

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|--|----------------|----------------|----------------|----------------|------------------|----------------|------------------|------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-306 - HOUSEKEEPING SERVICES EXPENSES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %Increase | Notes |
| 1-50-306-50306- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60002 | SALARIES & BENEFITS - HOURLY (MAINTENANCE) | 763,556 | 795,152 | 699,898 | 788,916 | 773,000 | 824,970 | 837,345 | 2 | 1 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 3,652,664 | 3,666,665 | 1,054,543 | 1,158,107 | 3,054,523 | 3,054,523 | 3,663,863 | 20 | 2 |
| | TOTAL SALARIES & BENEFITS - HOURLY | 4,416,221 | 4,461,817 | 1,754,441 | 1,947,024 | 3,827,523 | 3,879,493 | 4,501,208 | 16 | |
| 61020 | CNEA RECOVERIES | (1,323,349) | (1,173,766) | (15,106) | (13,236) | (920,600) | (920,600) | (1,064,100) | 16 | 2 |
| 61086 | COCA-COLA RECOVERIES | (360,234) | (286,919) | (125,630) | (140,250) | (357,700) | (357,700) | (357,700) | 0 | 2 |
| 61097 | BMO FIELD | (250,231) | (210,518) | (145,342) | (249,987) | (246,600) | (246,600) | (246,600) | 0 | 2 |
| 61107 | BOG RECOVERIES | (431,674) | (468,226) | (242,028) | (255,544) | (366,323) | (366,323) | (468,226) | 28 | 2 |
| 61108 | ECC RECOVERIES | (1,041,347) | (1,186,154) | (424,015) | (447,910) | (964,200) | (964,200) | (1,186,154) | 23 | 2 |
| 61110 | BFC RECOVERIES | (245,829) | (341,083) | (102,422) | (51,181) | (199,100) | (199,100) | (341,083) | 71 | 2 |
| | MAINT. SALARIES AND BENEFITS - HOURLY | 763,556 | 795,152 | 699,898 | 788,916 | 773,000 | 824,970 | 837,345 | 2 | 1 |
| 60801 | CONTRACTED SERVICES | 34,660 | 32,819 | 59,942 | 37,207 | 82,833 | 82,833 | 70,253 | (15) | 3 |
| 61031 | DUMPING FEES - CITY & CO-MINGLE BINS | 74,959 | 100,793 | 66,767 | 42,577 | 45,000 | 45,000 | 46,350 | 3 | 5 |
| 61036 | EQUIPMENT MAINTENANCE | 12,411 | 474 | 2,576 | 0 | 19,000 | 19,000 | 19,000 | 0 | 6 |
| 63100 | MATERIAL & SUPPLIES | 25,359 | 50,030 | 54,338 | 45,795 | 26,000 | 26,000 | 27,178 | 5 | 4 |
| | SUBTOTAL | 147,388 | 184,116 | 183,623 | 125,579 | 172,833 | 172,833 | 162,781 | (6) | |
| | TOTAL EXPENSE | 910,945 | 979,267 | 883,521 | 914,495 | 945,833 | 997,803 | 1,000,126 | 0 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for anticipated wages increase, budget adjust to reflect prior year experience. | | | | | | | | | | |
| 2. Provision for COLA increase, budget adjust to reflect prior year experience. | | | | | | | | | | |
| 3. 2023 budget adjust to reflect prior years actual experience. Budget provided for pest control for buildings and grounds (excluded CNE's starting April 1, 2017), base building trash removal, cleaning 8 escalators, hazardous material removals, wildlife (seagulls & pigeons) management, waste recycling, dust control, tandem exchange, electronic disposal | | | | | | | | | | |
| 4. Increase cost due to LEED-EBOM products to be used in EC | | | | | | | | | | |
| 5. Budget is net of recoveries; approx. 90% of the cost was charged directly to events. | | | | | | | | | | |
| 6. Cleaning equipment | | | | | | | | | | |

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|--|---|----------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-308 - SPECIAL APPROPRIATIONS | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %Increase | Notes |
| 1-50-308-50308- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60411 | AODA COMPLIANCE | 0 | 0 | 83,613 | 19,278 | 100,000 | 100,000 | 50,000 | (50) | 3 |
| 61027 | CONTRIBUTION TO CITY FLEET REPLACEMENT RESERVE | 350,000 | 375,000 | 375,000 | 0 | 375,000 | 375,000 | 375,000 | 0 | |
| 61027 | CONTRIBUTION TO RESERVE - EQUIPMENTS | 200,000 | 200,000 | 200,000 | 0 | 200,000 | 200,000 | 200,000 | 0 | 1 |
| 63010 | GENERAL PROJECTS APPROPRIATION | 191,244 | 309,243 | 521,934 | 226,269 | 190,000 | 190,000 | 190,000 | 0 | 2 |
| 63128 | SPECIAL PROJECTS APPROPRIATION (SOGR NON-CAPITAL) | 0 | 131,987 | 400 | 0 | 100,000 | 400,000 | 400,000 | 0 | 2 |
| | TOTAL EXPENSES | 741,244 | 1,016,231 | 1,180,947 | 245,548 | 965,000 | 1,265,000 | 1,215,000 | (4) | |
| NOTE: | | | | | | | | | | |
| 1. New reserve fund account to be created starting 2015 as recommended by City Financial Planning for the sole purpose of funding for equipment and maintenance items that were previously bought through capital for service enhancements and items that falls under FF&E. | | | | | | | | | | |
| 2. 2023 budget provided for ground animation/activation as part of Board's strategic plan; replacement cost for aging equipment. 2019/2020 actual cost includes office renovation. Previous years costs include way finding cost and parking lots rental, shuttle bus and other costs during BMO Field construction, moving Executive office to Enercare Centre etc... | | | | | | | | | | |
| 3. AODA compliance costs that are not funded by Capital budget and for project that cost greater than \$10,000. Project that cost \$10,000 or less are absorbed in various departments overhead expenses. 2020 actual cost was for one time modification of websites (3) in order to meet AODA requirements. | | | | | | | | | | |

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| OVERHEAD | | | | | | | | | | |
| 50-310 - FACILITY SERVICES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-310-50310- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 820,116 | 904,226 | 946,818 | 860,786 | 812,100 | 878,435 | 859,550 | (2) | 1 |
| 60001 | BENEFITS - PERM | 217,340 | 245,371 | 222,707 | 255,927 | 237,600 | 256,090 | 251,438 | (2) | 1 |
| 60002 | SALARIES & BENEFIT- HOURLY (SCHEDULERS) | 238,939 | 100,016 | 11,551 | 0 | 0 | 0 | 0 | 0 | 2 |
| 60424 | EQUIPMENT RENTAL | 53,692 | 16,643 | 116,239 | 13,560 | 63,774 | 63,774 | 65,000 | 2 | 11 |
| 60425 | EXPENSE ALLOWANCE | 3,918 | 3,958 | 705 | 1,485 | 3,000 | 3,000 | 3,000 | 0 | |
| 60439 | MEMBERSHIP, DUES & SUBSCRIPTIONS | 4,153 | 150 | 230 | 0 | 700 | 700 | 700 | 0 | 5 |
| 60451 | SAFETY ENGINEERING | 72,688 | 96,597 | 39,029 | 42,082 | 80,000 | 80,000 | 82,400 | 3 | 13 |
| 60459 | TRAINING & DEVELOPMENT - UNIONIZED | 10,997 | 16,167 | 15,825 | 11,307 | 25,000 | 25,000 | 25,800 | 3 | 4 |
| 60800 | SALARIES - CONTRACT AS NEED (FC II) | 0 | 0 | 0 | 2,949 | 78,698 | 84,909 | 88,195 | 4 | 3 |
| 61108 | SALARIES - CONTRACT RECOVERED FROM EVENTS | 0 | 0 | 0 | 0 | (39,349) | (42,455) | (44,098) | 4 | 3 |
| 61056 | LANDSCAPING EXTERIOR | 119,841 | 188,822 | 115,440 | 85,550 | 175,000 | 175,000 | 175,000 | 0 | 9 |
| 61057 | LANDSCAPING INTERIOR | 14,504 | 39,704 | 15,508 | 29,455 | 35,000 | 35,000 | 91,300 | 161 | 8 |
| 61058 | LEASABLE F.F.E.-FURNITURE REPAIRS | 13,062 | 2,699 | 3,061 | 0 | 10,000 | 10,000 | 10,000 | 0 | |
| 61094 | SOFT LANDSCAPING | 16,417 | 68,741 | 0 | 767 | 23,000 | 23,000 | 73,000 | 217 | 12 |
| 61102 | TREE MAINTENANCE | 18,955 | 13,315 | 15,980 | 15,966 | 25,000 | 25,000 | 40,000 | 60 | 14 |
| 61103 | CONTRIBUTE FROM ENVIRONMENTAL PROTECTION RESERVE | (25,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 63105 | EQUIPMENT FUEL | 25,213 | 19,866 | 7,080 | 16,125 | 20,000 | 20,000 | 24,000 | 20 | 10 |
| 63126 | SUPPLIES & GENERAL | 11,555 | 27,390 | 35,065 | 16,181 | 25,000 | 25,000 | 25,000 | 0 | 7 |
| 63127 | UNIFORMS | 20,919 | 20,205 | 27,741 | 6,432 | 25,000 | 25,000 | 37,400 | 50 | 6 |
| | TOTAL EXPENSES | 1,637,308 | 1,763,870 | 1,572,980 | 1,358,572 | 1,599,523 | 1,687,454 | 1,807,685 | 7 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. | | | | | | | | | | |
| 2. Budget for three full time schedulers (cleaning and general labour) are merged with permanent salary budget account 60000 in 2019. | | | | | | | | | | |
| 3. Budget provided for contract as needed for events and tenants grade 4 Facility Coordinators total 2,700 hours per year (i.e. 4X675 hours), net of 50% recoveries from clients. | | | | | | | | | | |
| 4. Awareness in Health and Safety for Trades. Supervisor training, WHMIS, material handling tractors, forklift, high reach equip, IATSE. | | | | | | | | | | |
| 5. Managers are required to have affiliation with RCO/CAEM/IAAM. | | | | | | | | | | |
| 6. Increase in prior years due to improving appearance of all staff | | | | | | | | | | |
| 7. General office supplies, file folders, pens, paper, labels, punch cards, waste roll-off slips, business cards. 2018 budget includes \$15,000 various signage for ground (transferred from department 50-334) and supplies for Production Service (department 50-330) | | | | | | | | | | |
| 8. 2023 budget includes full plants replacement for ECC/BFC and refreshing living wall. Budget provided for interior plant revitalization, Living Wall maintenance, service agreement for maintenance of approx. 80 flowers pots, two wall upgrades per year, and new plants upgrade. | | | | | | | | | | |
| 9. 2022 budget provided for \$45K (\$15K for Manitoba + \$30K for tenants areas coverage). Budget include \$99K contract with Toronto Parks. Cost increase due to City parks hires additional two students to maintain scrubs and flowers and additional costs downloaded from City park. 2015 includes one time cost of \$200K imposed by City to cover the landscaping cost during Pan Am | | | | | | | | | | |
| 10. Budget provided for ground propane (net of recoveries from subcontractors) and an anticipated decrease in the propane cost as advised by City Fleet department. Also, there is reduction in need of propane fuel (CNE & Electrical now 3rd party) | | | | | | | | | | |
| 11. Rental of farm equipment, tractors, 9 golf carts for three months and snow removal equipment's. | | | | | | | | | | |
| 12. 2023 budget increase for Bandshell Park (\$20K) and for sod replacement & tree pruning, new upgrades of planters and flowers, red and natural mulch. 2019 actual cost includes living wall installation | | | | | | | | | | |
| 13. For safety compliance and training and annual grounds safety audit service provided by 2122654 Ontario Inc.(D.Yamashita @ approx. 650 hrs./year). From 2020 budget includes additional \$10K for safety and compliance training and BFC audit. Events safety audit cost is charged directly to events PMD (GL#61017) | | | | | | | | | | |
| 14. 2023 budget provides for additional fall pruning and winter safety. Funding for this have been provided by the City Environmental Protection Reserve Fund up to 2018. | | | | | | | | | | |

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|---|--|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-316 - LABOUR SERVICE EXPENSES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-316-50316- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60002 | SALARIES & BENEFITS - HOURLY (MAINTENANCE) | 282,132 | 400,469 | 300,896 | 347,980 | 454,000 | 326,697 | 383,100 | 17 | 1,5 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 1,079,997 | 1,178,414 | 216,921 | 175,705 | 1,113,400 | 1,113,400 | 1,154,607 | 4 | 2 |
| | TOTAL SALARIES & BENEFITS - HOURLY | 1,362,129 | 1,578,883 | 517,816 | 523,685 | 1,567,400 | 1,440,097 | 1,537,707 | 7 | |
| 61020 | CNEA RECOVERIES | (397,423) | (382,349) | (2,564) | (5,036) | (299,900) | (299,900) | (346,600) | 16 | 2 |
| 61086 | COCA-COLA RECOVERIES | (9,559) | (4,712) | (1,033) | 0 | (25,300) | (25,300) | (4,783) | (81) | 2 |
| 61097 | BMO FIELD | 42 | (586) | 0 | (330) | (32,200) | (32,200) | (595) | (98) | |
| 61107 | BOG RECOVERIES | (224,988) | (236,772) | (85,751) | (130,998) | (289,800) | (289,800) | (240,324) | (17) | 2 |
| 61108 | ECC RECOVERIES | (432,844) | (531,726) | (122,793) | (34,560) | (428,300) | (428,300) | (539,701) | 26 | 2 |
| 61110 | BEANFIELD RECOVERY | (15,225) | (22,270) | (4,779) | (4,780) | (37,900) | (37,900) | (22,604) | (40) | |
| | MAINTENANCE SALARIES AND BENEFITS - HOURLY | 282,132 | 400,469 | 300,896 | 347,980 | 454,000 | 326,697 | 383,100 | 17 | 1 |
| 60801 | CONTRACT SERVICE - SNOW REMOVAL | 0 | 158,909 | 5,653 | 108,934 | 68,495 | 68,495 | 115,000 | 68 | 5 |
| 61093 | SNOW REMOVAL - SUPPLIES | 35,223 | 60,070 | 19,486 | 35,487 | 44,651 | 44,651 | 45,000 | 1 | 4 |
| 63126 | TOOLS, SUPPLIES AND EQUIPMENTS | 33,312 | 39,314 | 1,339 | 5,891 | 30,915 | 30,915 | 30,915 | 0 | 3 |
| | SUBTOTAL | 68,535 | 258,293 | 26,478 | 150,312 | 144,061 | 144,061 | 190,915 | 33 | |
| | TOTAL EXPENSE | 350,667 | 658,762 | 327,374 | 498,293 | 598,061 | 470,758 | 574,015 | 22 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for anticipated wages increase | | | | | | | | | | |
| 2. Increase due to increase in wages and recoveries. | | | | | | | | | | |
| 3. General building tools & supplies: measuring/duct/caution tapes, measuring wheel, flash lights, batteries, hand tools, flags for main pole, pipes for parking curbs, shrink wrap, safety equipment etc.... | | | | | | | | | | |
| 4. Cost includes salt spreaders, blowers, LEED salt, shovels, road salt, Increase due to the increase in price of road and LEED salt and snow removing supplies | | | | | | | | | | |
| 5. From 2019 budget includes costs of 3rd party contractor to provide snow removal services to parking lots & reduction of account 50316-60002 (in-house labour) by a similar amount | | | | | | | | | | |

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| OVERHEAD | | | | | | | | | | |
| 50-321 - ELECTRICAL EXPENSES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-321-50321- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60002 | SALARIES & BENEFITS - HOURLY (MAINTENANCE) | 842,666 | 785,357 | 567,009 | 773,616 | 825,000 | 825,000 | 810,000 | (2) | 1,3 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 405,688 | 480,104 | 191,466 | 415,917 | 403,700 | 403,700 | 421,600 | 4 | 8 |
| | TOTAL SALARIES & BENEFITS - HOURLY | 1,248,354 | 1,265,461 | 758,476 | 1,189,533 | 1,228,700 | 1,228,700 | 1,231,600 | 0 | |
| 61020 | CNEA RECOVERIES | (145,440) | (155,141) | (74) | (76) | (121,700) | (121,700) | (140,600) | 16 | 9 |
| 61086 | COCA-COLA RECOVERIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 61097 | BMO FIELD RECOVERIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 61107 | BOG RECOVERIES | (148,791) | (219,709) | (145,493) | (331,850) | (161,000) | (161,000) | (112,000) | (30) | 10 |
| 61108 | ECC ELECCTRICAL/SHOW RECCOVERIES | (6,339) | (8,003) | (5,310) | (58,230) | (7,000) | (7,000) | (55,000) | 686 | 8 |
| 61110 | BFC RECOVERIES | (105,118) | (97,252) | (40,589) | (25,761) | (114,000) | (114,000) | (114,000) | 0 | |
| | MAINTENANCE SALARIES AND BENEFITS - HOURLY | 842,666 | 785,357 | 567,009 | 773,616 | 825,000 | 825,000 | 810,000 | (2) | 1 |
| 60424 | EQUIPMENT RENTAL | 1,595 | 2,116 | 0 | 1,896 | 1,800 | 1,800 | 7,000 | 289 | 2 |
| 60801 | CONTRACTED SERVICES | 16,199 | 18,003 | 15,823 | 10,446 | 30,000 | 30,000 | 55,000 | 83 | 3 |
| 61010 | BUILDING MAINTENANCE | 962 | 12,343 | 2,633 | 17,820 | 20,000 | 20,000 | 27,295 | 36 | 5 |
| 61028 | CONTROL MAINTENANCE | 10,847 | 8,100 | 6,233 | 480 | 10,000 | 10,000 | 15,450 | 55 | 7 |
| 61032 | ELECTRICAL MAINTENANCE SUPPLIES AND EQUIPMENT | 138,964 | 159,906 | 102,079 | 128,515 | 170,000 | 170,000 | 170,000 | 0 | 4 |
| 61099 | STREET LIGHTING | 49,849 | 50,377 | 40,884 | 71,697 | 40,000 | 40,000 | 40,000 | 0 | 6 |
| 63126 | SUPPLIES & GENERAL | 285 | 181 | 480 | 7,777 | 500 | 500 | 500 | 0 | 8 |
| | SUBTOTAL | 218,701 | 251,026 | 168,131 | 238,631 | 272,300 | 272,300 | 315,245 | 16 | |
| | TOTAL EXPENSE | 1,061,367 | 1,036,383 | 735,141 | 1,012,247 | 1,097,300 | 1,097,300 | 1,125,245 | 3 | |
| NOTE: | | | | | | | | | | |
| 1. Budget provided for estimated COLA increase; pending union negotiation Full time operator for District Energy System salary and benefits is provided under department 50-303, on page 18. | | | | | | | | | | |
| 2. Includes high reach equipment, golf carts, spider lift etc. required for ECC | | | | | | | | | | |
| 3. Electrical safety inspections, fixed maintenance for skytracker excluding District Energy System (DES). DES and Cogen Generator maintenance contract service is provided for in department 50-303. High voltage distribution maintenance must be done after hours or at premium rate to suit tenants. | | | | | | | | | | |
| 4. Materials, equipment, emergency generator annual load bank testing, electrical motor repairs, emergency transfer switch annual maintenance, high voltage glove testing, safety equipment | | | | | | | | | | |
| 5. Annual maintenance of all electrical equipment and fixtures for all buildings. | | | | | | | | | | |
| 6. Budget provided for year round maintenance of street and display lights, Cobra Poles and Washington Posts. Flood lights outside Q.E, Parking lot and Gates lighting. Aging infrastructure creating increased maintenance and replacement costs and damaged poles no longer covered by insurance | | | | | | | | | | |
| 7. Calibration of meters and control valves and relays | | | | | | | | | | |
| 8. Cost decrease starting 2016 due to saving from outsourcing Electrical/Mechanical service. | | | | | | | | | | |
| 9. For 2017 and future years, the CNEA will work directly with the Contractor in planning, execution and billing of electrical and mechanical services, with an exception to the Food Building (special features) and exterior | | | | | | | | | | |
| 10. Budget provided for recoveries from capital, and to electrical show service to some EP base building events | | | | | | | | | | |

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|---|--------------------------------------|----------------|----------------|------------------|------------------|------------------|----------------|----------------|------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-323 - CAPITAL WORKS | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-323-50323- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 420,629 | 431,313 | 459,140 | 320,479 | 398,300 | 537,085 | 471,813 | (12) | 1 |
| 60001 | EMPLOYEE BENEFITS - PERMANENT | 96,574 | 102,105 | 116,756 | 78,149 | 115,200 | 155,239 | 136,464 | (12) | 1 |
| 60425 | EXPENSE ALLOWANCES | 0 | 75 | 0 | 0 | 400 | 400 | 400 | 0 | 5 |
| 60800 | CONTRACT STAFF- TEMPORARY HELP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 60800 | CONTRACT STAFF | 0 | 0 | 0 | 0 | 0 | 0 | 197,168 | 0 | 6 |
| 61999 | RECOVERIES CADD & MISC. PRINTING | (1,405) | (1,266) | (122) | (610) | (1,200) | (1,200) | (1,500) | 25 | |
| 63119 | PRINTING | 169 | 821 | 371 | 181 | 1,200 | 1,200 | 1,500 | 25 | 4 |
| 63126 | SUPPLIES & GENERAL | 156 | 18 | 1,406 | 0 | 700 | 700 | 750 | 7 | 4 |
| | SUBTOTAL | 516,124 | 533,065 | 577,551 | 398,198 | 514,600 | 693,424 | 806,595 | 16 | |
| 61109 | RECOVERIES FROM CITY CAPITAL PROGRAM | (446,500) | (537,000) | (686,496) | (638,156) | (513,500) | (692,324) | (805,445) | 16 | 2,1 |
| | TOTAL EXPENSE | 69,624 | (3,935) | (108,945) | (239,958) | 1,100 | 1,100 | 1,150 | 5 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. 2023 budget includes one full time position for Electrical Engineer for high voltage system upgrade. | | | | | | | | | | |
| 2. Recoveries from Capital budget include salaries and benefits; up to 10% of approved regular Capital expenditures. | | | | | | | | | | |
| 3. 2016-2017 actuals includes cost for covering staff on maternity leave | | | | | | | | | | |
| 4. Engineering Bond from Cansel Survey Equipment, printing and stationery cost for pre-engineering work | | | | | | | | | | |
| 5. Mileage, tokens and parking fees as required while on duty | | | | | | | | | | |
| 6. Budget provided for two full time contract positions (Project Manager and Project Assistant) for the high voltage system upgrade. | | | | | | | | | | |

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|--|--|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-325 - CARPENTRY EXPENSES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-325-50325- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60002 | SALARIES & BENEFITS - HOURLY (MAINTENANCE) | 406,439 | 361,791 | 347,600 | 404,255 | 462,000 | 410,000 | 530,762 | 29 | 1 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 282,486 | 324,386 | 177,135 | 184,148 | 279,100 | 279,100 | 221,898 | (20) | |
| | TOTAL SALARIES & BENEFITS - HOURLY | 688,925 | 686,178 | 524,736 | 588,402 | 741,100 | 689,100 | 752,660 | 9 | |
| 61020 | CNEA RECOVERIES | (72,413) | (80,780) | 0 | 0 | (63,400) | (63,400) | (73,300) | 16 | 1 |
| 61086 | COCA-COLA RECOVERIES | 0 | (430) | (64) | 0 | (100) | (100) | (114) | 14 | 4 |
| 61097 | BMO FIELD RECOVERIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 61107 | BOG RECOVERIES | (109,509) | (148,382) | (152,388) | (148,229) | (112,500) | (112,500) | (112,472) | (0) | 1 |
| 61108 | ECC RECOVERIES | (60,625) | (61,035) | (4,817) | (2,248) | (62,200) | (62,200) | (2,276) | (96) | 1 |
| 61110 | BFC RECOVERIES | (39,939) | (33,759) | (19,866) | (33,671) | (40,900) | (40,900) | (33,736) | (18) | |
| | MAINTENANCE SALARIES AND BENEFITS - HOURLY | 406,439 | 361,791 | 347,600 | 404,255 | 462,000 | 410,000 | 530,762 | 29 | 1 |
| 60424 | EQUIPMENT RENTAL | 812 | 2,021 | 0 | 0 | 2,600 | 2,600 | 2,600 | 0 | 3 |
| 60801 | CONTRACTED SERVICES | 151,141 | 171,982 | 128,484 | 119,199 | 130,295 | 130,295 | 150,000 | 15 | 2 |
| 61010 | BUILDING MAINT. AND REPAIRS | 172,731 | 139,888 | 150,283 | 90,275 | 155,000 | 155,000 | 159,700 | 3 | 5 |
| 61011 | CARILLON MAINTENANCE | 0 | 0 | 0 | 0 | 1,500 | 1,500 | 1,500 | 0 | |
| 61085 | RENTAL OF EQUIPMENT FOR MAINTENANCE | 8,044 | 19,666 | 1,637 | 11,414 | 20,000 | 20,000 | 20,000 | 0 | 3 |
| 63111 | LOCKSMITH SUPPLIES | 5,029 | 3,939 | 1,304 | 1,520 | 10,000 | 10,000 | 10,000 | 0 | 6 |
| | SUBTOTAL | 337,756 | 337,496 | 281,707 | 222,408 | 319,395 | 319,395 | 343,800 | 8 | |
| | | | | | | | | | 0 | |
| | TOTAL EXPENSE | 744,194 | 699,287 | 629,307 | 626,663 | 781,395 | 729,395 | 874,562 | 20 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for increase per collective agreement, plus adjustment to reflect prior years experience. | | | | | | | | | | |
| 2. 2021 budget requires an extra 20k to complete legislative flush sprinkler piping which happens every 7 years. Budget provided for contract services provided by CEE Elevator, TSSA, HELP Safety Service | | | | | | | | | | |
| 3. Rental of equipment to do maintenance work i.e. high reach equip etc. | | | | | | | | | | |
| 4. Reduced maintenance expected in COCA-COLA and BMO | | | | | | | | | | |
| 5. Budget includes costs to repair & maintenance the overhead doors, fire and superior doors etc. | | | | | | | | | | |
| 6. Budget includes cost paid to BG distribution and CityWide Locksmiths | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|---|--|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-326 - PAINTING EXPENSES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-326-50326- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60002 | SALARIES & BENEFITS - HOURLY (MAINTENANCE) | 231,417 | 199,958 | 81,609 | 129,449 | 154,000 | 230,000 | 237,000 | 3 | 1,4 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 137,165 | 124,681 | 64,874 | 25,447 | 156,843 | 156,843 | 162,543 | 4 | 1 |
| | TOTAL SALARIES & BENEFITS - HOURLY | 368,582 | 324,639 | 146,482 | 154,896 | 310,843 | 386,843 | 399,543 | 3 | |
| 61020 | CNEA RECOVERIES | (37,432) | (45,823) | (995) | 0 | (35,900) | (35,900) | (41,600) | 16 | 1 |
| 61086 | COCA-COLA RECOVERIES | (360) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 61097 | BMO FIELD RECOVERIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 61107 | BOG RECOVERIES | (75,814) | (52,889) | (49,694) | (15,653) | (90,943) | (90,943) | (90,943) | 0 | 1 |
| 61108 | ECC RECOVERIES | (9,944) | (11,801) | (1,212) | (3,805) | (10,000) | (10,000) | (10,000) | 0 | 1 |
| 61110 | BFC RECOVERIES | (13,615) | (14,168) | (12,973) | (5,989) | (20,000) | (20,000) | (20,000) | 0 | |
| | MAINTENANCE SALARIES AND BENEFITS - HOURLY | 231,417 | 199,958 | 81,609 | 129,449 | 154,000 | 230,000 | 237,000 | 3 | 1 |
| | | | | | | | | | 0 | |
| 60424 | EQUIPMENT RENTAL | 393 | 890 | 0 | 0 | 1,200 | 1,200 | 1,200 | 0 | 2 |
| 60801 | CONTRACTED SERVICES | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 3,000 | 200 | 4 |
| 61010 | BUILDING MAINTENANCE | 5,882 | 13,765 | 6,331 | 37,010 | 18,000 | 18,000 | 30,000 | 67 | 3 |
| | SUBTOTAL | 6,275 | 14,655 | 6,331 | 37,010 | 20,200 | 20,200 | 34,200 | 69 | |
| | | | | | | | | | 0 | |
| | TOTAL EXPENSE | 237,692 | 214,612 | 87,939 | 166,459 | 174,200 | 250,200 | 271,200 | 8 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for COLA increase, plus adjustment to reflect prior years experience. | | | | | | | | | | |
| 2. Golf carts rental | | | | | | | | | | |
| 3. Budget includes additional Dulux and ICD paints costs / material gone up 150%. Aging building requires more paint after 2 years of COVID | | | | | | | | | | |
| 4. Budget decrease in house labour , and increase contracting services by similar amount. \$120k expect for an open PO | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|--|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|----------|
| OVERHEAD | | | | | | | | | | |
| 50-327 - MECHANICAL & GARAGE EXPENSES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-327-50327- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 0 | 0 | 0 | 98,307 | 138,300 | 155,450 | 182,960 | 18 | 1 |
| 60001 | BENEFITS - PERM | 0 | 0 | 0 | 20,632 | 40,600 | 45,225 | 53,018 | 17 | 1 |
| | SUB TOTAL SALARIES AND BENEFITS - PERMANENT | 0 | 0 | 0 | 118,938 | 178,900 | 200,675 | 235,978 | 18 | |
| 60002 | SALARIES & BENEFITS - HOURLY (MAINTENANCE) | 139,383 | 111,743 | 117,660 | 65,044 | 44,400 | 52,121 | 63,255 | 21 | 2 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 21,258 | 34,070 | 27,416 | 14,330 | 28,300 | 28,300 | 30,800 | 9 | 2 |
| | TOTAL SALARIES & BENEFITS - HOURLY | 160,641 | 145,813 | 145,077 | 79,374 | 72,700 | 80,421 | 94,055 | 17 | 2 |
| 61020 | CNEA RECOVERIES | (20,578) | (20,798) | 0 | 0 | (16,300) | (16,300) | (18,800) | 15 | 4 |
| 61086 | COCA-COLA RECOVERY | 0 | 0 | (1,507) | 0 | 0 | 0 | 0 | 0 | 3 |
| 61097 | BMO FIELD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 61107 | BOG RECOVERIES | 0 | (13,272) | (25,910) | (14,330) | (8,000) | (8,000) | (8,000) | 0 | 3 |
| 61108 | ECC RECOVERIES | (679) | 0 | 0 | 0 | (3,000) | (3,000) | (3,000) | 0 | 3 |
| 61110 | BFC RECOVERIES | 0 | 0 | 0 | 0 | (1,000) | (1,000) | (1,000) | 0 | 3 |
| | MAINTENANCE SALARIES AND BENEFITS - HOURLY | 139,383 | 111,743 | 117,660 | 65,044 | 44,400 | 52,121 | 63,255 | 21 | 2 |
| 60424 | EQUIPMENT RENTAL | 4,612 | 2,997 | 3,575 | 2,287 | 3,000 | 3,000 | 3,000 | 0 | 7 |
| 60466 | VEHICLE LICENSES | 9,929 | 10,618 | 10,706 | 18,176 | 16,000 | 16,000 | 16,000 | 0 | |
| 61036 | EQUIPMENT MAINTENANCE (INCL. WELDING SUPPLIES) | 115,825 | 145,070 | 92,193 | 110,107 | 115,000 | 115,000 | 120,000 | 4 | 5 |
| 61105 | VEHICLE MAINTENANCE | 56,904 | 45,855 | 29,008 | 50,761 | 54,000 | 54,000 | 65,000 | 20 | 6 |
| 63102 | DIESEL FUEL | 38,346 | 42,701 | 24,609 | 22,611 | 40,000 | 40,000 | 63,000 | 58 | 8 |
| 63107 | PROPANE & GASOLINE | 28,362 | 31,362 | 24,753 | 23,719 | 35,000 | 35,000 | 46,000 | 31 | 8 |
| 63117 | PETROLEUM PRODUCTS | 0 | 3,148 | 511 | 229 | 2,500 | 2,500 | 5,000 | 100 | |
| | SUBTOTAL | 253,978 | 281,751 | 185,354 | 227,890 | 265,500 | 265,500 | 318,000 | 20 | |
| | TOTAL EXPENSE | 393,361 | 393,494 | 303,015 | 411,872 | 488,800 | 518,296 | 617,233 | 19 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. 2021/2022 budget provided for two full time positions: one leader hand mechanic (transferred from operation department 50-301) and one mechanic who became full time permanent (transferred from GL #60002) | | | | | | | | | | |
| 2. 2021/2022 budget provide for one contracted Mechanic. Previous years includes two contracted mechanics, now one has become permanent - moved to GL#60000 | | | | | | | | | | |
| 3. Budget decrease starting in 2016 due to outsourcing Electrical/Mechanical show service | | | | | | | | | | |
| 4. From 2017 the CNEA will work directly with the Contractor in planning, execution and billing of electrical and mechanical services, with an exception to the Food Building and special feature areas | | | | | | | | | | |
| 5. Budget includes welding supplies still required for welding jobs completed by Garage staff (approx. \$3,000/year). 2019 budget includes \$70K for major BPST maintenance repair required every 2nd year | | | | | | | | | | |
| 6. To cover repairs and maintenance for fleet vehicles. | | | | | | | | | | |
| 7. Golf carts one extra month rental; oxy/acetylene, argon now required for welding services which used to be in the Welding budget from Camcarb | | | | | | | | | | |
| 8. 2023 budget increase by 47.1% per City economic factor | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|--|----------------|----------------|----------------|----------------|------------------|----------------|------------------|------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-328 - PLUMBING EXPENSES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-328-50328- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60002 | SALARIES & BENEFITS - HOURLY (MAINTENANCE) | 271,955 | 320,686 | 232,801 | 214,967 | 237,000 | 320,000 | 448,137 | 40 | 1 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 171,330 | 206,880 | 40,388 | 66,375 | 156,200 | 156,200 | 173,900 | 11 | 1 |
| | TOTAL SALARIES & BENEFITS - HOURLY | 443,284 | 527,565 | 273,188 | 281,342 | 393,200 | 476,200 | 622,037 | 51 | |
| 61020 | CNEA RECOVERIES | (127,838) | (145,545) | (1,285) | 0 | (114,200) | (114,200) | (131,900) | 15 | 7 |
| 61086 | COCA-COLA RECOVERIES | (387) | (948) | (461) | 0 | 0 | 0 | 0 | 0 | 1 |
| 61097 | BMO FIELD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 61107 | BOG RECOVERIES | (23,167) | (15,203) | (18,342) | (54,725) | (18,000) | (18,000) | (18,000) | 0 | 1 |
| 61108 | ECC RECOVERIES | (8,298) | (17,820) | (1,831) | (1,716) | (11,000) | (11,000) | (11,000) | 0 | 1 |
| 61110 | BFC RECOVERIES | (11,640) | (27,364) | (18,469) | (9,934) | (13,000) | (13,000) | (13,000) | 0 | 1 |
| | MAINTENANCE SALARIES AND BENEFITS - HOURLY | 271,955 | 320,686 | 232,801 | 214,967 | 237,000 | 320,000 | 448,137 | 40 | 1 |
| 60424 | EQUIPMENT RENTAL | 2,606 | 4,834 | 4,951 | 179 | 2,000 | 2,000 | 2,000 | 0 | 3 |
| 60427 | FIRE PROTECTION EQUIPMENT | 357,101 | 291,048 | 350,235 | 312,547 | 330,000 | 330,000 | 350,000 | 6 | 8 |
| 60801 | CONTRACTED SERVICE | 52,664 | 101,488 | 80,842 | 70,648 | 111,500 | 111,500 | 122,000 | 9 | 5 |
| 61010 | BUILDING MAINTENANCE | 1,110 | 14,681 | 41 | | 15,000 | 15,000 | 15,000 | 0 | 2 |
| 61077 | PLUMBING MAINTENANCE | 42,768 | 41,131 | 19,131 | 21,965 | 40,000 | 40,000 | 40,000 | 0 | 4 |
| 61104 | UNDERGROUND SERVICES | 86,627 | 18,490 | 0 | 6,221 | 60,000 | 60,000 | 60,000 | 0 | 6, 5 |
| 63128 | KITCHEN EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | SUBTOTAL | 542,875 | 471,673 | 455,200 | 411,561 | 558,500 | 558,500 | 589,000 | 5 | |
| | TOTAL EXPENSE | 814,830 | 792,359 | 688,001 | 626,527 | 795,500 | 878,500 | 1,037,137 | 18 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for COLA increase. | | | | | | | | | | |
| 2. Preventative maintenance. In prior years cost was lower because works were done by building operators. | | | | | | | | | | |
| 3. Budget provides for one extra month golf cart rental | | | | | | | | | | |
| 4. Primarily includes repairs parts and service calls | | | | | | | | | | |
| 5. Due to OLRB decision we are now required to use ICI union construction contractor with higher labour rates (used to be civil non-union contractors) for large roadway asphalt repairs, concrete sidewalk repairs. This work could also include any maintenance work on ground level storm catch basins, water supply curb stop valves, removal/replacement of light poles, any above ground work that is deemed maintenance work. Includes contractors to clean and vacuum out pipes and ready for use. | | | | | | | | | | |
| 6. Starting in 2016 City is responsible for half of the underground works. Cost includes contractors to dig and find pipes, underground surveys etc. Increase due to irrigation system that can't be funded from Capital commencing in 2012. | | | | | | | | | | |
| 7. From 2017 the CNEA will work directly with the Contractor in planning, execution and billing of electrical and mechanical services, with an exception to the Food Building. | | | | | | | | | | |
| 8. 2022 budget increase to include \$50K for adding fire stopping to opening fire separations in Better Living Centre. 2022 budget provided for service agreements for annual inspection of fire alarm system, sprinkler/standpipe and specialized suppression, fire distinguishers, annual review of fire safety plans, annual monitoring of fire alarm system; annual dust collection system; equipment's barcoding for tracking as required by City. 2015/2016 cost was high due to NOA. | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|--|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-329 - HVAC EXPENSES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-329-50329- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60002 | SALARIES & BENEFITS - HOURLY (MAINTENANCE) | 430,631 | 364,263 | 264,609 | 225,313 | 230,000 | 400,000 | 423,360 | 6 | 1 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 48,113 | 67,550 | 17,372 | 5,756 | 79,793 | 79,793 | 24,372 | (69) | 1 |
| | TOTAL SALARIES & BENEFITS - HOURLY | 478,743 | 431,813 | 281,980 | 231,068 | 309,793 | 479,793 | 447,732 | (7) | |
| 61020 | CNEA RECOVERIES | (3,703) | (4,011) | 0 | 0 | (3,200) | (3,200) | (3,700) | 16 | 1 |
| 61086 | COCA-COLA RECOVERIES | (1,453) | (2,403) | (693) | 0 | (2,500) | (2,500) | (2,403) | (4) | 1 |
| 61097 | BMO FIELD | 0 | (1,295) | 0 | 0 | (1,300) | (1,300) | (1,295) | (0) | 1 |
| 61107 | BOG RECOVERIES | (1,089) | (1,974) | (3,618) | (2,192) | (35,893) | (35,893) | (1,974) | (95) | 1 |
| 61108 | ECC RECOVERIES | (3,441) | (12,067) | (1,109) | | (2,900) | (2,900) | (5,000) | 72 | 1 |
| 61110 | BFC RECOVERIES | (38,427) | (45,800) | (11,952) | (3,563) | (34,000) | (34,000) | (10,000) | (71) | |
| | MAINTENANCE SALARIES AND BENEFITS - HOURLY | 430,631 | 364,263 | 264,609 | 225,313 | 230,000 | 400,000 | 423,360 | (88) | 1 |
| 60424 | EQUIPMENT RENTAL | 2,816 | 4,924 | 426 | 617 | 3,000 | 3,000 | 3,000 | 0 | |
| 60801 | CONTRACTED SERVICES | 128,384 | 102,992 | 129,370 | 128,433 | 138,000 | 138,000 | 138,000 | 0 | 3,4 |
| 61010 | BUILDING MAINTENANCE | 39,650 | 66,791 | 2,516 | 20,425 | 50,000 | 50,000 | 57,500 | 15 | 3 |
| 61028 | CONTROLS & BUILDING AUTOMATION | 123,020 | 109,838 | 92,734 | 95,144 | 123,600 | 123,600 | 148,000 | 20 | 2 |
| 61036 | EQUIPMENT MAINTENANCE | 182,050 | 213,888 | 136,906 | 153,843 | 130,810 | 130,810 | 143,500 | 10 | 4 |
| 61083 | REFRIGERATION & AIR CONDITIONING | 16,975 | 30,289 | 7,507 | 15,431 | 30,000 | 30,000 | 30,000 | 0 | |
| 63128 | KITCHEN EQUIPMENT | 1,114 | 8,642 | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 | |
| | SUBTOTAL | 494,008 | 537,363 | 369,458 | 413,892 | 476,410 | 476,410 | 521,000 | 9 | |
| | TOTAL EXPENSE | 924,639 | 901,626 | 634,067 | 639,204 | 706,410 | 876,410 | 944,360 | 8 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for COLA increase. | | | | | | | | | | |
| 2. Cost increases due to the need of controls/automation for District Energy System. Budget provided for service agreements for Building Automation System for QE building, JCI - ECC, and energy meters calibration | | | | | | | | | | |
| 3. Budget provided for steam trap survey and repairs, replacement of unit heaters in General Service Building and Industry Building and replacement of sections of piping in Industry Building.. | | | | | | | | | | |
| 4. Excludes cost to maintain District Energy System. Budget for DES is provided separately in department 50-303, page 18 | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-330 - PRODUCTION SERVICE EXPENSES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-330-50330- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 166,526 | 230,831 | 193,815 | 79,600 | 231,700 | 224,930 | 311,796 | 39 | 1 |
| 60001 | BENEFITS - PERM | 44,129 | 62,647 | 51,170 | 18,840 | 67,600 | 65,378 | 90,902 | 39 | 1 |
| 60800 | SALARIES & BENEFITS - CONTRACT | 0 | 0 | 0 | 0 | 42,000 | 0 | 46,524 | 0 | 5 |
| | SUBTOTAL SALARIES AND BENEFITS - NON-UNIONIZED | 210,655 | 293,478 | 244,985 | 98,440 | 341,300 | 290,308 | 449,222 | 55 | |
| 60002 | SALARIES & BENEFITS - HOURLY (MAINTENANCE) | 63,090 | 102,905 | 256,009 | 202,187 | 160,000 | 122,162 | 110,000 | (10) | 2 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 2,804,738 | 6,498,243 | 803,706 | 993,972 | 6,839,130 | 6,839,130 | 6,601,900 | (3) | 3 |
| | TOTAL SALARIES & BENEFITS - UNIONIZED | 2,867,828 | 6,601,147 | 1,059,715 | 1,196,159 | 6,999,130 | 6,961,292 | 6,711,900 | (4) | |
| 61020 | CNEA RECOVERIES - IATSE | (20,633) | (527,501) | (3,181) | - | (413,700) | (413,700) | (476,900) | 15 | 3 |
| 61086 | COCA-COLA RECOVERIES | (414,997) | (1,085,321) | (223,477) | (154,936) | (1,162,000) | (1,162,000) | (1,000,000) | (14) | 3 |
| 61097 | BMO FIELD | (289,375) | (436,158) | (66,276) | (292,802) | (498,186) | (498,186) | (500,000) | 0 | 3 |
| 61107 | BOG RECOVERIES - IATSE | (748,203) | (1,105,639) | (227,994) | (414,460) | (1,180,530) | (1,180,530) | (1,000,000) | (15) | 3 |
| 61108 | ECC RECOVERIES - IATSE | (536,687) | (1,797,104) | (161,378) | (27,267) | (1,924,692) | (1,924,692) | (2,000,000) | 4 | 3 |
| 61110 | BFC RECOVERIES | (794,843) | (1,546,520) | (121,400) | (104,507) | (1,660,022) | (1,660,022) | (1,625,000) | (2) | |
| | MAINTENANCE SALARIES AND BENEFITS - HOURLY | 63,090 | 102,905 | 256,009 | 202,187 | 160,000 | 122,162 | 110,000 | (10) | |
| 60425 | EXPENSE ALLOWANCES | 0 | 39 | 0 | 0 | 206 | 206 | 500 | 143 | |
| 61036 | EQUIPMENT MAINTENANCE | 12,086 | 5,891 | 4,619 | 6,557 | 12,000 | 12,000 | 12,000 | 0 | 4 |
| 63126 | SUPPLIES & GENERAL | 0 | 1,912 | 0 | 0 | 1,000 | 1,000 | 2,000 | 100 | 5 |
| | SUBTOTAL | 12,086 | 7,842 | 4,619 | 6,557 | 13,206 | 13,206 | 14,500 | 10 | |
| | | | | | | | | | 0 | |
| | TOTAL EXPENSE | 285,830 | 404,224 | 505,612 | 307,184 | 514,506 | 425,676 | 573,722 | 35 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. 2023 budget request one additional full time permanent PC was added to HR Org Chart May 2022, who will dedicate to service tenants 2023 budget provided for three full time staff (1 Manager, 2 PC and 1 Production Assistant). Production Assistant (From 2019 to 2021 was Production Scheduler) for production service in order to meet CBA requirements and anticipated higher volume; added to HR Org Chart May 2019. 2021/2020 actual cost was lower because of staff gapping. | | | | | | | | | | |
| 2. Budget provided for non recoverable wages/benefits paid to full time scheduled unionized staff. Provision for increase per collective agreement. 2020 actual cost was high due to wages and benefits paid to unionized staff and not recoverable from events during the pandemic. | | | | | | | | | | |
| 3. Anticipated volume increase in wages and recoveries. | | | | | | | | | | |
| 4. Includes hoist motor inspections, splicing equipment and amplifiers, speakers and sound board, salons/presentation theatre audio/video repairs. Budget increase due to anticipated repair cost increase | | | | | | | | | | |
| 5. In 2022 department request two contract as need Production Assistant positions at 675 hours each to support the production and payroll services teams, as Production Payroll Data Entry roles | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-500 - SECURITY SERVICE | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-500-50500- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 552,941 | 584,938 | 588,879 | 644,368 | 1,037,800 | 1,026,190 | 1,047,406 | 2 | 1 |
| 60001 | BENEFITS - PERM | 136,232 | 146,644 | 142,376 | 177,182 | 286,100 | 284,695 | 288,797 | 1 | 1 |
| | SUB TOTAL SALARIES AND BENEFITS - PERMANENT | 689,173 | 731,581 | 731,255 | 821,550 | 1,323,900 | 1,310,885 | 1,336,203 | 2 | |
| 60002 | SALARIES AND BENEFITS - HOURLY | 782,907 | 855,901 | 664,975 | 598,284 | 551,556 | 551,556 | 490,000 | (11) | 2 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 86,445 | 108,520 | 24,310 | 47,341 | 111,300 | 111,300 | 131,200 | 18 | 3 |
| | TOTAL SALARIES & BENEFITS - HOURLY | 869,352 | 964,422 | 689,286 | 645,625 | 662,856 | 662,856 | 621,200 | (6) | |
| 61107 | BOG RECOVERIES | (9,600) | (10,311) | (12,768) | (15,917) | (10,600) | (10,600) | (15,000) | 42 | 3 |
| 61108 | ECC RECOVERIES | (5,597) | (11,550) | (2,615) | (28,205) | (11,800) | (11,800) | (20,000) | 69 | 3 |
| 61020 | CNEA RECOVERIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 61086 | COCA-COLA RECOVERIES | (6,475) | (4,348) | (2,069) | 0 | (4,500) | (4,500) | (5,900) | | 31 |
| 61097 | BMO FIELD | (192) | 0 | | 0 | 0 | 0 | (6,300) | | 0 |
| 61110 | BFC RECOVERIES | (64,580) | (82,311) | (6,858) | (3,219) | (84,400) | (84,400) | (84,000) | (0) | |
| | SUB TOTAL - HOURLY SALARIES AND BENEFITS | 782,907 | 855,901 | 664,975 | 598,284 | 551,556 | 551,556 | 490,000 | 135 | |
| 60424 | EQUIPMENT RENTALS | 9,957 | 14,386 | 2,052 | 3,008 | 4,000 | 4,000 | 11,050 | | 176 |
| 60439 | MEMBERSHIPS | 339 | 80 | 336 | 80 | 650 | 650 | 650 | | 0 |
| 60459 | STAFF DEVELOPMENT/TRAINING - UNIONIZED | 9,627 | 7,314 | 56 | 5,625 | 0 | 0 | 0 | 0 | 5 |
| 60801 | CONTRACT SERVICE - SECURITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 61036 | EQUIPMENT MAINTENANCE | 94,923 | 86,599 | 93,251 | 58,917 | 22,000 | 22,000 | 29,000 | 32 | 4 |
| 63126 | SUPPLIES & GENERAL | 2,123 | 7,338 | 815 | 474 | 3,000 | 3,000 | 3,000 | | 0 |
| 63127 | UNIFORMS | 15,182 | 32,352 | 8,408 | 2,000 | 15,000 | 15,000 | 20,000 | 33 | 7 |
| | SUB TOTAL - OTHER EXPENSES | 132,150 | 148,069 | 104,918 | 70,105 | 44,650 | 44,650 | 63,700 | 43 | |
| | TOTAL EXPENSE | 1,604,231 | 1,735,552 | 1,501,148 | 1,489,939 | 1,920,106 | 1,907,091 | 1,889,903 | (1) | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. 2021/2022 budget provides for five Security Supervisors and eight full time permanent Security Guards. Starting from 2014 cost includes 50% of Director. | | | | | | | | | | |
| 2. Unionized security guards were decertified in October 2019. Budget provided for casual/temporary security guards; includes one additional full time temporary security guard for the purpose of implementing the new parking enforcement program. | | | | | | | | | | |
| 3. EP/EC events are now using outside Security company to provide service | | | | | | | | | | |
| 4. Budget provided for radio equipment/bicycle maintenance and license. Effective Jan 1, 2022 the responsibilities and budget for electronic security services and dealings with AC tech for CCTV cameras and Access Card Systems was transferred from security department 50-500 to operation department 50-301. | | | | | | | | | | |
| 5. Training budget for EP/DEC/BFC Management staff is provided under CEO department 50-100. Prior to 2020 budget provided for training to unionized staff. | | | | | | | | | | |
| 6. From 2017 the CNEA will pay for third party security service cost. This cost was subsidized by Board on the initial term 2013-2016 | | | | | | | | | | |
| 7. Budget adjust to reflect actual experience | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|---|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| OVERHEAD | | | | | | | | | | |
| 50-600 - PRESS & FOOD BUILDINGS MAINTENANCE | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-50-600-50600- | | | | | | | | | | |
| | EXPENSE | | | | | | | | | |
| 60255 | PRESS & FOOD BUILDINGS - HYDRO | 73,382 | 67,446 | 119,792 | 85,563 | 69,100 | 69,100 | 90,800 | 31 | 2 |
| 60252 | PRESS & FOOD BUILDINGS - GAS | 1,772 | 1,240 | 1,786 | 1,814 | 1,300 | 1,300 | 1,900 | 46 | 2 |
| 60281 | PRESS & FOOD BUILDINGS - WATER | 8,791 | 2,761 | 595 | 1,003 | 2,800 | 2,800 | 1,100 | (61) | 2 |
| 61061 | PRESS BUILDING - MAINTENANCE - R&M ((NON SOGR) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 61036 | FOOD BUILDING - REPAIR & MAINTENANCE (NON SOGR) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 61113 | UTILITIES RECOVERIES - PRESS & FOOD BUILDING | (83,945) | (71,446) | (122,173) | (88,381) | (73,200) | (73,200) | (93,800) | 28 | 4 |
| 43007 | R&M RECOVERIES - PRESS & FOOD BUILDINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | TOTAL EXPENSE | 0 | 0 | 0 | (0) | 0 | 0 | 0 | 0 | |
| NOTE: | | | | | | | | | | |
| 1. Actuals include Beanfield management fee paid to Cerise for the use of the building during the CNE fair | | | | | | | | | | |
| 2. Utilities (hydro, gas, water) costs to maintain Press building are assumed by BOG during the initial terms 2013-2016 per master agreement. Hydro (approx. 440,000 kwh), consumer gas (approx 12,000 m3) , water (approx. 6,300 m3 in 2010). | | | | | | | | | | |
| 3. Budget provided for R&M costs to up keep the Press & Food building was subsidized by BOG during the initial terms Apr2013-Mar2017. All Press and Food building repair and maintenance costs were included with ground PMP costs and will be tracked separately starting April 1, 2017 | | | | | | | | | | |
| 4. Per CNEA's proposal for renewal terms 2017-2020: CNEA will pay for Press & Food Building operating costs such as utilities, office cleaning, Repair and Maintenance costs (excl. SOGR cost). All these costs was subsidized by Board on the initial term 2013-2016 | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE ENERCARE CENTRE | | | | | | | | | | |
|---|---|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| SUMMARY | | | | | | | | | | |
| PAGE | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| | REVENUE | | | | | | | | | |
| | RENTAL - SHOWS | 7,040,349 | 8,410,589 | 3,281,478 | 1,791,843 | 5,299,582 | 6,644,335 | 7,443,755 | 12 | 1 |
| | RENTAL - RAWF | 1,195,187 | 1,217,951 | 0 | 0 | 1,293,418 | 1,293,418 | 1,241,878 | (4) | 5 |
| | SUB TOTAL | 8,235,536 | 9,628,540 | 3,281,478 | 1,791,843 | 6,593,000 | 7,937,753 | 8,685,633 | 9 | 1 |
| | ELECTRICAL SERVICES - NET | 990,671 | 1,290,569 | 402,997 | 136,006 | 936,000 | 772,664 | 1,043,300 | 35 | 3 |
| | CATERING CONCESSIONS | 803,546 | 1,040,840 | 197,062 | 107,641 | 470,000 | 694,000 | 763,500 | 10 | 2 |
| | SHOW SERVICES - NET | 560,332 | 974,133 | 255,841 | 176,921 | 885,000 | 689,701 | 728,400 | 6 | 4 |
| 36 | TECHNOLOGY & INFORMATION SERVICES - NET REVENUE | 374,841 | 255,378 | 220,031 | 140,230 | 263,002 | 472,496 | 304,002 | (36) | |
| 38 | SPONSORSHIP - NET | 89,125 | 88,024 | 27,658 | 26,132 | 73,332 | 85,958 | 87,289 | 2 | |
| 40 | OFFICIAL SUPPLIER | 22,599 | 125,743 | 11,698 | 0 | 30,000 | 23,789 | 119,000 | 400 | |
| 40 | ABM COMMISSIONS | 108,256 | 85,388 | 5,336 | 1,519 | 60,000 | 85,000 | 85,000 | 0 | |
| 40 | INTEREST AND OTHER INCOME | 322,096 | 167,859 | 353,341 | 146,570 | 15,940 | 35,000 | 25,000 | (29) | |
| | NAMING RIGHTS REVENUE - ECC | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 0 | |
| | NAMING RIGHTS EXPENSES & TSF TO RESERVE - ECC | (750,000) | (750,000) | (750,000) | (750,000) | (750,000) | (750,000) | (750,000) | 0 | |
| | TOTAL REVENUE | 11,507,002 | 13,656,475 | 4,755,442 | 2,526,863 | 9,326,274 | 10,796,361 | 11,841,124 | 10 | |
| | EXPENSES | | | | | | | | | |
| | DIRECT SHOW COSTS - PMD | 653,919 | 2,572,858 | 524,611 | 468,081 | 702,000 | 510,866 | 731,373 | 43 | 4 |
| 36 | TECHNOLOGY AND INFORMATION SERVICES | 1,015,181 | 996,724 | 1,285,701 | 1,532,337 | 1,332,427 | 1,232,727 | 1,575,927 | 28 | |
| 39 | GENERAL MANAGER OF CONVENTION CENTRE AND VENUES | 408,693 | 343,141 | 376,561 | 354,786 | 405,250 | 414,005 | 547,652 | 32 | |
| 40 | FINANCIAL & DATA SERVICES | 154,582 | 171,014 | 41,574 | 53,876 | 88,000 | 88,000 | 88,000 | 0 | |
| 41 | SALES AND MARKETING | 1,777,310 | 1,701,535 | 1,244,803 | 1,287,032 | 2,194,600 | 2,185,145 | 2,067,774 | (5) | |
| 42 | EVENT MANAGEMENT | 1,337,062 | 1,188,688 | 1,101,917 | 1,077,452 | 1,105,150 | 1,122,412 | 1,147,452 | 2 | |
| | SUB TOTAL | 5,346,748 | 6,973,960 | 4,575,166 | 4,773,565 | 5,827,427 | 5,553,155 | 6,158,178 | 11 | |
| | EXPENSE RECOVERIES | | | | | | | | | |
| 43 | UTILITIES & CLEANING RECOVERIES | (98,705) | (48,479) | (74,138) | (34,251) | (59,054) | (105,454) | (72,054) | (32) | |
| | TOTAL EXPENSES | 5,248,043 | 6,925,481 | 4,501,029 | 4,739,314 | 5,768,373 | 5,447,701 | 6,086,124 | 12 | |
| | NET INCOME (LOSS) | 6,258,959 | 6,730,994 | 254,413 | (2,212,451) | 3,557,900 | 5,348,660 | 5,755,000 | (8) | |
| NOTE: | | | | | | | | | | |
| 1. 2019 actual revenue was high due to contribution from Collision and one off large events such as Jehovah's Witnesses Convention, Canadian Open Volleyball, TD SMG Meeting and Salesforce World Tour etc.. | | | | | | | | | | |
| 2. Minimum commission changed to \$575K in 2015. | | | | | | | | | | |
| 3. BOG out-sourced electrical/mechanical service to Showtech and received commission starting September 2015. Additional savings is reflected in overhead cost savings from various departments that previously provided electrical/HVAC/plumbing services to events. | | | | | | | | | | |
| 4. Budget profit margin % and PMD expense is adjusted to reflect concession given to events per prior years experience. 2023 budget includes F&B buy out and 2019 actual was high because of the IT infrastructure cost for Collision | | | | | | | | | | |
| 5. Budget per City Council approved re Multi-Year Agreement with Royal Agricultural Winter Fair and Use of Office Space; includes \$969,110 transfer from City of Toronto Art and Cultures Service to support the RAWF plus net license fee paid by RAWF to the Board | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|---|------------------|------------------|--------------------|--------------------|--------------------|------------------|--------------------|-------------|-------|
| ENERCARE CENTRE | | | | | | | | | | |
| 60-850 - TECHNOLOGY AND INFORMATION SERVICES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-60-850-60850- | | | | | | | | | | |
| | <u>EXPENSES</u> | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 823,055 | 663,101 | 732,073 | 717,396 | 626,800 | 750,748 | 747,441 | (0) | 1 |
| 60001 | BENEFITS - PERMANENT | 161,831 | 170,156 | 178,362 | 184,112 | 181,500 | 216,574 | 216,382 | (0) | 1 |
| 60002 | SALARY AND BENEFITS - HOURLY | 47,986 | 80,811 | 135,497 | 144,299 | 170,800 | 109,220 | 163,604 | 50 | 7 |
| 60423 | DUES & SUBSCRIPTION | 5,709 | 2,202 | 17,881 | 27,043 | 28,000 | 10,000 | 10,000 | 0 | |
| 60431 | COMPUTER SUPPLIES | 1,470 | 2,560 | 1,980 | 0 | 1,000 | 3,000 | 30,000 | 900 | 2 |
| 60441 | MISCELLANEOUS EXPENSES | 13,311 | 2,543 | 14,748 | 16,775 | 30,000 | 5,000 | 20,000 | 300 | 8 |
| 60456 | ACCOUNTING SOFTWARE MAINTENANCE AGREEMENTS | 51,824 | 75,428 | 70,477 | 89,542 | 80,000 | 80,000 | 101,000 | 26 | 3 |
| 60456 | EBMS SOFTWARE MAINTENANCE | 0 | 25,800 | 54,647 | 78,679 | 72,000 | 65,000 | 72,000 | 11 | 11 |
| 60461 | TELEPHONE TRUNK & PSTN | 148,283 | 149,243 | 174,415 | 200,741 | 180,000 | 180,000 | 200,000 | 11 | 6 |
| 60463 | TELECOM CABLING & FIXTURES | 11,796 | 14,163 | 120,879 | 30,761 | 30,000 | 12,000 | 40,000 | 233 | |
| 61020 | TELECOMM RECOVERIES - ADMIN SERVICE TO CNEA | (304,280) | (310,206) | (311,583) | (311,583) | (326,773) | (317,815) | (336,600) | 6 | 5 |
| 61060 | MAINTENANCE AGREEMENTS - BEANFIELD | 17,080 | 22,925 | 20,802 | 271,800 | 220,000 | 80,000 | 220,000 | 175 | 9 |
| 63023 | OFFICE SUPPLIES | 102 | 906 | 510 | 0 | 500 | 400 | 600 | 50 | 10 |
| 63101 | COMPUTER EQUIPMENT | 32,904 | 93,335 | 65,892 | 72,353 | 32,000 | 32,000 | 75,000 | 134 | 4 |
| 63125 | SMALL EQUIPMENT/SOFTWARE | 2,503 | 3,381 | 9,053 | 10,419 | 6,000 | 6,000 | 15,000 | 150 | |
| 63127 | UNIFORMS | 1,607 | 375 | 68 | 0 | 600 | 600 | 1,500 | 150 | |
| | TOTAL EXPENSES | 1,015,181 | 996,724 | 1,285,701 | 1,532,337 | 1,332,427 | 1,232,727 | 1,575,927 | 28 | |
| | <u>REVENUE</u> | | | | | | | | | |
| 43004 | TELECOMM - EVENTS - NET | 188,732 | 81,846 | 56,310 | 15,679 | 137,000 | 333,410 | 178,000 | (47) | 12 |
| 61111 | TELEPHONE RECOVERIES | 186,109 | 173,532 | 163,720 | 124,551 | 126,002 | 139,086 | 126,002 | (9) | 13 |
| | TOTAL REVENUE | 374,841 | 255,378 | 220,031 | 140,230 | 263,002 | 472,496 | 304,002 | (36) | |
| | NET PROFIT (LOSS) | (640,341) | (741,346) | (1,065,670) | (1,392,107) | (1,069,426) | (760,231) | (1,271,925) | 67 | |

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
ENERCARE CENTRE**

60-850 - TECHNOLOGY AND INFORMATION SERVICES

NOTE:

1. Provision for cost of living increase and financial reward. Changes in responsibilities of IT Manager (now become Director of IT, Archive and Records) and one additional IT Manager as per Board approved revised org chart in Feb 2018. 2018 actual was high due to termination cost.
2. Computer supplies for all printers, fax machines, copiers and maintenance agreements for the same.
3. Budget provided for Microsoft Great Plain Dynamic, Nuvollo, LSP Networks, Adobe annual fees. Prior to 2013 CNEA shared part of cost of Great Plain annual fee. Budget for the time and attendance & HR Information System module is provided under department 50-116.
4. Annual computer replacement.
5. For renewal terms, starting April 1, 2017, IT/Telephony service charge is \$298,900/year plus CPI increase. During the initial terms April 1, 2013-March 31, 2017: CNEA purchase Telecomm service from BOG. Price was computed using cost drive method of 780 units (CNEA-216 units; BOG-564 units) plus 12% admin fee.
6. PSTN & TRUNK access for complete grounds plus additional service to Food building & BLC (PBX telephony, ISDN lines for MLSE - recoverable, Internet service etc....). 2017 actual was high because it includes \$39K for Aug-Dec service from Allstream Business Inc.
7. Temporary contract IT for system support, pay phone movement, Bank Machine relocation, sign changes, WEB support, additional support for COCA-COLA, F&B provider, Stadium, CSA, RAWF, CNEA, CCTV cameras and tenants and portion not recovered from shows. Increase offset by additional recoveries from Stadium and CSA. Includes help for the new BEANFIELD Centre. Budget is adjusted to reflect actual experience and costs of IT service that cannot charge to events
8. Equipment rental (Gator)
9. 2023 budget is adjusted to reflect the increasing cost for using 3rd parties service supports in order to increase security and reliability for Office 365, servers support, switch supports anti spam etc... New service agreement with Beanfield starting April 2017. Service agreement with MTS Allstream ended Mar 2017. Used to be PBX Switch maintenance agreement with Bell.
10. Ricoh photocopier monthly rental/copies count costs transferred to department 50-103 Corp Sec in 2012
11. Approx. US\$31,920 annual base fee for EBMS system (service provided by Ungerboeck) for all group users starting May 2019. During previous term the system was only used by Marketing and Event Service groups and cost are budgeted/charged to departments 60-803 and 60-807.
12. Budget increase to reflect additional service order from Collision event.
13. Telephone recoveries as per schedule A below:

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2022 | 2023 |
|---|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| SCHEDULE A - TELEPHONE RECOVERIES | ACTUAL | ACTUAL | ACTUAL | ACTUAL | FORECAST | BUDGET | BUDGET |
| SOCCER STADIUM/BMO FIELD | 57,768 | 54,970 | 52,137 | 34,724 | 35,713 | 43,797 | 35,713 |
| COCA-COLA COLISEUM (MLSE) | 46,417 | 43,904 | 41,890 | 26,829 | 26,840 | 31,840 | 26,840 |
| RAWF | 17,422 | 17,401 | 17,134 | 17,058 | 16,994 | 16,994 | 16,994 |
| OVG (FORMERLY SPECTRA/OVATIONS) | 4,607 | 4,605 | 3,297 | 836 | 836 | 836 | 836 |
| CERISE | 7,358 | 7,358 | 7,358 | 7,358 | 7,358 | 7,358 | 7,358 |
| CSA - STADIUM | 5,394 | 5,394 | 5,108 | 3,000 | 3,000 | 3,000 | 3,000 |
| LIBERTY GRAND | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| COT-TABIA | 1,435 | 1,443 | 1,435 | 1,435 | 1,435 | 1,435 | 1,435 |
| TEC (FORMERLY MUZIK) | 4,200 | 4,150 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| MEDIAEVAL TIMES | 7,200 | 7,200 | 7,200 | 6,600 | 7,200 | 7,200 | 7,200 |
| QE THEATRE & FD (MANAGED BY MRG) | 7,196 | 7,196 | 5,098 | 3,598 | 3,598 | 3,598 | 3,598 |
| TORONTO FASHON INCUBATOR | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| SHOW TECH | 5,632 | 5,667 | 5,632 | 5,632 | 5,632 | 5,632 | 5,632 |
| CNEA | 8,126 | 8,242 | 7,829 | 7,880 | 7,796 | 7,796 | 7,796 |
| PRINCES GATE HOTEL (DISCONTINUED IN 2019) | 5,603 | 0 | 0 | 0 | 0 | 0 | 0 |
| STANLEY BARRACK (DISCONTINUED IN 2019) | 1,750 | 0 | 0 | 0 | 0 | 0 | 0 |
| OVO CENTRE - NOT PROVIDED BY EXPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 186,109 | 173,532 | 163,720 | 124,551 | 126,002 | 139,086 | 126,002 |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| ENERCARE CENTRE | | | | | | | | | | |
| 60-830 - ADVERTISING, MARKETING AND SPONSORSHIP | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-60-830-60830- | | | | | | | | | | |
| | <u>EXPENSES</u> | | | | | | | | | |
| 60401 | ADMINISTRATIVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 60412 | COMMISSIONS - CONTRA ACCOUNT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 60413 | COMMISSIONS | 7,500 | 7,500 | 1,250 | 0 | 8,100 | 9,500 | 9,700 | 2 | 1 |
| 63120 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENSES | 7,500 | 7,500 | 1,250 | 0 | 8,100 | 9,500 | 9,700 | 2 | |
| 42000 | REVENUE | 96,625 | 95,524 | 28,908 | 26,132 | 81,432 | 95,458 | 96,989 | 2 | 2 |
| | NET PROFIT (LOSS) | 89,125 | 88,024 | 27,658 | 26,132 | 73,332 | 85,958 | 87,289 | 2 | |
| NOTE: | | | | | | | | | | |
| 1. From 2015 forward commission budget is estimated at 10% of revenue | | | | | | | | | | |
| 2. Includes Ricoh's officer supplier fee and sponsorship from Coca-Cola (marketing fees, rebate per cases sold and FSV commission, and . Pepsi was from Feb/2015-Feb/2020. | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| ENERCARE CENTRE | | | | | | | | | | |
| 60-801 - GENERAL MANAGER OF CONVENTION CENTRE AND VENUES | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-60-801-60801- | | | | | | | | | | |
| | <u>EXPENSES</u> | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 318,163 | 281,276 | 298,246 | 285,596 | 294,400 | 295,511 | 392,848 | 33 | 1 |
| 60001 | BENEFITS | 73,197 | 54,805 | 62,172 | 61,722 | 89,400 | 91,044 | 119,354 | 31 | 1 |
| 60416 | CONFERENCE DEVELOPMENT | 0 | 0 | 301 | 0 | 8,000 | 8,000 | 15,000 | 88 | 3 |
| 60423 | DUES & SUBSCRIPTIONS | 7,454 | 2,337 | 13,937 | 6,056 | 8,000 | 14,000 | 14,000 | 0 | |
| 60437 | MEALS & ENTERTAINMENT | 1,714 | 354 | 0 | 0 | 1,000 | 1,000 | 2,000 | 100 | 2 |
| 60441 | MISCELLANEOUS EXPENSES | 2,387 | 4,196 | 1,904 | 1,357 | 3,300 | 3,300 | 3,300 | 0 | |
| 60447 | PROFESSIONAL FEES | 0 | 0 | 0 | 0 | 500 | 500 | 500 | 0 | |
| 63023 | OFFICE SUPPLIES | 4,486 | 138 | 0 | 55 | 200 | 200 | 200 | 0 | |
| 63118 | POSTAGE & COURIER | 16 | 34 | 0 | 0 | 50 | 50 | 50 | 0 | |
| 63119 | PRINTING & STATIONERY | 328 | 0 | 0 | 0 | 200 | 200 | 200 | 0 | |
| 63125 | SMALL EQUIPMENT | 949 | 0 | 0 | 0 | 200 | 200 | 200 | 0 | |
| | TOTAL EXPENSES | 408,693 | 343,141 | 376,561 | 354,786 | 405,250 | 414,005 | 547,652 | 32 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. 2023 budget includes one full time position for Ungerboeck Specialist | | | | | | | | | | |
| 2. Board related and local sales entertainment | | | | | | | | | | |
| 3. Budget provides for ASM annual meeting, Web Summit (London), WIEN, industry travel | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE ENERCARE CENTRE | | | | | | | | | | |
|--|--------------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| 60-802 - FINANCIAL & DATA SERVICES - CFO & CORPORATE SECRETARY, ACCOUNTING SERVICE | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-60-802-60802- | | | | | | | | | | |
| EXPENSES | | | | | | | | | | |
| 60408 | BAD DEBT EXPENSE (RECOVERY) | 88,227 | 87,766 | 0 | 29,727 | 18,000 | 18,000 | 18,000 | 0 | |
| 60409 | BANK CHARGES & CREDIT CARD DISCOUNTS | 66,355 | 83,248 | 41,574 | 24,150 | 70,000 | 70,000 | 70,000 | 0 | 2 |
| | SUB-TOTAL | 154,582 | 171,014 | 41,574 | 53,876 | 88,000 | 88,000 | 88,000 | 0 | |
| 69800 | DEPRECIATION - EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENSES | 154,582 | 171,014 | 41,574 | 53,876 | 88,000 | 88,000 | 88,000 | 0 | |
| REVENUE | | | | | | | | | | |
| 49003 | INTEREST INCOME | 90,728 | 88,515 | 4,359 | 0 | 0 | 15,000 | 5,000 | (67) | 3 |
| 49004 | MISCELLANEOUS INCOME | 231,368 | 79,344 | 348,983 | 146,570 | 15,940 | 20,000 | 20,000 | 0 | 6 |
| 49005 | ABM COMMISSIONS | 108,256 | 85,388 | 5,336 | 1,519 | 60,000 | 85,000 | 85,000 | 0 | 5 |
| 49006 | OFFICIAL SUPPLIER | 22,599 | 125,743 | 11,698 | 0 | 30,000 | 23,789 | 119,000 | 400 | 4 |
| | TOTAL REVENUE | 452,951 | 378,990 | 370,375 | 148,089 | 105,940 | 143,789 | 229,000 | 59 | |
| | NET PROFIT (LOSS) | 298,369 | 207,976 | 328,802 | 94,213 | 17,940 | 55,789 | 141,000 | 153 | |
| NOTE: | | | | | | | | | | |
| 1. Equipment were fully amortized as of December 31, 2011. | | | | | | | | | | |
| 2. From 2016 cost was reduced to reflect reduction in e-commerce transactions processed from exhibitors orders. | | | | | | | | | | |
| 3. Interest revenue budgeted/forecast to reflect current market trend. Includes all Board's term investment held by City. | | | | | | | | | | |
| 4. Agreement with GES commencing January 1, 2012 : commission on exhibitors revenue earned by GES from shows .2017/2019 includes contribution from SIAL (bi-annual event). | | | | | | | | | | |
| 5. Contract with HM Cash starting April 2016. 2016 actual includes \$41K commission during CNE fair. | | | | | | | | | | |
| 6. Includes items such as retro billings, bad debt recovery, and other miscellaneous credits | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|-------|
| ENERCARE CENTRE | | | | | | | | | | |
| 60-803 - SALES AND MARKETING | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-60-803-60803- | | | | | | | | | | |
| | EXPENSES | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 817,996 | 681,025 | 727,660 | 762,140 | 994,100 | 999,175 | 996,173 | (0) | 1 |
| 60001 | BENEFITS | 197,325 | 197,760 | 221,743 | 226,750 | 287,000 | 287,470 | 287,597 | 0 | 1 |
| 60002 | SALARIES - TEMPORARY | 110,404 | 178,125 | 69,150 | 26,116 | 0 | 0 | 0 | 0 | 6 |
| 60404 | ADVERTISING | 34,071 | 7,785 | 1,495 | 2,348 | 5,400 | 5,400 | 0 | (100) | |
| 60416 | CONVENTION DEVELOPMENT/SPECIAL EVENTS FUND | 250,000 | 250,000 | 0 | 0 | 250,000 | 250,000 | 125,000 | (50) | 4 |
| 60418 | MEETINGS & CONVENTIONS | 111,299 | 102,578 | 18,734 | 22,023 | 170,000 | 170,000 | 170,000 | 0 | 2 |
| 60419 | CORPORATE ADVERTISING | 75,112 | 80,003 | 52,310 | 13,954 | 280,000 | 280,000 | 280,000 | 0 | 7 |
| 60419 | WAYFINDING MONITORS MAINTENANT - FWI FOUR WIND | 30,963 | 35,335 | 35,602 | 52,592 | 55,000 | 40,000 | 55,000 | | 38 |
| 60423 | DUES & SUBSCRIPTIONS | 31,976 | 44,841 | 9,271 | 26,391 | 35,000 | 35,000 | 36,498 | | 4 |
| 60438 | MEDIA / PUBLIC RELATIONS | 0 | 7,250 | 4,000 | 12,283 | 4,100 | 4,100 | 0 | (100) | 8 |
| 60453 | MARKETING FEE - SMG CANADA | 72,000 | 72,000 | 72,000 | 72,000 | 72,000 | 72,000 | 75,000 | | 4 3 |
| 63023 | OFFICE SUPPLIES | 5,702 | 4,590 | 2,933 | 486 | 3,000 | 3,000 | 3,000 | | 0 |
| 63118 | POSTAGE & COURIER | 488 | 1,144 | 10 | 0 | 1,000 | 1,000 | 1,000 | | 0 |
| 63122 | RESOURCE MATERIALS | 39,974 | 39,099 | 29,896 | 69,948 | 38,000 | 38,000 | 38,506 | | 1 5 |
| | TOTAL EXPENSES | 1,777,310 | 1,701,535 | 1,244,803 | 1,287,032 | 2,194,600 | 2,185,145 | 2,067,774 | (5) | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. Board approved new incentive plan starting in 2014 | | | | | | | | | | |
| 2. Cost increase for market development, client activities, marketing initiatives and lead generation, business networking/promoting during special events & galas at Beanfield Centre. | | | | | | | | | | |
| 3. Contractual marketing alliance arrangement with SMG. | | | | | | | | | | |
| 4. TMIF (Toronto Marketing Incentive Fund) for Marketing of Conference Centre, Enercare Centre and ExPlace all grounds, dollars are matched by Tourism Toronto. | | | | | | | | | | |
| 5. Costs for printing materials and publications; EBMS system maintenance fee for Marketing users group (approx. \$8,000/year) is merged to IT department 60-850 in 2019 | | | | | | | | | | |
| 6. Prior to 2020 budget provided for one fulltime contract sales staff who became permanent in 2019. 2020/2021 budget is merged with permanent full time account 60000 | | | | | | | | | | |
| 7. From 2022 cost increase for brand marketing, public relations and communications including digital marketing, public and media relations, social media, website, market research, promotions and corporate communications. | | | | | | | | | | |
| 8. From 2018 cost is shared 50/50 between ECC/BFC of consolidated total cost per department request | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|-------|
| ENERCARE CENTRE | | | | | | | | | | |
| 60-807 - EVENT MANAGEMENT | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-60-807-60807- | | | | | | | | | | |
| | EXPENSES | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 937,401 | 870,270 | 873,562 | 836,392 | 786,700 | 800,587 | 814,432 | 2 | 1 |
| 60001 | BENEFITS | 225,476 | 219,509 | 207,502 | 202,381 | 228,100 | 231,475 | 236,120 | 2 | 1 |
| 60002 | SALARIES & BENEFIT - HOURLY | 90,180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 60418 | CONVENTIONS & MEETINGS | 10,785 | 11,701 | 859 | 1,305 | 5,000 | 5,000 | 5,000 | 0 | 7 |
| 60423 | DUES & SUBSCRIPTIONS | 3,377 | 501 | 1,395 | 9,298 | 2,000 | 2,000 | 4,000 | 100 | 3 |
| 60437 | MEALS & ENTERTAINMENT | 5,496 | 5,275 | 976 | 72 | 3,000 | 3,000 | 6,000 | 100 | 9 |
| 60441 | MISCELLANEOUS EXPENSES | 4,904 | 4,600 | 705 | 80 | 3,000 | 3,000 | 3,000 | 0 | 4 |
| 60801 | CONTRACT SERVICE - SHOW TECH | 52,489 | 71,296 | 8,421 | 23,307 | 72,000 | 72,000 | 72,000 | 0 | 10 |
| 61108 | RECOVERIES FROM EVENTS - EC/MC WAGES & BENEFITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 63023 | OFFICE SUPPLIES - EC & EXHIBITORS GROUP | 5,764 | 3,775 | 7,809 | 4,616 | 4,000 | 4,000 | 5,000 | 25 | 6 |
| 63118 | POSTAGE & COURIER | 69 | 53 | 0 | 0 | 100 | 100 | 100 | 0 | |
| 63119 | PRINTING & STATIONERY | 195 | 296 | 88 | 0 | 200 | 200 | 400 | 100 | 8 |
| 63125 | SMALL EQUIPMENTS | 0 | 313 | 79 | 0 | 300 | 300 | 400 | 33 | 5 |
| 63127 | UNIFORMS | 926 | 1,101 | 521 | 0 | 750 | 750 | 1,000 | 33 | |
| | TOTAL EXPENSES | 1,337,062 | 1,188,688 | 1,101,917 | 1,077,452 | 1,105,150 | 1,122,412 | 1,147,452 | 2 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. From 2017 cost decrease due to elimination of Exhibitor Service Department. Showtech is now handling the exhibitors orders; Explace's Finance is handling Food building exhibitors orders during CNE fair. | | | | | | | | | | |
| 2. From 2019 budget was moved to Beanfield Centre department 70-710 for one additional full time EC/MC. Prior to 2016 cost included non-recoverable portion of admin tasks (inventory audit, general admin tasks etc..) handled by Exhibitor Service staff and temporary staff for one-off large events | | | | | | | | | | |
| 3. Association memberships (Director - IAAM, CAEM), (Manager - IAAM, IFMA) | | | | | | | | | | |
| 4. Departmental mileage, parking etc. Starting from 2019 budget for EBMS system annual maintenance fee for Event Service users group is merged to IT department 60-850. Prior to 2019 cost includes approx. \$2,000 EBMS annual fee | | | | | | | | | | |
| 5. For additional desks, computers and other equipment. | | | | | | | | | | |
| 6. Supplies for Show Manager / Exhibitor Services sales kit. Exhibitor Services sales kit cost is now paid by Showtech and reimbursed by Exhibition Place. | | | | | | | | | | |
| 7. Director travels to conventions, consistent with prior year experience (SMG, IAAM, CAEM, IFMA) | | | | | | | | | | |
| 8. Increase staff require, increase in stationery | | | | | | | | | | |
| 9. For clients entertainment and tenants information sessions. | | | | | | | | | | |
| 10. Budget provides for processing exhibitor service orders; now is done by Showtech plus estimated annual CPI increase of 2%. From 2019 cost increase due to EP has added Parking Services pass distribution to SPL's scope of work to be invoiced on an hourly basis | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|---------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|-----------------|-------------|-------|
| ENERCARE CENTRE | | | | | | | | | | |
| 60-815 - EXPENSE RECOVERY | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-60-815-60815- | | | | | | | | | | |
| | <u>EXPENSES RECOVERIES</u> | | | | | | | | | |
| 61021 | HOUSEKEEPING RECOVERY - SPECTRA | (7,442) | (7,323) | (7,038) | (2,074) | (7,154) | (7,154) | (7,154) | 0 | 1 |
| 61113 | UTILITY RECOVERY | (91,263) | (41,156) | (67,100) | (32,176) | (51,900) | (98,300) | (64,900) | (34) | 2 |
| | TOTAL EXPENSES | (98,705) | (48,479) | (74,138) | (34,251) | (59,054) | (105,454) | (72,054) | (32) | |
| NOTE: | | | | | | | | | | |
| 1. From 2016 is estimated at 150 labour hours and materials per year plus 12% mark up. Prior to 2015 was cost recovery for corporate events in excess of \$15 @ .50C per head. | | | | | | | | | | |
| 2. 1% utility recovery per contractual arrangements, based on F&B sales, TTC's actual consumption, RAWF's original charge adjusted by annual inflation. 2019 forecast/2020 Budget estimated at 11% of F&B commission | | | | | | | | | | |
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| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|---|--------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|--------------|-------|
| BEANFIELD CENTRE | | | | | | | | | | |
| SUMMARY | | | | | | | | | | |
| PAGE | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| | REVENUE | | | | | | | | | |
| | EVENTS RENT | 1,811,045 | 2,419,620 | 87,226 | 35,215 | 1,649,783 | 1,844,476 | 2,044,536 | 11 | 5 |
| | TENANT LEASE | 161,720 | 161,720 | 161,720 | 161,720 | 121,000 | 121,000 | 442,862 | 266 | 6 |
| | CATERING CONCESSIONS/RENTALS | 1,140,851 | 1,680,782 | 140,761 | 60,411 | 740,000 | 1,128,000 | 1,254,400 | 11 | 9 |
| | CONCESSION PAYABLE TO CERISE - SALES > \$5MIL | (75,000) | (100,000) | 0 | 0 | 0 | (75,000) | (75,000) | 0 | 9 |
| | SHOW SERVICES - NET | 357,847 | 647,998 | 35,736 | 8,408 | 339,000 | 356,000 | 393,500 | 11 | 9 |
| | PARKING - NET | 226,691 | 258,896 | 13,919 | 1,371 | 198,000 | 158,300 | 248,639 | 57 | 9 |
| | TOTAL REVENUE | 3,623,154 | 5,069,016 | 439,362 | 267,125 | 3,047,783 | 3,532,776 | 4,308,937 | 22 | |
| | DEPARTMENTAL OVERHEAD EXPENSES | | | | | | | | | |
| | EVENTS PMD COST | 724,238 | 776,518 | 66,042 | 14,738 | 373,000 | 505,300 | 561,000 | 11 | 8 |
| 46 | BUILDING OPERATIONS | 537,569 | 607,953 | 502,624 | 295,728 | 481,200 | 541,665 | 620,132 | 14 | |
| 47 | HOUSEKEEPING AND DÉCOR | 101,535 | 161,217 | 83,872 | 46,554 | 109,012 | 177,960 | 181,157 | 2 | |
| 48 | FINANCIAL AND DATA SERVICE | 81,311 | 109,069 | 48,349 | 298 | 57,700 | 56,695 | 85,465 | 51 | |
| 49 | CONCIERGE SERVICE | 63,771 | 82,311 | 4,896 | 2,684 | 15,000 | 78,471 | 78,860 | 0 | |
| 53 | SALES AND MARKETING | 417,797 | 502,443 | 582,266 | 290,304 | 504,114 | 581,517 | 574,347 | (1) | |
| 54 | EVENT MANAGEMENT | 383,678 | 461,271 | 420,273 | 399,648 | 507,313 | 522,907 | 541,537 | 4 | |
| 55 | HOUSE TECHNICIAN & EVENT PMD | 153,461 | 163,306 | 99,987 | 104,320 | 214,832 | 210,650 | 225,856 | 7 | |
| | TOTAL OPERATING EXPENSES | 2,463,361 | 2,864,088 | 1,808,309 | 1,154,274 | 2,262,171 | 2,675,165 | 2,868,354 | 7 | |
| | ANNUAL CASH FLOW IN (OUT) BEFORE INTEREST, AMORTIZATION EXPENSES AND TRANSFERS | 1,159,793 | 2,204,928 | (1,368,947) | (887,150) | 785,611 | 857,611 | 1,440,583 | 68 | |
| 52 | LESS: INTEREST EXPENSE-FCM LOAN | 30,746 | 28,461 | 26,142 | 23,735 | 21,292 | 21,292 | 18,783 | (12) | 4 |
| 52 | LESS: INTEREST EXPENSE-CITY LOAN | 1,552,826 | 1,514,070 | 1,473,375 | 1,430,646 | 1,385,780 | 1,385,780 | 1,338,671 | (3) | 1 |
| | CASH FLOW BEFORE AMORT/ PRINCIPAL REPAYMENT | (423,779) | 662,397 | (2,868,464) | (2,341,531) | (621,461) | (549,461) | 83,129 | 115 | |
| 48 | LESS: AMORTIZATION - EQUIPMENTS AND FIXTURES | 381,372 | 301,222 | 96,612 | 96,612 | 0 | 0 | 0 | 0 | 7 |
| 48 | LESS: AMORTIZATION - BUILDING IMPROVEMENT | 1,550,592 | 1,550,592 | 1,550,592 | 1,550,592 | 0 | 0 | 0 | 0 | 7 |
| 52 | PRINCIPAL PAYMENT - CITY LOAN | 0 | 0 | 0 | 0 | 942,178 | 942,178 | 989,287 | 5 | |
| 52 | PRINCIPAL PAYMENT - FCM LOAN | 0 | 0 | 0 | 0 | 103,860 | 103,860 | 106,342 | 2 | |
| | NET INCOME (LOSS) BEFORE NAMING FEES | (2,355,743) | (1,189,417) | (4,515,668) | (3,988,735) | (1,667,500) | (1,595,500) | (1,012,500) | 37 | |
| 50 | NAMING FEES - BEANFIELD | 347,360 | 382,500 | 373,929 | 382,500 | 382,500 | 382,500 | 382,500 | 0 | 2 |
| 51 | NAMING FEES - ENERCARE | 675,000 | 675,000 | 675,000 | 675,000 | 675,000 | 675,000 | 675,000 | 0 | 2 |
| | SUBTOTAL NET NAMING REVENUE | 1,022,360 | 1,057,500 | 1,048,929 | 1,057,500 | 1,057,500 | 1,057,500 | 1,057,500 | 0 | |
| | NET INCOME (LOSS) | (1,333,383) | (131,917) | (3,466,738) | (2,931,235) | (610,000) | (538,000) | 45,000 | 108 | |
| | CASH TSF FROM CONFERENCE RESERVE FUND | 0 | 0 | 2,346,253 | 3,600,999 | 0 | 0 | 0 | 0 | 11 |
| | NET INCOME (LOSS) AFTER TSF PER FS | (1,333,383) | (131,917) | (1,120,485) | 669,764 | (610,000) | (538,000) | 45,000 | (108) | |
| | CASH CONVERSION: | | | | | | | | | |
| | NET INCOME (LOSS) | (1,333,383) | (131,917) | (3,466,738) | (2,931,235) | (610,000) | (538,000) | 45,000 | | |
| | AMORTIZATION - EQUIPMENTS & FIXTURES | 381,372 | 301,222 | 96,612 | 96,612 | 0 | 0 | 0 | | |
| | AMORTIZATION - BUILDING IMPROVEMENT | 1,550,592 | 1,550,592 | 1,550,592 | 1,550,592 | 0 | 0 | 0 | | |
| | STEP UP LEASE/ASSETS ADDITION | (50,803) | (40,720) | (40,720) | (40,720) | 0 | 0 | 0 | | |
| | PRINCIPAL PAYMENT - CITY LOAN | (775,132) | (813,889) | (854,584) | (897,313) | 0 | 0 | 0 | | 1 |
| | PRINCIPAL PAYMENT - FCM LOAN | (94,501) | (96,758) | (99,039) | (101,466) | 0 | 0 | 0 | | 4 |
| | NET INCOME (LOSS) TSF TO CITY CCRF - CASH BASIS | (321,855) | 768,530 | (2,813,877) | (2,323,530) | (610,000) | (538,000) | 45,000 | | |
| | TRANSFER FROM (TO) CITY CONFERENCE CENTRE RESERVE | 0 | 0 | 2,346,253 | 3,600,999 | 0 | 0 | 0 | | 11 |
| | CASH INFLOW (OUTFLOW) AFTER TRANSFERS | (321,855) | 768,530 | (467,624) | 1,277,469 | (610,000) | (538,000) | 45,000 | | |

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
BEANFIELD CENTRE**

SUMMARY

NOTE:

1. City debt payment to start after the first full year of operation per loan agreement with the City. Interest at 5% over 25 years. Building opened October 19, 2009. First loan monthly payment started on November 1, 2010. New annual repayment started January 2017 per Amended agreement.
2. In accordance with the decision of City Council in December 2007, any surplus over budget target will be deposited in the Exhibition Place Conference Centre Reserve Fund (CCRF) to be held by the City of Toronto to provide a source of funding for any cash shortfalls with respect to Beanfield Centre operations for the purpose of guaranteeing the loan of \$35.6M (\$38.675M with accrued interest on cash advances during construction) from the City of Toronto for the renovations of the Conference Centre which reopened in October 2009. At its meeting on September 9, 2013 City Council recommended that Exhibition Place use its funds from the CCRF to fund the cost for the disposal of pre-existing contaminated soil dating from the early 1900's which expenditures are in keeping with Board's obligation and the terms of the lease agreement between Exhibition Place and Princes Gates Hotel LLP. As well City Council recommended that Exhibition Place will arrange to replenish back this fund from any operating surplus.
- Enercare agreement from June 1/2016 to May 31, 2026.
DEC naming fees recognized over ten years from Jan1/2006 to Dec31/2015;
Allstream Naming fees ended February 28/2017 (originally revenue was recognized over ten years from Oct/2009 to Sep/2018).
3. Attendees at Beanfield Centre are mostly from out of town, thus they use transit, shuttle or taxi instead of driving cars. Attendees for galas may use taxi as well.
4. FCM loan for LEED designation and capital restoration/heritage redevelopment (\$2.0M @ 2.375% semi-annually for 20 yrs.).
5. 2019 actuals revenue was higher due to contribution from one off large events such as Shopify United; Think 2019 Conference, Gartner Canada Symposium; IBM Smarter Business Summit etc...Some events previously held in the Automotive Building are now using the BLC and are included in EC/EP's budget to be consistent with prior years. 2019 budget rent include additional sales to cover cost of once full time PC
6. 2023 budget include participated rent. Prior years only includes basic rent
7. Amortization for AV equipment at \$0.92 millions, estimated 10 years useful life. FF&E budgeted at \$3.4 millions, ten years useful life; fully amortized in 2019. Amortization of the building improvement is recorded as per 2008 and 2009 financial audit new requirements and agreement with City. From 2010 forward, as agreed with City planning the Beanfield Centre's budget should include interest/principal repayment (cash items) and exclude amortization (non-cash item).
8. Budget event PMD is estimated at 17% of total rent + F&B commission revenue
9. 2023 Budget at 90% of Horwath's forecast
10. Annual Basic rent per LOI proforma financial assuming over 49 years term. Hotel opened in April 2018.
11. Cash withdrawals from CCRF to cover loans payments due to COVID19 per City directives: Apr-Dec 2020 and Jan-Dec 2021

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|-------------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| BEANFIELD CENTRE | | | | | | | | | | |
| 70-701 - BUILDING OPERATIONS | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-70-701-70701- | | | | | | | | | | |
| | EXPENSES | | | | | | | | | |
| 60252 | GAS | 16,473 | 17,042 | 12,057 | 14,177 | 16,700 | 20,000 | 22,700 | 14 | 2 |
| 60255 | HYDRO | 252,535 | 329,392 | 228,965 | 131,096 | 189,500 | 239,000 | 317,600 | 33 | 1 |
| 60281 | WATER | 24,765 | 39,965 | 27,254 | 20,821 | 26,200 | 41,865 | 45,032 | 8 | 3 |
| 60427 | FIRE PROTECTION | 32,838 | 9,316 | 4,156 | 9,416 | 16,000 | 16,000 | 16,000 | 0 | |
| 61010 | BUILDING REPAIR & MAINTENANCE | 83,915 | 86,545 | 91,545 | 47,390 | 90,000 | 90,000 | 90,000 | 0 | |
| 61025 | ELEVATORS & ESCALATORS | 37,793 | 41,059 | 26,518 | 24,674 | 35,000 | 35,000 | 35,000 | 0 | 4 |
| 61032 | ELECTRICAL MAINTENANCE | 52,836 | 34,743 | 39,478 | 24,684 | 40,000 | 40,000 | 40,000 | 0 | |
| 61077 | PLUMBING REPAIR & MAINTENANCE | 16,708 | 27,733 | 42,458 | 16,382 | 25,000 | 25,000 | 25,000 | 0 | 6 |
| 61083 | HVAC | 50,031 | 64,934 | 33,658 | 8,596 | 61,800 | 61,800 | 61,800 | 0 | 5 |
| 61113 | UTILITIES RECOVERIES - F&B PROVIDER | (30,325) | (42,774) | (3,465) | (1,507) | (19,000) | (27,000) | (33,000) | 22 | |
| | TOTAL EXPENSES | 537,569 | 607,953 | 502,624 | 295,728 | 481,200 | 541,665 | 620,132 | 14 | |
| NOTE: | | | | | | | | | | |
| 1. Budget is estimated at 7% of total BFC events revenue. Actual hydro includes renewable energy consumption. Actual kwh consumed monthly as per operation. | | | | | | | | | | |
| 2. Gas consumption includes meters for kitchen and boiler. Budget increase per economic factors provided by City and adjust to reflect prior year experience | | | | | | | | | | |
| 3. Actual monthly consumption provided by Operation. Budget increase per economic factors provided by City and adjust to reflect prior year experience | | | | | | | | | | |
| 4. Budget increase for anticipated increase from service contractor. Contracted maintenance cost and repairs required to meet TSS code. | | | | | | | | | | |
| 5. Building automation system maintenance contract. Starting in 2018 cost was transferred from various accounts of HVAC department 50-329 | | | | | | | | | | |
| 6. Budget increase for anticipated cost to change electronics for washroom flushometers | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|--|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| BEANFIELD CENTRE | | | | | | | | | | |
| 70-702 HOUSEKEEPING AND DÉCOR | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-70-702-70702- | | | | | | | | | | |
| | EXPENSES | | | | | | | | | |
| 60002 | SALARIES & BENEFITS - HOURLY (BASE BUILDING) | 90,815 | 108,961 | 67,612 | 42,594 | 64,450 | 132,266 | 134,250 | 2 | 1 |
| 60009 | SALARIES & BENEFITS - HOURLY (RECOVERABLE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | TOTAL SALARIES & BENEFITS - HOURLY | 90,815 | 108,961 | 67,612 | 42,594 | 64,450 | 132,266 | 134,250 | 2 | 1 |
| 61099 | RECOVERIES-VARIOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | MAINT. SALARIES AND BENEFITS - HOURLY | 90,815 | 108,961 | 67,612 | 42,594 | 64,450 | 132,266 | 134,250 | 2 | |
| 60252 | LANDSCAPING (INTERIOR AND EXTERIOR) | 5,988 | 7,092 | 11,717 | 272 | 9,052 | 10,184 | 10,337 | 2 | |
| 60281 | SNOW REMOVAL | 4,118 | 5,764 | 4,542 | 3,688 | 10,300 | 10,300 | 10,420 | 1 | 6 |
| 60801 | CONTRACTED SERVICES | 0 | 0 | 0 | 0 | 6,180 | 6,180 | 6,365 | 3 | 3 |
| 61031 | DUMPING FEES | 0 | 0 | 0 | 0 | 3,000 | 3,000 | 3,090 | 3 | 4 |
| 61036 | EQUIPMENT MAINTENANCE | 0 | 0 | 0 | 0 | 1,030 | 1,030 | 1,061 | 3 | 5 |
| 63100 | CLEANING SUPPLIES | 614 | 39,400 | 0 | 0 | 15,000 | 15,000 | 15,634 | 4 | 2 |
| | SUBTOTAL | 10,719 | 52,256 | 16,260 | 3,960 | 44,562 | 45,694 | 46,907 | 3 | |
| | TOTAL EXPENSES | 101,535 | 161,217 | 83,872 | 46,554 | 109,012 | 177,960 | 181,157 | 2 | |
| NOTE: | | | | | | | | | | |
| 1. Increase in wages per collective agreement, plus adjustment to reflect prior years experience. | | | | | | | | | | |
| 2. Cleaning supplies includes uniforms, sanitary supplies, safety wares, lead products, odour control materials. | | | | | | | | | | |
| 3. Contract service includes pest control services, wildlife management, waste disposal, escalator cleaning | | | | | | | | | | |
| 4. Non-recoverable portion of City dumping fees | | | | | | | | | | |
| 5. Parts and maintenance for vacuums, sweepers, carpet extractors, orbital shampoo machines | | | | | | | | | | |
| 6. Shovels, scrapers, equipment rentals for five months, lead bead salt, salt spreaders, blowers | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
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| BEANFIELD CENTRE | | | | | | | | | | |
| 70-703 - FINANCIAL & DATA SERVICES - CFO & CORPORATE SECRETARY, ACCOUNTING SERVICE | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %Increase | Notes |
| 1-70-703-70703- | | | | | | | | | | |
| | EXPENSES | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 66,920 | 86,127 | 40,747 | 0 | 38,300 | 62,340 | 59,752 | (4) | 1 |
| 60001 | BENEFITS | 14,391 | 22,459 | 7,602 | 0 | 11,400 | 18,355 | 17,713 | (3) | 1 |
| 60008 | STAFF GAPPING - CITY BUDGET | 0 | 0 | 0 | 0 | 0 | (32,000) | 0 | (100) | |
| 60408 | BAD DEBT EXPENSE | 0 | 483 | 0 | 298 | 8,000 | 8,000 | 8,000 | 0 | |
| 69800 | AMORTIZATION EXPENSE-FF&E | 381,372 | 301,222 | 96,612 | 96,612 | 96,617 | 96,617 | 96,617 | 0 | 2 |
| | TOTAL EXPENSES | 462,683 | 410,291 | 144,961 | 96,910 | 154,317 | 153,312 | 182,082 | 19 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. 2020/2021 actual cost is lower due to staff gapping | | | | | | | | | | |
| 2. Budget provided for AV equipment at \$0.92 millions, estimated 10 years useful life. FF&E budgeted at \$3.4 millions, ten years useful life; fully amortized in 2019. Electrical equipment were fully amortized in 2014 | | | | | | | | | | |
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| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
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| BEANFIELD CENTRE | | | | | | | | | | |
| 70-704 - CONCIERGE SERVICE | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-70-704-70704- | | | | | | | | | | |
| | EXPENSES | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 63,771 | 82,311 | 4,896 | 2,684 | 15,000 | 60,599 | 60,834 | 0 | 1 |
| 60001 | BENEFITS | 0 | 0 | 0 | 0 | 0 | 17,872 | 18,026 | 1 | 1 |
| 60002 | WAGES - SECURITY SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | TOTAL EXPENSES | 63,771 | 82,311 | 4,896 | 2,684 | 15,000 | 78,471 | 78,860 | 0 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. Budget provided for one full time concierge per City pro forma: in house security (75%) and BBW providing services (25%). | | | | | | | | | | |
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| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
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| BEANFIELD CENTRE | | | | | | | | | | |
| 50-304 - BEANFIELD CENTRE NAMING RIGHTS - EXHIBITION PLACE | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %Increase | Notes |
| 1-50-304-50304- | | | | | | | | | | |
| 49041 | NAMING FEE REVENUE | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 0 | 2 |
| EXPENSE | | | | | | | | | | |
| 60205 | RE-BRANDING INCLUDING BUILDING SIGNAGE | 32,199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 60200 | COMMISSION | 42,500 | 42,500 | 42,500 | 42,500 | 42,500 | 42,500 | 42,500 | 0 | |
| 60201 | ADMINISTRATIVE COSTS | 2,941 | 0 | 8,571 | 0 | 0 | 0 | 0 | 0 | |
| 60202 | PRODUCTION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 77,640 | 42,500 | 51,071 | 42,500 | 42,500 | 42,500 | 42,500 | 0 | |
| | NET INCOME (LOSS) | 347,360 | 382,500 | 373,929 | 382,500 | 382,500 | 382,500 | 382,500 | 0 | |
| 60203 | TSF TO CITY CONFERENCE CENTRE OBLIGATORY RESERVE FUND | (347,360) | (382,500) | (373,929) | (382,500) | (382,500) | (382,500) | (382,500) | 0 | 1 |
| | NET INCOME (LOSS) AFTER TRANSFER TO RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| NOTE: | | | | | | | | | | |
| 1. The City and the Board agree that the City shall establish an obligatory interest-bearing reserve fund to be called the "Exhibition Place Conference Centre Reserve Fund" per the Loan Agreement and the Board shall place all revenues received under any naming rights agreement Conference Centre Reserve Fund" per the Loan Agreement and the Board shall place all revenues received under any naming rights agreement for the Enercare Centre and the Conference Centre (less any activation costs or commissions payable); plus any surplus from Exhibition Place consolidated operations as approved by City Council from time to time in the Exhibition Place Conference Centre Reserve Fund, which shall be used by the City to provide a source of funding for any shortfall by the Board in respect of the loan payments as required under the Agreement. | | | | | | | | | | |
| 2. Beanfield Naming fees started March 1/2017 (anticipated two months delay due to permits) Allstream Naming fees ended February 28/2017 (originally revenue was recognized over ten years from Oct/2009 to Sep/2018). | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|---|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| BEANFIELD CENTRE | | | | | | | | | | |
| 60-812 - ENERCARE CENTRE NAMING RIGHTS (DIRECT ENERGY CENTRE PRIOR TO 2015) | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | % Increase | Notes |
| 1-60-812-60812- | | | | | | | | | | |
| 42300 | NAMING FEE | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 0 | 2 |
| | EXPENSE | | | | | | | | | |
| 60205 | RE-BRANDING INCLUDING BUILDING SIGNAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 60200 | COMMISSION | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 0 | |
| 60201 | ADMINISTRATIVE COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 60202 | PRODUCTION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 0 | |
| | NET INCOME (LOSS) | 675,000 | 675,000 | 675,000 | 675,000 | 675,000 | 675,000 | 675,000 | 0 | |
| 60203 | TSF TO CITY CONFERENCE CENTRE OBLIGATORY RESERVE FUND | (675,000) | (675,000) | (675,000) | (675,000) | (675,000) | (675,000) | (675,000) | 0 | 1 |
| | NET INCOME (LOSS) AFTER TRANSFER TO RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| NOTE: | | | | | | | | | | |
| 1. The City and the Board agree that the City shall establish an obligatory interest-bearing reserve fund to be called the "Exhibition Place Conference Centre Reserve Fund" per the Loan Agreement and the Board shall place all revenues received under any naming rights agreement Conference Centre Reserve Fund" per the Loan Agreement and the Board shall place all revenues received under any naming rights agreement for the Enercare Centre and the Conference Centre (less any activation costs or commissions payable); plus any surplus from Exhibition Place consolidated operations as approved by City Council from time to time in the Exhibition Place Conference Centre Reserve Fund, which shall be used by the City to provide a source of funding for any shortfall by the Board in respect of the loan payments as required under the Agreement. | | | | | | | | | | |
| 2. Enercare agreement from June 1/2016 to May 31, 2026; revenue will be recognized from Jan 1/2016. DEC naming fees were recognized over ten years from Jan1/2006 to Dec31/2015. | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE BEANFIELD CENTRE | | | | | | | | | | |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|-------|
| 70-708 - DEBT PAYMENTS | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| EXPENSE | | | | | | | | | | |
| 1-70-708-70801- | | | | | | | | | | |
| 69800 | CITY DEBT - BUILDING AMORTIZATON | 1,470,588 | 1,470,588 | 1,470,588 | 1,470,588 | 1,470,588 | 1,470,588 | 1,470,588 | 0 | 1 |
| 60781 | CITY DEBT - INTEREST | 1,552,826 | 1,514,070 | 1,473,375 | 1,430,646 | 1,385,780 | 1,385,780 | 1,338,671 | (3) | 1 |
| | SUBTOTAL CITY DEBT | 3,023,414 | 2,984,658 | 2,943,963 | 2,901,234 | 2,856,368 | 2,856,368 | 2,809,259 | (2) | |
| 1-70-708-70802- | | | | | | | | | | |
| 69800 | FCM LOAN-BUILDING AMORTIZATION | 80,004 | 80,004 | 80,004 | 80,004 | 80,000 | 80,000 | 80,000 | 0 | 2 |
| 60781 | FCM LOAN-INTEREST | 30,746 | 28,461 | 26,142 | 23,735 | 21,292 | 21,292 | 18,783 | (12) | 2 |
| | SUBTOTAL FCM DEBT | 110,750 | 108,465 | 106,146 | 103,739 | 101,292 | 101,292 | 98,783 | (2) | |
| | TOTAL INTEREST AND AMORTIZATION | 3,134,164 | 3,093,122 | 3,050,109 | 3,004,973 | 2,957,661 | 2,957,661 | 2,908,042 | #### | |
| 1-00-000-00000- | | | | | | | | | | |
| 20390 | CITY DEBT - PRINCIPAL REPAYMENT | 775,132 | 813,889 | 854,584 | 897,313 | 942,178 | 942,178 | 989,287 | 5 | 3 |
| 20370 | FCM LOAN - PRINCIPAL REPAYMENT | 94,501 | 96,758 | 99,039 | 101,466 | 103,860 | 103,860 | 106,342 | 2 | 3 |
| | TOTAL PRINCIPAL REPAYMENT | 869,633 | 910,648 | 953,623 | 998,779 | 1,046,039 | 1,046,039 | 1,095,629 | 5 | |
| NOTE: | | | | | | | | | | |
| 1. City debt payment to start after the first full year of operation per loan agreement with the City. Interest at 5% over 25 years. Building opened October 19, 2009. First loan monthly payment started on November 1, 2010. New annual repayment started January 2017 per Amended agreement. | | | | | | | | | | |
| 2. FCM loan for LEED designation and capital restoration/heritage redevelopment (\$2.0M @ 2.375% semi-annually for 20 years). First disbursement of loan advance from FCM received in January, 2010. First loan semi-annual repayment due on July 29, 2010. | | | | | | | | | | |
| 3. Amounts are recorded on balance sheet accounts as reduction of loans payable. | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|--|--------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| BEANFIELD CENTRE | | | | | | | | | | |
| 70-709 - SALES AND MARKETING | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-70-709-70709- | | | | | | | | | | |
| | EXPENSES | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 208,384 | 213,209 | 457,650 | 160,580 | 317,914 | 378,317 | 369,676 | (2) | 1 |
| 60001 | BENEFITS | 56,416 | 60,043 | 93,535 | 48,398 | 92,100 | 109,100 | 107,071 | (2) | 1 |
| 60404 | ADVERTISING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 60418 | MEETINGS & CONVENTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 60419 | CORPORATE ADVERTISING | 16,463 | 74,896 | 20,031 | 12,791 | 90,000 | 90,000 | 97,600 | 8 | 3 |
| 60438 | MEDIA / PUBLIC RELATIONS | 0 | 0 | 4,000 | 0 | 4,100 | 4,100 | 0 | (100) | |
| 60800 | CONTRACT STAFF | 136,279 | 154,286 | 7,050 | 68,536 | 0 | 0 | 0 | 0 | 2 |
| 63023 | OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 63118 | COURIER | 255 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 63122 | RESOURCE MATERIALS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENSES | 417,797 | 502,443 | 582,266 | 290,304 | 504,114 | 581,517 | 574,347 | (1) | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. 2021 forecast is lower due to staff gapping and there is no performance bonus due to the pandemic. 2020 actual cost was high because of termination cost. | | | | | | | | | | |
| 2. From 2020 budget is merged with permanent staff budget account # 60000. Prior to 2020 budget provided for one contract sales staff. Incremental cost is absorbed by incremental revenue. | | | | | | | | | | |
| 3. Change account coding in 2018/2019. From 2018 cost is shared 50/50 between ECC/BFC of consolidated total cost per department request | | | | | | | | | | |
| 4. From 2018 cost was shared 50/50 between ECC/BFC of consolidated total cost per department request | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|---|--------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| BEANFIELD CENTRE | | | | | | | | | | |
| 70-710 - EVENT MANAGEMENT | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-70-710-70710- | | | | | | | | | | |
| | EXPENSES | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 215,697 | 225,029 | 300,307 | 308,465 | 321,763 | 325,552 | 332,772 | 2 | 1 |
| 60001 | BENEFITS | 60,155 | 68,082 | 82,076 | 88,288 | 93,700 | 94,505 | 96,865 | 2 | 1 |
| 60206 | MANAGEMENT FEES - CERISE | 41,400 | 41,400 | 27,600 | 0 | 41,400 | 41,400 | 41,400 | 0 | 2 |
| 60207 | ADMIN FEES - CERISE | 62,806 | 72,762 | 9,252 | 979 | 48,000 | 59,000 | 66,000 | 12 | 3 |
| 60437 | MEALS & ENTERTAINMENT | 85 | 0 | 0 | 1,589 | 150 | 150 | 500 | 233 | |
| 60800 | CONTRACT STAFF | 0 | 50,693 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 63119 | PRINTING & STATIONERY | 41 | 0 | 175 | 0 | 300 | 300 | 500 | 67 | 5 |
| 63126 | SUPPLIES & GENERAL | 3,494 | 3,305 | 862 | 327 | 2,000 | 2,000 | 3,500 | 75 | 5 |
| 63127 | UNIFORMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENSES | 383,678 | 461,271 | 420,273 | 399,648 | 507,313 | 522,907 | 541,537 | 4 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. From 2020 cost increase because of promoting all EC/MC to grade 8 from grade 6. Budget provided for four full time staff: one Sr. Meeting Coordinator, three Event & Meeting Coordinators | | | | | | | | | | |
| 2. Management fee paid to Cerise | | | | | | | | | | |
| 3. Budget estimated at 2% of total rent and F&B commission. Admin fee paid to Cerise based on events at 15% of labour costs for water stations, washroom attendants and set up/tear down. | | | | | | | | | | |
| 4. From 2020/2021 budget merged with full time permanent GL 60000. Prior to 2019-2020 budget provided for one additional full time contracted EC/MC; pending additional events booked in BFC. Budget was provided under event service department 60-807 prior to 2018 | | | | | | | | | | |
| 5. Cost increase for anticipated more events and activities at Beanfield and to reflect prior year experience | | | | | | | | | | |

| THE BOARD OF GOVERNORS OF EXHIBITION PLACE | | | | | | | | | | |
|---|--|----------------|----------------|----------------|----------------|------------------|----------------|----------------|------------|-------|
| BEANFIELD CENTRE | | | | | | | | | | |
| 70-711 PRODUCTION SERVICE | | | | | | | | | | |
| ACCT# | ACCOUNT NAME | 2018 ACTUAL | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 FORECAST | 2022 BUDGET | 2023 BUDGET | %/Increase | Notes |
| 1-70-711-70711- | | | | | | | | | | |
| | EXPENSES | | | | | | | | | |
| 60000 | SALARIES - PERMANENT | 76,600 | 70,221 | 63,728 | 74,362 | 146,932 | 143,681 | 155,450 | 8 | 1 |
| 60001 | BENEFITS | 18,519 | 20,846 | 19,055 | 17,898 | 42,900 | 41,969 | 45,406 | 8 | 1 |
| 60800 | CONTRACT STAFF | 50,108 | 62,769 | 1,349 | 0 | 0 | 0 | 0 | 0 | 1 |
| 61036 | LEASABLE AV EQUIPMENTS MAINTENANCE AND PARTS | 8,235 | 9,470 | 15,855 | 12,059 | 25,000 | 25,000 | 25,000 | 0 | |
| | TOTAL EXPENSES | 153,461 | 163,306 | 99,987 | 104,320 | 214,832 | 210,650 | 225,856 | 7 | |
| NOTE: | | | | | | | | | | |
| 1. Provision for cost of living increase and financial reward. From 2020 budget provided for two permanent FT Production Coordinators. One additional PC was hired in 2018, is funded by increase in sales (was shared 75%/25% between EP and BFC from 2018-2020) | | | | | | | | | | |