

Toronto 2018 BUDGET



OPERATING BUDGET NOTES



Arena Boards of Management

2018 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.

2018 Budget Summary

The total cost to deliver these services to Toronto residents is \$9.044 million gross and \$0.031 million net as shown below:

(in \$000's)	2017 Budget	2018 Preliminary Budget	Change	
			\$	%
Gross Expenditures	9,013.1	9,044.7	31.6	0.4%
Revenues	9,032.8	9,014.1	(18.7)	(0.2%)
Net Expenditures	(19.7)	30.6	50.2	255%

The Arena Boards will not achieve the 0% Budget target over the 2017 Net Operating Budget due to inflationary increases and the closure of William Bolton Arena for construction in 2018. With the exception of William Bolton, all arenas will maintain the same service levels.

CONTENTS

Overview

- 2018-2020 Service Overview and Plan [5](#)
- 2018 Preliminary Operating Budget by Service [11](#)
- Issues for Discussion [16](#)

Appendices

- 2017 Service Performance [19](#)
- 2018 Preliminary Operating Budget by Expenditure Category [19](#)
- 2018 Organization Chart [20](#)
- Summary of 2018 Service Changes N/A
- Summary of 2018 New / Enhanced Service Priorities N/A
- Inflows/Outflows to/from Reserves & Reserve Funds [21](#)
- 2018 User Fee Rate Changes [23](#)

CONTACTS

Corporate:

Judy Skinner

Manager, Financial Planning

Tel: (416) 397-4219

E-Mail: Judy.Skinner@toronto.ca

FAST FACTS

- 11 ice rinks, including 9 large rinks and 2 small rinks.
- 4 of the 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 2017, all arenas operated at full capacity, delivering 24,435 prime time and 13,201 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.
- 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 since 2016.

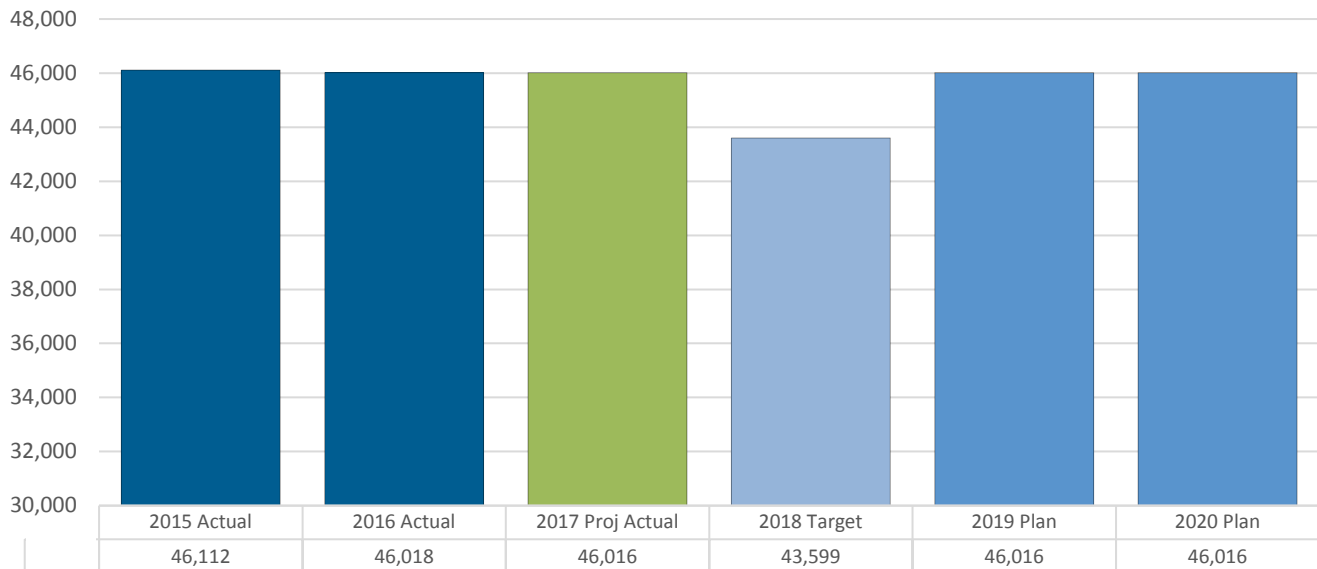
KEY SERVICE DELIVERABLES FOR 2018

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 2018 Operating Budget will fund:

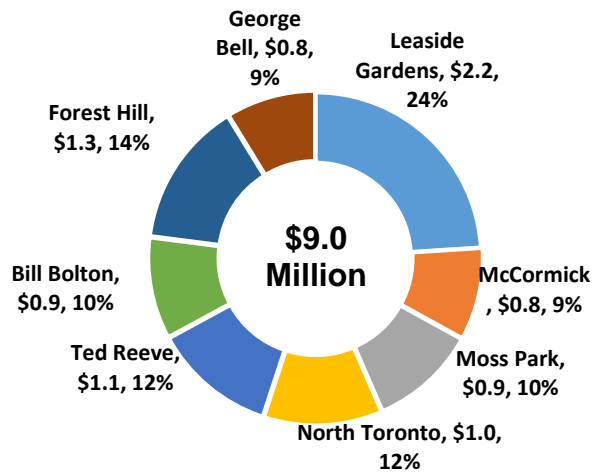
- A total of 43,599 hours of available ice time, comprising of 24,235 hours of prime time ice and 19,364 hours of non-prime time ice, across the eight Arenas.
- Ongoing delivery of in-house programs such as house leagues, hockey schools, summer camps, and learn-to-skate programs.
- Provision of accessory services such as snack bar, vending machines, pro shop, skate sharpening, meeting/banquet hall facility rentals.
- Full capacity operation of prime time ice for 7 of 8 Arenas.

Hours Available for Ice Rental

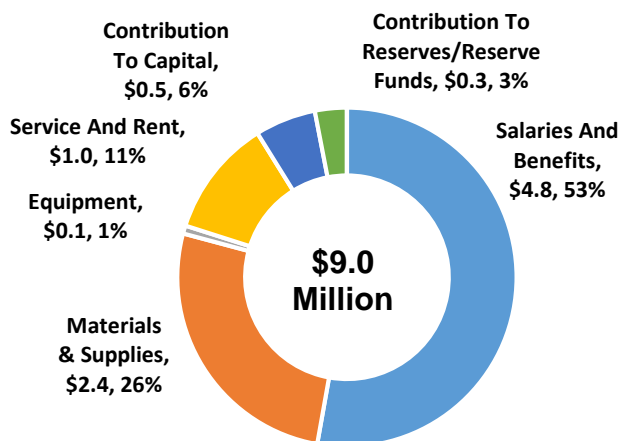


Where the money goes:

2018 Budget by Service

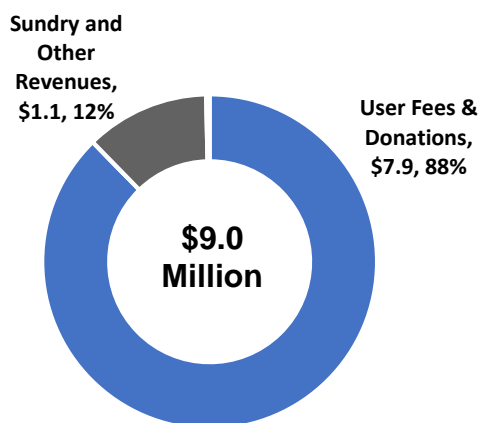


2018 Budget by Expenditure Category



Where the money comes from:

2018 Budget by Funding Source



OUR KEY ISSUES & PRIORITY ACTIONS

- **Bill Bolton Renovations Project** is scheduled to deliver undergo renovations in 2018 for a period of six months during which the arena will be closed to 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 between the closure and regular operations afterward.
- **Core Services Review** of the Ombudsman's report titled "Skating on Thin Ice: an Investigation into Governance at an Arena Board" (CC41.4) considered by Council on November 13, 2013. 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.

2018 OPERATING BUDGET HIGHLIGHTS

- The 2018 Preliminary Operating Budget for Arena Boards of Management is \$9.045 million gross and \$0.031 million net representing an increase of 0.4% to the 2017 Approved Operating Budget. The Agency could not meet the budget target due to inflationary increases and the renovation of William Bolton Arena.
 - ✓ Staff complement will decrease by 2.1 positions in 2018 because of the closure of Bill Bolton
- The 2018 Preliminary Operating Budget provides funding for:
 - ✓ Program specific expenditures such as purchases for the snack bar and pro-shop, and Zamboni replacement reserve contributions
 - ✓ Administration and operating expenditures including permanent staffing costs, utilities, accounting fees, and office expenses
 - ✓ Repairs and maintenance expenditures including ice refrigeration and resurfacer costs, and facility repairs

Actions for Consideration

Approval of the 2018 Preliminary Budget as presented in these notes requires that:

1. City Council approve the 2018 Preliminary Operating Budget for the Arena Boards of Management of \$9.044 million gross, \$0.030 million net for the following services:

<u>Service:</u>	<u>Gross (\$000s)</u>	<u>Net (\$000s)</u>
George Bell:	791.83	(0.05)
Bill Bolton:	898.60	46.70
Forest Hill:	1,285.62	(4.25)
Leaside Gardens:	2,169.57	(10.90)
McCormick:	816.66	(0.90)
Moss Park:	946.64	(0.05)
North Toronto:	1,046.70	(0.49)
Ted Reeve:	<u>1,089.06</u>	<u>0.55</u>
Total Program Budget	<u>9,044.68</u>	<u>30.60</u>

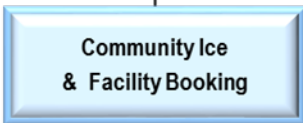
2. City Council approve the 2018 service levels for Arena Boards of Management as outlined on page 12 of this report, and associated staff complement of 65.6 operating service delivery positions.
3. City Council approve the 2018 market rate user fee changes for the Arena Boards of Management identified in Appendix 7, for inclusion in the Municipal Code Chapter 441 "Fees and Charges".



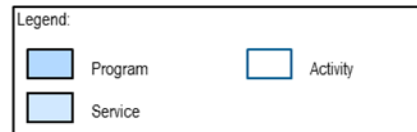
Part 1

2018-2020 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

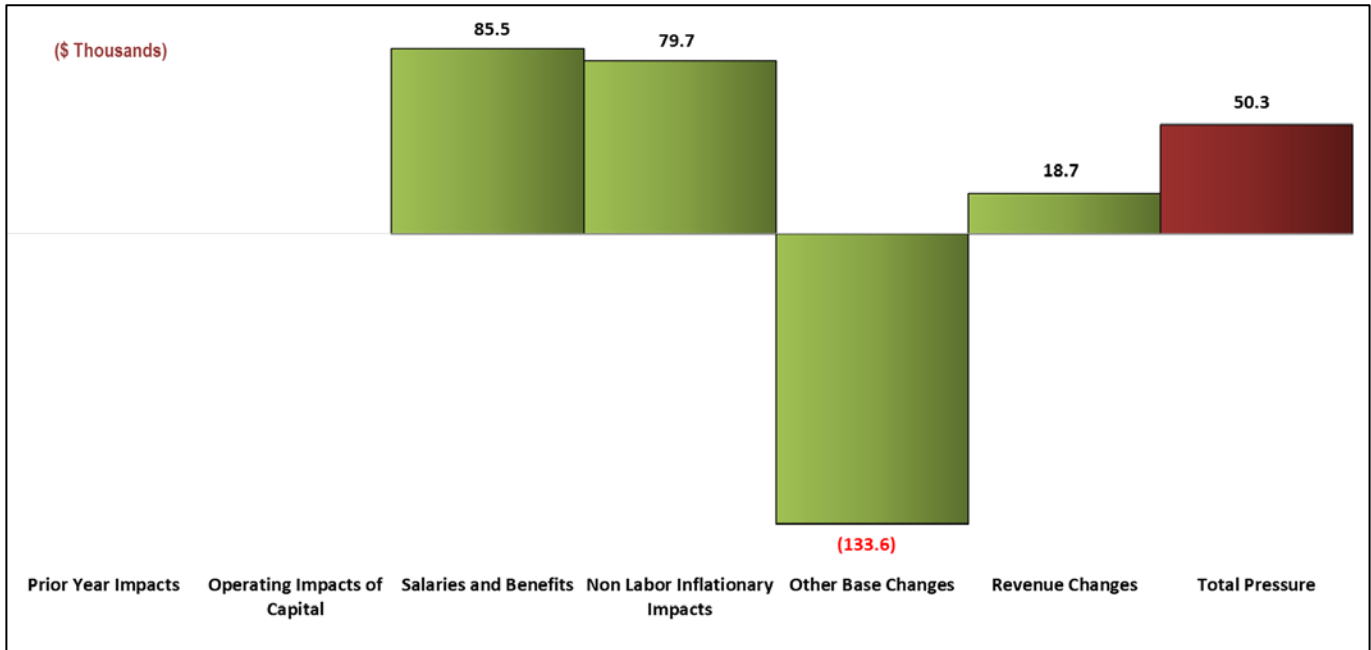
Table 1
2018 Preliminary Operating Budget and Plan by Service

(In \$000s)	2018 Preliminary Operating Budget					2018 Preliminary vs. 2017 Budget Change		Incremental Change			
	2017 Budget	Projected Actual	Base	New/Enhanced	Total Budget	\$	%	2019 Plan	2020 Plan		
By Service	\$	\$	\$	\$	\$	\$	%	\$	%	\$	%
George Bell											
Gross Expenditures	730.0	706.3	791.8	0.0	791.8	61.8	8.5%	26.1	3.3%	27.3	3.3%
Revenue	730.5	705.4	791.9	0.0	791.9	61.4	8.4%	22.4	2.8%	23.1	2.8%
Net Expenditures	(0.5)	0.9	(0.0)	0.0	(0.0)	0.5	(90.6%)	3.7	(7859.6%)	4.2	113.9%
Bill Bolton											
Gross Expenditures	1,237.0	1,237.0	898.6	0.0	898.6	(338.4)	(27.4%)	346.1	38.5%		
Revenue	1,243.6	1,243.6	851.9	0.0	851.9	(391.7)	(31.5%)	383.4	45.0%		
Net Expenditures	(6.6)	(6.6)	46.7	0.0	46.7	53.3	(807.6%)	(37.3)	(79.8%)	0.0	
Forest Hill											
Gross Expenditures	1,248.9	1,248.9	1,285.6	0.0	1,285.6	36.7	2.9%	4.6	0.4%	19.5	1.5%
Revenue	1,250.5	1,250.5	1,289.9	0.0	1,289.9	39.4	3.1%	21.6	1.7%	43.4	3.3%
Net Expenditures	(1.6)	(1.6)	(4.3)	0.0	(4.3)	(2.7)	165.8%	(17.0)	400.5%	(23.9)	112.1%
Leaside Gardens											
Gross Expenditures	2,060.7	1,813.2	2,169.6	0.0	2,169.6	108.9	5.3%	56.6	2.6%	7.0	0.3%
Revenue	2,068.6	1,769.7	2,180.5	0.0	2,180.5	111.9	5.4%	44.8	2.1%	43.8	2.0%
Net Expenditures	(7.9)	43.6	(10.9)	0.0	(10.9)	(3.0)	38.1%	11.8	(108.2%)	(36.8)	(4133.7%)
McCormick											
Gross Expenditures	778.3	784.9	816.7	0.0	816.7	38.4	4.9%	16.3	2.0%	16.9	2.0%
Revenue	778.7	778.7	817.6	0.0	817.6	38.9	5.0%	29.0	3.5%	20.9	2.5%
Net Expenditures	(0.4)	6.1	(0.9)	0.0	(0.9)	(0.5)	126.5%	(12.7)	1402.0%	(4.0)	29.7%
Moss Park											
Gross Expenditures	915.5	915.6	946.6	0.0	946.6	31.1	3.4%	45.8	4.8%	31.5	3.2%
Revenue	916.6	916.6	946.7	0.0	946.7	30.1	3.3%	36.9	3.9%	38.5	3.9%
Net Expenditures	(1.1)	(1.0)	(0.1)	0.0	(0.1)	1.0	(95.1%)	9.0	(16605.6%)	(7.0)	(79.0%)
North Toronto											
Gross Expenditures	1,020.2	1,020.2	1,046.7	0.0	1,046.7	26.5	2.6%	15.2	1.5%	33.2	3.1%
Revenue	1,021.2	1,021.2	1,047.2	0.0	1,047.2	26.0	2.5%	16.2	1.5%	27.1	2.6%
Net Expenditures	(1.0)	(1.0)	(0.5)	0.0	(0.5)	0.5	(51.0%)	(1.0)	194.7%	6.1	(422.0%)
Ted Reeve											
Gross Expenditures	1,022.5	1,022.5	1,089.1	0.0	1,089.1	66.6	6.5%	23.0	2.1%	16.9	1.5%
Revenue	1,023.0	1,023.0	1,088.5	0.0	1,088.5	65.5	6.4%	25.9	2.4%	15.4	1.4%
Net Expenditures	(0.5)	(0.5)	0.6	0.0	0.6	1.1	(210.4%)	(2.9)	(531.7%)	1.5	(63.2%)
Total											
Gross Expenditures	9,013.1	8,748.6	9,044.7	0.0	9,044.7	31.6	0.4%	533.7	5.9%	152.3	1.6%
Revenue	9,032.7	8,708.7	9,014.1	0.0	9,014.1	(18.6)	(0.2%)	580.1	6.4%	212.3	2.2%
Total Net Expenditures	(19.6)	39.9	30.6	0.0	30.6	50.2	(0.2%)	(46.4)	(151.7%)	(60.0)	379.2%
Approved Positions	67.7		65.6	0.0	65.6	(2.1)	(3.1%)	2.1	3.2%		

The Arena Boards of Management's 2018 Preliminary Operating Budget is \$9.045 million gross and \$0.031 million net, representing a 0.2% increase to the 2017 Approved Net Operating Budget and is below the budget target of 0% by \$0.050 million or 0.2%.

- Base pressures are mainly attributable to salary and benefits, economic factors, rink operating costs and the renovation closure at Bill Bolton.
- To help mitigate the above pressures, the Arenas were able to achieve increased revenues from additional ice rentals.
- Approval of the 2018 Preliminary Operating Budget will result in Arena Boards of Management decreasing its total staff complement by 2.1 positions to 65.6 positions, arising from the closure of Bill Bolton.
- The 2019 and 2020 Plan increases are attributable to salary and benefits, economic factors and rink operating costs.

Key Cost Drivers



**Table 2
Key Cost Drivers**

(In \$000s)	Total	
	\$	Position
Gross Expenditure Changes		
Salaries and Benefits		
COLA	20.0	
Progression Pay	58.7	
Step	6.8	(2.1)
Economic Factors		
Corporate Economic Factors (Utilities)	79.7	
Other Base Expenditure Changes		
Snack Bar Supplies and Miscellaneous Materials	(37.5)	
Other Expenses	(100.4)	
Reserve Fund Contributions	4.3	
Total Gross Expenditure Changes	31.6	(2.1)
Revenue Changes		
Base Revenue Changes		
User Fees	(73.0)	
Sundry Revenue	54.3	
Total Revenue Changes	(18.7)	
Net Expenditure Changes	50.3	(2.1)

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

Gross Expenditure Changes

- Salaries and Benefits
 - With the closure of Bill Bolton there will be a decrease in 2.1 positions, however compensation increases of all arenas outweigh the salary decrease at Bill Bolton, resulting in an overall increase of \$0.085 million.
- Economic Factors:
 - Inflationary increases have been applied to utility budgets such as hydro and water.
- Other Base Changes
 - With the declining sales in the pro-shops and snack bars as well as the closure of Bill Bolton, the Arena Boards of management will decrease supplies and materials expenditures by \$0.038 million.
 - Other expenses decreases of \$0.100 million are attributable to rink operations costs such as general supplies, materials and equipment.
 - Contributions to the Arena Boards Ice Resurfacer Replacement Reserve will increase by \$0.004 million

Revenue Changes

- User fee revenue decreases of \$0.073 million are driven by the closure of Bill Bolton Arena.
- Ted Reeve and North Toronto Arena will increase their revenues through banquet hall rentals and increased cost recoveries of \$0.054 million.

Approval of the 2018 Preliminary Operating Budget for Arena Boards of Management will result in reductions to the prior year's net budgets of \$0.046 million in 2019 and \$0.060 million in 2020.

Table 5
2019 and 2020 Plan by Program

Description (\$000s)	2019 - Incremental Increase					2020 - Incremental Increase				
	Gross Expense	Revenue	Net Expense	% Change	Position	Gross Expense	Revenue	Net Expense	% Change	Position
Known Impacts:										
Salaries and Benefits										
COLA	9.5		9.5			(8.2)		(8.2)		
Progression Pay	(60.7)		(60.7)			(1.6)		(1.6)		
Step Increase	(11.5)		(11.5)							
Salaries Adjustment	271.7		271.7			87.0		87.0		
Benefits Adjustment	33.4		33.4			27.0		27.0		
Other Base Changes										
Utilities	141.1		141.1			40.0		40.0		
Other Expenses	147.2		147.2			5.1		5.1		
Reserve Fund Contributions	3.0		3.0			3.0		3.0		
Revenue										
User Fees		(575.0)	(575.0)				(207.5)	(207.5)		
Sundry Revenue		(5.1)	(5.1)				(4.8)	(4.8)		
Sub-Total	533.7	(580.1)	(46.4)			152.3	(212.3)	(60.0)		
Total Incremental Impact	533.7	(580.1)	(46.4)			152.3	(212.3)	(60.0)		

Future year incremental costs are primarily attributable to the following:

Known Impacts:

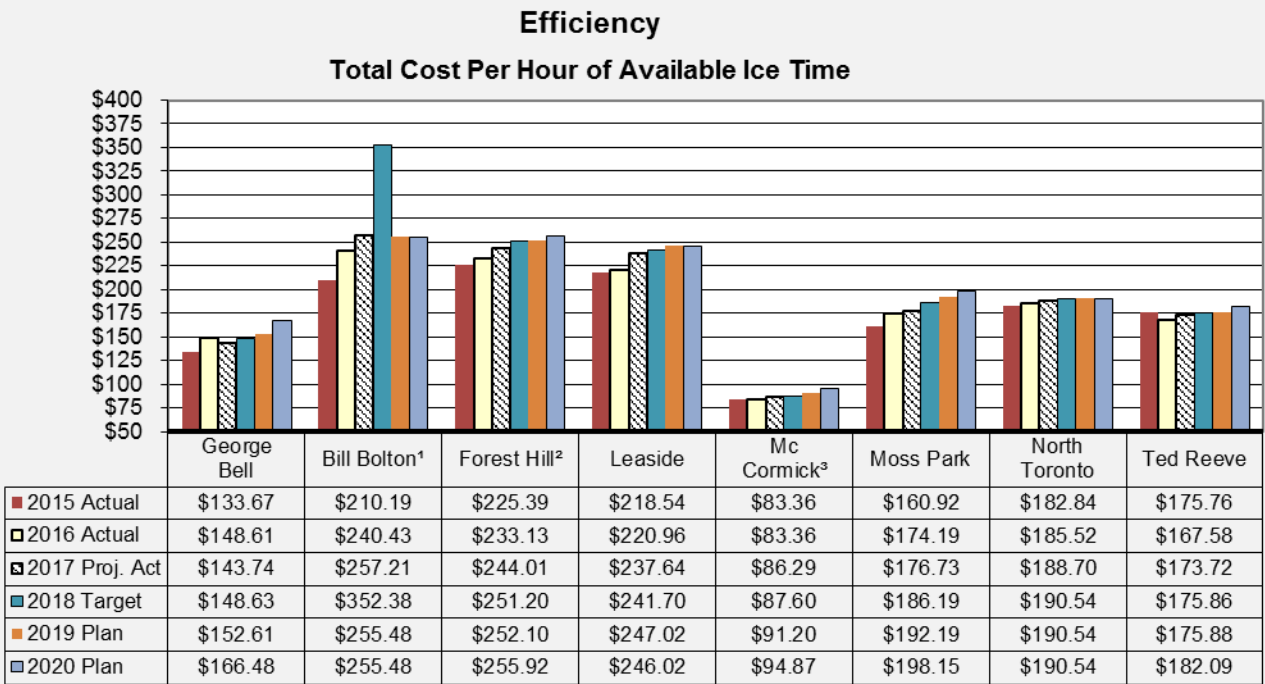
- William H. Bolton Arena is expecting to provide services at full capacity in 2019 which will bring its expenses up by \$0.204 million and revenues up to \$0.383 million.
- The seven arenas forecast increases in salaries and benefits, economic factors, and rink operation costs over 2019 and 2020 which will be offset by increases in user fees and adjusted revenue rates and associated volumes of activity.



Part 2

2018 Preliminary Operating Budget by Service

Efficiency Measure – Total Cost per Hour of Available Ice Time



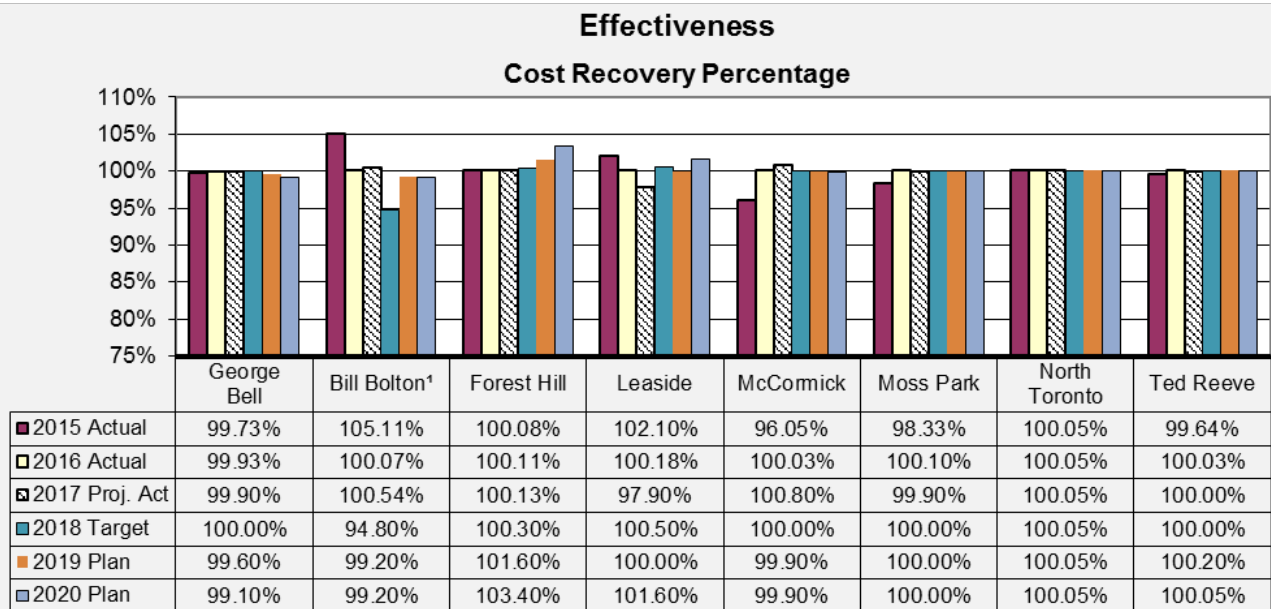
¹ Bill Bolton Arena, which is located in a residential setting, is not able to operate ice in the late night. This results in fewer hours and higher cost per hour calculations. The arena will be undergoing major renovations in 2018 resulting in the closure of the arena for six months and higher than average hourly costs.

² Forest Hill Arena has one large and one small ice pad, but only the large pad operates year-round and is used to calculate hours of available ice, leading to larger cost per hour calculations

³ McCormick Arena has one large and one small ice pad, both of which operate year-round and are used to calculate hours of available ice, leading to significantly lower cost per hour calculations.

- 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.

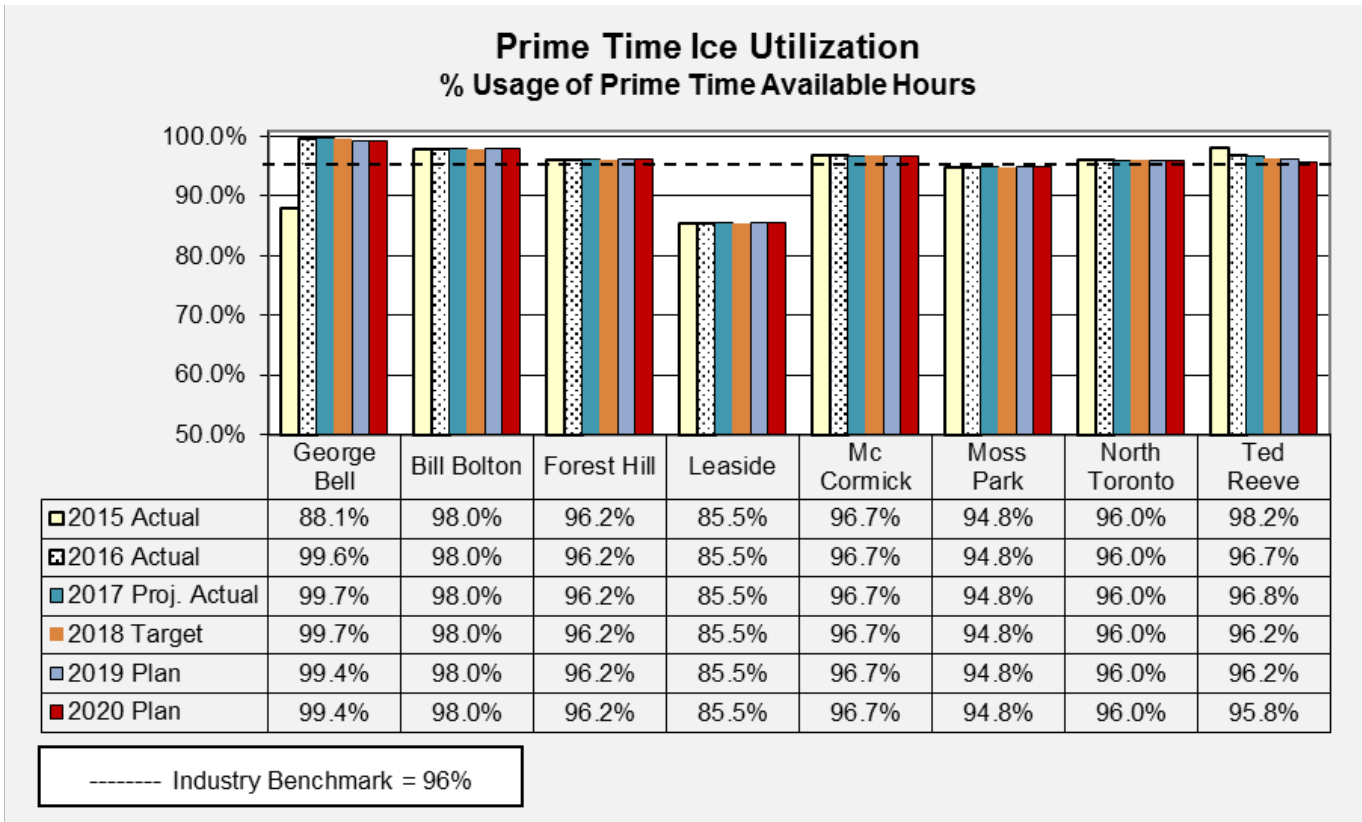
Effectiveness Measure – Cost Recovery Percentage



¹ Bill Bolton Arena is expecting a decrease in revenues and operating expenses during the 2018 renovations but the revenues should still be able to cover a majority of the costs of their operation.

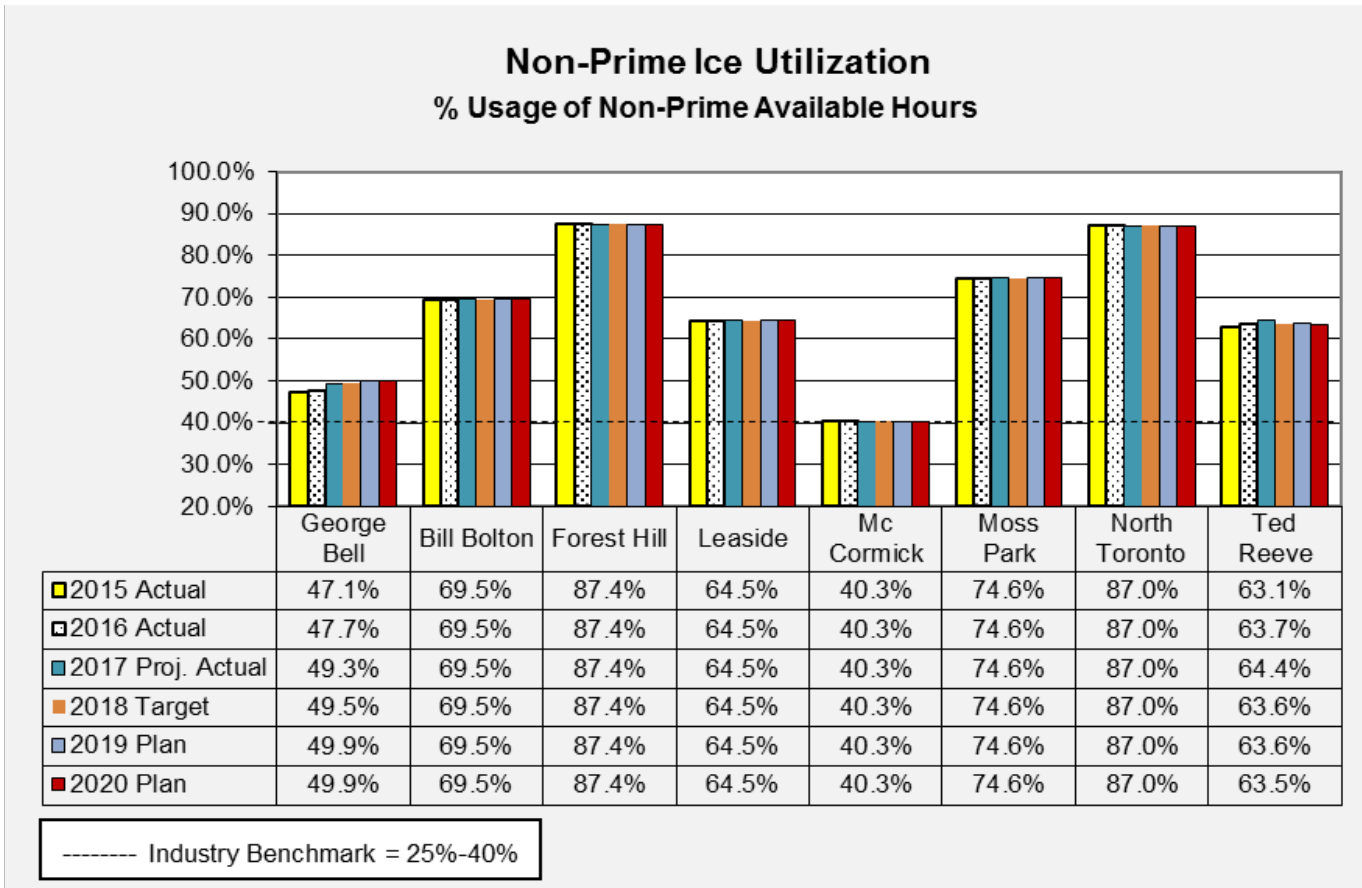
- A key mandate of the Arena Boards is to manage and operate the arenas (a City-owned asset) effectively and efficiently at minimal to no cost to the City. The goal is to generate sufficient revenue to fund operations.
- The effectiveness measure "Cost Recovery Percentage" is derived from the total revenue 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.
- Seven of the Arena Boards expect to break even or produce a small net surplus in 2017, for close to 100% or higher cost recovery percentages, while Leaside is 2.1% from break even due to lost revenues from being short staffed with increased overtime costs. The 2018 Recommended Operating Budget for the Arena Boards indicates that six Arenas plan to break even or generate a net surplus for the year, with the exception of Ted Reeve's small deficit and Bill Bolton, where renovations are planned.

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 2018.
- 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 at the best of times; 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 2018 Budget

Budget Target

William H. Bolton Arena 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 includes \$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 (SOG) of all Arena Board facilities is delivered through the Parks, Forestry & Recreation Capital Budget.

Issues Impacting Future Years

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 provides orientation sessions for the new Arena Board members as they take office.



Appendices

Appendix 1

2017 Service Performance

Key Service Accomplishments

In 2017, the Arena Boards of Management accomplished the following:

- ✓ All eight arenas operated at full capacity, delivering a combined total of 24,202 hours of prime-time ice bookings or 95.3% usage rate and 13,308 hours of non-prime time ice bookings or 64.8% usage rate. Prime ice usage rate has risen by 0.3%, and non-prime ice usage rate has risen by 0.3% in 2017.
- ✓ All eight arenas' 2016/2017 and 2017/2018 Fall/Winter Ice Season prime time ice allocations were in compliance with the City's Ice Allocation Policy.

Appendix 2

2018 Preliminary Operating Budget by Expenditure Category

Program Summary by Expenditure Category

Category of Expense (\$000's)	2015	2016	2017	2017	2018	2018 Change from		Plan	
	Actual	Actual	Budget	Projected	Preliminary	2017 Approved		2019	2020
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries And Benefits	4,473.4	4,478.9	4,692.0	4,551.43	4,776.7	84.7	1.8%	5,021.9	5,128.3
Materials & Supplies	1,691.8	2,224.3	2,339.2	2,211.2	2,382.8	43.6	1.9%	2,567.6	2,608.3
Equipment	359.6	44.7	78.9	78.9	69.4	(9.5)	(12.0%)	69.4	69.4
Service And Rent	862.5	1,077.4	1,107.1	1,103.1	1,015.6	(91.5)	(8.3%)	1,116.2	1,119.4
Contribution To Capital	99.9	545.8	525.0	523.0	525.0			525.0	525.0
Other Expenditures	90.5								
Contribution To Reserves/Reserve Funds	659.2	270.2	271.0	271.0	275.3	4.3	1.6%	278.3	281.3
Total Gross Expenditures	8,490.1	8,885.0	9,013.1	8,738.5	9,044.7	31.6	0.4%	9,578.4	9,731.6
User Fees & Donations	7,511.2		7,970.8	7,646.7	7,931.2	(39.6)	(0.5%)	8,441.4	8,648.7
Contribution From Reserves/Reserve Funds									
Sundry and Other Revenues	759.1	263.7	1,062.0	1,062.0	1,082.9	20.9	2.0%	1,152.8	1,157.6
Total Revenues	8,270.3	321.8	9,032.8	8,708.7	9,014.1	(18.7)	(0.2%)	9,594.2	9,806.4
Total Net Expenditures	219.8	8,563.2	(19.7)	29.8	30.6	50.3	(255.3%)	(15.8)	(74.7)
Approved Positions			67.7	64.6	65.0	(2.7)	(4.0%)	67.1	67.1

* Based on the 9-month Operating Variance Report

* Expense category

For additional information regarding the 2017 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, 2017" considered by City Council at its meeting on November 27th, 2017.

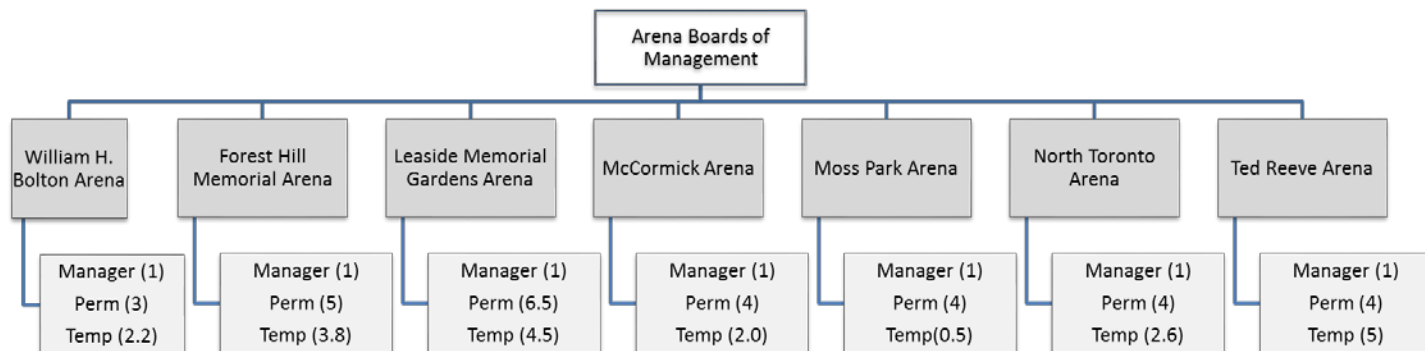
<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2017.BU37.2>

Impact of 2017 Operating Variance on the 2018 Preliminary Operating Budget

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

Appendix 3

2018 Organization Chart



2018 Total Complement

	Category	Senior Management	Management with Direct Reports	Management without Direct Reports/Exempt Professional & Clerical	Union	Total
Operating	Permanent		8.0	28.5	6.5	43.0
	Temporary			17.5	4.5	22.0
	Total Operating	-	8.0	46.0	11.0	65.0
Grand Total		-	8.0	46.0	11.0	65.0

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, 2017 *	Withdrawals (-) / Contributions (+)		
			2018	2019	2020
		\$	\$	\$	\$
Projected Beginning Balance		267.1	267.1	261.1	255.1
Arena Boards of Management Ice Resurfacer Replacement Reserve	XQ1705				
<i>Proposed Withdrawals (-)</i>			(105.0)	(108.0)	(222.0)
<i>Contributions (+)</i>			99.0	102.0	105.0
Total Reserve / Reserve Fund Draws / Contributions		267.1	261.1	255.1	138.1
Balance at Year-End		267.1	261.1	255.1	138.1

* Based on 9-month 2017 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2017 *	Withdrawals (-) / Contributions (+)		
			2018	2019	2020
		\$	\$	\$	\$
Projected Beginning Balance		514.5	514.5	597.5	680.5
Leaside Memorial Community Gardens Arena Debt Service Reserve Fund	XR3216				
<i>Proposed Withdrawals (-)</i>					
<i>Contributions (+)</i>			83.0	83.0	83.0
Total Reserve / Reserve Fund Draws / Contributions		514.5	597.5	680.5	763.5
Balance at Year-End		514.5	597.5	680.5	763.5

* Based on 9-month 2017 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2017 *	Withdrawals (-) / Contributions (+)		
			2018	2019	2020
		\$	\$	\$	\$
Projected Beginning Balance		25,981.1	25,981.1	26,069.4	26,157.7
Insurance Reserve Fund	XR1010				
<i>Proposed Withdrawals (-)</i>					
<i>Contributions (+)</i>			88.3	88.3	88.3
Total Reserve / Reserve Fund Draws / Contributions		25,981.1	26,069.4	26,157.7	26,246.0
Balance at Year-End		25,981.1	26,069.4	26,157.7	26,246.0

* Based on 9-month 2017 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2017 \$	Withdrawals (-) / Contributions (+)		
			2018 \$	2019 \$	2020 \$
Projected Beginning Balance		28,251.5	28,251.5	28,261.5	28,271.5
Sick Leave Reserve Fund	XR1007				
<i>Proposed Withdrawals (-)</i>					
<i>Contributions (+)</i>			10.0	10.0	10.0
Total Reserve / Reserve Fund Draws / Contributions		28,251.5	28,261.5	28,271.5	28,281.5
Balance at Year-End		28,251.5	28,261.5	28,271.5	28,281.5

* Based on 9-month 2017 Reserve Fund Variance Report

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2017	2018			2019	2020
				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	Per Hour	\$294.07		\$6.73	\$300.80	\$300.80	\$300.80
Fall/Winter Ice Season: Ice Time Rental: Youth Prime Time:	George Bell-ABM	Market Based	Per Hour	\$229.22		\$7.77	\$236.99	\$236.99	\$236.99
Fall/Winter Ice Season: Ice Time Rental: Weekday Non-Prime	George Bell-ABM	Market Based	Per Hour	\$129.28		\$2.89	\$132.17	\$132.17	\$132.17
Fall/Winter Ice Season: Ice Time Rental: Weekday/Weekend N	George Bell-ABM	Market Based	Per Hour	\$229.22		\$7.77	\$236.99	\$236.99	\$236.99
Facility Space Rental : Meeting Room Rental: one hour meet	George Bell-ABM	Market Based	Per Hour	\$44.25		\$0.00	\$44.25	\$44.25	\$44.25
Ice Time Rental - Girls Hockey: Prime Time	George Bell-ABM	Market Based	Per Hour	\$180.59		\$6.27	\$186.86	\$186.86	\$186.86
Ice Time Rental: School Games Non-Prime	George Bell-ABM	Market Based	Per Hour	\$129.28		\$2.89	\$132.17	\$132.17	\$132.17
Summer Ice Rental	George Bell-ABM	Market Based	Per Hour	\$229.22		\$7.77	\$236.99	\$236.99	\$236.99
Program: House League Hockey: Women's Adult Hockey	Bill Bolton-ABM	Market Based	Per Participant	\$495.00		\$0.00	\$495.00	\$495.00	\$495.00
Program: Adult Leagues	Bill Bolton-ABM	Market Based	Per Participant	\$494.99		(\$74.99)	\$420.00	\$420.00	\$420.00
Program: House League Hockey: Men's 35+ Adult Hockey	Bill Bolton-ABM	Market Based	Per Participant	\$425.00		\$0.00	\$425.00	\$425.00	\$425.00
Program: House League Hockey: Men's 45+ Adult Hockey	Bill Bolton-ABM	Market Based	Per Participant	\$425.00		\$0.00	\$425.00	\$425.00	\$425.00
Program: House League Hockey: Mens 19+ Adult Hockey	Bill Bolton-ABM	Market Based	Per Participant	\$425.00		\$0.00	\$425.00	\$425.00	\$425.00
Program: Learn To Skate (Adults): Teaching adults to skate	Bill Bolton-ABM	Market Based	Per Participant	\$135.00		\$0.00	\$135.00	\$135.00	\$135.00

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2017	2018			2019	2020
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Program: Learn to Skate	Bill Bolton-ABM	Market Based	Per Participant	\$135.01		\$7.99	\$143.00	\$143.00	\$143.00
Program : Learn To Skate (Children - Beginners): Teaching C	Bill Bolton-ABM	Market Based	Per Participant	\$110.00		\$7.00	\$117.00	\$117.00	\$117.00
Program: Learn To Skate (Children): Teaching children to s	Bill Bolton-ABM	Market Based	Per Participant	\$110.00		\$0.00	\$110.00	\$110.00	\$110.00
Program: House League Hockey: 16 - 18 year olds House Leag	Bill Bolton-ABM	Market Based	Per Participant	\$337.50		\$0.00	\$337.50	\$337.50	\$337.50
Program: Boys and Girls House League Hockey	Bill Bolton-ABM	Market Based	Per Participant	\$350.02		(\$4.02)	\$346.00	\$346.00	\$346.00
Program: House League Hockey: 13 - 15 year olds House Leag	Bill Bolton-ABM	Market Based	Per Participant	\$275.00		\$0.00	\$275.00	\$275.00	\$275.00
Program: House League Hockey: 7 - 8 year olds House League	Bill Bolton-ABM	Market Based	Per Participant	\$275.00		\$0.00	\$275.00	\$275.00	\$275.00
Program: House League Hockey: 9 - 10 year olds House Leagu	Bill Bolton-ABM	Market Based	Per Participant	\$275.00		\$0.00	\$275.00	\$275.00	\$275.00
Program: House League Hockey: 11 - 12 year olds House Leag	Bill Bolton-ABM	Market Based	Per Participant	\$275.00		\$0.00	\$275.00	\$275.00	\$275.00
Program: 5 - 6 year olds House League: Learn the skills of	Bill Bolton-ABM	Market Based	Per Participant	\$275.00		\$0.00	\$275.00	\$275.00	\$275.00
Program: House League Hockey: 9 - 12 year olds House Leagu	Bill Bolton-ABM	Market Based	Per Participant	\$275.00		\$0.00	\$275.00	\$275.00	\$275.00
Program: House League Hockey: 13 - 18 year olds House Leag	Bill Bolton-ABM	Market Based	Per Participant	\$275.00		\$0.00	\$275.00	\$275.00	\$275.00
Program: Women's Education: Teaching Hockey Skills (for a	Bill Bolton-ABM	Market Based	Per Participant	\$175.00		(\$35.00)	\$140.00	\$140.00	\$140.00

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2017	2018			2019	2020
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Fall/Winter Ice Season: Ice Time Rental: Daytime ice: 7:0	Bill Bolton-ABM	Market Based	Per Hour	\$120.00		\$0.00	\$120.00	\$120.00	\$120.00
Fall/Winter Ice Season: Non-prime time ice rental: 4:00 pm	Bill Bolton-ABM	Market Based	Per Hour	\$170.00		\$0.00	\$170.00	\$170.00	\$170.00
Program: Adult Daytime Shiny	Bill Bolton-ABM	Market Based	Per Participant	\$10.00		\$0.00	\$10.00	\$10.00	\$10.00
Fall/Winter Ice Season: Ice Time Rental: Prime time ice:	Bill Bolton-ABM	Market Based	Per Hour	\$230.00		\$0.00	\$230.00	\$230.00	\$230.00
Board room rental	Bill Bolton-ABM	Market Based	Per Hour	\$42.00		\$0.00	\$42.00	\$42.00	\$42.00
Program: Boys and Girls Hockey Skills	Bill Bolton-ABM	Market Based	Per Participant	\$225.00		(\$7.50)	\$217.50	\$217.50	\$217.50
Large Ice Surface: Non-Prime Time Ice Rental: Daytime: 7:00	Forest Hill-ABM	Market Based	Per Hour	\$119.47		\$4.42	\$123.89	\$123.89	\$123.89
Large Ice Surface: Prime Time Ice Rental: Primetime: 4:00	Forest Hill-ABM	Market Based	Per Hour	\$221.25		\$8.84	\$230.09	\$230.09	\$230.09
Large Ice Surface: Ice Time Rental: Weekend: 7:00 am to 1:	Forest Hill-ABM	Market Based	Per Hour	\$221.25		\$8.84	\$230.09	\$230.09	\$230.09
Large Ice Surface: Non-Prime Time Ice Rental: 8:00 am to 4	Forest Hill-ABM	Market Based	Per Hour	\$66.37		\$4.43	\$70.80	\$70.80	\$70.80
Small Ice Surface: Non-Prime Time Ice Rental: Daytime: 7:00	Forest Hill-ABM	Market Based	Per Hour	\$110.61		\$4.43	\$115.04	\$115.04	\$115.04
Small Ice Surface: Ice Time Rental: Primetime: 4:00 pm to	Forest Hill-ABM	Market Based	Per Hour	\$168.14		\$8.85	\$176.99	\$176.99	\$176.99
Small Ice Surface: Ice Time Rental: Weekend: 7:00 am to 1:	Forest Hill-ABM	Market Based	Per Hour	\$168.14		\$8.85	\$176.99	\$176.99	\$176.99
Small Ice Surface: Ice Time Rental: 8:00 am to 4 pm Mon -	Forest Hill-ABM	Market Based	Per Hour	\$66.37		\$4.43	\$70.80	\$70.80	\$70.80

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2017	2018			2019	2020
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Forest Hill Memorial Arena - Public / Pleasure Skating - Chi	Forest Hill-ABM	Market Based	Per Participant	\$1.77		\$0.00	\$1.77	\$1.77	\$1.77
Forest Hill Memorial Arena - Public / Pleasure Skating - Adu	Forest Hill-ABM	Market Based	Per Participant	\$2.88		\$0.00	\$2.88	\$2.88	\$2.88
Prime Time Ice Rental	Leaside-ABM	Market Based	Per Hour	\$355.01		\$7.65	\$362.66	\$362.66	\$362.66
Day Time Ice Rental	Leaside-ABM	Market Based	Per Hour	\$156.11		\$139.85	\$295.96	\$295.96	\$295.96
Non-prime: 11 pm - 12 midnight	Leaside-ABM	Market Based	Per Hour	\$199.81		\$5.19	\$205.00	\$205.00	\$205.00
Public Skating - Adult	Leaside-ABM	Market Based	Per Participant	\$4.00		\$0.00	\$4.00	\$4.00	\$4.00
Public Skating - Youth (12 - 17 years old)	Leaside-ABM	Market Based	Per Participant	\$3.00		\$0.00	\$3.00	\$3.00	\$3.00
Public Skating: Children (11 years and under)	Leaside-ABM	Market Based	Per Participant	\$2.00		\$0.00	\$2.00	\$2.00	\$2.00
Tuesday Programs: Adult Shinny: 12 noon - 1:00 pm	Leaside-ABM	Market Based	Per Participant	\$7.08		\$1.92	\$9.00	\$9.00	\$9.00
Friday Programs: Adult Shinny: 1:00 pm - 2:00 pm	Leaside-ABM	Market Based	Per Participant	\$7.08		\$1.92	\$9.00	\$9.00	\$9.00
Banquet Hall Rental: Jan, Feb, Mar, Apr, Oct, Nov: Saturda	Leaside-ABM	Market Based	Per Day	\$825.00		\$0.00	\$825.00	\$825.00	\$825.00
Banquet Hall Rental: Jan, Feb, Mar, Apr, Oct, Nov: Fridays	Leaside-ABM	Market Based	Per Day	\$575.00		\$0.00	\$575.00	\$575.00	\$575.00
Banquet Hall Rental: Jan, Feb, Mar, Apr, Oct, Nov: Mondays	Leaside-ABM	Market Based	Per Day	\$500.00		\$0.00	\$500.00	\$500.00	\$500.00
Banquet Hall Rental: May, Jun, Jul, Aug, Sep, Dec: Saturda	Leaside-ABM	Market Based	Per Day	\$1,150.00		\$0.00	\$1,150.00	\$1,150.00	\$1,150.00
Banquet Hall Rental: May, Jun, Jul, Aug, Sep, Dec: Fridays	Leaside-ABM	Market Based	Per Day	\$700.00		\$0.00	\$700.00	\$700.00	\$700.00
Banquet Hall Rental: May, Jun, Jul, Aug, Sep, Dec: Mondays	Leaside-ABM	Market Based	Per Day	\$500.00		\$0.00	\$500.00	\$500.00	\$500.00

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2017	2018			2019	2020
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Meeting Room Rental: Monday to Thursday (1 to 4 hours)	Leaside-ABM	Market Based	Per Hour	\$75.00		\$25.00	\$100.00	\$100.00	\$100.00
Meeting Room Rental: Monday to Thursday (5 to 8 hours max.)	Leaside-ABM	Market Based	Per Day	\$335.00		\$0.00	\$335.00	\$335.00	\$335.00
Thursday Programs: Adult Shiny: 12:30pm-1:30pm	Leaside-ABM	Market Based	Per Participant	\$7.08		\$1.92	\$9.00	\$9.00	\$9.00
Spruce Grove Investment Boardroom	Leaside-ABM	Market Based	Per 4 Hours	\$100.00		\$0.00	\$100.00	\$100.00	\$100.00
Large Ice Pad: Prime time: After 4:00 pm; Mon - Fri	Mccormick-ABM	Market Based	Per Hour	\$207.96		\$4.43	\$212.39	\$212.39	\$212.39
Large Ice Pad: Primetime: Weekends (Sat & Sun); all hours	Mccormick-ABM	Market Based	Per Hour	\$207.96		\$4.43	\$212.39	\$212.39	\$212.39
Small Ice Pad: Prime time: After 4:00 pm; Mon - Fri	Mccormick-ABM	Market Based	Per Hour	\$141.59		\$4.43	\$146.02	\$146.02	\$146.02
Small Ice Pad: Primetime: Weekends (Sat & Sun); all hours	Mccormick-ABM	Market Based	Per Hour	\$141.59		\$4.43	\$146.02	\$146.02	\$146.02
Large Ice Pad: Daytime: 7:00 am to 4:00 pm; Mon - Fri	Mccormick-ABM	Market Based	Per Hour	\$115.04		\$8.85	\$123.89	\$123.89	\$123.89
Small Ice Pad: Daytime: 7:00 am to 4:00 pm; Mon - Fri	Mccormick-ABM	Market Based	Per Hour	\$97.35		\$8.84	\$106.19	\$106.19	\$106.19
Large Ice Pad: McCormick Home based youth community groups	Mccormick-ABM	Market Based	Per Hour	\$150.44		\$10.62	\$161.06	\$161.06	\$161.06
Small Ice Pad: McCormick Home based youth community groups	Mccormick-ABM	Market Based	Per Hour	\$105.31		(\$43.31)	\$62.00	\$62.00	\$62.00
Non-prime time ice rental: Daytime: 7:00am to 4:00pm Mon-Fri	Moss Park-ABM	Market Based	Per Hour	\$141.60		\$8.84	\$150.44	\$150.44	\$150.44
Prime time ice rental: 4pm to 12am Mon-Fri	Moss Park-ABM	Market Based	Per Hour	\$225.66		\$17.70	\$243.36	\$243.36	\$243.36

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2017	2018			2019	2020
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Prime time ice rental: 4pm to 12am Mon-Fri; 8am-12am Sat-Sun	Moss Park-ABM	Market Based	Per Hour	\$214.00		\$29.36	\$243.36	\$243.36	\$243.36
Weekend Prime time: 8am to 12am Sat-Sun	Moss Park-ABM	Market Based	Per Hour	\$168.14		\$75.22	\$243.36	\$243.36	\$243.36
Non-prime time: 12am to 8am Mon-Sun	Moss Park-ABM	Market Based	Per Hour	\$172.56		\$8.85	\$181.41	\$181.41	\$181.41
Non-prime time ice rental: 8:00am to 4pm Mon-Fri for 3 Skat	Moss Park-ABM	Market Based	Per Hour	\$88.50		\$0.00	\$88.50	\$88.50	\$88.50
Adult Hockey School: Mon 8pm to 9pm or 9pm to 10pm	Moss Park-ABM	Market Based	Per Participant	\$214.00		\$0.00	\$214.00	\$214.00	\$214.00
Adult Hockey School: Mon 8pm to 9pm or 9pm to 10pm; Thurs 8p	Moss Park-ABM	Market Based	Per Participant	\$194.69		\$8.84	\$203.53	\$203.53	\$203.53
Adult Hockey School: Thurs 8pm to 9pm or 9pm to 10pm 9x1 h	Moss Park-ABM	Market Based	Per Participant	\$177.00		\$0.00	\$177.00	\$177.00	\$177.00
Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm 9x	Moss Park-ABM	Market Based	Per Participant	\$132.75		\$0.00	\$132.75	\$132.75	\$132.75
Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm 9x1	Moss Park-ABM	Market Based	Per Participant	\$150.44		\$6.74	\$157.18	\$157.18	\$157.18
Adult Hockey School: Thurs 7pm to 8:30pm or 8:30pm or 8:30p	Moss Park-ABM	Market Based	Per Participant	\$132.75		\$0.00	\$132.75	\$132.75	\$132.75
Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm M	Moss Park-ABM	Market Based	Per Participant	\$150.45		(\$8.45)	\$142.00	\$142.00	\$142.00
Adult Hockey School: Thurs 7pm to 9pm Mar-Apr	Moss Park-ABM	Market Based	Per Participant	\$200.00		\$0.00	\$200.00	\$200.00	\$200.00
Youth Hockey School: Mon 7pm to 8pm 9x1 hour sessions	Moss Park-ABM	Market Based	Per Participant	\$170.00		\$0.00	\$170.00	\$170.00	\$170.00
Youth Summer Camp: Mon to Fri 8:30 to 4:30	Moss Park-ABM	Market Based	Per Participant	\$240.00		\$0.00	\$240.00	\$240.00	\$240.00

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2017	2018			2019	2020
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Youth Camps	Moss Park-ABM	Market Based	Per Participant	\$300.00		\$0.00	\$300.00	\$300.00	\$300.00
Christmas Camp: Tue to Fri 8:30-4:30	Moss Park-ABM	Market Based	Per Participant	\$240.00		\$0.00	\$240.00	\$240.00	\$240.00
Christmas Camp: Mon to Fri 8:30 to 4:30	Moss Park-ABM	Market Based	Per Participant	\$240.00		\$0.00	\$240.00	\$240.00	\$240.00
March Camp: Mon to Fri 8:30 to 4:30	Moss Park-ABM	Market Based	Per Participant	\$300.00		\$0.00	\$300.00	\$300.00	\$300.00
Summer League: Sunday co-ed teams 5pm to 8pm	Moss Park-ABM	Market Based	Team	\$3,539.82		\$0.00	\$3,539.82	\$3,539.82	\$3,539.82
Summer League: Sunday co-ed individuals 5pm to 8pm	Moss Park-ABM	Market Based	Per Participant	\$398.23		\$0.00	\$398.23	\$398.23	\$398.23
Summer League: Monday women teams 7pm to 12am	Moss Park-ABM	Market Based	Team	\$3,539.82		\$0.00	\$3,539.82	\$3,539.82	\$3,539.82
Summer League: Tuesday men c-division teams 5:30pm to 12:3	Moss Park-ABM	Market Based	Team	\$3,340.71		\$0.00	\$3,340.71	\$3,340.71	\$3,340.71
Summer League: Tuesday men c-division teams 5:30pm to 12:30p	Moss Park-ABM	Market Based	Team	\$3,716.81		\$0.00	\$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	Per Participant	\$398.23		\$0.00	\$398.23	\$398.23	\$398.23
Summer League: Wednesday men b-division teams 7pm to 12pm	Moss Park-ABM	Market Based	Per Team	\$3,340.71		\$0.00	\$3,340.71	\$3,340.71	\$3,340.71
Summer League: Thursdays women teams 6:30pm to 11:30pm	Moss Park-ABM	Market Based	Per Team	\$3,340.71		\$0.00	\$3,340.71	\$3,340.71	\$3,340.71
Winter League: Sunday co-ed teams 9am to 1pm	Moss Park-ABM	Market Based	Per Team	\$6,194.69		\$265.48	\$6,460.17	\$6,460.17	\$6,460.17
Winter League: Sunday co-ed individuals 9am to 1pm	Moss Park-ABM	Market Based	Per Participant	\$619.46		\$0.00	\$619.46	\$619.46	\$619.46
Boardroom Rental: 7am to 12am Mon to Sun (per hour)	Moss Park-ABM	Market Based	Per Hour	\$22.13		\$0.00	\$22.13	\$22.13	\$22.13

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2017	2018			2019	2020
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Boardroom Rental: 7am to 12am Mon to Sun (per 8 hours)	Moss Park-ABM	Market Based	Per 8 Hours	\$88.50		\$0.00	\$88.50	\$88.50	\$88.50
Skating Club Ice Rental: 7am to 11pm Mon-Sun	Moss Park-ABM	Market Based	Per Hour	\$123.89		\$26.55	\$150.44	\$150.44	\$150.44
School Ice Rental: 8am to 4pm Mon-Fri School Hockey	Moss Park-ABM	Market Based	Per Hour	\$123.89		\$0.00	\$123.89	\$123.89	\$123.89
Community Rental: 4pm to 5pm Mon-Fri	Moss Park-ABM	Market Based	Per Hour	\$123.89		\$0.00	\$123.89	\$123.89	\$123.89
Winter League: Thursdays Men C-Division teams 7pm to 11pm	Moss Park-ABM	Market Based	Team	\$6,946.90		(\$221.24)	\$6,725.66	\$6,725.66	\$6,725.66
Winter League: Thursdays Men C-Division individual 7pm-11pm	Moss Park-ABM	Market Based	Per Participant	\$663.71		\$0.00	\$663.71	\$663.71	\$663.71
Locker Rental: 1 year May to April	Moss Park-ABM	Market Based	Annual	\$216.81		\$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	Per Hour	\$266.74		\$0.00	\$266.74	\$266.74	\$266.74
Prime time ice rental: Sat & Sun: 6:00 am to 12:00 midnight	North Toronto-ABM	Market Based	Per Hour	\$266.74		\$0.00	\$266.74	\$266.74	\$266.74
Non-prime time ice rental: Mon - Fri: 12:00 midnight to 6:0	North Toronto-ABM	Market Based	Per Hour	\$266.74		\$0.00	\$266.74	\$266.74	\$266.74
Non-prime time ice rental: Mon - Fri: 4:00 pm to 5:00 pm (R	North Toronto-ABM	Market Based	Per Hour	\$266.74		\$0.00	\$266.74	\$266.74	\$266.74
Non-prime time ice rental: Daytime: Mon - Fri: 6:00 am to 8	North Toronto-ABM	Market Based	Per Hour	\$177.34		\$10.09	\$187.43	\$187.43	\$187.43
Non-prime time ice rental: Daytime: Mon - Fri: 8:00 am to 4:	North Toronto-ABM	Market Based	Per Hour	\$168.02		(\$30.21)	\$137.81	\$137.81	\$137.81
Non-prime time ice rental: Private Ice: Mon - Fri: 8:00 am	North Toronto-ABM	Market Based	Per Hour	\$70.00		(\$8.00)	\$62.00	\$62.00	\$62.00

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate Description	Service	Fee Category	Fee Basis	2017	2018			2019	2020
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
Prime Time Ice Rental: Mon. - Fri. 6:00 pm to 11:00 pm; Sat	Ted Reeve-ABM	Market Based	Per Hour	\$242.21		\$9.69	\$251.90	\$251.90	\$251.90
Non-prime time: Saturday Nights, after 9 pm	Ted Reeve-ABM	Market Based	Per Hour	\$175.97		\$7.04	\$183.01	\$183.01	\$183.01
Non-prime time: Weekdays: prior to 8:00 am; Mon - Fri	Ted Reeve-ABM	Market Based	Per Hour	\$123.37		\$4.93	\$128.30	\$128.30	\$128.30
Non-prime time: Weekdays: 8:00 am to 2:00 pm; Mon - Fri	Ted Reeve-ABM	Market Based	Per Hour	\$101.59		\$4.06	\$105.65	\$105.65	\$105.65
Non-prime time: Weekdays: 2:00 pm to 5:00 pm; Mon - Fri	Ted Reeve-ABM	Market Based	Per Hour	\$144.23		\$5.77	\$150.00	\$150.00	\$150.00
Non-prime time: Weekdays: 5:00 pm to 6:00 pm; Mon - Fri	Ted Reeve-ABM	Market Based	Per Hour	\$179.60		\$7.18	\$186.78	\$186.78	\$186.78
Prime time: Sunday to Friday after 11 pm	Ted Reeve-ABM	Market Based	Per Hour	\$192.30		\$7.69	\$199.99	\$199.99	\$199.99
Ice time rental: Pre-Season Prime time (Summer July - August	Ted Reeve-ABM	Market Based	Per Hour	\$220.65		\$8.83	\$229.48	\$229.48	\$229.48
Ice time rental: Tryout Ice (at end of ice season)	Ted Reeve-ABM	Market Based	Per Hour	\$220.65		\$8.83	\$229.48	\$229.48	\$229.48
Meeting room rental - Monday to Thursday (excl. holidays) -h	Ted Reeve-ABM	Market Based	Per Hour	\$75.00		\$0.00	\$75.00	\$75.00	\$75.00
Meeting room rental -Friday, Saturday, Sunday and Holidays;	Ted Reeve-ABM	Market Based	Per Hour	\$512.50		\$20.50	\$533.00	\$533.00	\$533.00
Meeting room rental - Monday to Thursday (excl. holidays);	Ted Reeve-ABM	Market Based	Per Hour	\$50.00		\$0.00	\$50.00	\$50.00	\$50.00