

2020 Budget Notes

Arena Boards of Management

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What we do

We 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.

The Arena Boards of Management have stewardship over 11 ice rinks, including 4 that offer year-round ice rentals.

Why we do it

Arena Boards of Management provide safe, full and equitable access to high quality indoor ice sport recreation facilities that are managed effectively and efficiently to provide opportunities for physical fitness and sport skill development through individual and team activities in response to local community needs.

Who we serve

Community Ice & Facility Booking

- Charitable Organizations
- Community Leagues / Associations
- Corporations / Businesses
- Individual Ice Users
- Public & Private School Boards
- Agency Staff

Beneficiaries

- Residents
 - Visitors/Tourists
-

Budget at a glance

STAFF RECOMMENDED OPERATING BUDGET			
\$Million	2020	2021	2022
Revenues	\$10.11	\$10.18	\$10.23
Gross Expenditures	\$10.00	\$10.17	\$10.25
Net Expenditures	(\$0.11)	(\$0.01)	\$0.02
Approved Positions	66.0	66.0	66.0

The capital funding requirements for the Arena Boards of Management are embed within the Parks, Forestry, and Recreation 10-Year Capital Plan.

Key service outcomes

Outcomes	Description
Promote active lifestyles in adults and youth	Provide learn to skate programs, youth programs, adult programs and free skating opportunities to communities and the public.
Offer programming all year-round	Plan programming all year-round to increase ice skating opportunities to the public and additional programming for youth.
Optimize ice hours available for rent by the community	Plan, manage and organize rink rental hours and give priority to the needs of the local communities.

Goals and metrics

Planned Activities to Achieve Outcomes		2018 Actual	2019 Proj. Actual	2020 Target	Status
	Hours available for free skating	1,000	1,144	1,200	●
	Programs offered	160	168	190	●
	Hours available for rent	44,952	48,948	48,948	●

Our experience and success

- William H. (Bill) Bolton Arena operating at pre-2018 levels after completing a major renovation that took place over a 7 month period
- Ted Reeve Arena has taken over managing and operating the covered outdoor rink that neighbours Ted Reeve
- Leaside Memorial Gardens Arena made improvements to the aging pool which has allowed them to maintain a warm temperature of the pool appealing to a number of members of the public.

Key challenges and risks

- Meet rising demand for ice-time in the City of Toronto
- Stay competitive in comparison to newer arenas in neighbouring 905 communities that have modern facilities, more available ice-time, and far better customer amenities to service arena users
- Maintaining and increasing the state of good repair on the aging arenas to minimize the amount of service disruptions due to repairs

Priority actions

- Evaluate current state of Toronto arenas and develop a strategy to increase access to ice-time.
- Upgrade facilities' conditions and amenities to improve the service provided to arena users
- Continue to explore opportunities for increased revenues without impacting the needs of the local communities.

Our key service levels



94.4% of prime time ice utilization and 60.7% non-prime time ice utilization



Snack Bar 100% staffed and open



Pro Shop 100% demand for services

Key service deliverables

- Ensuring the Arena Boards are safe, well-maintained and accessible for use by the local community, neighbourhood organizations and others
- Providing the use of the Arena Board facilities in a way that balances the needs of the local community, residents, organizations and user groups.
- Allocating ice-time to users in consultation with Parks, Forestry and Recreation
- Generating sufficient revenues to operate the facilities at the lowest reasonable cost to the City of Toronto and its residents.
- Providing the youth of the communities with a safe, fun environment to learn, play and compete in ice hockey at varying levels of skill.

RECOMMENDATIONS

The City Manager and Chief Financial Officer and Treasurer recommend that:

1. City Council approve the 2020 Staff Recommended Operating Budget for the Arena Boards of Management of \$9.99 million gross, (\$0.11) million net for the following services:

Service:	Gross (\$000s)	Revenue (\$000s)	Net (\$000s)
George Bell	778.6	778.8	(0.3)
William H. Bolton	1,258.4	1,258.6	(0.3)
Larry Grossman Forest Hill Memorial	1,372.2	1,374.8	(2.6)
Leaside Memorial Community Gardens	2,290.4	2,378.7	(88.3)
McCormick Playground	856.6	857.0	(0.4)
Moss Park	1,008.7	1,009.8	(1.1)
North Toronto Memorial	1,106.5	1,106.6	(0.1)
Ted Reeve Community	1,327.5	1,342.3	(14.8)
Total Program Budget	9,998.8	10,106.7	(107.9)

2. City Council approve the 2020 staff complement for the Arena Boards of Management of 66.0 operating positions.
3. City Council approve the technical adjustments to user fees, and market rate user fee changes, for the Arena Boards of Management identified in Appendix 8, for inclusion in the Municipal Code Chapter 441 "Fees and Charges".

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2020 STAFF RECOMMENDED OPERATING BUDGET

2020 OPERATING BUDGET OVERVIEW

Table 1: 2020 Staff Recommended Operating Budget by Service

(\$000s)	2018 Actual	2019 Projected Actual	2020 Base Budget	2020 New / Enhanced	2020 Staff Rec'd Budget	Change v. 2019 Projected Actual	
						\$	%
By Service	\$	\$	\$	\$	\$	\$	%
Revenues							
George Bell	729.0	757.0	778.8		778.8	21.8	2.9%
William H. Bolton	844.0	1,227.7	1,258.6		1,258.6	31.0	2.5%
Larry Grossman Forest Hill Memorial	1,282.3	1,331.5	1,374.8		1,374.8	43.3	3.3%
Leaside Memorial Community Gardens	2,172.5	2,264.3	2,378.7		2,378.7	114.4	5.1%
McCormick Playground	811.6	840.7	857.0		857.0	16.3	1.9%
Moss Park	898.7	977.2	1,009.8		1,009.8	32.6	3.3%
North Toronto Memorial	975.5	1,070.4	1,106.6		1,106.6	36.2	3.4%
Ted Reeve Community	1,240.0	1,324.6	1,342.3		1,342.3	17.7	1.3%
Total Revenues	8,953.5	9,793.3	10,106.7	0.0	10,106.7	313.4	3.2%
Expenditures							
George Bell	732.1	782.3	778.6		778.6	(3.7)	(0.5%)
William H. Bolton	1,007.4	1,227.6	1,258.4		1,258.4	30.8	2.5%
Larry Grossman Forest Hill Memorial	1,274.6	1,330.2	1,372.2		1,372.2	42.0	3.2%
Leaside Memorial Community Gardens	2,145.2	2,257.0	2,290.4		2,290.4	33.4	1.5%
McCormick Playground	822.6	840.3	856.6		856.6	16.3	1.9%
Moss Park	909.4	977.1	1,008.7		1,008.7	31.6	3.2%
North Toronto Memorial	975.1	1,070.2	1,106.5		1,106.5	36.3	3.4%
Ted Reeve Community	1,311.0	1,297.0	1,327.5		1,327.5	30.5	2.4%
Total Gross Expenditures	9,177.4	9,781.7	9,998.8	0.0	9,998.8	217.1	0.2
Net Expenditures	223.9	(11.6)	(107.9)	0.0	(107.9)	(96.3)	827.6%
Approved Positions	65.6	65.5	66.0		66.0	0.5	0.8%

*2019 Budget and Actuals (based on Q3 2019) adjusted retroactively to remove interdepartmental charges and recoveries.

COSTS TO MAINTAIN EXISTING SERVICES

Total 2020 Base Budget expenditures of \$9.9 million gross reflecting an increase of \$0.2 million in spending above 2019 projected year-end actuals, predominantly arising from:

- Salary & benefit increases and inflationary contract cost escalation which are offset by market-based increases to user fees
- Increased vehicle reserve contributions for replacement of ice resurfacers.
- Revenue increases from market rate user fee changes as well as additional attendance in programming.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in the Arena Boards of Management's 2020 Operating Budget do not have any significant equity impacts

2020 STAFF RECOMMENDED OPERATING BUDGET KEY DRIVERS

The 2020 Staff Recommended Operating Budget for the Arena Boards of Management is \$0.2 million gross or 2.2% higher than the 2019 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget.

Table 2a: 2020 Key Drivers – Base Budget

Key Cost Drivers (\$000)	2018 Actuals	2019 Proj. Actuals	2020 Staff Rec'd Base Budget	Year over Year Changes	
				\$	%
Expenditures					
1 Salaries and Benefits	4,776.7	5,091.2	5,127.9	36.7	0.7%
2 Materials & Supplies	2,515.5	2,558.0	2,581.1	23.1	0.9%
3 Equipment	69.4	55.5	54.5	(1.0)	(1.8%)
4 Service and Rent	1,015.6	1,265.3	1,376.9	111.6	8.8%
5 Contribution To Capital	525.0	525.0	525.0		
6 Contribution To Reserves	275.3	286.7	308.9	22.3	7.8%
7 Other Expenditures			24.4	24.4	
Total Expenditures	9,177.4	9,781.7	9,998.8	217.1	2.2%
Revenues					
1 Provincial Subsidies					
2 Federal Subsidies					
3 User Fees & Donations	7,870.6	8,683.7	8,992.2	308.5	3.6%
4 Transfers From Capital					
5 Other Revenues	1,082.9	1,109.7	1,114.5	4.9	0.4%
Total Revenues	8,953.5	9,793.3	10,106.7	313.4	3.2%
Net Expenditures	223.9	(11.6)	(107.9)	(96.3)	827.5%

*2019 Q3 Proj Actuals and 2018 Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Salaries & Benefits:

The increase in Salary and Benefits is driven by inflation.

Service and Rent:

The increase in Service and Rent is driven by increasing cost of repairs to buildings and equipment.

Contribution to Reserves:

The Arena Boards of Management have increased their budgeted contribution to the Arena Boards of Management Ice Resurfacer Replacement Reserve to account for increasing Zamboni costs.

User Fees & Donations:

The increase in User Fees and Donations is driven by market-based user fee increases to a number of services provided by the Arenas as well as additional attendance in programming.

2021 & 2022 OUTLOOKS

Table 3: 2021 and 2022 Outlooks

(\$000s)	2019 Projected Actual	2020 Staff Rec'd Budget	2021 Outlook	2022 Outlook
	\$	\$	\$	\$
Revenues	9,793.3	10,106.7	10,179.0	10,227.1
Gross Expenditures	9,781.7	9,998.8	10,165.2	10,253.0
Net Expenditures	11.6	107.9	13.7	25.9
Approved Positions	65.5	66.0	66.0	66.0

*2019 Q3 Projected Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Key 2021 drivers

Summarize key drivers/changes reflected in outlooks

Inflationary Impact

- Increases to Gross Expenditures are driven by inflationary impacts to salaries & benefits
- Increases to Revenues is driven by inflationary increases to ice rental revenues which are offset by inflationary increases to operational cost increases.

Key 2022 drivers

Summarize key drivers/changes reflected in outlooks

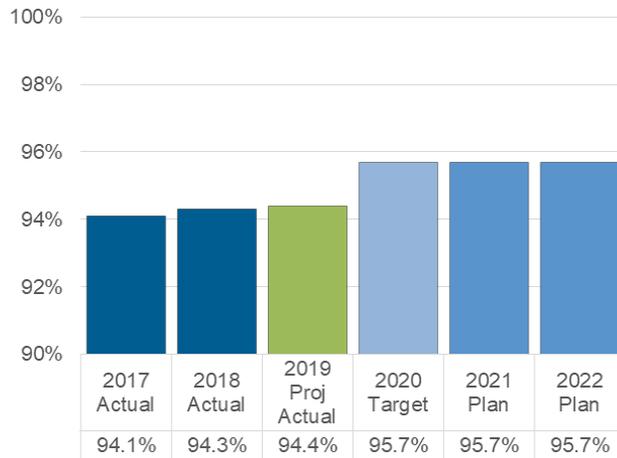
Inflationary Impact

- Increases to Gross Expenditures are driven by inflationary impacts to salaries & benefits
- Increases to Revenues is driven by inflationary increases to ice rental revenues which are offset by inflationary increases to operational cost increases.

How well we are doing

Performance measures

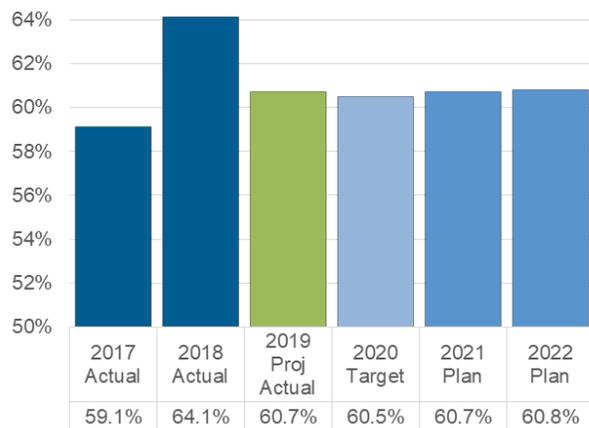
Prime Time Ice Utilization



Behind the numbers

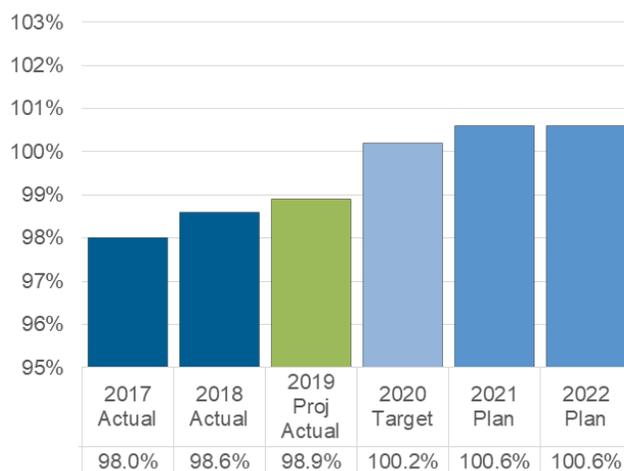
- Prime Time Ice Utilization reflects the percentage of available prime time hours that are booked and used. The industry benchmark for prime time utilization is 96% booked for a standard ice season.
- Six arenas expect to surpass industry benchmarks for prime time ice utilization in 2020. Leaside Gardens and Ted Reeve are below industry benchmark. Leaside Gardens is managing 2 Ice Pads which leaves one Ice pad to be less utilized than the other and Ted Reeve has started to manage the Bubble Arena which has increased the prime time ice available.

Non-Prime Time Ice Utilization



- Non-prime time ice time is generally defined as daytime and late night ice times during weekdays. The industry benchmark for non-prime ice utilization ranges from 25% to 40% average rentals for the standard ice season.
- All eight arenas have been meeting or surpassing the industry benchmark. The decrease in 2019 is attributable to the inclusion of the Ted Reeve Bubble Arena to the available non-prime time ice offered at Ted Reeve

Cost Recovery Percentage



- A key mandate of the Arena Boards is to manage and operate the arenas (City-owned asset) effectively and efficiently at minimal to no cost to the City.
- Fluctuations can be caused by unanticipated demand changes for ice rentals, revenues from accessory operations, advertising, one-time revenues, and unexpected repairs and maintenance costs.
- The 2020 Staff Recommended Operating Budget for the Arena Boards indicates that all 8 Arenas plan to breakeven or generate a net surplus for the year.

APPENDICES

Appendix 1

2020 Staff Recommended Operating Budget by Expenditure Category

Category (In \$000s)	2017	2018	2019	2019	2020	2020 Change from	
	Actual	Actual	Budget	Projected Actual *	Total Staff Recommended Budget	2019 Projected	Actual
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations	7,970.8	7,870.6	8,690.5	8,683.7	8,992.2	308.5	3.6%
Licences & Permits Revenue							
Transfers From Capital							
Contribution From Reserves/Reserve Funds							
Sundry and Other Revenues	1,062.0	1,082.9	1,109.7	1,109.7	1,114.5	4.9	0.4%
Inter-Divisional Recoveries							
Total Revenues	9,032.8	8,953.5	9,800.1	9,793.3	10,106.7	313.4	3.2%
Salaries and Benefits	4,692.0	4,776.7	5,091.2	5,091.2	5,127.9	36.7	0.7%
Materials & Supplies	2,339.2	2,515.5	2,558.0	2,558.0	2,581.1	23.1	0.9%
Equipment	78.9	69.4	55.5	55.5	54.5	(1.0)	(1.8%)
Service and Rent	1,107.1	1,015.6	1,266.1	1,265.3	1,376.9	111.6	8.8%
Contribution To Capital	525.0	525.0	525.0	525.0	525.0		
Contribution To Reserves/Reserve Funds	271.0	275.3	286.7	286.7	308.9	22.3	7.8%
Other Expenditures					24.4	24.4	
Inter-Divisional Charges							
Total Gross Expenditures	9,013.2	9,177.4	9,782.4	9,781.7	9,998.8	217.1	2.2%
Net Expenditures	(19.6)	223.9	(17.7)	(11.6)	(107.9)	(96.3)	827.5%
Approved Positions	67.7	65.6	65.5	65.5	66.0	0.5	0.8%

* Year-End Projection Based on Q3 2019 Variance Report

** Prior Year Budget and Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Appendix 2

Summary of 2020 Service Changes

N/A

Appendix 3

Summary of 2020 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 4

Summary of 2020 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 5

2020 Capital Budget; 2021 - 2029 Capital Plan Including Carry Forward Funding

N/A

Appendix 5a

2020 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

Appendix 5b

2021 - 2029 Capital Plan

N/A

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

Appendix 7

Summary of Capital Needs Constraints

(In \$ Millions)

N/A

Appendix 8

2020 User Fee Changes (Excludes User Fees Adjusted for Inflation)

Table 8b – Fees Above Inflation

Rate Description	Service	Fee Category	Fee Basis	2019	2020		2021	2022
				Approved Rate	Above Inflation Adjustment	Budget Rate	Plan Rate	Plan Rate
Fall/Winter Ice Season: Ice Time Rental: Adult Prime Time:	George Bell Arena	Market Based	Per Hour	\$300.80, \$309.82 after Sept 30, 2019	\$9.39	\$319.21 after May 1, 2020	\$319.21 after May 1, 2020	\$319.21 after May 1, 2020
Fall/Winter Ice Season: Ice Time Rental: Youth Prime Time:	George Bell Arena	Market Based	Per Hour	\$236.99, \$244.10 after Sept 30, 2019	\$7.51	\$251.61 after May 1, 2020	\$251.61 after May 1, 2020	\$251.61 after May 1, 2020
Fall/Winter Ice Season: Ice Time Rental: Weekday Non-Prime	George Bell Arena	Market Based	Per Hour	\$132.17, \$136.14 after Sept 30, 2019	\$4.69	\$140.83 after May 1, 2020	\$140.83 after May 1, 2020	\$140.83 after May 1, 2020
Fall/Winter Ice Season: Ice Time Rental: Weekday/Weekend N	George Bell Arena	Market Based	Per Hour	\$236.99, \$244.10 after Sept 30, 2019	\$7.51	\$251.61 after May 1, 2020	\$251.61 after May 1, 2020	\$251.61 after May 1, 2020
Ice Time Rental - Girls Hockey: Prime Time	George Bell Arena	Market Based	Per Hour	\$186.86, \$192.47 after Sept 30, 2019	\$5.63	\$198.10 after May 1, 2020	\$198.10 after May 1, 2020	\$198.10 after May 1, 2020
Ice Time Rental: School Games Non-Prime	George Bell Arena	Market Based	Per Hour	\$132.17, \$136.14 after Sept 30, 2019	\$4.69	\$140.83 after May 1, 2020	\$140.83 after May 1, 2020	\$140.83 after May 1, 2020
Summer Ice Rental	George Bell Arena	Market Based	Per Hour	\$236.99, \$244.10 after Sept 30, 2019	\$7.51	\$251.61 after May 1, 2020	\$251.61 after May 1, 2020	\$251.61 after May 1, 2020
Program: Adult Leagues	William H. Bolton Arena	Market Based	Per Season	\$406.00	\$101.25	507.25 after Sept 30, 2019	507.25 after Sept 30, 2019	507.25 after Sept 30, 2019
Program: Learn to Skate	William H. Bolton Arena	Market Based	Per Season	\$143.00, \$147.50 after Sept 30, 2019	\$2.99	\$150.49 after Sept 30, 2019	\$150.49 after Sept 30, 2019	\$150.49 after Sept 30, 2019
Program : Learn To Skate (Children - Beginners): Teaching C	William H. Bolton Arena	Market Based	Per Season	\$117.00, \$120.50 after Sept 30, 2019	\$2.50	\$123 after Sept 30, 2020	\$123 after Sept 30, 2020	\$123 after Sept 30, 2020

Rate Description	Service	Fee Category	Fee Basis	2019	2020		2021	2022
				Approved Rate	Above Inflation Adjustment	Budget Rate	Plan Rate	Plan Rate
Program: Boys and Girls House League Hockey	William H. Bolton Arena	Market Based	Per Season	\$346.00, \$356.50 after Sept 30, 2019	\$32.50	\$389.00 after Sept 30, 2019	\$389.00 after Sept 30, 2019	\$389.00 after Sept 30, 2019
Program: Women's Education: Teaching Hockey Skills (for a	William H. Bolton Arena	Market Based	Per Season	\$140.00, \$144.00 after Sept 30, 2019	\$2.99	\$146.99 after Sept 30, 2020	\$146.99 after Sept 30, 2020	\$146.99 after Sept 30, 2020
Fall/Winter Ice Season: Ice Time Rental: Daytime ice	William H. Bolton Arena	Market Based	Per Hour	\$120.00, \$124.00 after Sept 30, 2019	\$2.50	\$126.50 after Sept 30, 2019	\$126.50 after Sept 30, 2019	\$126.50 after Sept 30, 2019
Fall/Winter Ice Season: Non-prime time ice rental: 4:00 pm	William H. Bolton Arena	Market Based	Per Hour	\$170.00, \$175.00 after Sept 30, 2019	-\$48.50	\$126.50 after Sept 30, 2019	\$126.50 after Sept 30, 2019	\$126.50 after Sept 30, 2019
Fall/Winter Ice Season: Ice Time Rental: Prime time ice	William H. Bolton Arena	Market Based	Per Hour	\$230.00, \$237.00 after Sept 30, 2019	\$4.75	\$241.75 after Sept 30, 2019	\$241.75 after Sept 30, 2019	\$241.75 after Sept 30, 2019
Program: Boys and Girls Hockey Skills	William H. Bolton Arena	Market Based	Per Season	\$217.50, \$246.00 after Sept 30, 2019	\$5.00	\$251.00 after Sept 30, 2019	\$251.00 after Sept 30, 2019	\$251.00 after Sept 30, 2019
Large Ice Surface: Non-Prime Time Ice Rental: Daytime: 7:00	Larry Grossman Forest Hill Memorial Arena	Market Based	Per Hour	\$123.89, \$128.32 after Sept 30, 2019	\$2.65	\$130.97	\$130.97	\$130.97
Large Ice Surface: Prime Time Ice Rental: Primetime: 4:00	Larry Grossman Forest Hill Memorial Arena	Market Based	Per Hour	\$230.09, \$234.51 after Sept 30, 2019	\$4.43	\$238.94	\$238.94	\$238.94
Large Ice Surface: Ice Time Rental: Weekend: 7:00 am to 1:	Larry Grossman Forest Hill Memorial Arena	Market Based	Per Hour	\$230.09, \$234.51 after Sept 30, 2019	\$4.43	\$238.94	\$238.94	\$238.94
Large Ice Surface: Non-Prime Time Ice Rental: 8:00 am to 4	Larry Grossman Forest Hill Memorial Arena	Market Based	Per Hour	\$66.37, \$70.80 effective Sept 1, 2018	\$1.77	\$72.57	\$72.57	\$72.57
Small Ice Surface: Non-Prme Time Ice Rental: Daytime: 7:00	Larry Grossman Forest Hill Memorial Arena	Market Based	Per Hour	\$110.61, \$115.04 effective Sept 1, 2018	\$4.43	\$119.47	\$119.47	\$119.47

Rate Description	Service	Fee Category	Fee Basis	2019	2020		2021	2022
				Approved Rate	Above Inflation Adjustment	Budget Rate	Plan Rate	Plan Rate
Small Ice Surface: Ice Time Rental: Primetime: 4:00 pm to	Larry Grossman Forest Hill Memorial Arena	Market Based	Per Hour	\$176.99, \$181.42 after Sept 30, 2019	\$4.42	\$185.84	\$185.84	\$185.84
Small Ice Surface: Ice Time Rental: Weekend: 7:00 am to 1:	Larry Grossman Forest Hill Memorial Arena	Market Based	Per Hour	\$176.99, \$181.42 after Sept 30, 2019	\$4.42	\$185.84	\$185.84	\$185.84
Small Ice Surface: Ice Time Rental: 8:00 am to 4 pm Mon -	Larry Grossman Forest Hill Memorial Arena	Market Based	Per Hour	\$66.37, \$70.80 effective Sept 1, 2018	\$1.77	\$72.57	\$72.57	\$72.57
Prime Time Ice Rental	Leaside Gardens	Market Based	Per Hour	\$335.66	\$9.71	\$345.47	\$345.47	\$345.47
Day Time Ice Rental	Leaside Gardens	Market Based	Per Hour	\$273.96	(\$24.73)	\$249.23	\$249.23	\$249.23
Non-prime: 11 pm - 12 midnight	Leaside Gardens	Market Based	Per Hour	\$190.00	\$5.63	\$195.63	\$195.63	\$195.63
Public Skating - Adult	Leaside Gardens	Market Based	Per Participant	\$4	(\$0.46)	3.54	3.54	3.54
Public Skating - Youth (12 - 17 years old)	Leaside Gardens	Market Based	Per Participant	\$3	(\$0.35)	\$2.65	\$2.65	\$2.65
Public Skating: Children (11 years and under)	Leaside Gardens	Market Based	Per Participant	\$2	(\$0.23)	\$1.77	\$1.77	\$1.77
Tuesday Programs: Adult Shinny: 12 noon - 1:00 pm	Leaside Gardens	Market Based	Per Participant	\$7.08, \$9.00 effective Sept 1, 2018	(\$0.15)	\$8.85	\$8.85	\$8.85
Friday Programs: Adult Shinny: 1:00 pm - 2:00 pm	Leaside Gardens	Market Based	Per Participant	\$7.08, \$9.00 effective Sept 1, 2018	(\$0.15)	\$8.85	\$8.85	\$8.85
Banquet Hall Rental: Jan, Feb, Mar, Apr, Oct, Nov: Saturda	Leaside Gardens	Market Based	Per Day	\$730.00	\$95.00	\$825.00	\$825.00	\$825.00
Banquet Hall Rental: Jan, Feb, Mar, Apr, Oct, Nov: Fridays	Leaside Gardens	Market Based	Per Day	\$509.00	\$66.00	\$575.00	\$575.00	\$575.00
Banquet Hall Rental: Jan, Feb, Mar, Apr, Oct, Nov: Mondays	Leaside Gardens	Market Based	Per Day	\$442.00	\$58.00	\$500.00	\$500.00	\$500.00

Rate Description	Service	Fee Category	Fee Basis	2019	2020		2021	2022
				Approved Rate	Above Inflation Adjustment	Budget Rate	Plan Rate	Plan Rate
Thursday Programs: Adult Shinny: 12:30pm-1:30pm	Leaside Gardens	Market Based	Per Participant	\$7.08, \$9.00 effective Sept 1, 2018	(\$0.15)	\$8.85	\$8.85	\$8.85
Large Ice Pad: Prime time: After 4:00 pm; Mon - Fri	McCormick Arena	Market Based	Per Hour	\$212.39, \$216.81 after Sept 30, 2019	\$4.43	\$221.24 after Sept 30, 2020	\$221.24 after Sept 30, 2020	\$221.24 after Sept 30, 2020
Large Ice Pad: Primetime: Weekends (Sat & Sun); all hours	McCormick Arena	Market Based	Per Hour	\$212.39, \$216.81 after Sept 30, 2019	\$4.43	\$221.24 after Sept 30, 2020	\$221.24 after Sept 30, 2020	\$221.24 after Sept 30, 2020
Large Ice Pad: Daytime: 7:00 am to 4:00 pm; Mon - Fri	McCormick Arena	Market Based	Per Hour	\$115.04, \$128.32 after Sept 30, 2019	\$3.85	\$132.74 after Sept 30, 2019	\$132.74 after Sept 30, 2019	\$132.74 after Sept 30, 2019
Large Ice Pad: McCormick Home based youth community groups	Mccormick-ABM	Market Based	Per Hour	\$161.06, \$169.91 after Sept 30, 2019	\$2.66	\$172.57 after Sept 30, 2020	\$172.57 after Sept 30, 2020	\$172.57 after Sept 30, 2020
Non-prime time ice rental: Daytime: 7:00am to 4:00pm Mon-Fr	Moss Park Arena	Market Based	Per Hour	\$150.44, \$159.29 after Sept 30, 2019	\$4.42	\$163.71 after Sept 30, 2020	\$163.71 after Sept 30, 2020	\$163.71 after Sept 30, 2020
Prime time ice rental: 4pm to 12am Mon-Fri	Moss Park Arena	Market Based	Per Hour	\$243.36, \$261.06 after Sept 30, 2019	\$8.85	\$269.91 after Sept 30, 2020	\$269.91 after Sept 30, 2020	\$269.91 after Sept 30, 2020
Non-prime time: 12am to 8am Mon-Sun	Moss Park Arena	Market Based	Per Hour	\$172.56, \$181.41 effective Sept 1, 2018	\$5.44	\$186.85	\$186.85	\$186.85
Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm 9x1	Moss Park Arena	Market Based	Per Season	\$141.60	\$17.70	\$159.30	\$159.30	\$159.30
Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm M	Moss Park Arena	Market Based	Per Season	\$141.60	\$17.70	\$159.30	\$159.30	\$159.30
Summer League: Sunday co-ed teams 5pm to 8pm	Moss Park Arena	Market Based	Per Team	\$3,539.82	\$88.49	\$3,628.31	\$3,628.31	\$3,628.31
Summer League: Monday women teams 7pm to 12am	Moss Park Arena	Market Based	Per Team	\$3,539.82	\$88.49	\$3,628.31	\$3,628.31	\$3,628.31

Rate Description	Service	Fee Category	Fee Basis	2019	2020		2021	2022
				Approved Rate	Above Inflation Adjustment	Budget Rate	Plan Rate	Plan Rate
Summer League: Tuesday men c-division teams 5:30pm to 12:30pm; Wednesday men b-division teams 7pm to 12pm; Thursdays women teams 6:30pm to 11:30pm	Moss Park Arena	Market Based	Per Team	\$3,716.81	\$265.49	\$3,982.30	\$3,982.30	\$3,982.30
Winter League: Sunday co-ed teams 9am to 1pm	Moss Park Arena	Market Based	Per Team	\$6,194.69, \$6,460.17 effective Sept 1, 2018	\$221.25	\$6,681.42	\$6,681.42	\$6,681.42
Winter League: Sunday co-ed individuals 9am to 1pm	Moss Park Arena	Market Based	Per Adult player	\$619.46	\$44.25	\$663.71	\$663.71	\$663.71
Skating Club Ice Rental: 7am to 11pm Mon-Sun	Moss Park Arena	Market Based	Per Hour	\$150.44, \$163.71 after Sept 30, 2019	\$0.40	\$169.02 after Sept 30, 2020	\$169.02 after Sept 30, 2020	\$169.02 after Sept 30, 2020
Community Rental: 4pm to 5pm Mon-Fri	Moss Park Arena	Market Based	Per Hour	\$123.89	\$13.99	\$137.88	\$137.88	\$137.88
Winter League: Thursdays Men C-Division teams 7pm to 11pm	Moss Park-ABM	Market Based	Per Team	\$6,946.90, \$6,725.66 effective Sept 1, 2018	-\$44.24	\$6,681.42	\$6,681.42	\$6,681.42
Prime time ice rental: Mon - Fri: 5:00 pm to 12:00 midnight	North Toronto Memorial Arena	Market Based	Per Hour	\$266.74, \$268.90 after Sept 30, 2019	\$8.07	\$276.97 after Sept 30, 2020	\$276.97 after Sept 30, 2020	\$276.97 after Sept 30, 2020
Prime time ice rental: Sat & Sun: 6:00 am to 12:00 midnight	North Toronto Memorial Arena	Market Based	Per Hour	\$266.74, \$268.90 after Sept 30, 2019	\$8.07	\$276.97 after Sept 30, 2020	\$276.97 after Sept 30, 2020	\$276.97 after Sept 30, 2020
Non-prime time ice rental: Mon - Fri: 12:00 midnight to 6:0	North Toronto Memorial Arena	Market Based	Per Hour	\$226.27, \$233.04 after Sept 30, 2019	\$7.01	\$240.04 after Sept 30, 2020	\$240.04 after Sept 30, 2020	\$240.04 after Sept 30, 2020
Non-prime time ice rental: Mon - Fri: 4:00 pm to 5:00 pm (R	North Toronto Memorial Arena	Market Based	Per Hour	\$202.52, \$208.57 after Sept 30, 2019	\$6.26	\$214.83 after Sept 30, 2020	\$214.83 after Sept 30, 2020	\$214.83 after Sept 30, 2020
Non-prime time ice rental: Daytime: Mon - Fri: 6:00 am to 8	North Toronto Memorial Arena	Market Based	Per Hour	\$184.42	\$5.53	\$189.96 after Sept 30, 2020	\$189.96 after Sept 30, 2020	\$189.96 after Sept 30, 2020

Rate Description	Service	Fee Category	Fee Basis	2019	2020	2021	2022
				Approved Rate	Above Inflation Adjustment	Budget Rate	Plan Rate
Non-prime time ice rental: Daytime: Mon - Fri: 8:00 am to 4:	North Toronto Memorial Arena	Market Based	Per Hour	\$137.81, \$180.18 after Sept 30, 2019	\$5.41	\$185.59 after Sept 30, 2020	\$185.59 after Sept 30, 2020
Non-prime time ice rental: Private Ice: Mon - Fri: 8:00 am	North Toronto Memorial Arena	Market Based	Per Hour	\$62.00, \$79.65 after Sept 30, 2019	\$4.42	\$84.07 after Sept 30, 2020	\$84.07 after Sept 30, 2020
Prime Time Ice Rental: Mon. - Fri. 6:00 pm to 11:00 pm; Sat	Ted Reeve Arena	Market Based	Per Hour	\$251.90, \$291.15 after Sept 30, 2019	\$2.66	\$293.81 after Sept 30, 2020	\$293.81 after Sept 30, 2020
Non-prime time: Weekdays: 5:00 pm to 6:00 pm; Mon - Fri	Ted Reeve Arena	Market Based	Per Hour	\$186.78, \$187.61 after Sept 30, 2019	\$1.77	\$189.38 after Sept 30, 2020	\$189.38 after Sept 30, 2020
Prime time: Sunday to Friday after 11 pm	Ted Reeve Arena	Market Based	Per Hour	\$195.58	\$1.76	\$197.34 after Sept 30, 2020	\$197.34 after Sept 30, 2020

The 2020 User fees are adjusted throughout the year to respond to market conditions. Each Individual Arena Board examines their user fee levels in relation to fees at other comparable facilities, consult with key user groups, and determine appropriate user fee adjustments.

Table 8d - User Fees for Technical Adjustments

Rate Description	Service	Fee Category	Fee Basis	2019 Approved Rate	2020 Budget Rate	Reason for Adjustment
Small Ice Pad: Shiny Hockey	Mccormick-ABM	Market Based	Per Session		\$7.08	Inadvertently excluded in Municipal Code 441
Small Ice Pad: Kids Shiny Hockey	Mccormick-ABM	Market Based	Per Session		\$4.42	
Large Ice Pad: Ticket-Ice Figure Skating	Mccormick-ABM	Market Based	Per Session		\$4.42	

These 2020 User Fees were inadvertently not included in Municipal Code 441 while the Arena Board was offering these services to the public.

Appendix 9

Inflows and Outflows to/from Reserves and Reserve Funds 2020 Operating Budget

Program Specific Reserve / Reserve Funds

Arena Boards of Management Ice Resurfacers Replacement Reserve (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
Beginning Balance		256.9	262.6	164.6	174.1
Arena Boards of Management Ice Resurfacers Replacement Reserve	XQ1705				
<i>Withdrawals (-)</i>					
<i>Ice Resurfacers Purchase</i>		(108.3)	(222.0)	(114.5)	(120.0)
<i>Contributions (+)</i>					
<i>Contributions to Fund</i>		114.0	124.0	124.0	124.0
Total Reserve / Reserve Fund Draws / Contributions		262.6	164.6	174.1	178.1
Balance at Year-End		262.6	164.6	174.1	178.1

* Based on 9-month 2019 Reserve Fund Variance Report

Leaside Memorial Community Gardens Arena Debt Service Reserve Fund (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
Beginning Balance		571.4	654.3	737.3	820.3
Leaside Memorial Community Gardens Arena Debt Service Reserve Fund	XR3216				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>					
<i>Contributions to fund</i>		83.0	83.0	83.0	83.0
Total Reserve / Reserve Fund Draws / Contributions		654.3	737.3	820.3	903.3
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		654.3	737.3	820.3	903.3

* Based on 9-month 2019 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Sick Leave Reserve Fund (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
Beginning Balance		33,164.6	25,183.1	16,736.2	8,289.3
Sick Leave Reserve Fund	XR1007				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>					
<i>Contributions to fund</i>		5.0	5.0	5.0	5.0
Total Reserve / Reserve Fund Draws / Contributions		33,169.6	25,188.1	16,741.2	8,294.3
Other Program / Agency Net Withdrawals & Contributions		(7,986.5)	(8,451.9)	(8,451.9)	(8,451.9)
Balance at Year-End		25,183.1	16,736.2	8,289.3	(157.6)

* Based on 9-month 2019 Reserve Fund Variance Report

Insurance Reserve Fund (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
Beginning Balance		34,554.0	29,462.4	26,435.4	23,282.9
Insurance Reserve Fund (In \$000s)	XR1010				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>					
<i>Contributions to fund</i>		89.7	97.0	93.5	93.5
Total Reserve / Reserve Fund Draws / Contributions		34,643.7	29,559.4	26,528.9	23,376.4
Other Program / Agency Net Withdrawals & Contributions		(5,181.3)	(3,124.0)	(3,246.0)	(3,241.4)
Balance at Year-End		29,462.4	26,435.4	23,282.9	20,135.1

* Based on 9-month 2019 Reserve Fund Variance Report

Appendix 10

Glossary of Terms

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

Capacity to Spend: Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

Capital Budget: A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

Capital Needs Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

Complement: Positions that support the delivery of City services and service levels as approved by Council.

Efficiencies: Reductions in the cost of delivering a service without a reduction in service level.

New / Enhanced: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provided services; an example of an operating cost would be the cost to run the TTC subways.

Operating Impact of Completed Capital Projects: The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

Rate Supported Budget: Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority

Staff Recommended Operating / Capital Budget: An operating or capital budget recommended by City Manager and Chief Financial Officer and Treasurer to City Council for consideration and approval.

State of Good Repair (SOGR): The cost of maintaining assets to ensure they are able to support the delivery of City services and meet service outcomes

Tax Supported Budget: Budget funded by property taxes.

User Fees: Program generated fee and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).

Value Based Outcome Review (VBOR): The City conducted a Value Based Outcome Review in 2019 for all of its operations and agencies to identify specific opportunities and strategies to maximize the use of tax dollars, enhance its financial sustainability while achieving service outcomes. These opportunities will help the City chart its financial course in the next four years.