017

The Arena Boards of Management are responsible for providing ice time, in-house programming, and accessory services to individual users, community groups, and private groups.

The 2017 Operating Budget will fund:

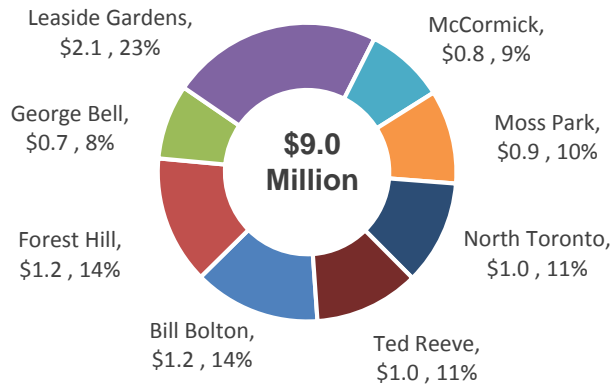
- A total of 46,018 hours of available ice time, comprising of 25,485 hours of prime time ice and 20,533 hours of non-prime time ice, to the community across the eight Arenas.
- Ongoing delivery of in-house programs such as house leagues, hockey schools, summer camps, and learn-to-skate programs.
- Provision of accessory services such as snack bar, vending machines, pro shop, skate sharpening, and meeting/banquet hall facility rentals.
- Full capacity operation of prime time ice for all Arena Boards.

Hours Available for Ice Rental

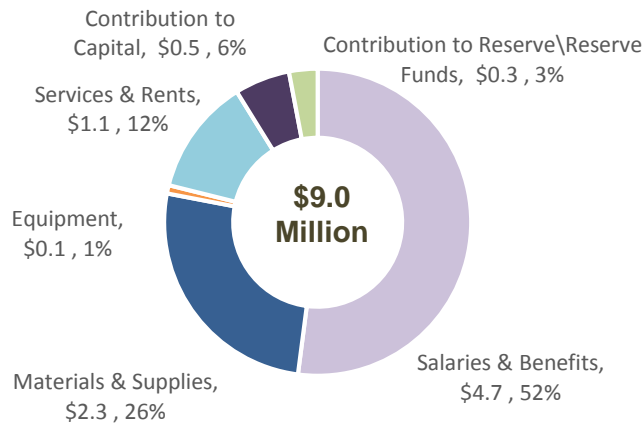


Where the money goes:

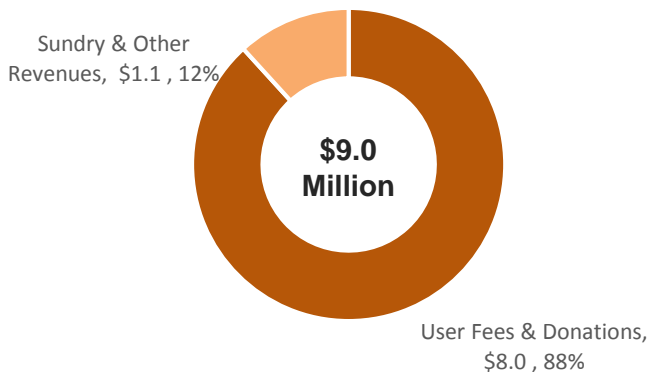
2017 Budget by Service



Where the money goes:



Where the money comes from:



Our Key Issues & Priority Actions

- **Bill Bolton Renovations Project:** The arena is scheduled to undergo renovations in 2018 for a period of six months during which the arena will be closed to the public.

 - ✓ The arena will coordinate with project staff and patrons to communicate start and end times for the renovation period in order to ensure a smooth transition into the renovation period and into regular operations afterward.

- **Core Services Review:** Council on November 13, 2013, considered an Ombudsman's report titled "Skating on Thin Ice: an Investigation into Governance at an Arena Board" (CC41.4). Recommendations which are currently being considered include:

 - ✓ Examining various governance models and service delivery mechanisms for arena boards
 - ✓ Communicating the role of elected representatives on Arena Boards as part of the Board orientation.

2017 Operating Budget Highlights

- The 2017 Preliminary Operating Budget for Arena Boards of Management of \$9.013 million in gross expenditures provides funding for

 - ✓ Program specific expenditures such as purchases for the snack bar and pro-shop, and Zamboni replacement reserve contributions
 - ✓ Administration and operation expenditures including permanent staffing costs, utilities, accounting fees, and office expenses
 - ✓ Repairs and maintenance expenditures including ice refrigeration and resurfacer costs, and facility repairs

- The Agency has achieved the budget target of - 2.6% increase from 2016 Approved Budget through increased revenue from ice rentals and close management of expenditures.

- No change in staff complement from 2016 to 2017.

Actions for Consideration

Approval of the 2017 Preliminary Budget as presented in these notes requires that:

1. City Council approve the 2017 Preliminary Operating Budget for the Arena Boards of Management of \$9.013 million gross expenditure, \$0.020 million net revenue for the following services:

<u>Service</u>	<u>Gross (\$000s)</u>	<u>Net (\$000s)</u>
George Bell	730.0	(0.5)
Bill Bolton	1,237.0	(6.6)
Forest Hill	1,248.9	(1.6)
Leaside Gardens	2,060.7	(7.9)
McCormick	778.3	(0.4)
Moss Park	915.5	(1.1)
North Toronto	1,020.2	(1.0)
Ted Reeve	1,022.5	(0.5)
Total Program Budget	<u>9,013.1</u>	<u>(19.7)</u>

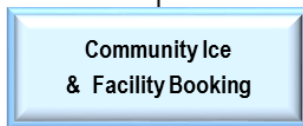
2. City Council approve the 2017 service levels for the Arena Boards of Management as outlined on page 13 of this report, and associated staff complement of 67.7 positions.
3. City Council approve the 2017 new user fees, technical adjustments to user fees, market rate user fee changes, and other fee changes above the inflationary adjusted rate for the Arena Boards of Management identified in Appendix 7, for inclusion in the Municipal Code Chapter 441 "Fees and Charges".



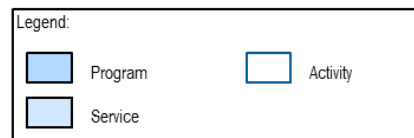
Part 1:

2017-2019 Service Overview and Plan

Program Map



Purpose:
To provide various recreational ice programs that allocate the use of the arena's available ice time, prime time ice and day time ice, in a fair and equitable manner among eligible community groups and organizations, with particular consideration given to addressing the needs of the local community.



Service Customer

Community Ice & Facility Booking

- Individual Ice Users
- Public & Private School Boards
- Community Leagues / Associations
- Corporation / Businesses
- Charitable Organizations
- Staff - Agencies and Boards

Indirect (Beneficial)

- Residents
- Visitors

Table 1
2017 Preliminary Operating Budget and Plan by Service

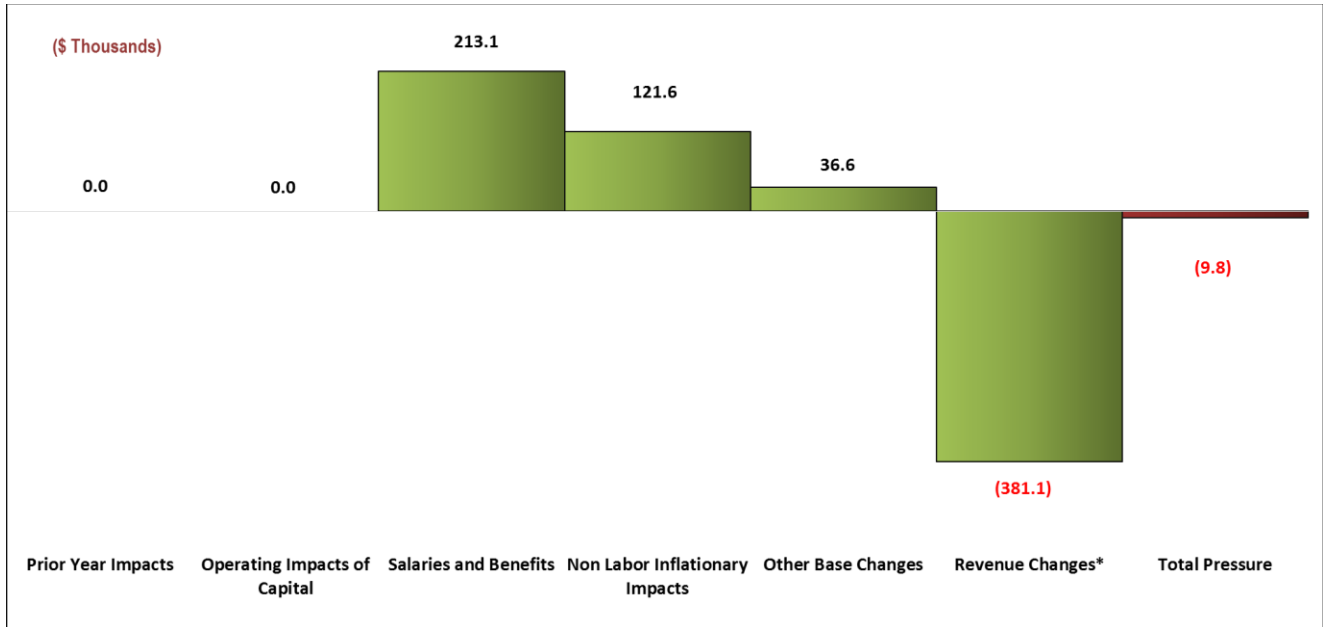
(In \$000s)	2016		2017 Preliminary Operating Budget			2017 Preliminary vs. 2016 Budget Change		Incremental Change			
	Budget	Projected Actual	Base	New/Enhanced	Total Budget			2018 Plan	2019 Plan		
By Service	\$	\$	\$	\$	\$	\$	%	\$	%	\$	%
Bill Bolton											
Gross Expenditures	1,161.4	1,161.7	1,237.0		1,237.0	75.6	6.5%	(293.8)	(23.8%)	293.8	31.2%
Revenue	1,162.5	1,162.5	1,243.6		1,243.6	81.1	7.0%	(324.5)	(26.1%)	324.5	35.3%
Net Expenditures	(1.1)	(0.8)	(6.6)		(6.6)	(5.5)	489.8%	30.7	(462.8%)	(30.7)	(127.6%)
Forest Hill											
Gross Expenditures	1,192.9	1,193.2	1,248.9		1,248.9	56.0	4.7%	40.0	3.2%	41.6	3.2%
Revenue	1,194.5	1,194.5	1,250.5		1,250.5	56.0	4.7%	40.0	3.2%	41.6	3.2%
Net Expenditures	(1.6)	(1.3)	(1.6)		(1.6)	(0.0)	2.6%			0.0	(0.0%)
George Bell											
Gross Expenditures	715.3	705.1	730.0		730.0	14.7	2.1%	24.6	3.4%	20.2	2.7%
Revenue	715.5	705.9	730.5		730.5	15.0	2.1%	20.6	2.8%	21.2	2.8%
Net Expenditures	(0.2)	(0.8)	(0.5)		(0.5)	(0.3)	166.0%	4.0	(783.3%)	(1.0)	(29.9%)
Leaside Gardens											
Gross Expenditures	1,980.8	1,966.5	2,060.7		2,060.7	79.9	4.0%				
Revenue	1,984.8	1,984.8	2,068.6		2,068.6	83.8	4.2%				
Net Expenditures	(4.0)	(18.3)	(7.9)		(7.9)	(3.9)	96.6%				
McCormick											
Gross Expenditures	747.1	747.2	778.3		778.3	31.3	4.2%				
Revenue	747.4	747.5	778.7		778.7	31.3	4.2%				
Net Expenditures	(0.4)	(0.3)	(0.4)		(0.4)	(0.0)	2.8%				
Moss Park											
Gross Expenditures	872.1	872.3	915.5		915.5	43.4	5.0%				
Revenue	873.2	873.2	916.6		916.6	43.4	5.0%				
Net Expenditures	(1.1)	(0.9)	(1.1)		(1.1)	(0.0)	2.6%				
North Toronto											
Gross Expenditures	1,007.2	1,007.2	1,020.2		1,020.2	12.9	1.3%				
Revenue	1,008.2	1,008.2	1,021.2		1,021.2	13.0	1.3%				
Net Expenditures	(1.0)	(1.0)	(1.0)		(1.0)	(0.0)	2.8%				
Ted Reeve											
Gross Expenditures	965.0	979.1	1,022.5		1,022.5	57.5	6.0%				
Revenue	965.6	979.4	1,023.0		1,023.0	57.5	6.0%				
Net Expenditures	(0.5)	(0.3)	(0.5)		(0.5)	(0.0)	2.7%				
Total											
Gross Expenditures	8,641.9	8,632.3	9,013.1		9,013.1	371.3	4.3%	(229.3)	(2.5%)	355.6	4.0%
Revenue	8,651.7	8,656.0	9,032.8		9,032.8	381.1	4.4%	(263.9)	(2.9%)	387.3	4.4%
Total Net Expenditures	(9.9)	(23.7)	(19.7)		(19.7)	(9.8)	99.7%	34.6	(175.8%)	(31.7)	(212.2%)
Approved Positions	67.7	67.7	67.7		67.7			(2.1)	(3.1%)	2.1	3.2%

The Arena Boards of Management's 2017 Preliminary Operating Budget is \$9.013 million gross expenditure and \$0.020 million net revenue, representing a 99.7% increase from the 2016 Approved Net Operating Budget which exceeds the budget reduction target as set out in the 2017 Operating Budget Directions approved by Council.

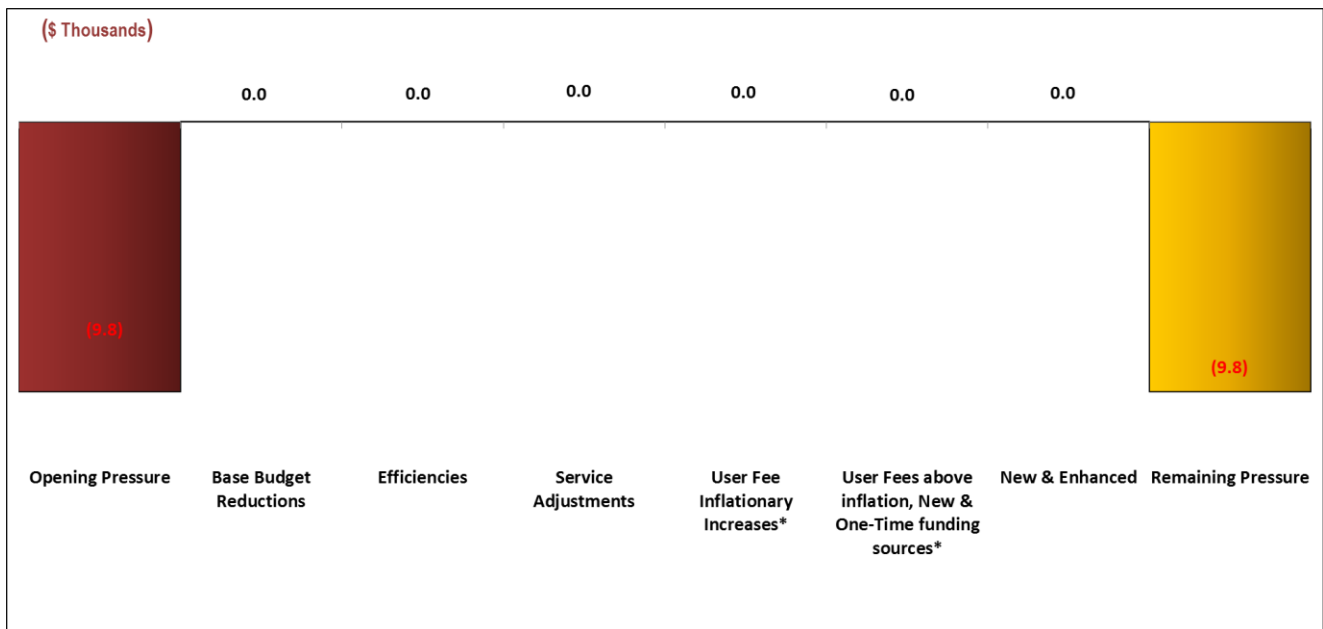
- Base pressures are mainly attributable to salary and benefits, economic factors and rink operating costs.
- To help mitigate the above pressures, the Program was able to achieve service efficiency savings through increased revenues from ice rentals and close management of expenses.
- Approval of the 2017 Preliminary Operating Budget will result in the Arena Boards of Management maintaining its total staff complement by 67.7 positions.
- The 2018 and 2019 Plan increases are attributable to salary and benefits, economic factors and rink operating costs, offset by reductions in operating expenses arising from the closure of Bill Bolton for major renovations in 2018.

The following graph summarizes the operating budget pressures for this Program. The Arena Boards of Management will generate sufficient revenues from a combination of user fee rate changes and volumes, and also closely manage costs to mitigate the budget pressures it faces.

Key Cost Drivers



Actions to Achieve Budget Reduction Target



* Note: User fee revenue increases consist of: base revenue changes driven by higher volumes and inflationary increases to ice rental rates, as well as market-based adjustments to ice-rental rates.

**Table 2
Key Cost Drivers**

(In \$000s)	Total	
	\$	Position
Gross Expenditure Changes		
Salaries and Benefits		
Cost of Living Adjustment	22.5	
Progression Pay	45.3	
Other Wage Adjustments	63.1	
Salary adjustment	(9.8)	
Benefit Adjustment	92.0	
Economic Factors		
Corporate	121.6	
Other Base Changes		
Energy	(11.0)	
Other Expenses	68.1	
Reserve Fund Contributions	(20.6)	
Total Gross Expenditure Changes	371.3	
Revenue Changes		
User Fees	312.7	
Miscellaneous Revenues	68.4	
Total Revenue Changes	381.1	
Net Expenditure Changes	(9.8)	

Key cost drivers for the Arena Boards of Management are discussed below:

- Salaries and Benefits
 - Cost of Living, Progression Pay and Benefits for staff were adjusted at various arenas in accordance with individual arena policies
 - Other wage adjustments consist of bonuses and shift premiums for certain arenas.
- Economic Factors:
 - Inflationary increases are applied to utility budgets such as water and hydro.
- Other Base Changes:
 - Other expense increases are attributable to rink operation costs including materials, supplies and equipment.
- Revenue Changes:
 - User fee revenue increases consist of base revenue changes driven by higher volumes and inflationary increases to ice rental rates, as well as market-based adjustments to ice-rental rates.
 - Sundry revenue increases stem from snack bar operations, and banquet hall rentals.

In order to achieve the budget reduction target, the Arena Boards of Management will generate sufficient ice rental revenues driven by a mixture of rate adjustments and volume, as well as close management of operating expenditures. No service level impacts are anticipated.

Approval of the 2017 Preliminary Operating Budget for the Arena Boards of Management will result in a 2018 incremental net expense of \$0.018 million and a 2019 reduction in net cost of \$0.032 million to maintain the 2017 service levels, as discussed below.

Table 5
2018 and 2019 Plan by Program

Description (\$000s)	2018 - Incremental Increase					2019 - Incremental Increase				
	Gross Expense	Revenue	Net Expense	% Change	Position	Gross Expense	Revenue	Net Expense	% Change	Position
Known Impacts:										
Salaries and Benefits										
Base Salary Adjustment	1.7		1.7		(2.1)	87.2		87.2	2.5%	2.1
Cost of Living Adjustment	5.1		5.1	22.7%		1.2		1.2	4.3%	
Progression Pay	(2.8)		(2.8)	(6.2%)		(5.8)		(5.8)	(13.6%)	
Other Wage Adjustments	(6.0)		(6.0)	(9.5%)		2.0		2.0	3.5%	
Benefit Adjustment	11.1		11.1	1.2%		14.9		14.9	1.5%	
Other Base Changes (specify)										
Utilities	(20.8)		(20.8)	(1.2%)		87.0		87.0	5.0%	
Other Expenses	(190.1)		(190.1)	(11.1%)		198.0		198.0	13.1%	
Reserve Fund Contributions	1.5		1.5	0.5%		0.3		0.3	0.1%	
Revenue (specify)										
User Fees		(201.4)	201.4	(2.5%)			378.0	(378.0)	4.9%	
Miscellaneous Revenues		(33.6)	33.6	(3.2%)			38.6	(38.6)	3.7%	
Sub-Total	(200.4)	(235.0)	34.6	(175.8%)	(2.1)	384.8	416.5	(31.7)	(212.2%)	2.1
Total Incremental Impact	(200.4)	(235.0)	34.6	(175.8%)	(2.1)	384.8	416.5	(31.7)	(212.2%)	2.1

Future year incremental costs are primarily attributable to the following:

Known Impacts:

- William H. Bolton arena is scheduled to undergo major renovations in 2018 resulting in the closure of the arena for the 6 month renovation period and a consequent reduction in revenues and expenses for the year (with the exception of unavoidable costs). Part-time/temporary staff reductions of 2.1 positions are expected over the renovation period. Operations will resume in October 2018.
- The remaining arenas face increases in salaries and benefits, economic factors, and rink operation costs over 2018 and 2019 which are offset by increases in user fees and miscellaneous revenue rates and associated volumes.



Part 2:

2017 Preliminary Operating Budget by Service

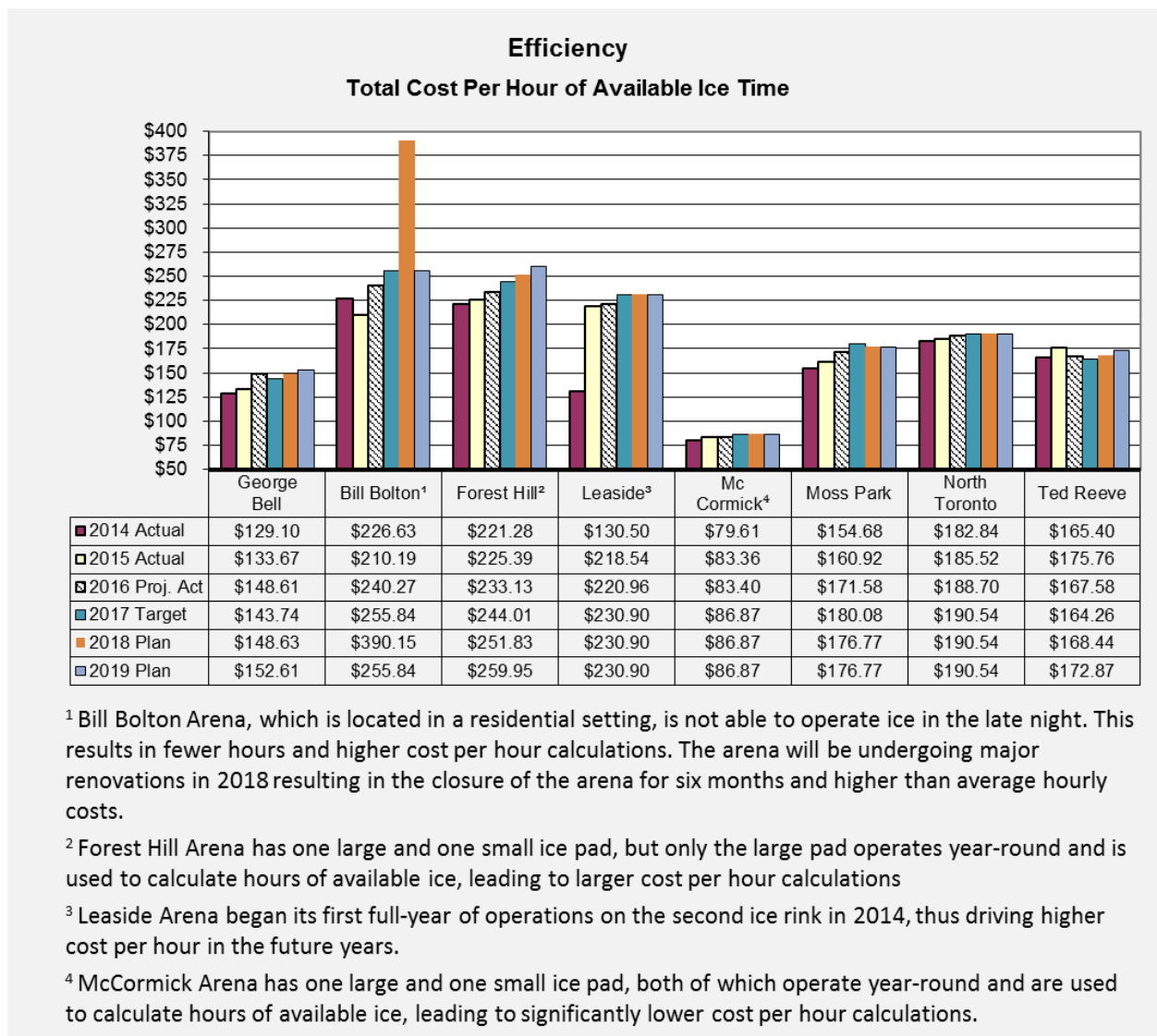
2017 Service Levels Arena Boards of Management

Sub-Activity/Type		Status	2014	2015	2016	2017
Ice Booking	Prime Time	Approved	100% Utilization		100% Utilization	
	Non Prime time	Approved	60% Utilization (on average)		60% Utilization (on average)	
Facility Rental	Banquet hall / Meeting / Board Rooms	Approved	76% Utilization / Occupancy		76% Utilization / Occupancy	
	Arena Floor	Approved	100% On Demand		100% On Demand	
	Indoor Swimming Pool	Approved	100% Utilization / Occupancy		100% Utilization / Occupancy	
Concession/ Vending	Snack Bar	Approved	66% staffed and open - 100% on demand		66% staffed and open - 100% on demand*	
	Pro Shop	Approved	100% on demand		100% on demand	
Directly Run (Programmed)	Recreational Skate / Shiny	Approved	100% of programmes are evaluated to respond to Community needs		100% of programmes are evaluated to respond to Community needs	
	Camps	Approved	100% of programmes are evaluated to respond to Community needs		100% of programmes are evaluated to respond to Community needs	
	Hockey Schools	Approved	100% of programmes are evaluated to respond to Community needs		100% of programmes are evaluated to respond to Community needs	
	Summer / Winter Hockey Leagues	Approved	100% of programmes are evaluated to respond to Community needs		100% of programmes are evaluated to respond to Community needs	
	Learn to Skate	Approved	100% of programmes are evaluated to respond to Community needs		100% of programmes are evaluated to respond to Community needs	
Indirectly 3rd party Coordinated (Booking)		Approved	To maintain annual contracts for 3rd party groups		To maintain annual contracts for 3rd party groups	

Overall, the 2017 Service Levels are consistent with the approved 2016 Service Levels for the Arena Boards of Management.

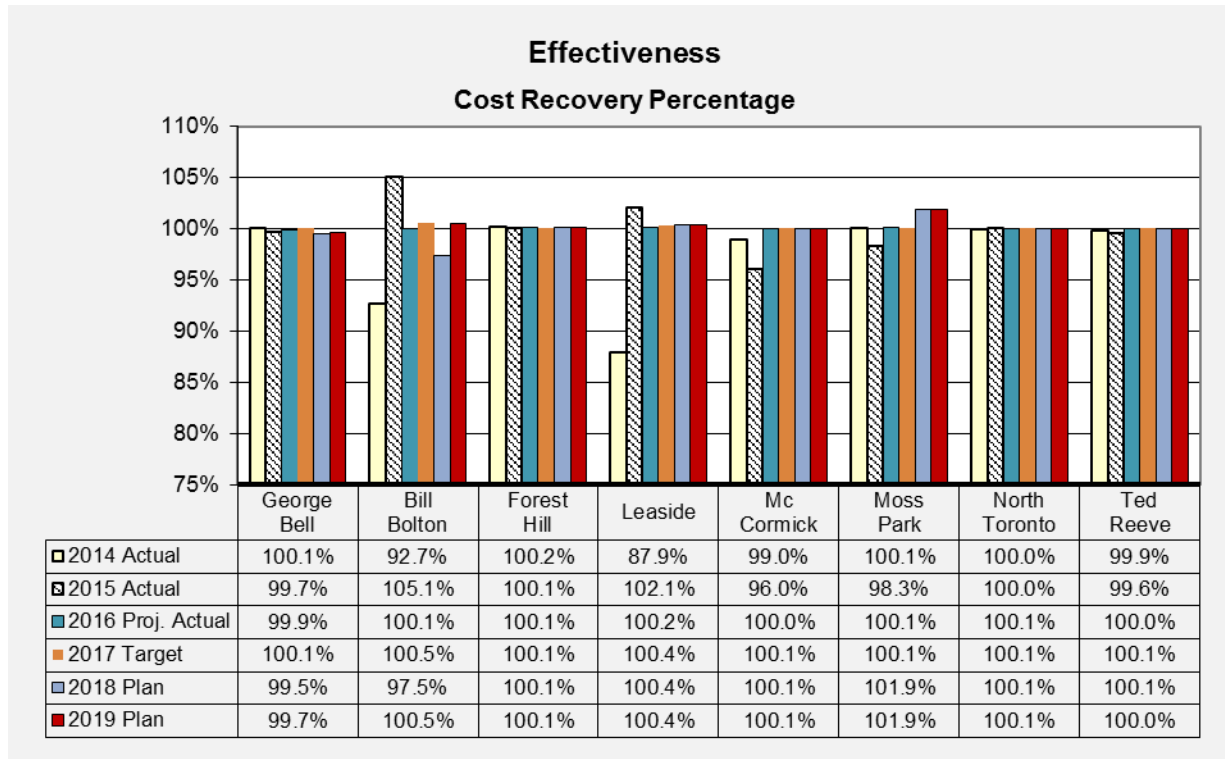
Service Performance Measures

Efficiency Measure – Total Cost per Hour of Available Ice Time



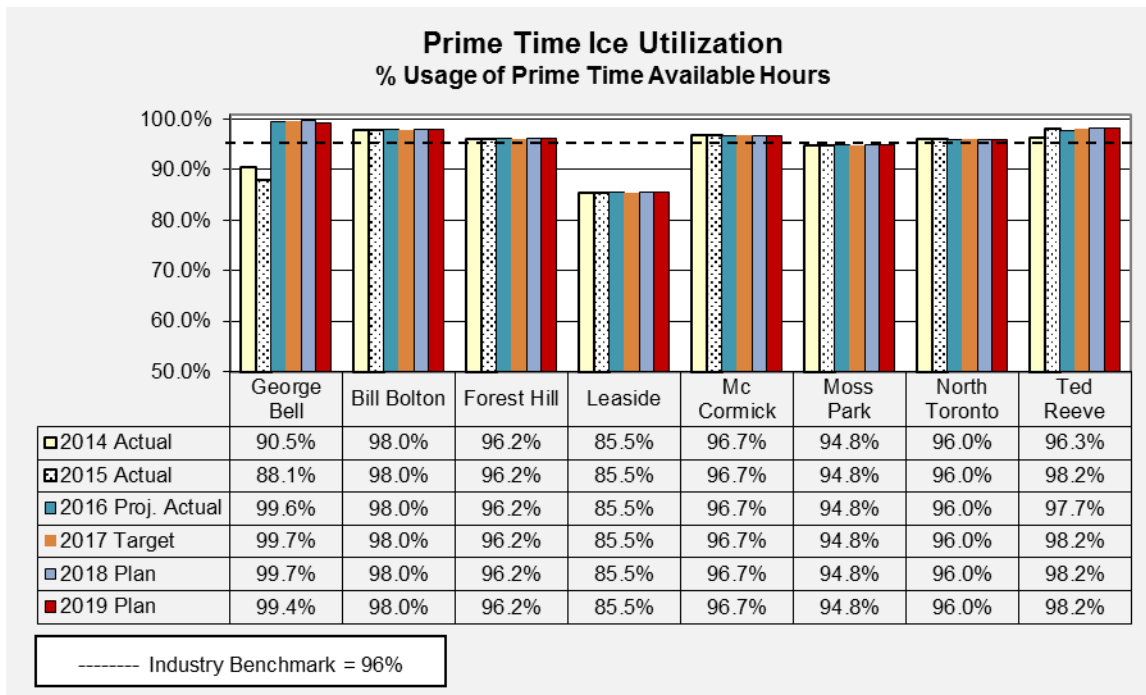
- The efficiency measure “Total Cost per Hour of Available Ice Time” is derived from the total operating costs of an arena divided by the hours of ice time available to be booked.
- The cost per hour of ice time generally increases every year due to inflation and labour cost increases. Other fluctuations can be caused by arena closures for renovations, emergency shutdown due to emergency repairs, or quantity and dollar values of small repairs and maintenance projects undertaken by an Arena Board.

Effectiveness Measure – Cost Recovery Percentage



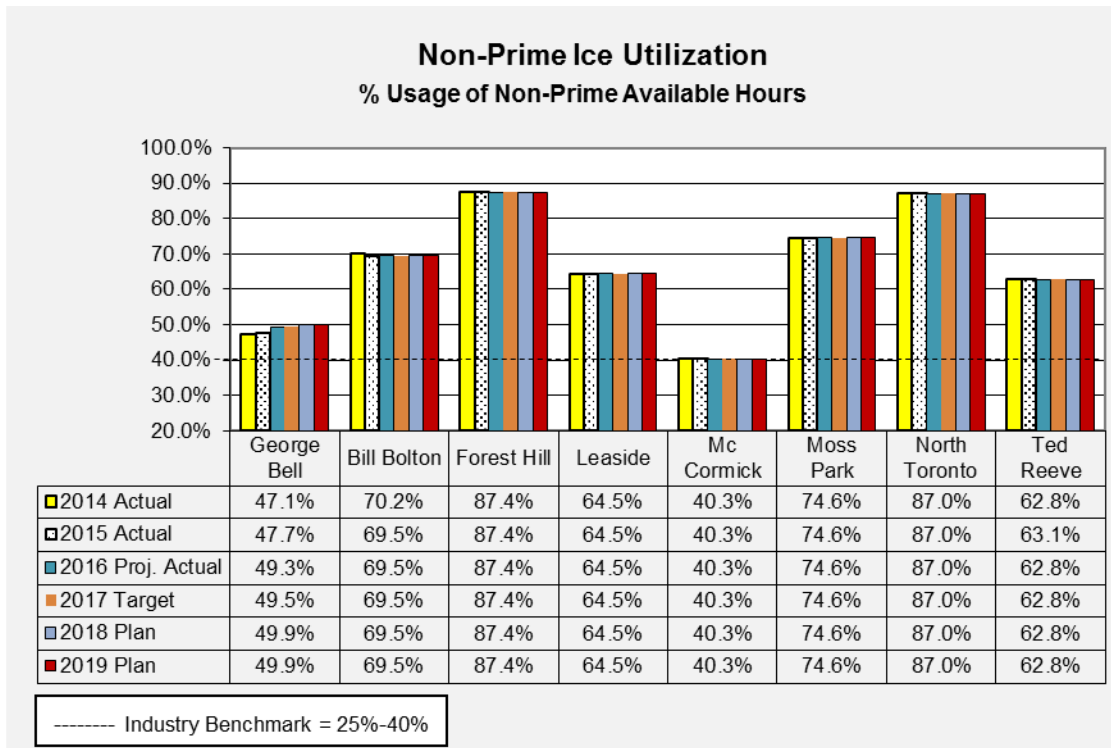
- A key mandate of the Arena Boards is to manage and operate the arenas (a City-owned asset) effectively and efficiently at no cost to the City. The goal is to generate sufficient revenue to fund operations.
- The effectiveness measure "Cost Recovery Percentage" is derived from the total revenue of an arena divided by its total expenditure, and indicates how each arena is performing and whether it is meeting its mandate. Arenas that break even or generate net surpluses require no operating budget support; net operating surpluses become part of the City's general revenues. Arenas that incur net operating deficits require funding from the City.
- Fluctuations can be caused by unanticipated demand changes for ice rentals or in-house programs, revenues from accessory operations (changes in snack bar/vending and pro shop sales and facility space rental revenue), advertising, one-time revenues, and the quantity and dollar value of repairs and maintenance projects.
- Virtually all eight Arena Boards expect to break even or produce a small net surplus in 2016, for close to 100% or higher cost recovery percentages. The 2017 Recommended Operating Budget for the Arena Boards indicates that they all plan to break even or generate a net surplus for the year.

Utilization Measure – % Usage of Prime Time Available Hours



- Prime Time Ice Utilization reflects the percentage of available prime time hours that is booked and used. The industry benchmark for prime time ice utilization is 96% booked for a standard ice season.
- This measure varies from year to year based on market demand. Seven arenas expect to surpass the industry benchmark of 96% for prime time ice utilization in 2016.
- In 2013, Leaside Gardens Arena experienced a lower utilization rate of 55.7% as a result of the construction of the second ice pad. Since then, the prime ice time utilization rate has recovered considerably to 85.5%. Efforts are underway to restore the previous booking levels through increased marketing initiatives.
- Currently, five of eight arenas offer year-round ice operations (George Bell, William H. Bolton, Forest Hill, McCormick, and Moss Park). Their prime time ice utilizations reflect the total of the standard Fall/Winter Ice Season plus the Spring and Summer ice seasons' prime time hours sold versus availability

Utilization Measure – % Usage of Non-Prime Time Available Hours



- Non-prime time ice time is generally defined as daytime and late night ice times during weekdays (Mondays to Fridays 7:00 a.m. to 4:00 p.m. and 11:00pm to 1:00am).
- The industry benchmark for non-prime ice utilization ranges from 25% to 40% average rental for the standard ice season for a good arena.
- All eight arenas have been meeting or surpassing the industry benchmark of 25-40% for non-prime time ice utilization, and expect to continue to do so in the near future.
- McCormick Arena's 40% utilization of non-prime ice time represents a composite figure for the two ice surfaces combined, one large and one small ice rink, and meets the industry benchmark. The small rink is difficult to rent out at the best of times, and during the day there is little demand for the small ice surface except for shinny and practices.
- All eight Arena Boards actively market daytime ice to the local community.



Part 3:

Issues for Discussion

Issues Impacting the 2017 Budget

Budget Reduction Target

- At its meeting on July 12, 2016, the "2017 Budget Process: Budget Directions and Schedule" staff report (EX16.37) was submitted for consideration and adopted by City Council regarding the establishment of the 2017 Budget Process and the scheduling of the review and approval of the Tax and Rate Supported 2017 Operating Budget and 2017-2026 Capital Budget and Plan for the City of Toronto.

<http://www.toronto.ca/legdocs/mmis/2016/ex/bgrd/backgroundfile-94519.pdf>

- City Council adopted an across the board budget reduction target of -2.6% net below the 2016 Approved Net Operating Budgets for all City Programs and Agencies utilizing strategies including but not limited to controlling expenditures through cost saving measures, and exploring all services for efficiency savings including opportunities from business process reengineering, streamlining, transformation and innovation to service delivery.
- The Arena Boards have achieved the budget target of a 2.6% decrease of the approved 2016 net revenue budget, by generating sufficient revenues in 2017 and close management of expenditures.

Issues Impacting Future Years

William H. Bolton Renovations in 2018

- Bill Bolton is anticipated to undergo significant renovations from April to September 2018 involving (subject to scope verification and detailed review with consultant) the replacement of the sand slab, mechanical works associated with refrigeration, roofing, melt pit corrections, and miscellaneous state-of-good repair work.
- The renovation project, included in the Parks, Forestry & Recreation 2018 Capital Plan, amounts to \$0.100 million in 2017 for design, and \$1.230 million in 2018 for construction.
- During this period, Bill Bolton Arena will cease operations and resume again in October 2018. This has been factored into the 2018 Plan. The Plan for 2019 assumes conservatively, that the arena will be able to resume operations at pre-renovation levels.

Note: Capital maintenance (SOGR) of all Arena Board facilities is delivered through the Parks, Forestry & Recreation Capital Budget.

New User Fees (2017 and beyond)

- The following new, market-based fees will be introduced for 2017:
 - McCormick: The arena will introduce subsidized, small and large ice-pad rates for "home-based" youth community groups. The large ice-pad fee is \$150.44 per hour while the small ice-pad fee is \$105.31 per hour.
 - William H. Bolton: The arena will introduce a Boys and Girls Hockey Skills program for a fee of \$225.00 per participant.
 - Moss Park: The arena will introduce winter-league rates (team: \$6,946.90 and individual: \$663.71) for Men (C-division).

Core Services Review – Status Update

- Council on November 13, 2013, considered an Ombudsman's report titled "Skating on Thin Ice: an Investigation into Governance at an Arena Board" (CC41.4).
- The following recommendations from the report have not yet been addressed:
 - Recommendation 4 - the City Manager to examine various governance models and service delivery mechanisms for arena boards, and provide advice on options for Council's consideration during 2016.
 - Recommendation 5 - the Strategic and Corporate Policy division to clarify and communicate the role of elected representatives on Arena Boards as part of the Board orientation.
- The City Manager's Office is also in the process of providing orientation sessions to the new Arena Board members as they take office.



Appendices

Appendix 1

2016 Service Performance

Key Service Accomplishments

In 2016, the Arena Boards of Management accomplished the following:

- All eight arenas operated at full capacity, delivering a combined total of 25,476 hours of prime-time ice bookings or 95.0% usage rate and 13,258 hours of non-prime time ice bookings or 64.5% usage rate. Prime ice usage rate has risen by 1.2%, and non-prime ice usage rate has risen by 0.1% in 2016.
- All eight arenas' 2015/16 and 2016/2017 Fall/Winter Ice Season prime time ice allocations were in compliance with the City's Ice Allocation Policy.

Appendix 2

2017 Preliminary Operating Budget by Expenditure Category

Program Summary by Expenditure Category

Category of Expense (\$000's)	2014	2015	2016	2016	2017	2017 Change		Plan	
	Actual	Actual	Budget	Projected	Preliminary	from 2016		2018	2019
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	4,072.9	4,473.4	4,478.9	4,473.9	4,692.0	213.1	4.8%	4,701.1	4,800.6
Materials and Supplies	1,540.3	1,691.8	2,224.3	2,221.8	2,339.2	114.9	5.2%	2,278.7	2,412.5
Equipment	327.4	359.6	44.7	44.7	78.9	34.1	76.3%	52.4	69.4
Services & Rents	785.2	862.5	1,077.4	1,076.2	1,107.1	29.7	2.8%	983.3	1,117.6
Contributions to Capital ^	91.0	99.9	546.4	545.8	525.0	(21.4)	(3.9%)	525.0	525.0
Contributions to Reserve/Res Funds	82.4	90.5	270.2	269.9	271.0	0.8	0.3%	272.2	272.5
Other Expenditures	600.2	659.2					-		
Interdivisional Charges							-		
Total Gross Expenditures	7,499.5	8,236.9	8,641.9	8,632.3	9,013.1	371.3	4.3%	8,812.8	9,197.6
Interdivisional Recoveries							-		
Provincial Subsidies							-		
Federal Subsidies							-		
Other Subsidies							-		
User Fees & Donations	6,691.9	7,511.2	7,658.1	7,661.8	7,970.8	312.7	4.1%	7,769.4	8,147.4
Transfers from Capital Fund							-		
Contribution from Reserve/Reserve Funds	10.0	11.2					-		
Sundry Revenues	676.3	759.1	993.6	994.1	1,062.0	68.4	6.9%	1,028.4	1,067.0
Total Revenues	7,378.1	8,281.5	8,651.7	8,655.9	9,032.8	381.1	4.4%	8,797.8	9,214.4
Total Net Expenditures	121.3	(44.6)	(9.9)	(23.6)	(19.7)	(9.8)	99.7%	14.9	(16.8)
Approved Positions	67.4	66.6	67.7	67.7	67.7			67.7	67.7

* Based on the 2016 9-month Operating Variance Report

* Expense categories are allocated and reported based on best available estimates

^ Contributions to capital consist of debt repayments by Leaside for the the second ice-pad project

The Arena Boards of Management are projecting a favourable net expenditure variance of \$0.014 million arising primarily from utility cost savings for one of the arenas.

For additional information regarding the 2016 Q3 operating variances and year-end projections, please refer to the attached link for the report entitled "Operating Variance Report for the Nine-Month Period Ended September 30, 2016" (BU 26.4) considered by City Council at its meeting on December 13, 2016.

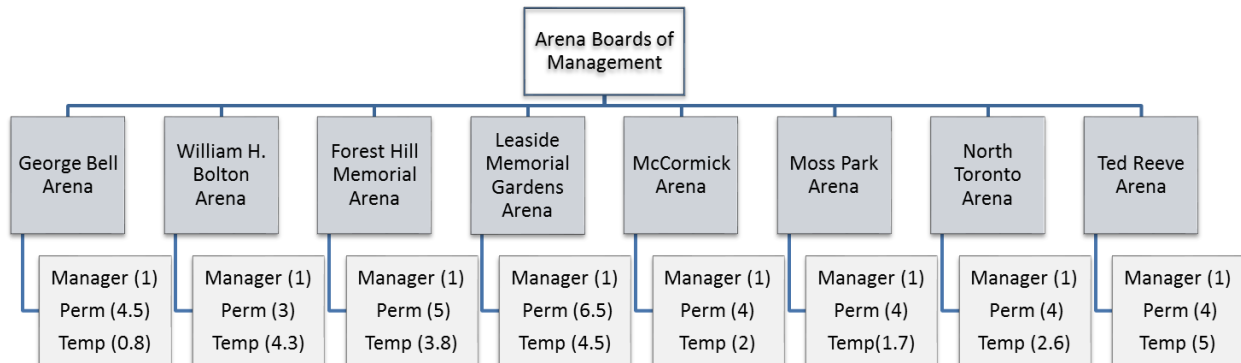
<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2016.BU26.4>

Impact of 2016 Operating Variance on the 2017 Preliminary Operating Budget

- There are no impacts from the 2016 Operating Variance on the 2017 Operating Budget.

Appendix 3

2017 Organization Chart



2017 Total Complement

Category	Senior Management	Management	Exempt Professional & Clerical	Hourly Operations		Total
				Non-Union	Union	
Permanent	1.0	7.0	32.0	3.0		43.0
Temporary			0.8	19.4	4.5	24.7
Total	1.0	7.0	32.8	22.4	4.5	67.7

Appendix 6

Inflows/Outflows to/from Reserves & Reserve Funds

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2016 *	Withdrawals (-) / Contributions (+)		
			2017	2018	2019
		\$	\$	\$	\$
Projected Beginning Balance		152.7	162.1	149.1	134.1
Arena Boards of Management Ice Resurfacer Replacement Reserve	XQ1705				
<i>Proposed Withdrawals (-)</i>			(108.0)	(110.0)	(112.0)
<i>Contributions (+)</i>		9.4	95.0	95.0	95.0
Total Reserve / Reserve Fund Draws / Contributions		162.1	149.1	134.1	117.1
Balance at Year-End		162.1	149.1	134.1	117.1

* Based on 9-month 2016 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund	Projected Balance as of	Withdrawals (-) / Contributions (+)		
			2017	2018	2019
		\$	\$	\$	\$
Projected Beginning Balance		331.6	331.6	414.6	497.6
Leaside Memorial Community Gardens Arena Debt Service Reserve Fund	XR 3216				
<i>Proposed Withdrawals (-)</i>					
<i>Contributions (+)</i>			83.0	83.0	83.0
Total Reserve / Reserve Fund Draws / Contributions		331.6	414.6	497.6	580.6
Balance at Year-End		331.6	414.6	497.6	580.6

* Based on 9-month 2016 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2016 \$	Withdrawals (-) / Contributions (+)		
			2017 \$	2018 \$	2019 \$
Projected Beginning Balance		19,645.5	19,645.5	19,733.5	19,821.8
Insurance Reserve Fund	XR1010				
<i>Proposed Withdrawals (-)</i>					
<i>Contributions (+)</i>			88.0	88.3	88.5
Total Reserve / Reserve Fund Draws / Contributions		19,645.5	19,733.5	19,821.8	19,910.3
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		19,645.5	19,733.5	19,821.8	19,910.3

* Based on 9-month 2016 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2016 \$	Withdrawals (-) / Contributions (+)		
			2017 \$	2018 \$	2019 \$
Projected Beginning Balance		36,287.6	36,287.6	36,292.6	36,297.6
Sick Leave Reserve Fund	XR1007				
<i>Proposed Withdrawals (-)</i>					
<i>Contributions (+)</i>			5.0	5.0	5.0
Total Reserve / Reserve Fund Draws / Contributions		36,287.6	36,292.6	36,297.6	36,302.6
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		36,287.6	36,292.6	36,297.6	36,302.6

* Based on 9-month 2016 Reserve Fund Variance Report

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2016	2017			2018	2019
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Fall/Winter Ice Season: Ice Time Rental: Adult Prime Time	George Bell-ABM	Market Based	Hour	\$285.50	\$0.00	\$294.07	\$294.07	\$302.89	\$311.98
Fall/Winter Ice Season: Ice Time Rental: Youth Prime Time	George Bell-ABM	Market Based	Hour	\$222.54	\$0.00	\$229.22	\$229.22	\$236.10	\$243.18
Fall/Winter Ice Season: Ice Time Rental: Weekday Non-Prime	George Bell-ABM	Market Based	Hour	\$125.51	\$0.00	\$129.28	\$129.28	\$133.16	\$137.15
Fall/Winter Ice Season: Ice Time Rental: Weekday/Weekend	George Bell-ABM	Market Based	Hour	\$222.54	\$0.00	\$229.22	\$229.22	\$236.10	\$243.18
Facility Space Rental : Meeting Room Rental: one hour meet	George Bell-ABM	Market Based	Hour	\$44.25	\$0.00	\$44.25	\$44.25	\$44.25	\$44.25
Ice Time Rental - Girls Hockey: Prime Time	George Bell-ABM	Market Based	Hour	\$175.33	\$0.00	\$180.59	\$180.59	\$186.01	\$191.59
Ice Time Rental: School Games Non-Prime	George Bell-ABM	Market Based	Hour	\$125.51	\$0.00	\$129.28	\$129.28	\$133.16	\$137.15
Summer Ice Rental	George Bell-ABM	Market Based	Hour	\$222.54	\$0.00	\$229.22	\$229.22	\$236.10	\$243.18
Program: Adult Leagues	Bill Bolton-ABM	Market Based	Participant	\$465.00	\$0.00	\$494.99	\$494.99	\$494.99	\$494.99
Program: Learn to Skate	Bill Bolton-ABM	Market Based	Participant	\$130.00	\$0.00	\$135.01	\$135.01	\$135.01	\$135.01
Program: Learn To Skate (Children - Beginners): Teaching	Bill Bolton-ABM	Market Based	Participant	\$110.00	\$0.00	\$110.00	\$110.00	\$110.00	\$110.00
Program: Boys and Girls House League Hockey	Bill Bolton-ABM	Market Based	Participant	\$320.00	\$0.00	\$350.02	\$350.02	\$350.02	\$350.02
Program: Women's Education: Teaching Hockey Skills	Bill Bolton-ABM	Market Based	Participant	\$165.00	\$0.00	\$175.00	\$175.00	\$175.00	\$175.00
Fall/Winter Ice Season: Ice Time Rental: Daytime ice	Bill Bolton-ABM	Market Based	Hour	\$120.00	\$0.00	\$120.00	\$120.00	\$120.00	\$120.00
Fall/Winter Ice Season: Non-prime time ice rental: 4:00 pm	Bill Bolton-ABM	Market Based	Hour	\$170.00	\$0.00	\$170.00	\$170.00	\$170.00	\$170.00

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2016	2017			2018	2019
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Fall/Winter Ice Season: Ice Time Rental: Prime time ice	Bill Bolton-ABM	Market Based	Hour	\$230.00	\$0.00	\$230.00	\$230.00	\$230.00	\$230.00
Large Ice Surface: Non-Prime Time Ice Rental: Daytime: 7:00	Forest Hill-ABM	Market Based	Hour	\$115.04	\$0.00	\$119.47	\$119.47	\$123.89	\$132.74
Large Ice Surface: Prime Time Ice Rental: Primetime: 4:00	Forest Hill-ABM	Market Based	Hour	\$212.39	\$0.00	\$221.25	\$221.25	\$230.09	\$238.94
Large Ice Surface: Ice Time Rental: Weekend: 7:00 am to 1:	Forest Hill-ABM	Market Based	Hour	\$212.39	\$0.00	\$221.25	\$221.25	\$230.09	\$238.94
Large Ice Surface: Non-Prime Time Ice Rental: 8:00 am to 4	Forest Hill-ABM	Market Based	Hour	\$61.95	\$0.00	\$66.37	\$66.37	\$70.80	\$75.22
Small Ice Surface: Non-Prime Time Ice Rental: Daytime: 7:00	Forest Hill-ABM	Market Based	Hour	\$106.19	\$0.00	\$110.61	\$110.61	\$115.04	\$119.47
Small Ice Surface: Ice Time Rental: Primetime: 4:00 pm to	Forest Hill-ABM	Market Based	Hour	\$163.72	\$0.00	\$168.14	\$168.14	\$176.99	\$185.84
Small Ice Surface: Ice Time Rental: Weekend: 7:00 am to	Forest Hill-ABM	Market Based	Hour	\$163.72	\$0.00	\$168.14	\$168.14	\$176.99	\$185.84
Small Ice Surface: Ice Time Rental: 8:00 am to 4 pm Mon	Forest Hill-ABM	Market Based	Hour	\$61.95	\$0.00	\$66.37	\$66.37	\$70.80	\$75.22
Forest Hill Memorial Arena - Public / Pleasure Skating - Child	Forest Hill-ABM	Market Based	Participant	\$1.77	\$0.00	\$1.77	\$1.77	\$1.77	\$1.77
Forest Hill Memorial Arena - Public / Pleasure Skating - Adult	Forest Hill-ABM	Market Based	Participant	\$2.88	\$0.00	\$2.88	\$2.88	\$2.88	\$2.88
Prime Time Ice Rental	Leaside-ABM	Market Based	Hour	\$355.01	\$0.00	\$355.01	\$355.01	\$355.01	\$355.01
Day Time Ice Rental	Leaside-ABM	Market Based	Hour	\$156.11	\$0.00	\$156.11	\$156.11	\$156.11	\$156.11
Non-prime: 11 pm - 12 midnight	Leaside-ABM	Market Based	Hour	\$199.81	\$0.00	\$199.81	\$199.81	\$199.81	\$199.81
Public Skating - Adult	Leaside-ABM	Market Based	Participant	\$4.00	\$0.00	\$4.00	\$4.00	\$4.00	\$4.00

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2016	2017			2018	2019
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Public Skating - Youth (12 - 17 years old)	Leaside-ABM	Market Based	Participant	\$3.00	\$0.00	\$3.00	\$3.00	\$3.00	\$3.00
Public Skating: Children (11 years and under)	Leaside-ABM	Market Based	Participant	\$2.00	\$0.00	\$2.00	\$2.00	\$2.00	\$2.00
Tuesday Programs: Adult Shinny: 12 noon - 1:00 pm	Leaside-ABM	Market Based	Participant	\$7.08	\$0.00	\$7.08	\$7.08	\$7.08	\$7.08
Friday Programs: Adult Shinny: 1:00 pm - 2:00 pm	Leaside-ABM	Market Based	Participant	\$7.08	\$0.00	\$7.08	\$7.08	\$7.08	\$7.08
Banquet Hall Rental: Jan, Feb, Mar, Apr, Oct, Nov: Saturdays	Leaside-ABM	Market Based	Day	\$825.00	\$0.00	\$825.00	\$825.00	\$825.00	\$825.00
Banquet Hall Rental: Jan, Feb, Mar, Apr, Oct, Nov: Fridays	Leaside-ABM	Market Based	Day	\$575.00	\$0.00	\$575.00	\$575.00	\$575.00	\$575.00
Banquet Hall Rental: Jan, Feb, Mar, Apr, Oct, Nov: Mondays	Leaside-ABM	Market Based	Day	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
Banquet Hall Rental: May, Jun, Jul, Aug, Sep, Dec: Saturdays	Leaside-ABM	Market Based	Day	\$1,150.00	\$0.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00
Banquet Hall Rental: May, Jun, Jul, Aug, Sep, Dec: Fridays	Leaside-ABM	Market Based	Day	\$700.00	\$0.00	\$700.00	\$700.00	\$700.00	\$700.00
Banquet Hall Rental: May, Jun, Jul, Aug, Sep, Dec: Mondays	Leaside-ABM	Market Based	Day	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
Meeting Room Rental: Monday to Thursday (1 to 4 hours)	Leaside-ABM	Market Based	Hour	\$75.00	\$0.00	\$75.00	\$75.00	\$75.00	\$75.00
Meeting Room Rental: Monday to Thursday (5 to 8 hours max.)	Leaside-ABM	Market Based	Day	\$335.00	\$0.00	\$335.00	\$335.00	\$335.00	\$335.00
Thursday Programs: Adult Shinny: 12:30pm-1:30pm	Leaside-ABM	Market Based	Person	\$7.08	\$0.00	\$7.08	\$7.08	\$7.08	\$7.08
Spruce Grove Investment Boardroom	Leaside-ABM	Market Based	4 Hours	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00
Large Ice Pad: Prime time: After 4:00 pm; Mon - Fri	Mccormick-ABM	Market Based	Hour	\$203.54	\$0.00	\$207.96	\$207.96	\$216.82	\$225.66
Large Ice Pad: Primetime: Weekends (Sat & Sun); all hours	Mccormick-ABM	Market Based	Hour	\$203.54	\$0.00	\$207.96	\$207.96	\$216.82	\$225.66

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2016	2017			2018	2019
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Small Ice Pad: Prime time: After 4:00 pm; Mon - Fri	Mccormick-ABM	Market Based	Hour	\$137.17	\$0.00	\$141.59	\$141.59	\$150.44	\$159.29
Small Ice Pad: Primetime: Weekends (Sat & Sun); all hours	Mccormick-ABM	Market Based	Hour	\$137.17	\$0.00	\$141.59	\$141.59	\$150.44	\$159.29
Large Ice Pad: Daytime: 7:00 am to 4:00 pm; Mon - Fri	Mccormick-ABM	Market Based	Hour	\$106.19	\$0.00	\$106.19	\$115.04	\$123.89	\$132.74
Small Ice Pad: Daytime: 7:00 am to 4:00 pm; Mon - Fri	Mccormick-ABM	Market Based	Hour	\$88.50	\$0.00	\$88.50	\$97.35	\$106.19	\$115.05
Non-prime time ice rental: Daytime: 7:00am to 4:00pm Mon-Fri	Moss Park-ABM	Market Based	Hour	\$135.00	\$0.00	\$135.00	\$141.60	\$148.68	\$156.11
Prime time ice rental: 4pm to 12am Mon-Fri;	Moss Park-ABM	Market Based	Hour	\$214.00	\$0.00	\$214.00	\$225.66	\$236.94	\$248.79
Weekend Prime time: 8am to 12am Sat-Sun	Moss Park-ABM	Market Based	Hour	\$168.14	\$0.00	\$168.14	\$225.66	\$236.94	\$248.79
Non-prime time: 12am to 8am Mon-Sun	Moss Park-ABM	Market Based	Hour	\$165.00	\$0.00	\$165.00	\$172.56	\$181.19	\$190.25
Non-prime time ice rental: 8:00am to 4pm Mon-Fri for 3 Skat	Moss Park-ABM	Market Based	Hour	\$80.00	\$0.00	\$80.00	\$88.50	\$92.93	\$97.58
Adult Hockey School: Mon 8pm to 9pm or 9pm to 10pm; Thurs 8p	Moss Park-ABM	Market Based	Participant	\$200.00	\$0.00	\$200.00	\$194.69	\$194.69	\$194.69
Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm 9x1	Moss Park-ABM	Market Based	Participant	\$150.00	\$0.00	\$150.00	\$150.44	\$150.44	\$150.44
Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm M	Moss Park-ABM	Market Based	Participant	\$170.00	\$0.00	\$170.00	\$150.45	\$150.45	\$150.45
Youth Hockey School: Mon 7pm to 8pm 9x1 hour sessions	Moss Park-ABM	Market Based	Participant	\$169.50	\$0.00	\$169.50	\$170.00	\$170.00	\$170.00
Youth Camps	Moss Park-ABM	Market Based	Participant	\$271.20	\$0.00	\$271.20	\$300.00	\$300.00	\$300.00
Christmas Camp: Tue to Fri 8:30-4:30	Moss Park-ABM	Market Based	Participant	\$190.00	\$0.00	\$190.00	\$240.00	\$240.00	\$240.00

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2016	2017			2018	2019
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Christmas Camp: Mon to Fri 8:30 to 4:30	Moss Park-ABM	Market Based	Participant	\$240.00	\$0.00	\$240.00	\$240.00	\$240.00	\$240.00
March Camp: Mon to Fri 8:30 to 4:30	Moss Park-ABM	Market Based	Participant	\$240.00	\$0.00	\$240.00	\$300.00	\$300.00	\$300.00
Summer League: Sunday co-ed teams 5pm to 8pm	Moss Park-ABM	Market Based	Team	\$3,100.00	\$0.00	\$3,100.00	\$3,539.82	\$3,539.82	\$3,539.82
Summer League: Sunday co-ed individuals 5pm to 8pm	Moss Park-ABM	Market Based	Participant	\$280.00	\$0.00	\$280.00	\$398.23	\$398.23	\$398.23
Summer League: Monday women teams 7pm to 12am	Moss Park-ABM	Market Based	Team	\$3,500.00	\$0.00	\$3,500.00	\$3,539.82	\$3,539.82	\$3,539.82
Summer League: Tuesday men c-division teams 5:30pm to 12:30p	Moss Park-ABM	Market Based	Team	\$3,775.00	\$0.00	\$3,775.00	\$3,716.81	\$3,716.81	\$3,716.81
Summer League: Tuesday men c-division individuals 5:30-12:3	Moss Park-ABM	Market Based	Participant	\$355.00	\$0.00	\$355.00	\$398.23	\$398.23	\$398.23
Winter League: Sunday co-ed teams 9am to 1pm	Moss Park-ABM	Market Based	Team	\$6,500.00	\$0.00	\$6,500.00	\$6,194.69	\$6,194.69	\$6,194.69
Winter League: Sunday co-ed individuals 9am to 1pm	Moss Park-ABM	Market Based	Participant	\$650.00	\$0.00	\$650.00	\$619.46	\$619.46	\$619.46
Boardroom Rental: 7am to 12am Mon to Sun (per hour)	Moss Park-ABM	Market Based	Hour	\$25.00	\$0.00	\$25.00	\$22.13	\$22.13	\$22.13
Boardroom Rental: 7am to 12am Mon to Sun (per 8 hours)	Moss Park-ABM	Market Based	8 Hours	\$100.00	\$0.00	\$100.00	\$88.50	\$88.50	\$88.50
Skating Club Ice Rental: 7am to 11pm Mon-Sun	Moss Park-ABM	Market Based	Hour	\$0.00	\$0.00	\$0.00	\$123.89	\$130.08	\$136.58
School Ice Rental: 8am to 4pm Mon-Fri School Hockey	Moss Park-ABM	Market Based	Hour	\$0.00	\$0.00	\$0.00	\$123.89	\$130.08	\$136.58
Community Rental: 4pm to 5pm Mon-Fri	Moss Park-ABM	Market Based	Hour	\$0.00	\$0.00	\$0.00	\$123.89	\$130.08	\$136.58
Locker Rental: 1 year May to April	Moss Park-ABM	Market Based	Annual	\$0.00	\$0.00	\$0.00	\$216.81	\$216.81	\$216.81
Prime time ice rental: Mon - Fri: 5:00 pm to 12:00 midnight	North Toronto-ABM	Market Based	Hour	\$258.97	\$0.00	\$266.74	\$266.74	\$274.74	\$278.77

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2016	2017			2018	2019
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Prime time ice rental: Sat & Sun: 6:00 am to 12:00 midnight	North Toronto-ABM	Market Based	Hour	\$258.97	\$0.00	\$266.74	\$266.74	\$274.74	\$278.77
Non-prime time ice rental: Mon - Fri: 12:00 midnight to 6:0	North Toronto-ABM	Market Based	Hour	\$219.68	\$0.00	\$226.27	\$226.27	\$233.06	\$238.94
Non-prime time ice rental: Mon - Fri: 4:00 pm to 5:00 pm (R	North Toronto-ABM	Market Based	Hour	\$196.62	\$0.00	\$202.52	\$202.52	\$208.60	\$214.80
Non-prime time ice rental: Daytime: Mon - Fri: 6:00 am to 8	North Toronto-ABM	Market Based	Hour	\$172.17	\$0.00	\$177.34	\$177.34	\$182.66	\$189.06
Non-prime time ice rental: Daytime: Mon - Fri: 8:00 am to 4	North Toronto-ABM	Market Based	Hour	\$163.13	\$0.00	\$168.02	\$168.02	\$173.06	\$177.00
Non-prime time ice rental: Private Ice: Mon - Fri: 8:00 am	North Toronto-ABM	Market Based	Hour	\$70.00	\$0.00	\$70.00	\$70.00	\$70.00	\$70.00
Prime Time Ice Rental: Mon. - Fri. 6:00 pm to 11:00 pm; Sat	Ted Reeve-ABM	Market Based	Hour	\$236.28	\$0.00	\$242.21	\$242.21	\$251.90	\$260.71
Non-prime time: Saturday Nights, after 9 pm	Ted Reeve-ABM	Market Based	Hour	\$171.68	\$0.00	\$175.97	\$175.97	\$183.01	\$189.41
Non-prime time: Weekdays: prior to 8:00 am; Mon - Fri	Ted Reeve-ABM	Market Based	Hour	\$120.35	\$0.00	\$123.37	\$123.37	\$128.30	\$132.80
Non-prime time: Weekdays: 8:00 am to 2:00 pm; Mon - Fri	Ted Reeve-ABM	Market Based	Hour	\$99.12	\$0.00	\$101.59	\$101.59	\$105.65	\$109.35
Non-prime time: Weekdays: 2:00 pm to 5:00 pm; Mon - Fri	Ted Reeve-ABM	Market Based	Hour	\$140.71	\$0.00	\$144.23	\$144.23	\$150.00	\$155.25
Non-prime time: Weekdays: 5:00 pm to 6:00 pm; Mon - Fri	Ted Reeve-ABM	Market Based	Hour	\$175.22	\$0.00	\$179.60	\$179.60	\$186.78	\$193.32
Prime time: Sunday to Friday after 11 pm	Ted Reeve-ABM	Market Based	Hour	\$187.61	\$0.00	\$192.30	\$192.30	\$199.99	\$206.99
Ice time rental: Pre-Season Prime time (Summer July - August	Ted Reeve-ABM	Market Based	Hour	\$215.27	\$0.00	\$220.65	\$220.65	\$229.48	\$237.51

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2016	2017			2018	2019
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Ice time rental: Tryout Ice (at end of ice season)	Ted Reeve-ABM	Market Based	Hour	\$215.27	\$0.00	\$220.65	\$220.65	\$229.48	\$237.51
Meeting room rental -Friday, Saturday, Sunday and Holidays;	Ted Reeve-ABM	Market Based	Hour	\$500.00	\$0.00	\$512.50	\$512.50	\$533.00	\$551.66

Appendix 7b

New User Fees

Rate Description	Service	Fee Category	Fee Basis	2017 Budget Rate	2018 Plan Rate	2019 Plan Rate
Program: Boys and Girls Hockey Skills	Bill Bolton-ABM	Market Based	Participant	\$225.00	\$225.00	\$225.00
Large Ice Pad: McCormick Home based youth community groups	Mccormick-ABM	Market Based	Hour	\$150.44	\$159.29	\$168.14
Small Ice Pad: McCormick Home based youth community groups	Mccormick-ABM	Market Based	Hour	\$105.31	\$114.16	\$123.01
Winter League: Thursdays Men C-Division teams 7pm to 11pm	Moss Park-ABM	Market Based	Team	\$6,946.90	\$6,946.90	\$6,946.90
Winter League: Thursdays Men C-Division individual 7pm-11pm	Moss Park-ABM	Market Based	Person	\$663.71	\$663.71	\$663.71

Appendix 7c

User Fees for Discontinuation

Rate Description	Service	Fee Category	Fee Basis	2016 Approved Rate	Year Introduced	Reason for Discontinuation
Adult Hockey School: Thurs 7pm to 9pm Mar-Apr	Moss Park- ABM	Market Based	Participant	\$200.00	Pre-1998	Replaced with new activity on Thursdays (Men's Winter League)

Appendix 7d

User Fees for Technical Adjustments

Rate Description	Service	Fee Category	Fee Basis	2016 Approved Rate	2017 Budget Rate	Reason for Adjustment
Prime time ice rental: 4pm to 12am Mon-Fri;	Moss Park-ABM	Market Based	Hour	\$214.00	\$225.66	Inadvertently excluded in Municipal Code 441
Weekend Prime time: 8am to 12am Sat-Sun	Moss Park-ABM	Market Based	Hour	\$168.14	\$225.66	Inadvertently excluded in Municipal Code 441
Christmas Camp: Tue to Fri 8:30-4:30	Moss Park-ABM	Market Based	Participant	\$190.00	\$240.00	Inadvertently excluded in Municipal Code 441
Christmas Camp: Mon to Fri 8:30 to 4:30	Moss Park-ABM	Market Based	Participant	\$240.00	\$240.00	Inadvertently excluded in Municipal Code 441
March Camp: Mon to Fri 8:30 to 4:30	Moss Park-ABM	Market Based	Participant	\$240.00	\$300.00	Inadvertently excluded in Municipal Code 441
Boardroom Rental: 7am to 12am Mon to Sun (per hour)	Moss Park-ABM	Market Based	Hour	\$25.00	\$22.13	Inadvertently excluded in Municipal Code 441
Boardroom Rental: 7am to 12am Mon to Sun (per 8 hours)	Moss Park-ABM	Market Based	8 Hours	\$100.00	\$88.50	Inadvertently excluded in Municipal Code 441
Skating Club Ice Rental: 7am to 11pm Mon-Sun	Moss Park-ABM	Market Based	Hour		\$123.89	Inadvertently excluded in Municipal Code 441
School Ice Rental: 8am to 4pm Mon-Fri School Hockey	Moss Park-ABM	Market Based	Hour		\$123.89	Inadvertently excluded in Municipal Code 441
Community Rental: 4pm to 5pm Mon-Fri	Moss Park-ABM	Market Based	Hour		\$123.89	Inadvertently excluded in Municipal Code 441
Locker Rental: 1 year May to April	Moss Park-ABM	Market Based	Annual		\$216.81	Inadvertently excluded in Municipal Code 441