



Arena Boards of Management 2014 OPERATING BUDGET OVERVIEW

What We Do

The Arena Boards of Management are 8 Board-managed arenas that offer ice contracts, programming, and pleasure skating to the community. In the summer, some arenas also offer dry floor rentals. These services are complemented with snack bars, pro-shops, and meeting room rentals at some locations.

2014 Budget Highlights

This Program is expected to generate a surplus of \$0.096 million for the City in 2014.

(In \$000s)	2013 Budget	2014 Budget	Change	
			\$	%
Gross Expenditures	7,300.7	8,167.6	866.9	11.9%
Gross Revenue	7,316.4	8,263.4	947.0	0.1
Net Expenditures	(15.7)	(95.8)	(80.1)	5.1

Moving into 2014, the Arena Boards will increase expenditures by \$0.867 million, mostly to reflect annualized costs of Leaside Arena's second ice pad, labour cost increases, adjustments to reflect actual spending needs, and non-labour inflationary adjustments. The Program will offset these with revenue increases of \$0.947 million which mostly consist of annualized revenue levels from Leaside's second ice pad and increased user fee revenues across all 8 Arena Boards. As a result, the Arena Boards will increase net revenues by \$0.080 million, resulting in a net surplus of \$0.096 million.

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Fast Facts

- 11 ice rinks, including 9 large rinks and 2 small rinks
- Beginning in 2014, 5 of 8 Arena Boards will offer year-round ice
- 4 of 8 Arena Boards offer meeting room rentals to the general public
- All 8 arenas offer proshop and snack bar services

Trends

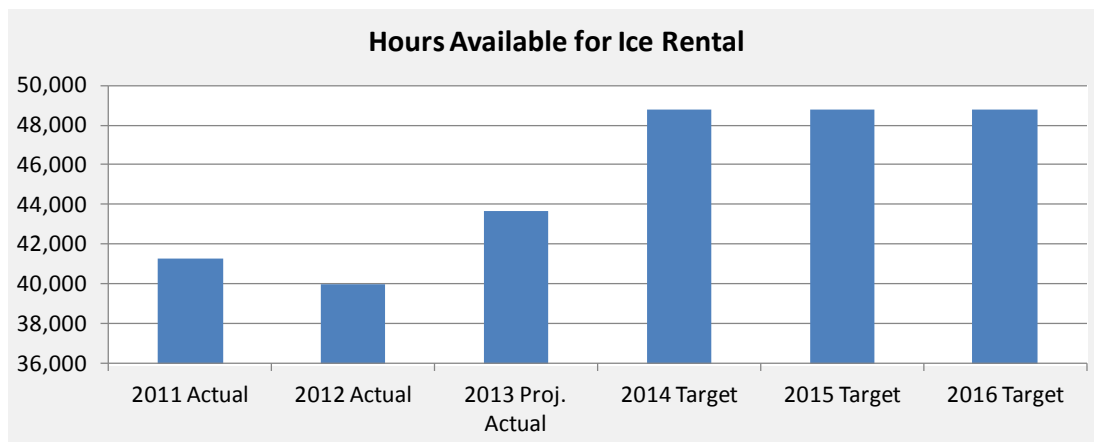
- Decreased hours of ice in 2012, as Forest Hill Arena was closed for capital repair projects in the summer and part of the fall.
- Increased hours in 2013, as Leaside Arena had an additional new ice pad starting in the fall.
- Increased hours in 2014, the first year that Leaside Arena operates its new ice pad for the full calendar year and that George Bell Arena starts to operate summer ice.

Our Service Deliverables for 2014

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

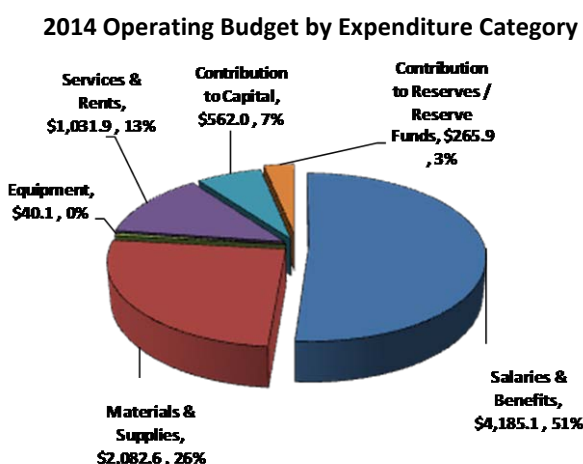
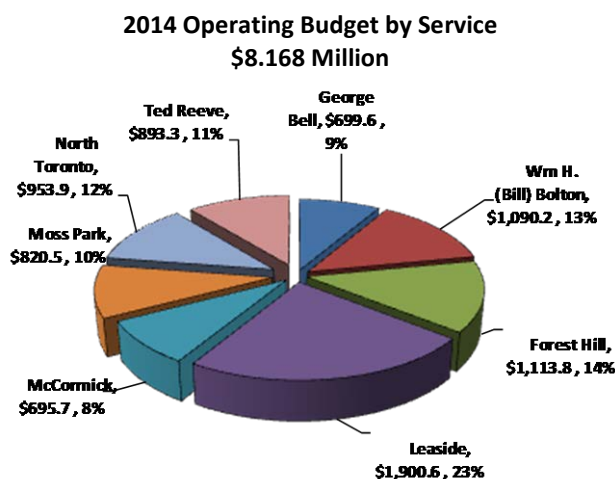
The 2014 Operating Budget will fund:

- A total of 48,758 hours of available ice time, comprising of 26,965 hours of prime time ice and 21,793 hours of daytime ice, to the community across the eight Arena Boards.
- Ongoing delivery of in-house programs such as house leagues, hockey schools, summer camps, and learn-to-skate programs.
- Provision of accessory services such as snack bar, vending machines, pro shop, skate sharpening, and meeting/banquet hall facility rentals.
- Full capacity operation of prime time ice for 7 of 8 Arena Boards.



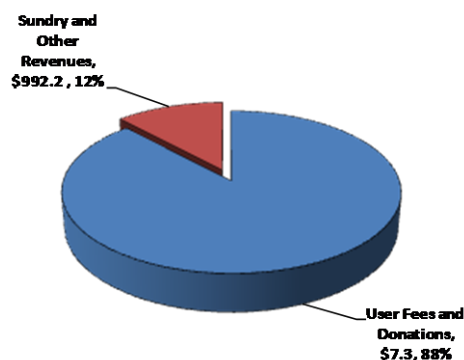
2014 Budget Expenditures & Funding

Where the money goes:



Where the money comes from:

2014 Operating Budget Funding Source
\$8.263 Million



Our Key Challenges

- Leaside Arena's first full year of debt repayment obligations will take place in 2014. Leaside Arena will closely monitor revenues and cash flow, and report actual costs/revenues and forecasts through the quarterly variance reporting process.
- 2014 is George Bell Arena's first year of operations with summer ice and debt repayment obligations. George Bell Arena will actively promote the availability its new summer ice service. Actual summer ice costs/revenues will be reported in quarterly variance reports.
- Moss Park Arena is budgeting for deficits in plan years 2015 and 2016. The Board of Management of Moss Park Arena is currently considering a plan to eliminate its future year deficits, with the possibility of further increasing its user fee rates in 2015 and 2016.

II: COUNCIL APPROVED BUDGET

City Council approved the following recommendations:

1. City Council approve the 2014 Operating Budget for the Arena Boards of Management of \$8.168 million gross and \$(0.096) million net, comprised of the following services:

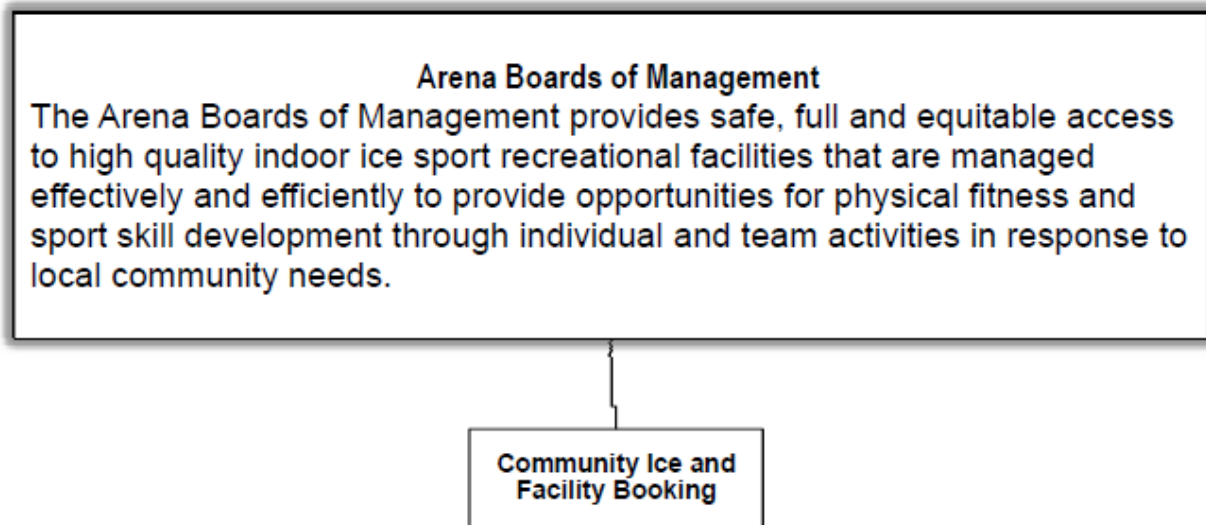
<u>Service:</u>	Gross <u>(\$000s)</u>	Net <u>(\$000s)</u>
George Bell Arena	699.6	(0.0)
William H. Bolton Arena	1,090.2	(15.0)
Larry Grossman Forest Hill Memorial Arena	1,113.8	(1.4)
Leaside Memorial Community Gardens	1,900.6	(78.3)
McCormick Playground Arena	695.7	(0.2)
Moss Park Arena	820.5	(0.1)
North Toronto Memorial Arena	953.9	(0.6)
Ted Reeve Arena	893.3	(0.2)
Total Program Budget	<u>8,167.6</u>	<u>(95.8)</u>

2. City Council approve Arena Boards of Management's 2014 service levels, as outlined on page 7, and associated staff complement of 67.4 positions.
3. City Council approve the 2014 market rate user fee changes for the Arena Boards of Management as identified in Appendix 6 (Inflation and Other Adjustment) for inclusion in the Municipal Code Chapter 441, User Fees and Charges.
4. City Council approve the 2014 fee discontinuations for Bolton and Moss Park Arena Boards of Management as identified in Appendix 6 (Fees for Discontinuation) for removal from the Municipal Code Chapter 441, User Fees and Charges.
5. City Council approve the 2014 fee rationalizations for Bolton and Moss Park Arena Boards of Management as identified in Appendix 6 (Rationalization of User Fees) for inclusion in the Municipal Code Chapter 441, User Fees and Charges.

III: 2014 SERVICE OVERVIEW AND PLAN

Program Map

The Arena Boards of Management strives to meet the needs of the community by providing the following services:



Purpose Statement:

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



Service Customer

Ice Programming & Booking

- Individual Ice User
 - o Public /Separate/Private School
 - o Community Hockey Associations
 - o Community Figure Skating
 - o Corporations
 - o Charitable Organizations
 - o Private Rental
- Group Users -Leagues / Associations

2014 Service Deliverables

The 2014 Operating Budget of \$8.168 million gross and \$(0.096) million net for the Arena Boards of Management will fund:

- A total of 48,758 hours of available ice time, comprising of 26,965 hours of prime time ice and 21,793 hours of daytime ice, to the community across the eight Arena Boards.
- The ongoing delivery of in-house programs such as house leagues, hockey schools, summer camps, and skating programs
- The provision of accessory services such as snack bar/vending, pro shop, skate sharpening, and meeting/banquet hall facility rental to the local community and users.
- Full capacity operation of prime time ice for 7 of 8 Arena Boards.

Service Profile: Arena Boards of Management



What we do

- Provide ice rentals and various recreational ice programs that allocate the use of the arena's available ice time, prime time ice and daytime ice, in a fair and equitable manner among eligible community groups and organizations.
- Particular consideration is given to addressing the needs of the local community.

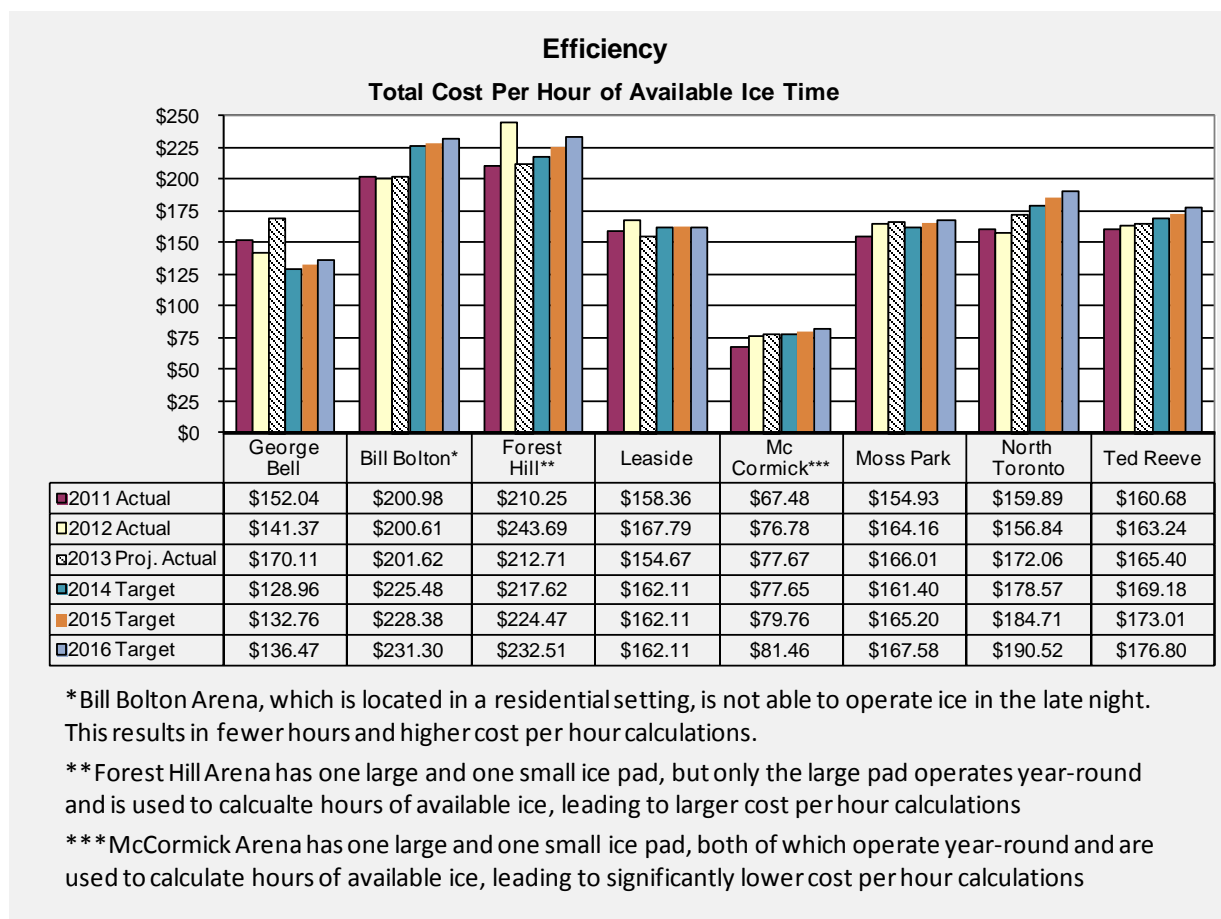
2014 Service Levels

Arena Boards of Management

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

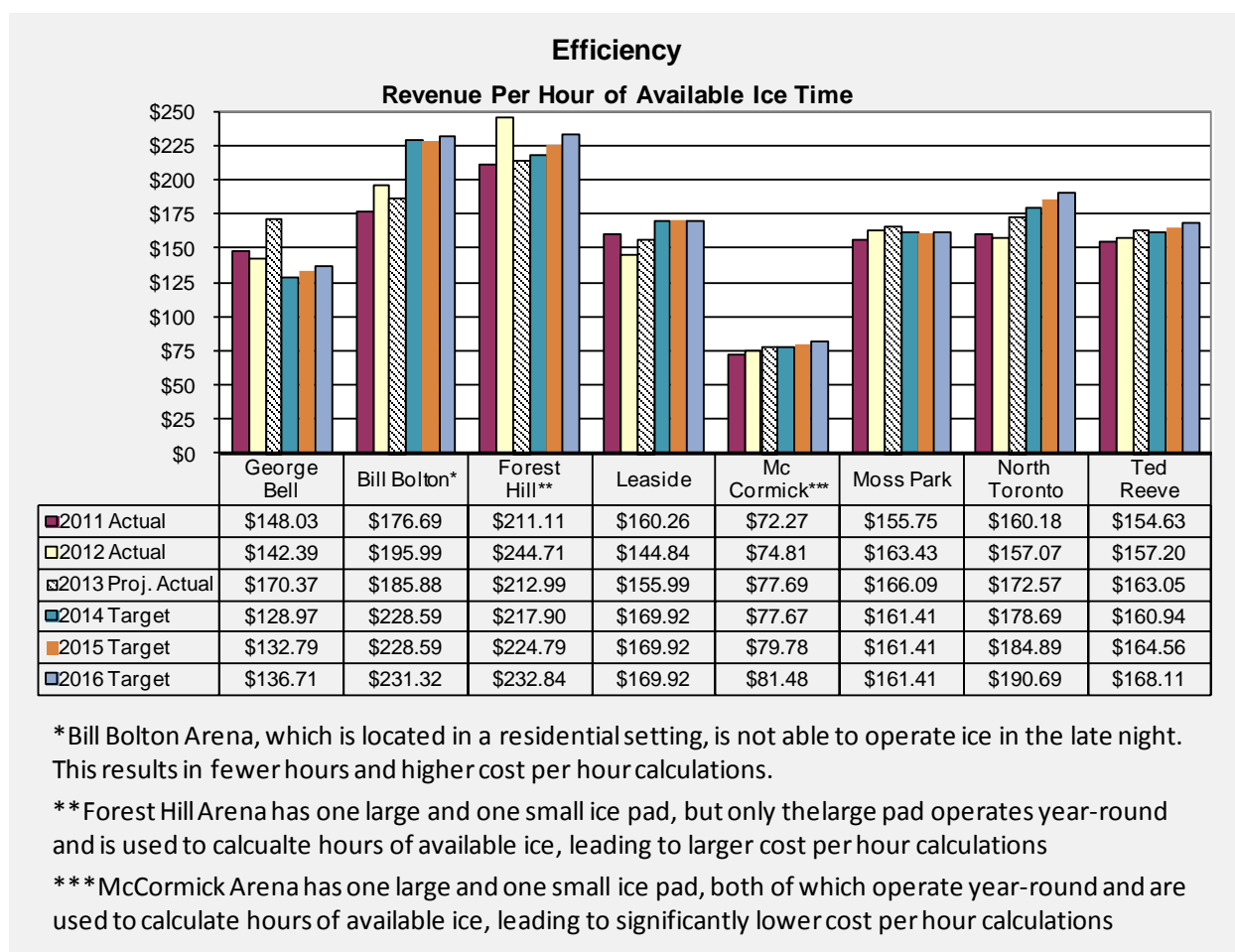
Service Performance Measures

Efficiency Measure – Total Cost Per Hour of Available Ice Time



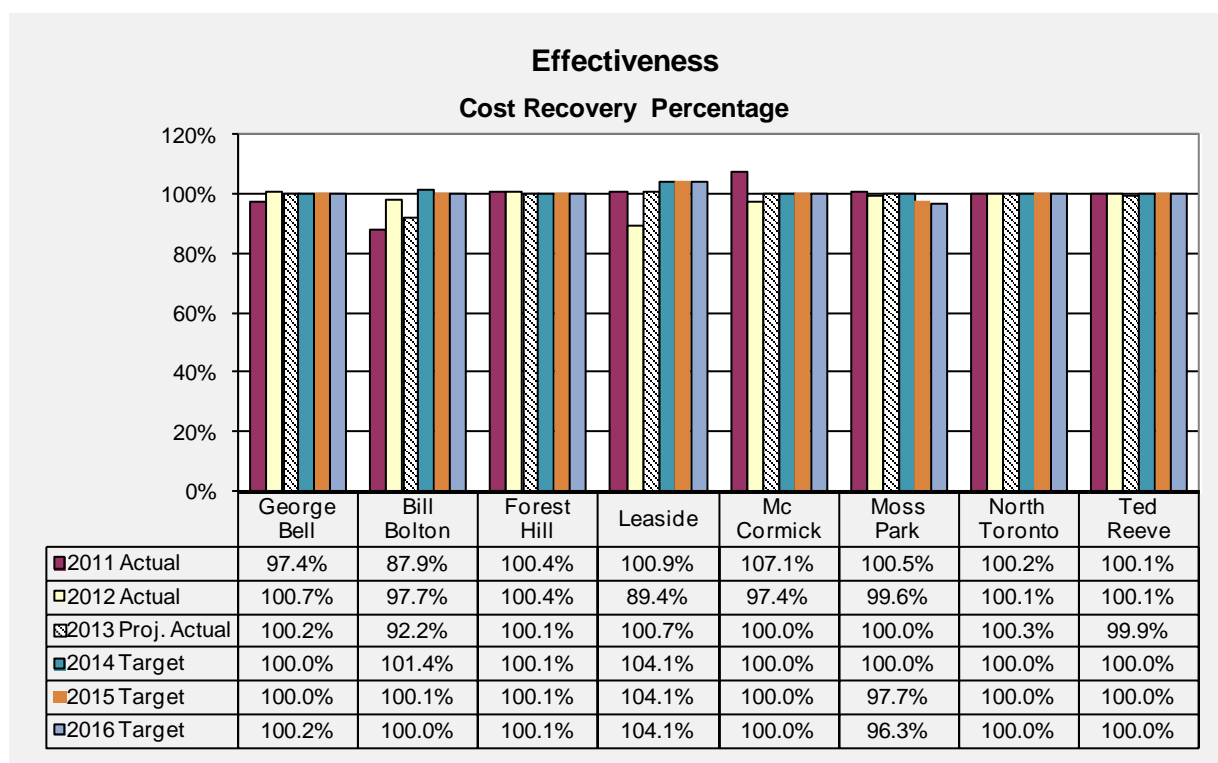
- The efficiency measure “Total Cost Per Hour of Available Ice Time” is derived from the total operating costs of an arena divided by the hours of ice time available to be booked.
- The cost per hour of ice time generally increases every year due to inflation and labour cost increases. Other fluctuations can be caused by arena closures for renovations, emergency shutdown due to emergency repairs, or quantity and dollar values of small repairs and maintenance projects undertaken by an Arena Board.
- George Bell Arena begins summer ice operations in 2014, resulting in increased available ice hours and a decreased cost per hour projection.
- The 2014 Operating Budget and 2015 and 2016 Plan for Bill Bolton Arena include a conservative provision for a backlog of maintenance and repair needs. As a result, the cost per hour is higher.
- In 2012, Forest Hill Arena lost available ice time as it was closed from May to August to allow for capital renovation work. These renovations delayed its September reopening by 12 days. As certain fixed costs continued to be incurred while available ice time was reduced, total cost per hour of ice time increased in 2012.

Efficiency Measure – Revenue Per Hour of Available Ice Time



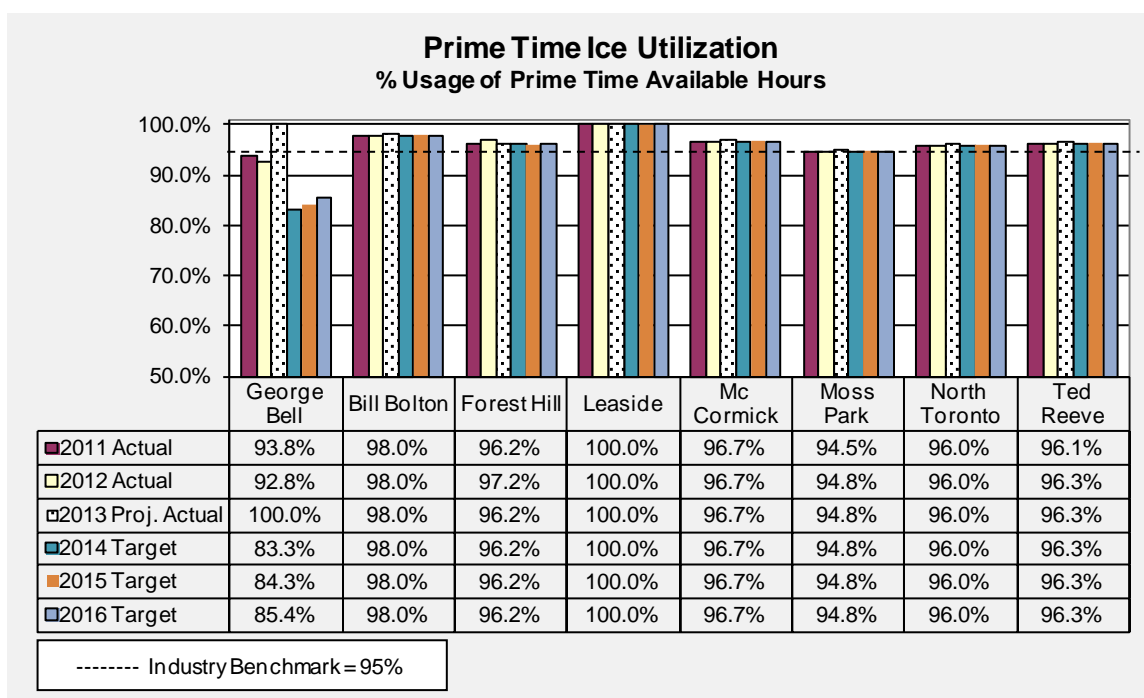
- The efficiency measure “Revenue Per Hour of Available Ice Time” is derived from the total revenue of an arena divided by the hours of ice time available for booking. Fluctuations in revenues could be due to arena closures for renovations, variable sales revenues from ancillary operations, and one-time revenues from film shoots.
- There is a minor decrease in George Bell Arena's revenues in 2012, as one of its major users left permanently, resulting in ice time being filled with other users at lower ice rates. In 2014, the arena will also operate its first year of summer ice, leading to increased available hours of ice and lower revenue per hour calculations. Revenue per hour is expected to increase year by year as available ice is marketed to the community and filled to improved levels.
- Bill Bolton Arena is anticipating a rise in revenues starting in 2014 from an increase in demand for ice programming.

Effectiveness Measure – Cost Recovery Percentage



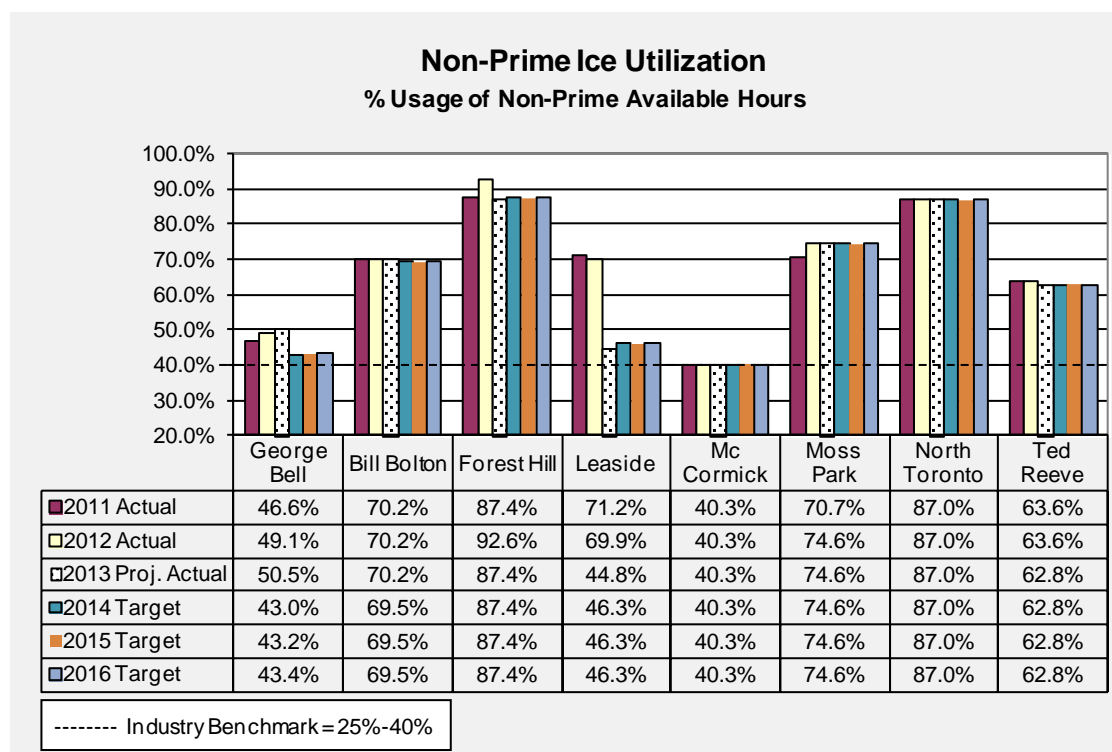
- A key mandate of the Arena Boards is to manage and operate the arenas (a City-owned asset) effectively and efficiently at no cost to the City. The goal is to generate sufficient revenue to fund operations.
- The effectiveness measure "Cost Recovery Percentage" is derived from the total revenue of an arena divided by its total expenditure, and indicates how each arena is performing and whether it is meeting its mandate. Arenas that break even or generate net surpluses require no operating budget support; net operating surpluses become part of the City's general revenues. Arenas that incur net operating deficits require funding from the City.
- Fluctuations can be caused by unanticipated demand changes for ice rentals or in-house programs, revenues from accessory operations (changes in snack bar/vending and pro shop sales and facility space rental revenue), advertising, one-time revenues, and the quantity and dollar value of repairs and maintenance projects.
- Bill Bolton Arena did not achieve cost recovery in 2011-2013 due to a backlog of maintenance and repair needs.
- Leaside Arena did not achieve full cost recovery in 2012 due to an unexpected refrigeration repair expense and lost revenues due to construction of the new ice pad.
- Six out of eight Arena Boards expect to break even or produce a small net surplus in 2013, for 100% or higher cost recovery percentages. The 2014 Operating Budget for the Arena Boards indicates that they all plan to break even or generate a net surplus for the year.

Utilization Measure – % Usage of Prime Time Available Hours



- Prime Time Ice Utilization reflects the percentage of available prime time hours that is booked and used. The industry benchmark for prime time ice utilization is 95% booked for a standard ice season.
- This measure varies from year to year based on market demand. All eight arenas expect to be close to or surpass the industry benchmark of 95% for prime time ice utilization in 2013.
- In 2014, George Bell Arena's prime time ice utilization rate will decline as a result of new summer ice being filled at lower levels in the first few years of operations.
- In 2014, five of eight arenas will offer year-round ice operations (George Bell, William H. Bolton, Forest Hill, McCormick, and Moss Park). Their prime time ice utilizations reflect the total of the standard Fall/Winter Ice Season plus the Spring and Summer ice seasons' prime time hours sold versus availability.

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



- Non-prime time ice time is generally defined as daytime and late night ice times during weekdays (Mondays to Fridays 7:00 a.m. to 4:00 p.m. and 11:00pm to 1:00am).
- The industry benchmark for non-prime ice utilization ranges from 25% to 40% average rental for the standard ice season for a good arena.
- All eight arenas have been meeting or surpassing the industry benchmark of 25-40% for non-prime time ice utilization, and expect to continue to do so in the near future.
- McCormick Arena's 40% utilization of non-prime ice time represents a composite figure for the two ice surfaces combined, one large and one small ice rink, and meets the industry benchmark. The small rink is difficult to rent out at the best of times, and during the day there is little demand for the small ice surface except for shinny and practices.
- Leaside Arena's non-prime ice utilization rate drops starting 2013. While the new ice pad will increase available non-prime ice time for these years, this type of ice is difficult to sell and is expected to gradually fill to improved levels after several years.
- All eight Arena Boards actively market daytime ice to the local community.

IV: 2014 Total Operating Budget

2014 Operating Budget (In \$000s)

(In \$000s)	2013		2014 Operating Budget			2014 vs. 2013 Budget Approved Changes		Incremental Change 2015 and 2016 Plan			
	Approved Budget	Projected Actual	2014 Base	2014 New / Enhanced	2014 Budget			2015		2016	
By Service	\$	\$	\$	\$	\$	\$	%	\$	%	\$	%
George Bell Arena											
Gross Expenditures	679.9	656.1	606.2	93.4	699.6	19.7	2.9%	20.6	2.9%	20.1	2.8%
Revenue	680.9	657.1	606.2	93.4	699.6	18.8	2.8%	20.7	3.0%	21.3	3.0%
Net Expenditures	(1.0)	(1.0)	(0.0)	-	(0.0)	0.9	(97.8%)	(0.1)	547.6%	(1.2)	870.6%
William H. Bolton Arena											
Gross Expenditures	894.0	969.8	1,090.2		1,090.2	196.2	21.9%	14.0	1.3%	14.1	1.3%
Revenue	894.1	894.1	1,105.2		1,105.2	211.1	23.6%	-	0.0%	13.2	1.2%
Net Expenditures	(0.1)	75.7	(15.0)	-	(15.0)	(14.9)	11184.2%	14.0	(93.4%)	0.9	(90.7%)
Larry Grossman Forest Hill Memorial Arena											
Gross Expenditures	1,088.6	1,088.6	1,113.8		1,113.8	25.2	2.3%	35.0	3.1%	41.1	3.6%
Revenue	1,090.1	1,090.1	1,115.2		1,115.2	25.1	2.3%	35.3	3.2%	41.2	3.6%
Net Expenditures	(1.4)	(1.4)	(1.4)	-	(1.4)	0.0	(2.9%)	(0.3)	20.8%	(0.0)	2.7%
Leaside Memorial Community Gardens											
Gross Expenditures	1,330.5	1,321.4	1,900.6		1,900.6	570.0	42.8%	35.3	1.9%	16.5	0.9%
Revenue	1,340.1	1,330.1	1,978.8		1,978.8	638.7	47.7%	35.3	1.8%	16.5	0.8%
Net Expenditures	(9.6)	(8.7)	(78.3)	-	(78.3)	(68.7)	718.4%	-	0.0%	(0.0)	0.0%
McCormick Playground Arena											
Gross Expenditures	695.9	695.9	695.7		695.7	(0.2)	0.0%	18.9	2.7%	15.2	2.1%
Revenue	696.1	696.1	695.9		695.9	(0.2)	0.0%	18.9	2.7%	15.2	2.1%
Net Expenditures	(0.2)	(0.2)	(0.2)	-	(0.2)	(0.0)	1.1%	0.0	-0.7%	(0.0)	0.9%
Moss Park Arena											
Gross Expenditures	844.0	844.0	820.5		820.5	(23.5)	(2.8%)	19.3	2.4%	12.1	1.4%
Revenue	844.4	844.4	820.6		820.6	(23.8)	(2.8%)	-	0.0%	-	0.0%
Net Expenditures	(0.4)	(0.4)	(0.1)	-	(0.1)	0.3	(83.8%)	19.3	(28873.1%)	12.1	62.8%
North Toronto Memorial Arena											
Gross Expenditures	919.0	919.0	953.9		953.9	34.9	3.8%	33.5	3.5%	32.6	3.3%
Revenue	921.5	921.5	954.5		954.5	33.0	3.6%	33.8	3.5%	32.6	3.3%
Net Expenditures	(2.5)	(2.5)	(0.6)	-	(0.6)	1.9	(76.3%)	(0.3)	47.5%	0.1	(6.2%)
Ted Reeve Arena											
Gross Expenditures	848.8	871.0	893.3		893.3	44.5	5.2%	20.0	2.2%	20.0	2.2%
Revenue	849.3	869.8	893.5		893.5	44.3	5.2%	20.1	2.3%	20.0	2.2%
Net Expenditures	(0.5)	1.2	(0.2)	-	(0.2)	0.2	(49.2%)	(0.1)	36.2%	0.0	(8.9%)
Total											
Gross Expenditures	7,300.7	7,365.8	8,074.2	93.4	8,167.6	866.9	11.9%	196.8	2.4%	171.9	2.0%
Revenue	7,316.4	7,303.2	8,170.0	93.4	8,263.4	947.0	12.9%	164.2	1.9%	160.0	1.9%
Total Net Expenditures	(15.7)	62.6	(95.8)	-	(95.8)	(80.1)	509.0%	32.6	(34.0%)	11.9	(18.8%)
Approved Positions	68.2	65.2	67.2	0.2	67.4	(0.8)	(1.2%)	-	-	-	-

The 2014 Operating Budget for the Arena Boards of Management is \$8.168 million gross and \$(0.096) million net.

- No service reductions for 2014.
- The 2014 Operating net budget projects a net surplus of \$0.096 million, which is \$0.080 million higher than the 2013 Approved Operating net budget.

- The 2014 Operating Budget includes base revenue increases of \$0.409 million mostly from user fee revenues (including ice contracts, programming, and meeting room rentals), a small decrease of \$0.009 million in ancillary revenues, resulting in \$0.400 million in total revenue increases.
- Leaside Arena's second ice pad became operational in the Fall of 2013. The annualized impact of the ice pad operation results in a base revenue increase of \$0.605 million from user fee and ancillary revenues and a corresponding expenditure increase of \$0.590 million from increased maintenance, supplies, and labour costs. The Board of Management of Leaside Arena has also adjusted the staff complement for its second ice pad, leading to an expenditure decrease of \$0.026 million. The overall result is a \$0.042 million net revenue increase.
- Labour-related costs are \$0.135 million including cost of living adjustments, progression pay, and fringe benefit cost increases.
- Economic factor adjustments total \$0.096 million.
- A combination of expenditure adjustments reflect anticipated actual levels of spending for maintenance and supplies. This includes expenditure decreases from McCormick, Moss Park, North Toronto, and Ted Reeve as well as cost increases from George Bell, Bill Bolton, Forest Hill, and Leaside, resulting in an overall net expenditure increase of \$0.117 million for the Program. These increases are largely driven by Bill Bolton Arena, which intends to actively manage its backlog of maintenance and repair work in 2014.
- Fringe benefit expenditure increase of \$0.014 million arises from Bill Bolton Arena converting one staff from temporary to permanent.
- The 2015 and 2016 Plans for the Arena Boards of Management are \$(0.063) million and \$(0.051) million, respectively, and arise from:
 - Anticipated user fee and ancillary revenue increases of \$0.159 million in 2015 and \$0.155 million in 2016.
 - Economic factor adjustments will result in an incremental cost increase of \$0.101 million in 2015 and a further \$0.103 million in 2016.
 - Labour-related cost increases of \$0.098 million in 2015 and \$0.064 million in 2016.
 - The driver of these declining net surpluses is Moss Park Arena, who is currently developing a plan to eliminate its deficits in 2015 and 2016, possibly through user fee increases.
- George Bell has been experiencing modest revenue levels in recent years due to the departure of a major client in 2012 and overall decreasing snack bar revenue trends. This has resulted in non-urgent maintenance and repair work being postponed to future years. To generate a new revenue stream, George Bell Arena will begin its inaugural year of summer ice, including contract ice and programming, in 2014. In order to support ice in hot, humid, summer weather, the Arena Board purchased a high-capacity dehumidifier using a

\$0.100 million loan from the City, with loan principle and interest amortized over five years starting with repayment in 2014.

- In 2014, there is a zero net operating impact from this new service. Summer ice contracts and programming revenues of \$0.093 million will offset debt repayments, summer ice programming costs, additional repair and maintenance costs, and additional staffing costs, and also provide an allocation for the backlog of maintenance and repair needs.
- Summer ice operations are also expected to be fully cost recoverable in 2015 and 2016 with moderate growth to both revenues and corresponding costs as the summer services are actively marketed to the community.

The 2014 Operating Budget reflects a reduction of 0.8 positions in the Arena Boards' approved staff complement resulting in a change from 68.2 to 67.4 as highlighted in the table below:

2014 Total Staff Complement

Changes	2014 Budget	2015 Plan	2016 Plan
Opening Complement	68.2	67.4	67.4
In-year Adjustments			
Adjusted Staff Complement	68.2	67.4	67.4
Change in Staff Complement			
- Temporary Complement - capital project delivery			
- Operating impacts of completed capital projects - Leaside	(1.0)		
- Service Change Adjustments			
- New / Enhanced - George Bell	0.2		
Total	67.4	67.4	67.4
% Change over prior year			

- The decrease of 0.8 positions for the Arena Boards of Management results from the following:
 - The Board of Leaside Arena's recent adjustment of staffing levels to operate the second ice pad results in a decrease of 1.0 permanent full-time rink-operator position.
 - George Bell Arena's new summer ice operations will require 0.2 additional temporary part time positions for increased snack-bar hours. Teachers for summer programming will be hired on contract and have been included as new operating costs to the Arena with no effect on the Arena's position level.
 - Bill Bolton Arena will convert one of its current temporary part-time staff to permanent full-time, with no impact to the overall position count.

**2014 Base Budget
(In \$000s)**

(In \$000s)	2013 Budget	2014 Base	Change 2014 Base vs. 2013 Budget		Incremental Change			
					2015 Plan		2016 Plan	
By Service	\$	\$	\$	%	\$	%	\$	%
George Bell Arena								
Gross Expenditures	679.9	606.2	(73.7)	-10.8%	15.5	2.6%	14.7	2.4%
Revenue	680.9	606.2	(74.6)	-11.0%	15.6	2.6%	15.9	2.6%
Net Expenditures	(1.0)	(0.0)	0.9	-97.8%	(0.1)	547.6%	(1.2)	870.6%
William H. Bolton Arena								
Gross Expenditures	894.0	1,090.2	196.2	21.9%	14.0	1.3%	14.1	1.3%
Revenue	894.1	1,105.2	211.1	23.6%	-	0.0%	13.2	1.2%
Net Expenditures	(0.1)	(15.0)	(14.9)	11184.2%	14.0	(93.4%)	0.9	(90.7%)
Larry Grossman Forest Hill Memorial Arena								
Gross Expenditures	1,088.6	1,113.8	25.2	2.3%	35.0	3.1%	41.1	3.6%
Revenue	1,090.1	1,115.2	25.1	2.3%	35.3	3.2%	41.2	3.6%
Net Expenditures	(1.4)	(1.4)	0.0	-2.9%	(0.3)	20.8%	(0.0)	2.7%
Leaside Memorial Community Gardens								
Gross Expenditures	1,330.5	1,900.6	570.0	42.8%	35.3	1.9%	16.5	0.9%
Revenue	1,340.1	1,978.8	638.7	47.7%	35.3	1.8%	16.5	0.8%
Net Expenditures	(9.6)	(78.3)	(68.7)	718.4%	-	0.0%	(0.0)	0.0%
McCormick Playground Arena								
Gross Expenditures	695.9	695.7	(0.2)	0.0%	18.9	2.7%	15.2	2.1%
Revenue	696.1	695.9	(0.2)	0.0%	18.9	2.7%	15.2	2.1%
Net Expenditures	(0.2)	(0.2)	(0.0)	1.1%	0.0	(0.7%)	(0.0)	0.9%
Moss Park Arena								
Gross Expenditures	844.0	820.5	(23.5)	-2.8%	19.3	2.4%	12.1	1.4%
Revenue	844.4	820.6	(23.8)	-2.8%	-	0.0%	-	0.0%
Net Expenditures	(0.4)	(0.1)	0.3	(83.8%)	19.3	(28873.1%)	12.1	62.8%
North Toronto Memorial Arena								
Gross Expenditures	919.0	953.9	34.9	3.8%	33.5	3.5%	32.6	3.3%
Revenue	921.5	954.5	33.0	3.6%	33.8	3.5%	32.6	3.3%
Net Expenditures	(2.5)	(0.6)	1.9	(76.3%)	(0.3)	47.5%	0.1	(6.2%)
Ted Reeve Arena								
Gross Expenditures	848.8	893.3	44.5	5.2%	20.0	2.2%	20.0	2.2%
Revenue	849.3	893.5	44.3	5.2%	20.1	2.3%	20.0	2.2%
Net Expenditures	(0.5)	(0.2)	0.2	(49.2%)	(0.1)	36.2%	0.0	(8.9%)
Total								
Gross Expenditures	7,300.7	8,074.2	773.5	10.6%	191.7	2.4%	166.5	2.0%
Revenue	7,316.4	8,170.0	853.6	11.7%	159.1	1.9%	154.6	1.9%
Net Expenditures	(15.7)	(95.8)	(80.1)	509.0%	32.6	(34.0%)	11.9	(18.8%)
Approved Positions	68.2	67.2	(1.0)	(1.5%)	-	0.0%	-	0.0%

The 2014 Base Budget of \$8.074 million gross and \$(0.096) million net represents a budgeted surplus that is \$0.080 million greater than the 2013 Approved Budget's \$0.016 million budgeted net surplus.

There are no service changes for 2014.

The key cost drivers resulting in a base budget pressure of \$0.774 million are detailed in the following table.

**Key Cost Drivers
(In \$000s)**

(In \$000s)	2014 Base Budget
Gross Expenditure Changes	
Prior Year Impacts	
Reversal of Moss Park Arena's One-time Benefit Payout	(44.5)
Reversal of Leaside Arena's one-time lump sum COLA Adjustment	(7.2)
Reversal of George Bell Arena's One Time Budget Adj. for Dehumidifier Purchase	(100.0)
Leaside Arena: Annualization of Second Ice Pad	563.2
Economic Factors	
Inflationary Adjustments	95.5
COLA and Progression Pay	
Salary and Benefit Increases	135.2
Service Changes	
Adjustments to Reflect Actual Spending	117.4
Bolton Arena: Change of one Staff from Temp to Permanent	13.8
Total Changes	773.5
Prior Year Impacts	
Reversal of Moss Park Arena's One-time Benefit Payout	(44.5)
Reversal of Leaside Arena's one-time lump sum COLA Adjustment	(7.2)
Reversal of George Bell Arena's One Time Budget Adj. for Dehumidifier Purchase	(100.0)
Leaside Arena: Annualization of Second Ice Pad	605.5
Revenue Changes	
User Fee Revenue Increases	409.0
Sundry Revenue Increases	(9.3)
Total Changes	853.6
Net Expenditures	(80.1)

**2014 New / Enhanced Service Priority Actions
(In \$000s)**

Description	2014			Net Incremental Impact			
	Gross Expenditures	Net Expenditures	New Positions	2015 Plan		2016 Plan	
				Net Expenditures	# Positions	Net Expenditures	# Positions
Enhanced Services Priorities							
New Service Priorities							
George Bell Arena Summer Ice Operations	93.4	-	0.2	-	-	-	-
Total	93.4	-	0.2	-	-	-	-

New Service Priorities

George Bell Arena Summer Ice Operations

- Beginning in 2014, George Bell Arena will replace its summer dry floor operations with summer ice. Although summer ice is more expensive to operate than dry floors, the Arena has determined that there is great demand for summer ice from the community, and that this new service is fully cost-recoverable and therefore can operate at no net cost to the City.

- Summer revenues of \$0.093 million will come from a combination of in-house programs and contract ice. These will fully offset debt repayments, programming materials and supplies, additional repair and maintenance costs, and additional staffing costs. It will also offset general repair and maintenance costs of the arena which were previously postponed due to low revenue levels since 2012.

**2015 and 2016 Plan
(In \$000s)**

Description (\$000s)	2015 - Incremental Increase					2016 - Incremental Increase				
	Gross Expense	Revenue	Net Expense	% Change	# Positions	Gross Expense	Revenue	Net Expense	% Change	# Positions
Known Impacts:										
Leaside Union Staff COLA and Progression Pay	20.4		20.4	-21.3%				-	0.0%	
Sub-Total	20.4	-	20.4	-21.3%	-	-	-	-	0.0%	-
Anticipated Impacts:										
Economic Factors	101.2		101.2			102.7		102.7		
Non-Union Progression Pay, COLA and Fringe Benefits	77.5		77.5			64.1		64.1		
Adjustments Beyond Economic Factors	(7.4)		(7.4)			(0.2)		(0.2)		
George Bell Summer Ice Operations	5.1	5.1	-			5.4	5.4	-		
User Fee Revenues		138.2	(138.2)				133.3	(133.3)		
Sundry Revenues		20.9	(20.9)				21.3	(21.3)		
Sub-Total	176.5	164.2	12.2		-	171.9	160.0	11.9		-
Total Incremental Impact	196.8	164.2	32.6	-34.0%	-	171.9	160.0	11.9	-18.8%	-

The 2014 Budget for the Arena Boards of Management will result in a 2015 and 2016 incremental net increase of \$0.033 million and \$0.012 million, respectively, to maintain the 2014 level of service.

The 2015 and 2016 net surplus decreases are largely driven by Moss Park Arena's net deficits for these years. The Board of Management of Moss Park Arena is currently in discussion to develop a plan to eliminate these deficits, possibly through an increase to user fees rates. See page 21 for details.

Future year incremental costs are primarily attributable to the following:

Known Impacts

- Leaside Arena, the only Arena Board with unionized staff, budgets for its unionized employees according to known increases. These increases are \$0.020 million in 2015.

Anticipated Impacts

- Economic factor increases of \$0.101 million in 2015 and \$0.103 million in 2016.
- Every year, each Arena Board will review the performance of its non-unionized staff and budget for salary increases for cost-of-living adjustments and progression pay at no more than the City's increases for Management staff. The non-union salary increases for the Arena Boards is estimated to be \$0.078 million in 2015 and \$0.064 million in 2016.

- George Bell Arena's summer ice revenue increases, and corresponding cost increases, of \$0.005 million in 2015 and similar in 2016, as the program continues to promote this new service to individuals and usual groups in the community and grow it at no net cost to the City.
- User fee revenue increase of \$0.138 million in 2015 and \$0.133 million in 2016.
- Sundry revenues increase of \$0.021 million in 2015 and similar in 2016.

V: ISSUES FOR DISCUSSION

Key Program Issues

Leaside Arena Expansion Project: First Full Year of Operations

- Leaside Arena's new ice pad became operational in October 2013, which is one month later than planned due to construction delays. Despite the delay, the Arena was able to continue regular ice operations at the start of the ice season in September by renting the Angela James Arena from Parks, Forestry, and Recreation (PF&R).
- Leaside Arena makes quarterly payroll payments to PF&R while PF&R pays the Arena for the rental of the Leaside pool.
- The Loan Agreement between the City, Infrastructure Ontario, and the Board of Management of Leaside Arena requires that interim payments, including payroll costs, be kept up to date. For the loan to remain in good standing, it is necessary that the Arena settles its financial obligations on a timely basis, including making timely repayments to the City for the one-time rental of the Angela James Arena, ongoing payroll payments, and debt repayment instalments.
- Actual revenues and expenditures related to the new ice pad will be provided through the quarterly variance reporting process.

George Bell Arena New Service

- George Bell Arena has been experiencing lower than budgeted revenue levels in recent years. This was the result of the departure of a major client in September 2012, whose ice time the Arena Board was only able to refill at lower rates, as well as a decreasing trend in demand for snack bar services. In order to operate at no net cost to the City, the Arena Board has been postponing non-urgent maintenance and repair work for several years.
- On June 11, 2013, City Council approved a \$0.100 million loan to George Bell Arena for the purpose of installing a high-capacity dehumidifier such that the Arena Board could operate ice in hot and humid summer weather and generate a new revenue stream from summer ice operations. See report titled "George Bell Arena Board Expanded Service" (EX32.15). The loan principle and interest was amortized over five years beginning with repayment in 2014. <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2013.EX32.15>
- The 2014 Operating Budget and 2015 and 2016 Plans include loan repayment requirements from George Bell Arena. It will be important that the Arena's inaugural year of summer ice operations generate sufficient revenues to cover all costs including loan repayments.
- Actual summer ice revenues and expenditures will be reported as part of the quarterly variance reporting process.

Future Year Deficits at Moss Park Arena

- The Arena Boards are mandated to cover operating costs from operating revenues. Moss Park Arena is currently budgeting for deficits of \$0.019 million and \$0.031 million in 2015 and 2016, respectively, from inflationary pressures and salary and benefit cost increases. As the Arena Board is currently operating at close to volume capacity, it is currently considering increases to user fees for 2015 and 2016 to generate sufficient revenues to cover costs.
- Arena Boards of Managements' user fees are market-based and not subject to inflationary increases. The Arena Boards are also authorized to adjust their market-based user fees without returning to City Council for approval prior to the fee adjustments. See Comprehensive User Fee Review report, Recommendation #12 adopted by City Council on January 17, 2012.
<http://www.toronto.ca/legdocs/mmis/2012/ex/bgrd/backgroundfile-44212.pdf>
- From time to time, each individual arena board examines its user fee levels and determines whether it is appropriate to increase some or all user fees according to market conditions at that time and also to achieve full cost-recovery. Most fee adjustments start in September of the year, following the hockey season.

Core Service Review Update

- At the Special City Council Meeting of September 26 and 27, 2011, City Council adopted the following recommendation emanating from the Core Service Review:
"City Council referred the following Recommendation 8(o) of the report (September 9, 2011) from the City Manager back to the City Manager for inclusion in broader service, and organizational studies to be reported to Standing Committees, and City Council as required:
8(o). Arenas (Directly Operated and Board Operated): Consider examining the existing business and governance models currently in place at all arenas (internally operated arenas and all 8 arena boards)."
Subsequently, Council on November 12-13 considered an Ombudsman's report titled "Skating on Thin Ice: an Investigation into Governance at an Arena Board" (CC41.4) with a number of recommended actions, including one recommendation for the City Manager to examine various governance models and service delivery mechanisms for arena boards, and provide advice on options for Council's consideration (Recommendation 4).
<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2013.CC41.4>

As part of this item, the City Manager will be following up as required.

Appendix 1

2013 Service Performance

2013 Key Accomplishments

In 2013, the Arena Boards of Management achieved the following results:

- ✓ All eight arenas operated at full capacity, delivering a combined total of 3,857 hours of available ice time and scheduled in-house programs, to the local community.
- ✓ All eight arenas' 2012/2013 and 2013/2014 Fall/Winter Ice Season prime time ice allocations were in compliance with the City's Ice Allocation Policy.
- ✓ Bill Bolton and Ted Reeve Arenas will receive a new ice resurfacer in December 2013. Capital purchases of ice resurfacer replacements are funded from the arenas' pooled annual contributions to an Arena Boards of Management Vehicle & Equipment Replacement Reserve, held by the City.
- ✓ Leaside Arena's new ice pad was open for operations in October 2013.
- ✓ Six out of eight Arena Boards expect to generate a small surplus in 2013.

2013 Financial Performance

2013 Budget Variance Analysis (In \$000s)

	2011 Actuals	2012 Actuals	2013 Approved Budget	2013 Projected Actuals*	2013 Approved Budget vs. Projected Actual Variance	
(\$000s)	\$	\$	\$	\$	\$	%
Gross Expenditures	6,557.7	6,566.5	7,300.7	7,365.8	65.1	0.9
Revenues	6,487.0	6,440.7	7,316.4	7,303.2	(13.2)	(0.2)
Net Expenditures	70.6	125.8	(15.7)	62.6	78.3	(497.9)
Approved Positions	64.3	64.5	68.2	65.2	(3.0)	(4.4)

2013 Experience

- The Arena Boards of Management Program as a whole is projecting actual expenditures of \$0.063 million net at 2013 year-end, which represents a \$0.078 million overspending compared to the 2013 Approved Operating Budget of \$(0.016) million net.
- Six of the eight Arena Boards expect to break even or generate a small net operating surplus by 2013 year-end. Please refer to Appendix 7 on page 40 for detail on individual arena's performance.
- The year-end net overspending is mainly driven by Bolton Arena, which anticipates that its backlog of maintenance and repair needs will lead to a \$0.076 million net deficit in 2013.

Impact of 2013 Operating Variance on the 2014 Budget

- The 2014 Operating Budget and 2015 and 2016 Plans for Bolton Arena include a provision for increased maintenance and repair expenditures in 2014-2016.

Appendix 2

2014 Total Operating Budget by Expenditure Category

Program Summary by Expenditure Category (In \$000s)

Category of Expense	2011	2012	2013	2013	2014	2014 Change		2015	2016
	Actual	Actual	Budget	Projected	Budget	from		Plan	Plan
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	3,859.3	3,741.1	4,082.7	4,082.7	4,185.1	102.4	2.5%	4,283.0	4,347.0
Materials and Supplies	1,669.1	1,968.3	1,832.7	1,822.1	2,082.6	249.8	13.6%	2,165.6	2,257.2
Equipment	12.7	35.4	130.0	130.0	40.1	(89.9)	-69.2%	47.7	45.8
Services & Rents	828.0	642.9	905.0	980.8	1,031.9	126.9	14.0%	1,042.2	1,072.7
Contributions to Capital	15.7	15.7	165.7	165.7	562.0	396.4	239.3%	559.5	546.4
Contributions to Reserve/Res Funds	172.8	161.4	184.5	184.5	265.9	81.3	44.1%	266.5	267.1
Other Expenditures									
Interdivisional Charges									
Total Gross Expenditures	6,557.7	6,564.7	7,300.7	7,365.8	8,167.6	866.9	11.9%	8,364.4	8,536.3
Interdivisional Recoveries									
Provincial Subsidies									
Federal Subsidies									
Other Subsidies									
User Fees & Donations	5,525.4	5,548.3	6,173.6	6,184.1	7,271.2	1,097.7	17.8%	7,414.6	7,553.3
Transfers from Capital Fund									
Contribution from Reserve Funds									
Contribution from Reserve			51.7	51.7		(51.7)	-100.0%		
Sundry Revenues	961.7	890.6	1,091.2	1,067.5	992.2	(99.0)	-9.1%	1,013.1	1,034.4
Required Adjustments									
Total Revenues	6,487.0	6,438.9	7,316.4	7,303.2	8,263.4	947.0	12.9%	8,427.6	8,587.6
Total Net Expenditures	70.6	125.8	(15.7)	62.6	(95.8)	(80.1)	508.9%	(63.2)	(51.4)
Approved Positions	64.3	64.5	68.2	65.2	67.4	(0.8)	-1.2%	67.4	67.4

2014 Key Cost Drivers

Salaries and Benefits

- Salaries and benefits is the largest driver of costs and accounts for 51% of total expenditures in 2014.
 - Salary costs increase every year based on progression pay and adjustments for cost of living.
 - Benefit payouts can be affected during employee transition periods (one-time post-retirement benefits for retiring employees, or changing benefit coverage levels when retired employees are replaced with new employees), or other changing conditions related to employees.
 - The 2014 Operating Budget includes salary cost increases of \$0.082 million.

- In 2014, the annualized cost of operating the second ice pad at Leaside adds a \$0.026 million arising from one of its permanent full-time staff working for a full year instead of the 6 months included in the 2013 Approved Operating Budget. In the meantime, Leaside Arena has decided to adjust ongoing staffing for the second ice pad, leading to a cost reduction of \$0.026 million, resulting in no net salary cost increase.
- George Bell Arena's new service will result in additional salary cost of \$0.005 million.

Materials, Supplies, and Equipment

- Materials, supplies, and equipment include utilities, snack bar, vending, and pro-shop re-sale goods, general supplies for daily operations, and tools for regular maintenance and repair needs.
- These costs are subject to inflationary increases. However, they can also decrease from time to time as a result of decreasing demand for snack bar and vending services, or from cost efficiencies such as managing the purchase of supplies directly rather than through a third-party supplier.
- The increase to Materials and Supplies costs in 2014 are largely driven by the following:
 - New summer ice operations at George Bell Arena will lead to additional utilities usage, program-related materials, and supplies for general maintenance totalling \$0.063 million.
 - An increased budget allocation for Bill Bolton Arena's backlog of maintenance and repair needs of \$0.034 million.
 - Annualized costs of ice operations at Leaside Arena, resulting in additional utility costs and general materials and supplies totalling \$0.104 million.
- There was a large increase in one-time equipment costs in 2013 as a result of George Bell Arena's purchase of a high-capacity dehumidifier to replace its failed one and to allow for summer ice operations starting in 2014.

Services and Rents

- Services and Rents account for repair and maintenance service costs, which generally increase as facilities age. Facility and equipment repairs and replacements that cost less than \$0.050 million are provided for through the Arenas' operating budgets.
- In 2014, Bolton Arena is budgeting for an increase of \$0.075 million for a total of \$0.288 million in this category to manage its backlog of maintenance and repair requirements.

Contributions to Capital

- The Contributions to Capital category includes loan repayments to the City, as well as Energy Retrofit Loan repayments.
- Leaside Arena expects to make loan repayment instalments totalling \$0.525 million in 2014, which will be offset from the Arena's increased operating revenues.

- In 2014, George Bell Arena will begin to make annual loan repayments to the City of \$0.021 million for its loan that was used to purchase a larger dehumidifier in 2013.

Contributions to Reserve / Reserve Funds

- The Arena Boards make annual contributions to the City's Insurance Reserve fund. In 2014, the Program will jointly contribute \$0.087 million to this fund.
- All eight Arena Boards are required to make annual contributions of at least \$0.010 million per arena from operating revenues to the Arena Boards of Management Vehicle & Equipment Replacement Reserve, held by the City, for future ice resurfacers replacements. In 2014, the Arena Boards will contribute \$0.091 million to this reserve.
- As part of its loan agreement to support construction of the new ice pad, Leaside Arena is required to charge its customers a surcharge on prime time ice rentals during the ice season, which the Arena uses to contribute to the City's Debt Service Reserve Fund. In 2014, Leaside Arena expects to contribute \$0.083 million toward this reserve fund.
- In 2014, Moss Park Arena will continue to contribute \$0.005 million toward the Sick Leave Reserve Fund held by the City to repay the benefit payout for its former employee.

User Fees & Donations

- User Fees are the major source of revenue for the Arena Boards, and are accounting for 88% of total revenues in 2014.
- In 2014, the Program is anticipating additional revenues of \$0.409 million from user fee revenues which include ice contracts, programming, and meeting room rentals.
- The annualization impact from Leaside Arena's second ice pad will lead to additional user fee revenues of \$0.589 million (\$0.083 million is from a levy surcharge that will flow to the City's Debt Service Reserve Fund).
- George Bell Arena's inaugural year of summer ice, including contract ice and programming, will also lead to additional user fee revenues of \$0.100 million.

Contribution from Reserve

- In 2013, there was a \$0.052 million one-time revenue increase from reserves. This is the result of a one-time revenue of \$0.044 million from reserve funds for a payout to a retiring employee at Moss Park Arena, as well as a one-time \$0.007 million transfer from non-program to Leaside Arena's budget for its cost-of-living adjustment for unionized staff.

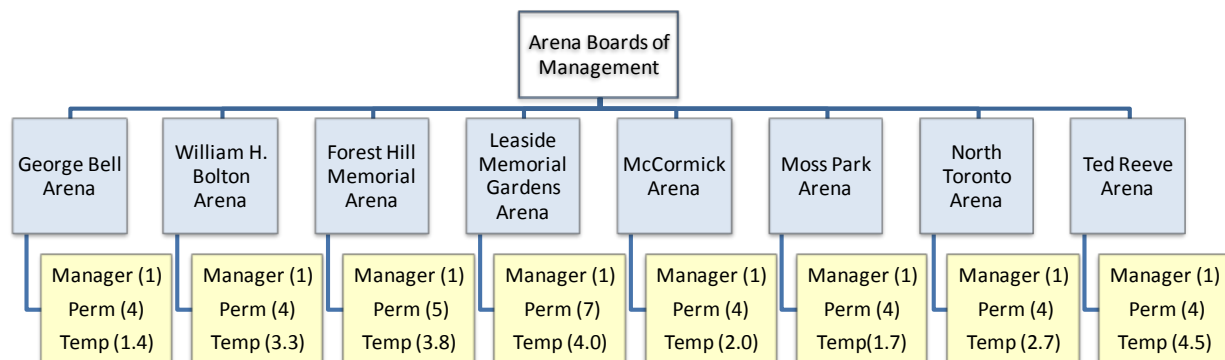
Sundry Revenues

- Sundry revenues consist of snack bar/vending and pro shop operations, dasher board advertising revenues, as well as other miscellaneous revenues.
- In 2014, the annualized impact from Leaside's second ice pad will result in additional sundry revenues, including dasher board rentals for its new rink, of \$0.017 million.

- George Bell Arena's summer ice service will also result in the Arena losing \$0.007 million in dry floor revenues.
- The Arena Boards are also anticipating slightly lower sundry revenues in 2014, resulting in a \$0.009 million decrease to this revenue category.

Appendix 2 - Continued

2014 Organization Chart



2014 Full and Part Time Staff

Category	Senior Management	Management	Exempt Professional & Clerical	Union	Total
Permanent		8.0	29.0	7.0	44.0
Temporary			19.4	4.0	23.4
Total	-	8.0	48.4	11.0	67.4

Appendix 4

Summary of 2014 New / Enhanced Service Changes

2014 Operating Budget - Council Approved New and Enhanced Services

Summary by Service

(\$000s)

Form ID		Agencies - Cluster Program: Arena Boards of Management	Adjustments				2015 Plan Net Change	2016 Plan Net Change
Category	Priority		Gross Expenditure	Revenue	Net	Approved Positions		

2649 **George Bell Summer Ice Operations**

74 0 **Description:**

George Bell Arena has been experiencing low revenue levels due to the departure of a major client in 2012. To generate a new revenue stream, George Bell Arena will begin its inaugural year of summer ice, including contract ice and programming, in 2014, and continue this service in the foreseeable future. There is a zero net operating impact from this proposal. George Bell currently offers dry floor rentals in the summertime and no summer ice. 2014 will be the first year of summer ice, and demand for this service is expected to grow moderately in 2015 and 2016 as the Arena promotes availability of this service to the local community. George Bell Arena has received great public interest for summer ice, but it will still be important that the Arena actively promotes availability of this service, especially in the first few years of summer ice operations.

Service Level Impact:

The hours of available contract ice increased from 3,857 to 5,425 per year. The Arena will also begin to offer 64 hours of programming annually.

Service: George Bell Arena-2014

Staff Recommended:	93.4	93.4	0.0	0.2	0.0	0.0
BC Recommended Change:	0.0	0.0	0.0	0.0	0.0	0.0
EC Recommended Change:	0.0	0.0	0.0	0.0	0.0	0.0
CC Recommended Change:	0.0	0.0	0.0	0.0	0.0	0.0
Total Council Approved:	93.4	93.4	0.0	0.2	0.0	0.0
Staff Recommended:	93.4	93.4	0.0	0.2	0.0	0.0

Category:

- 71 - Operating Impact of New Capital Projects
- 72 - Enhanced Services-Service Expansion
- 74 - New Services
- 75 - New Revenues

2014 Operating Budget - Council Approved New and Enhanced Services

Summary by Service

(\$000s)

Form ID		Agencies - Cluster Program: Arena Boards of Management	Adjustments				2015 Plan Net Change	2016 Plan Net Change
Category	Priority		Gross Expenditure	Revenue	Net	Approved Positions		
Budget Committee Recommended:			0.0	0.0	0.0	0.0	0.0	0.0
Executive Committee Recommended:			0.0	0.0	0.0	0.0	0.0	0.0
City Council Approved:			0.0	0.0	0.0	0.0	0.0	0.0
Council Approved New/Enhanced Services:			93.4	93.4	0.0	0.2	0.0	0.0

Category:

- 71 - Operating Impact of New Capital Projects
- 72 - Enhanced Services-Service Expansion
- 74 - New Services
- 75 - New Revenues

2014 Operating Budget - Council Approved New and Enhanced Services

Summary by Service

(\$000s)

Form ID		Agencies - Cluster Program: Arena Boards of Management	Adjustments				2015 Plan Net Change	2016 Plan Net Change
Category	Priority		Gross Expenditure	Revenue	Net	Approved Positions		

Summary:

Staff Recommended:	93.4	93.4	0.0	0.2	0.0	0.0
Budget Committee Recommended:	0.0	0.0	0.0	0.0	0.0	0.0
Executive Committee Recommended:	0.0	0.0	0.0	0.0	0.0	0.0
City Council Approved:	0.0	0.0	0.0	0.0	0.0	0.0
Council Approved New/Enhanced Services:	93.4	93.4	0.0	0.2	0.0	0.0

Category:

- 71 - Operating Impact of New Capital Projects
- 72 - Enhanced Services-Service Expansion
- 74 - New Services
- 75 - New Revenues

Appendix 5

Inflows/Outflows to/from Reserves & Reserve Funds

Program Specific Reserve / Reserve Funds (In \$000s)

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2013 \$	Withdrawals (-) / Contributions (+)		
			2014 \$	2015 \$	2016 \$
Projected Beginning Balance		34.6	34.6	25.6	116.6
Arena Boards of Management Ice Resurfacer Replacement Reserve	XQ1705				
<i>Proposed</i>					
<i>Withdrawals (-)</i>			(100.0)		(105.0)
<i>Contributions (+)</i>			91.0	91.0	91.0
Total Reserve / Reserve Fund Draws / Contributions		34.6	25.6	116.6	102.6
Balance at Year-End		34.6	25.6	116.6	102.6

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2013 \$	Withdrawals (-) / Contributions (+)		
			2014 \$	2015 \$	2016 \$
Projected Beginning Balance		-	-	83.0	165.9
Debt Service Reserve Fund	XR3216				
<i>Proposed</i>					
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>			83.0	83.0	83.0
Total Reserve / Reserve Fund Draws / Contributions		-	83.0	165.9	248.9
Balance at Year-End		-	83.0	165.9	248.9

Corporate Reserve / Reserve Funds
(In \$000s)

Reserve / Reserve Fund Name	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2013	Withdrawals (-) / Contributions (+)		
			2014	2015	2016
		\$	\$	\$	\$
Projected Beginning Balance			18,307.1	36,762.2	51,417.3
Insurance Reserve Fund	XR1010	18,307.1			
<i>Proposed</i>					
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>			86.9	87.5	88.2
Total Reserve / Reserve Fund Draws / Contributions		18,307.1	18,394.0	36,849.7	51,505.4
Other program / Agency Net Withdrawals & Contributions			18,368.2	14,567.5	15,002.3
Balance at Year-End		18,307.1	36,762.2	51,417.3	66,507.7

Reserve / Reserve Fund Name	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2013	Withdrawals (-) / Contributions (+)		
			2014	2015	2016
		\$	\$	\$	\$
Projected Beginning Balance			36,428.0	37,567.3	40,670.2
Sick Leave Reserve Fund	XR1007	36,428.0			
<i>Proposed</i>					
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>			5.0	5.0	5.0
Total Reserve / Reserve Fund Draws / Contributions		36,428.0	36,433.0	37,572.3	40,675.2
Other program / Agency Net Withdrawals & Contributions			1,134.3	3,097.9	5,397.9
Balance at Year-End		36,428.0	37,567.3	40,670.2	46,073.1

Appendix 6

Inflation and Other Adjustment*

Rate Description	Service	Fee Category	Fee Basis	2013	2014					2015	2016
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Budget Volume	Incremental Revenue	Plan Rate	Plan Rate
Fall/Winter Ice Season: Ice Time Rental: Adult Prime Time: 5pm to 11pm weekdays; 7am to 11pm weekends	George Bell Arena	Market Based	Per hour of ice time	\$253.93	N/A	\$15.47	\$269.40	N/A	\$40,906.00	\$269.40	\$269.40
Fall/Winter Ice Season: Ice Time Rental: Youth Prime Time: 5pm to 11pm weekdays; 7am to 11pm weekends	George Bell Arena	Market Based	Per hour of ice time	\$197.73	N/A	\$12.04	\$209.77	N/A		\$209.77	\$209.77
Fall/Winter Ice Season: Ice Time Rental: Weekday Non-Prime Time Morning: 7am to 5pm Weekdays	George Bell Arena	Market Based	Per hour of ice time	\$111.50	N/A	\$6.80	\$118.30	N/A		\$118.30	\$118.30
Fall/Winter Ice Season: Ice Time Rental: Weekday/Weekend Non-Prime Time Evening: after 11pm	George Bell Arena	Market Based	Per hour of ice time	\$215.90	N/A	\$13.15	\$229.05	N/A		\$229.05	\$229.05
Facility Space Rental : Meeting Room Rental: one hour meeting room rental	George Bell Arena	Market Based	Per hour	\$50.00	N/A	\$1.50	\$51.50	N/A	\$213,326.00	\$51.50	\$51.50
Program: Adult Leagues	William H. Bolton Arena	Market Based	per participant	\$425.00	N/A	\$15.00	\$440.00	N/A		\$440.00	\$440.00
Program: Learn to Skate	William H. Bolton Arena	Market Based	Per participant	\$110.00	N/A	\$15.00	\$125.00	N/A		\$125.00	\$125.00
Program: Learn To Skate (Children - Beginners): Teaching Children (Beginners) to skate	William H. Bolton Arena	Market Based	Per participant	\$90.00	N/A	\$10.00	\$100.00	N/A		\$100.00	\$100.00
Program: Boys and Girls House League Hockey	William H. Bolton Arena	Market Based	Per participant	\$275.00	N/A	\$30.00	\$305.00	N/A		\$305.00	\$305.00
Program: Women's Education: Teaching Hockey Skills (for a 10 week session)	William H. Bolton Arena	Market Based	Per participant	\$110.00	N/A	\$25.00	\$135.00	N/A		\$135.00	\$135.00
Fall/Winter Ice Season: Non-prime time ice rental: 4:00 pm to 5:00 pm	William H. Bolton Arena	Market Based	Per hour of ice time	\$150.00	N/A	\$10.00	\$160.00	N/A		\$160.00	\$160.00

Appendix 6 - Continued

Inflation and Other Adjustment*

Rate Description	Service	Fee Category	Fee Basis	2013	2014				Incremental Revenue	2015	2016
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Budget Volume		Plan Rate	Plan Rate
Large Ice Surface: Non-Prime Time Ice Rental: Daytime: 7:00 am to 4:00 pm; Mon - Fri	Larry Grossman Forest Hill Memorial Arena	Market Based	per hour of ice time	\$106.20	N/A	\$18.80	\$125.00	N/A	\$22,125.00	\$125.00	\$125.00
Large Ice Surface: Prime Time Ice Rental: Primetime: 4:00 pm to 1:00 am; Mon - Fri	Larry Grossman Forest Hill Memorial Arena	Market Based	per hour of ice time	\$185.84	N/A	\$34.16	\$220.00	N/A		\$220.00	\$220.00
Large Ice Surface: Ice Time Rental: Weekend: 7:00 am to 1:00 am; Sat - Sun	Larry Grossman Forest Hill Memorial Arena	Market Based	per hour of ice time	\$185.84	N/A	\$34.16	\$220.00	N/A		\$220.00	\$220.00
Large Ice Surface: Non-Prime Time Ice Rental: 8:00 am to 4 pm Mon - Fri. for 3 Skaters + a Coach	Larry Grossman Forest Hill Memorial Arena	Market Based	per hour of ice time	\$50.44	N/A	\$14.56	\$65.00	N/A		\$65.00	\$65.00
Small Ice Surface: Non-Prime Time Ice Rental: Daytime: 7:00 am to 4:00 pm; Mon - Fri	Larry Grossman Forest Hill Memorial Arena	Market Based	per hour of ice time	\$101.77	N/A	\$18.23	\$120.00	N/A		\$120.00	\$120.00
Small Ice Surface: Ice Time Rental: Primetime: 4:00 pm to 1:00 am; Mon - Fri	Larry Grossman Forest Hill Memorial Arena	Market Based	per hour of ice time	\$146.02	N/A	\$23.98	\$170.00	N/A		\$170.00	\$170.00
Small Ice Surface: Ice Time Rental: Weekend: 7:00 am to 1:00 am; Sat - Sun	Larry Grossman Forest Hill Memorial Arena	Market Based	per hour of ice time	\$146.02	N/A	\$23.98	\$170.00	N/A		\$170.00	\$170.00
Small Ice Surface: Ice Time Rental: 8:00 am to 4 pm Mon - Fri. for 3 Skaters + a Coach	Larry Grossman Forest Hill Memorial Arena	Market Based	Per hour of ice time	\$50.44	N/A	\$14.56	\$65.00	N/A		\$65.00	\$65.00
Forest Hill Memorial Arena - Public / Pleasure Skating - Children	Larry Grossman Forest Hill Memorial Arena	Market Based	Admission Fee	\$1.77	N/A	\$0.23	\$2.00	N/A		\$2.00	\$2.00
Forest Hill Memorial Arena - Public / Pleasure Skating - Adults	Larry Grossman Forest Hill Memorial Arena	Market Based	Admission Fee	\$2.88	N/A	\$0.37	\$3.25	N/A		\$3.25	\$3.25

Appendix 6 - Continued

Inflation and Other Adjustment*

Rate Description	Service	Fee Category	Fee Basis	2013	2014					2015	2016
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Budget Volume	Incremental Revenue	Plan Rate	Plan Rate
Prime Time Ice Rental	Leaside Gardens	Market Based	Per hour of ice time	\$243.67	N/A	\$95.33	\$339.00	N/A	\$37,552.00	\$339.00	\$339.00
Day Time Ice Rental	Leaside Gardens	Market Based	Per hour of ice time	\$122.62	N/A	\$25.98	\$148.60	N/A		\$148.60	\$148.60
Non-prime: 11 pm - 12 midnight	Leaside Gardens	Market Based	Per hour of ice time	\$171.67	N/A	\$22.32	\$193.99	N/A		\$193.99	\$193.99
Public Skating - Adult	Leaside Gardens	Market Based	Per person admission fee	\$3.10	N/A	\$0.90	\$4.00	N/A		\$4.00	\$4.00
Public Skating - Youth (12 - 17 years old)	Leaside Gardens	Market Based	Per person admission fee	\$2.21	N/A	\$0.79	\$3.00	N/A		\$3.00	\$3.00
Public Skating: Children (11 years and under)	Leaside Gardens	Market Based	Per person admission fee	\$1.33	N/A	\$0.67	\$2.00	N/A		\$2.00	\$2.00
Tuesday Programs: Adult Shinny: 12 noon - 1:00 pm	Leaside Gardens	Market Based	Per player	\$5.31	N/A	\$1.69	\$7.00	N/A		\$7.00	\$7.00
Friday Programs: Adult Shinny: 1:00 pm - 2:00 pm	Leaside Gardens	Market Based	Per player	\$5.31	N/A	\$1.69	\$7.00	N/A		\$7.00	\$7.00
Large Ice Pad: Prime time: After 4:00 pm; Mon - Fri	McCormick Arena	Market Based	Per hour of ice time	\$190.27	N/A	\$29.73	\$220.00	N/A	\$430.00	\$220.00	\$220.00
Large Ice Pad: Primetime: Weekends (Sat & Sun); all hours	McCormick Arena	Market Based	Per hour of ice time	\$190.27	N/A	\$29.73	\$220.00	N/A		\$220.00	\$220.00
Small Ice Pad: Prime time: After 4:00 pm; Mon - Fri	McCormick Arena	Market Based	Per hour of ice time	\$123.89	N/A	\$21.11	\$145.00	N/A		\$145.00	\$145.00
Small Ice Pad: Primetime: Weekends (Sat & Sun); all hours	McCormick Arena	Market Based	Per hour of ice time	\$123.89	N/A	\$21.11	\$145.00	N/A		\$145.00	\$145.00
Large Ice Pad: Daytime: 7:00 am to 4:00 pm; Mon - Fri	McCormick Arena	Market Based	Per hour of ice time	\$92.92	N/A	\$17.08	\$110.00	N/A		\$110.00	\$110.00
Small Ice Pad: Daytime: 7:00 am to 4:00 pm; Mon - Fri	McCormick Arena	Market Based	Per hour of ice time	\$79.65	N/A	\$10.35	\$90.00	N/A		\$90.00	\$90.00

Appendix 6 - Continued

Inflation and Other Adjustment*

Rate Description	Service	Fee Category	Fee Basis	2013	Inflationary Adjusted Rate	Other Adjustment	2014			2015	2016
				Approved Rate			Budget Rate	Budget Volume	Incremental Revenue		
Non-prime time ice rental: Daytime: 7:00am to 4:00pm Mon-Fri	Moss Park Arena	Market Based	Per hour of ice time	\$106.19	N/A	\$19.81	\$126.00	N/A	\$18,676.00	\$126.00	\$126.00
Prime time ice rental: 4pm to 12am Mon-Fri; 8am to 12am Sat-Sun	Moss Park Arena	Market Based	Per hour of ice time	\$168.14	N/A	\$31.86	\$200.00	N/A		\$200.00	\$200.00
Non-prime time: 12am to 8am Mon-Sun	Moss Park Arena	Market Based	Per hour of ice time	\$128.32	N/A	\$23.68	\$152.00	N/A		\$152.00	\$152.00
Non-prime time ice rental: 8:00am to 4pm Mon-Fri for 3 Skaters + a Coach	Moss Park Arena	Market Based	Per hour of ice time	\$53.10	N/A	\$16.90	\$70.00	N/A		\$70.00	\$70.00
Adult Hockey School: Mon 8pm to 9pm or 9pm to 10pm; Thurs 8pm to 9pm or 9pm to 10pm 9x1 hour sessions	Moss Park Arena	Market Based	Per Adult student	\$177.00	N/A	\$23.00	\$200.00	N/A		\$200.00	\$200.00
Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm 9x1 hour sessions; Thurs 7pm to 8:30pm or 8:30pm to 10pm Sept-Oct	Moss Park Arena	Market Based	Per Adult student	\$132.75	N/A	\$17.25	\$150.00	N/A		\$150.00	\$150.00
Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm Mar-Apr	Moss Park Arena	Market Based	Per Adult student	\$150.45	N/A	\$19.55	\$170.00	N/A		\$170.00	\$170.00
Adult Hockey School: Thurs 7pm to 9pm Mar-Apr	Moss Park Arena	Market Based	Per Adult student	\$177.00	N/A	\$23.00	\$200.00	N/A		\$200.00	\$200.00
Youth Hockey School: Mon 7pm to 8pm 9x1 hour sessions	Moss Park Arena	Market Based	Per Youth student	\$150.00	N/A	\$19.50	\$169.50	N/A		\$169.50	\$169.50
Youth Camps	Moss Park Arena	Market Based	Per Youth student	\$240.00	N/A	\$31.20	\$271.20	N/A		\$271.20	\$271.20
Summer League: Sunday co-ed teams 5pm to 8pm	Moss Park Arena	Market Based	Per team	\$2,743.37	N/A	\$356.63	\$3,100.00	N/A		\$3,100.00	\$3,100.00
Summer League: Sunday co-ed individuals 5pm to 8pm	Moss Park Arena	Market Based	Per Adult player	\$247.79	N/A	\$32.21	\$280.00	N/A		\$280.00	\$280.00
Summer League: Monday women teams 7pm to 12am	Moss Park Arena	Market Based	Per team	\$3,097.35	N/A	\$402.65	\$3,500.00	N/A		\$3,500.00	\$3,500.00
Summer League: Tuesday men c-division teams 5:30pm to 12:30pm; Wednesday men b-division teams 7pm to 12pm; Thursdays women teams 6:30pm to 11:30pm	Moss Park Arena	Market Based	Per team	\$3,340.71	N/A	\$434.29	\$3,775.00	N/A		\$3,775.00	\$3,775.00
Summer League: Tuesday men c-division individuals 5:30-12:30	Moss Park Arena	Market Based	Per Adult player	\$314.17	N/A	\$40.83	\$355.00	N/A		\$355.00	\$355.00
Winter League: Sunday co-ed teams 9am to 1pm	Moss Park Arena	Market Based	Per team	\$5,752.22	N/A	\$747.78	\$6,500.00	N/A		\$6,500.00	\$6,500.00
Winter League: Sunday co-ed individuals 9am to 1pm	Moss Park Arena	Market Based	Per Adult player	\$575.23	N/A	\$74.77	\$650.00	N/A		\$650.00	\$650.00
Boardroom Rental: 7am to 12am Mon to Sun (per hour)	Moss Park Arena	Market Based	Per hour	\$22.13	N/A	\$2.87	\$25.00	N/A		\$25.00	\$25.00
Boardroom Rental: 7am to 12am Mon to Sun (per 8 hours)	Moss Park Arena	Market Based	Per 8 hours	\$88.50	N/A	\$11.50	\$100.00	N/A		\$100.00	\$100.00

Appendix 6 - Continued

Inflation and Other Adjustment*

Rate Description	Service	Fee Category	Fee Basis	2013	2014					2015	2016
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Budget Volume	Incremental Revenue	Plan Rate	Plan Rate
Prime time ice rental: Mon - Fri: 5:00 pm to 12:00 midnight (Regular Rate)	North Toronto Memorial Arena	Market Based	per hour of ice time	\$230.08	N/A	\$14.02	\$244.10	N/A	\$27,657.00	\$244.10	\$244.10
Prime time ice rental: Sat & Sun: 6:00 am to 12:00 midnight (Regular Rate)	North Toronto Memorial Arena	Market Based	per hour of ice time	\$230.08	N/A	\$14.02	\$244.10	N/A		\$244.10	\$244.10
Non-prime time ice rental: Mon - Fri: 12:00 midnight to 6:00 am (Regular Rate)	North Toronto Memorial Arena	Market Based	per hour of ice time	\$195.17	N/A	\$18.11	\$213.28	N/A		\$213.28	\$213.28
Non-prime time ice rental: Mon - Fri: 4:00 pm to 5:00 pm (Regular Rate)	North Toronto Memorial Arena	Market Based	per hour of ice time	\$172.56	N/A	\$12.77	\$185.33	N/A		\$185.33	\$185.33
Non-prime time ice rental: Daytime: Mon - Fri: 6:00 am to 8:00 am (Regular Rate)	North Toronto Memorial Arena	Market Based	per hour of ice time	\$146.01	N/A	\$16.28	\$162.29	N/A		\$162.29	\$162.29
Non-prime time ice rental: Daytime: Mon - Fri: 8:00 am to 4:00 pm (Regular Rate)	North Toronto Memorial Arena	Market Based	per hour of ice time	\$141.59	N/A	\$9.24	\$150.83	N/A		\$150.83	\$150.83
Non-prime time ice rental: Private Ice: Mon - Fri: 8:00 am to 4:00 pm (Private Ice - max. 6 skaters; excludes holidays and PD days)	North Toronto Memorial Arena	Market Based	per hour of ice time	\$57.52	N/A	\$12.48	\$70.00	N/A		\$70.00	\$70.00

Appendix 6 - Continued

Inflation and Other Adjustment*

Rate Description	Service	Fee Category	Fee Basis	2013	2014				Incremental Revenue	2015	2016
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Budget Volume		Plan Rate	Plan Rate
Prime Time Ice Rental: Mon. - Fri. 6:00 pm to 11:00 pm; Sat. 7:00 am to 9:00 pm; and Sun. 7:00 am to 11:00 pm.	Ted Reeve Arena	Market Based	Per hour of ice time	\$199.11	N/A	\$35.49	\$234.60	N/A	\$48,350.00	\$234.60	\$234.60
Non-prime time: Saturday Nights, after 9 pm	Ted Reeve Arena	Market Based	Per hour of ice time	\$162.83	N/A	\$27.35	\$190.18	N/A		\$190.18	\$190.18
Non-prime time: Weekdays: prior to 8:00 am; Mon - Fri	Ted Reeve Arena	Market Based	Per hour of ice time	\$111.50	N/A	\$20.08	\$131.58	N/A		\$131.58	\$131.58
Non-prime time: Weekdays: 8:00 am to 2:00 pm; Mon - Fri	Ted Reeve Arena	Market Based	Per hour of ice time	\$92.03	N/A	\$16.10	\$108.13	N/A		\$108.13	\$108.13
Non-prime time: Weekdays: 2:00 pm to 5:00 pm; Mon - Fri	Ted Reeve Arena	Market Based	Per hour of ice time	\$130.09	N/A	\$22.91	\$153.00	N/A		\$153.00	\$153.00
Non-prime time: Weekdays: 5:00 pm to 6:00 pm; Mon - Fri	Ted Reeve Arena	Market Based	Per hour of ice time	\$161.06	N/A	\$28.66	\$189.72	N/A		\$189.72	\$189.72
Prime time: Sunday to Friday after 11 pm	Ted Reeve Arena	Market Based	Per hour of ice time	\$177.00	N/A	\$30.06	\$207.06	N/A		\$207.06	\$207.06
Ice time rental: Pre-Season Prime time (Summer July - August)	Ted Reeve Arena	Market Based	Per hour of ice time	\$199.11	N/A	\$34.48	\$233.59	N/A		\$233.59	\$233.59
Ice time rental: Tryout Ice (at end of ice season)	Ted Reeve Arena	Market Based	Per hour of ice time	\$199.11	N/A	\$34.48	\$233.59	N/A		\$233.59	\$233.59

*Arena Boards' User Fees are Market Based, not subject to the City's standard inflationary increases.

Fees for Discontinuation

Rate Description	Service	Fee Category	Fee Basis	2013 Approved Rate	Year Introduced	Reason for Discontinuation
Program: Adult Daytime Shinny	William H. (Bill) Bolton Arena	Market Based	Per person	\$10.00	1980	Lack of attendance
Boardroom Rental: 7am to 12am Mon to Sun (per hour)	Moss Park Arena	Market Based	Per hour	\$22.13	N/A	No longer offered to the general public
Boardroom Rental: 7am to 12am Mon to Sun (per 8 hours)	Moss Park Arena	Market Based	Per hour	\$88.50	N/A	No longer offered to the general public

Appendix 6 - Continued

Rationalization of User Fees

Service	2013			2014			Comments
	Rate ID	Rate Description	Approved	Rate ID	Rate Description	Budget Rate	
William H. (Bill) Bolton Arena	A2003	Program: House League Hockey: Women's Adult Hockey	\$425.00	A2003.1	Program: Adult Leagues	\$440.00 + HST	Rationalization of similar fees
William H. (Bill) Bolton Arena	A2004	Program: House League Hockey: Men's 35+ Adult Hockey	\$425.00				
William H. (Bill) Bolton Arena	A2005	Program: House League Hockey: Men's 45+ Adult Hockey	\$425.00				
William H. (Bill) Bolton Arena	A2006	Program: House League Hockey: Men's 19+ Adult Hockey	\$425.00				
William H. (Bill) Bolton Arena	A2007	Program: Learn To Skate (Adults): Teaching adults to skate	\$110.00	A2007.1	Program: Learn to Skate	\$125.00 + HST	Rationalization of similar fees
William H. (Bill) Bolton Arena	A2009	Program: Learn To Skate (Children): Teaching children to skate; 1 hour class	\$110.00				
William H. (Bill) Bolton Arena	A2010	Program: House League Hockey: 16 - 18 year olds House League	\$275.00	A2010.1	Program: Boys and Girls House League Hockey	\$305.00 + HST	Rationalization of similar fees
William H. (Bill) Bolton Arena	A2011	Program: House League Hockey: 13 - 15 year olds House League	\$275.00				
William H. (Bill) Bolton Arena	A2012	Program: House League Hockey: 7 - 8 year olds House League	\$275.00				
William H. (Bill) Bolton Arena	A2013	Program: House League Hockey: 9 - 10 year olds House League	\$275.00				
William H. (Bill) Bolton Arena	A2014	Program: House League Hockey: 11 - 12 year olds House League	\$275.00				
William H. (Bill) Bolton Arena	A2015	Program: 5 - 6 year olds House League: Learn the skills of hockey	\$275.00				
William H. (Bill) Bolton Arena	A2016	Program: House League Hockey: 9 - 12 year olds House League - Girls Hockey	\$275.00				
William H. (Bill) Bolton Arena	A2017	Program: House League Hockey: 13 - 18 year olds House League - Girls Hockey	\$275.00	A2024.1	Free Skating Programs	No Charge	Rationalization of similar fees
William H. (Bill) Bolton Arena	A2024	Program: Senior Skating	No Charge				
William H. (Bill) Bolton Arena	A2025	Program: Parents and Tots Skating	No Charge				
William H. (Bill) Bolton Arena	A2026	Public Skating	No Charge				

Appendix 6 - Continued

Rationalization of User Fees

Service	2013			2014			Comments
	Rate ID	Rate Description	Approved	Rate ID	Rate Description	Budget Rate	
Moss Park Arena	A6002	Prime time ice rental: 4pm to 12am Mon-Fri	\$168.14	A6002.1	Prime time ice rental: 4pm to 12am Mon-Fri; 8am to 12am Sat-Sun	\$200.00	Rationalization of similar fees
Moss Park Arena	A6003	Weekend Prime time: 8am to 12am Sat-Sun	\$168.14				
Moss Park Arena	A6011	Adult Hockey School: Mon 8pm to 9pm or 9pm to 10pm	\$177.00	A6011.1	Adult Hockey School: Mon 8pm to 9pm or 9pm to 10pm; Thurs 8pm to 9pm or 9pm to 10pm 9x1 hour sessions	\$200.00	Rationalization of similar fees
Moss Park Arena	A6012	Adult Hockey School: Thurs 8pm to 9pm or 9pm to 10pm 9x1 hour sessions	\$177.00				
Moss Park Arena	A6013	Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm 9x1 hour sessions	\$132.75	A6013.1	Adult Hockey School: Mon 7pm to 8:30pm or 8:30pm to 10pm 9x1 hour sessions; Thurs 7pm to 8:30pm or 8:30pm to 10pm Sept-Oct	\$150.00	Rationalization of similar fees
Moss Park Arena	A6014	Adult Hockey School: Thurs 7pm to 8:30pm or 8:30pm to 10pm Sept-Oct	\$132.75				
Moss Park Arena	A6018	Youth Summer Camp: Mon to Fri 8:30 to 4:30	\$240.00	A6018.1	Youth Camps	\$271.20	Rationalization of similar fees
Moss Park Arena	A6019	Christmas Camp: Tue to Fri 8:30-4:30	\$190.00				
Moss Park Arena	A6020	Christmas Camp: Mon to Fri 8:30 to 4:30	\$240.00				
Moss Park Arena	A6021	March Camp: Mon to Fri 8:30 to 4:30	\$240.00				
Moss Park Arena	A6025	Summer League: Tuesday men c-division teams 5:30pm to 12:30pm	\$3,340.71	A6025.1	Summer League: Tuesday men c-division teams 5:30pm to 12:30pm; Wednesday men b-division teams 7pm to 12pm; Thursdays women teams 6:30pm to 11:30pm	3775.00	Rationalization of similar fees
Moss Park Arena	A6027	Summer League: Wednesday men b-division teams 7pm to 12pm	\$3,340.71				
Moss Park Arena	A6028	Summer League: Thursdays women teams 6:30pm to 11:30pm	\$3,340.71				

Appendix 7

2014 Operating Budget by Arena Board

(in \$000s)

(In \$000s)	2011 Actual	2012 Actual	2013 Budget	2013 Projected Actual*	2014 Budget	Change 2014 Budget vs. 2013 Budget		FY Incremental Outlook	
	\$	\$	\$	\$	\$	\$	%	2015 \$	2016 \$
GROSS EXP.									
George Bell	586.6	545.2	679.9	656.1	699.6	19.7	2.9	20.6	20.1
Wm H. (Bill) Bolton	966.7	964.9	894.0	969.8	1,090.2	196.2	21.9	14.0	14.1
Forest Hill	1076.1	953.1	1,088.6	1,088.6	1,113.8	25.2	2.3	35.0	41.1
Leaside	859.2	874.8	1,330.5	1,321.4	1,900.6	570.0	42.8	35.3	16.5
McCormick	604.6	687.9	695.9	695.9	695.7	(0.2)	(0.0)	18.9	15.2
Moss Park	787.7	832.8	844.0	844.0	820.5	(23.5)	(2.8)	19.3	12.1
North Toronto	853.1	840.3	919.0	919.0	953.9	34.9	3.8	33.5	32.6
Ted Reeve	823.7	865.6	848.8	871.0	893.3	44.5	5.2	20.0	20.0
Total Expenditures	6,557.7	6,564.7	7,300.7	7,365.8	8,167.6	866.9	11.9	196.8	171.9
REVENUES									
George Bell	571.1	549.2	680.9	657.1	699.6	18.8	2.8	20.7	21.3
Wm H. (Bill) Bolton	849.9	942.7	894.1	894.1	1,105.2	211.1	23.6		13.2
Forest Hill	1080.5	957.1	1,090.1	1,090.1	1,115.2	25.1	2.3	35.3	41.2
Leaside	867.1	782.3	1,340.1	1,330.1	1,978.8	638.7	47.7	35.3	16.5
McCormick	647.5	670.3	696.1	696.1	695.9	(0.2)	(0.0)	18.9	15.2
Moss Park	791.9	829.1	844.4	844.4	820.6	(23.8)	(2.8)		
North Toronto	854.6	841.4	921.5	921.5	954.5	33.0	3.6	33.8	32.6
Ted Reeve	824.6	866.8	849.3	869.8	893.5	44.3	5.2	20.1	20.0
Total Revenues	6,487.0	6,438.9	7,316.4	7,303.2	8,263.4	947.0	12.9	164.2	160.0
NET EXP.									
George Bell	15.5	(4.0)	(1.0)	(1.0)	(0.0)	0.9	(97.8)	-0.1	-1.2
Wm H. (Bill) Bolton	116.8	22.2	(0.1)	75.7	(15.0)	(14.9)	11,184.2	14.0	0.9
Forest Hill	(4.4)	(4.0)	(1.4)	(1.4)	(1.4)	0.0	(2.9)	-0.3	-0.0
Leaside	(7.9)	92.5	(9.6)	(8.7)	(78.3)	(68.7)	718.4		-0.0
McCormick	(42.9)	17.6	(0.2)	(0.2)	(0.2)	(0.0)	1.1	0.0	-0.0
Moss Park	(4.2)	3.7	(0.4)	(0.4)	(0.1)	0.3	(83.8)	19.3	12.1
North Toronto	(1.5)	(1.1)	(2.5)	(2.5)	(0.6)	1.9	(76.3)	-0.3	0.1
Ted Reeve	(0.9)	(1.2)	(0.5)	1.2	(0.2)	0.2	(49.2)	-0.1	0.0
Total Net Expend.	70.6	125.8	(15.7)	62.6	(95.8)	(80.1)	509.0	32.6	11.9
APPROVED POSITIONS									
George Bell	6.4	6.5	6.2	6.2	6.4	0.2	3.2		
Wm H. (Bill) Bolton	8.0	8.1	8.3	8.3	8.3	0.0	0.0		
Forest Hill	9.8	9.7	9.8	9.8	9.8	0.0	0.0		
Leaside	9.9	10.0	13.0	10.0	12.0	(1.0)	(7.7)		
McCormick	7.0	7.0	7.0	7.0	7.0	0.0	0.0		
Moss Park	6.0	6.0	6.7	6.7	6.7	0.0	0.0		
North Toronto	7.7	7.7	7.7	7.7	7.7	0.0	0.0		
Ted Reeve	9.5	9.5	9.5	9.5	9.5	0.0	0.0		
Approved Positions	64.3	64.5	68.2	65.2	67.4	(0.8)	(1.2)	0.0	0.0