

2022 Program Summary

Arena Boards of Management

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

Description

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

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

Why We Do It

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

What Service We Provide

Community Ice & Facility Booking

Who We Serve: Residents, Visitors/Tourists, Community Leagues and Associations, Public and Private School Boards

What We Deliver: Ice time for booking, programming, recreational skating for the communities, meeting rooms, snack bars and pro shops

How Much Resources (gross 2022 operating budget): \$9.783 million

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.

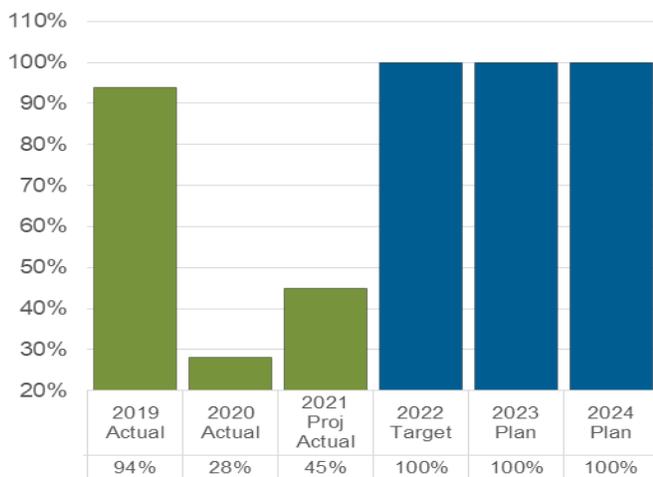
Budget at a Glance

2022 OPERATING BUDGET			
\$Million	2022	2023	2024
Revenues	\$8.295	\$10.832	\$11.119
Gross Expenditures	\$9.783	\$10.629	\$10.757
Net Expenditures	\$1.488	\$(0.203)	\$(0.362)
Approved Positions	65.7	65.7	65.7

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

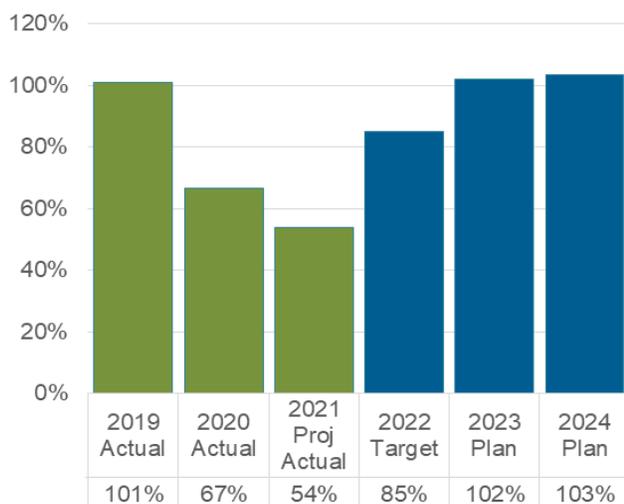
How Well We Are Doing – Behind the Numbers

Prime Time Ice Usage



- Prime Time Ice utilization reflects the percentage of available prime time hours that are booked and used. The industry benchmark for prime time utilization is 96% booked for a standard ice season.
- Due to COVID-19 safety concerns and government mandated closures, prime time ice usage is heavily impacted in 2021. Collectively the Arena Boards of Management only project 45% of the prime time ice to be sold.
- Ice usage improves in 2022 as the Arena Boards project remaining opening throughout all of 2022.

Cost Recovery (%)



- A key mandate of the Arena Boards is to manage and operate the arenas (City-owned asset) effectively and efficiently at minimal to no cost to the City.
- Fluctuations can be caused by unanticipated demand changes for ice rentals, revenues from accessory operations, advertising, one-time revenues, and unexpected repairs and maintenance costs.
- With the pandemic and its impacts on the arenas operations in 2021, all Arena Boards of Management are projecting to experience losses in revenues as capacity restrictions are expected to continue. Impacts of COVID-19 are expected to continue into 2022 but the arenas will be able to reduce the dependence on the City.

COVID-19 IMPACT AND RECOVERY**2022 Impact and Recovery****Operating Budget Impact**

- COVID-19 is projected to impact all Arena Boards of Management operations in 2022 with \$2.288 million net impact:
 - \$2.214 million in revenue losses are projected as social distancing and capacity restrictions are expected to continue in 2022 for public safety.
 - \$0.075 million in expenditure increasing from supplies need for sanitization of facilities.

Service Level Changes

- The Arena Boards of Management project their facilities to remain open for the entirety of 2022 with capacity restrictions remaining in effect for a large part of the year. All services are expected to run just at reduced capacities.
-

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Re-opening of facilities in July 2021 under Step 3 of Ontario Reopening Plan after many months of COVID-19 closures and having increasing participation from the local communities in ice usage over time.

Key Challenges and Risks

- Meet rising demand for ice-time in the City of Toronto.
- Stay competitive in comparison to newer arenas in neighbouring 905 communities that have modern facilities, more available ice-time, and far better customer amenities to service arena users.
- Maintain and increase the state of good repair on the aging arenas to minimize the amount of service disruptions due to repairs.
- Closures due to COVID-19 will result in significant financial losses to all Arena Boards of Management.

Priority Actions

- Evaluate current state of Toronto arenas and develop a strategy to increase access to ice-time.
- Upgrade facilities' conditions and amenities to improve the service provided to arena users.
- Continue to explore opportunities for increased revenues without impacting the needs of the local communities.
- Manage COVID-19 concerns and ensuring the safety of the users of the arenas and its staff.

RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2022 Operating Budget for Arena Boards of Management of \$9.783 million gross, \$8.295 million revenue and \$1.488 million net for the following Arena Boards:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
George Bell	807.7	679.3	128.4
William H. (Bill) Bolton	1,170.7	637.3	533.4
Larry Grossman Forest Hill Memorial	1,277.0	1,126.0	151.0
Leaside Memorial Community Gardens	2,612.2	2,523.1	89.1
McCormick Playground	837.9	682.5	155.4
Moss Park	1,054.2	769.0	285.2
North Toronto Memorial	905.8	758.9	146.9
Ted Reeve Community	1,117.7	1,119.2	(1.5)
Total Program Budget	9,783.2	8,295.2	1,488.0

2. City Council approve the 2022 staff complement for the Arena Boards of Management of 65.7 operating positions.
3. City Council approve the 2022 market rate user fee changes and user fees for discontinuation for the Arena Boards of Management identified in [Appendix 9](#), for inclusion in the Municipal Code Chapter 441 "Fees and Charges".

2022 OPERATING BUDGET

2022 OPERATING BUDGET OVERVIEW

Table 1: 2022 Operating Budget by Service

(In \$000s)	2020 Actual	2021 Budget	2021 Projection*	2022 Base Budget	2022 New / Enhanced	2022 Budget	Change v. 2021 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
George Bell-Arenas Board of Management	422.6	819.4	254.6	679.3		679.3	424.7	166.8%
Bill Bolton-Arenas Board of Management	529.6	715.0	390.0	637.3		637.3	247.3	63.4%
Forest Hill-Arenas Board of Management	748.0	1,322.8	600.0	1,126.0		1,126.0	526.0	87.7%
Leaside-Arenas Board of Management	1,443.6	2,764.8	1,150.7	2,523.1		2,523.1	1,372.3	119.3%
Mccormick-Arenas Board of Management	238.5	682.5	252.0	682.5		682.5	430.5	170.8%
Moss Park-Arenas Board of Management	121.2	982.8	90.0	769.0		769.0	679.0	754.4%
North Toronto-Arenas Board of Management	670.6	938.6	683.9	758.9		758.9	75.0	11.0%
Ted Reeve-Arenas Board of Management	838.5	1,169.0	592.5	1,119.2		1,119.2	526.7	88.9%
Total Revenues	5,012.6	9,394.9	4,013.7	8,295.2		8,295.2	4,281.5	106.7%
Expenditures								
George Bell-Arenas Board of Management	771.5	806.0	655.8	807.7		807.7	151.8	23.2%
Bill Bolton-Arenas Board of Management	869.0	1,057.4	742.0	1,170.7		1,170.7	428.7	57.8%
Forest Hill-Arenas Board of Management	975.0	1,314.5	930.3	1,277.0		1,277.0	346.6	37.3%
Leaside-Arenas Board of Management	1,455.5	2,788.7	1,754.8	2,612.2		2,612.2	857.4	48.9%
Mccormick-Arenas Board of Management	670.4	832.2	748.2	837.9		837.9	89.7	12.0%
Moss Park-Arenas Board of Management	834.4	972.4	802.5	1,054.2		1,054.2	251.8	31.4%
North Toronto-Arenas Board of Management	804.4	930.0	857.2	905.8		905.8	48.7	5.7%
Ted Reeve-Arenas Board of Management	1,149.5	1,183.6	986.3	1,117.7		1,117.7	131.4	13.3%
Total Gross Expenditures	7,529.7	9,884.6	7,477.2	9,783.2		9,783.2	2,306.0	30.8%
Net Expenditures	2,517.0	489.7	3,463.4	1,488.0		1,488.0	(1,975.4)	(57.0%)
Approved Positions**	66.0	64.1	N/A	65.7		65.7	N/A	N/A

*2021 Projection based on Q3 Variance Report

**YoY comparison based on approved positions

COSTS TO MAINTAIN EXISTING SERVICES

Total 2022 Base Budget expenditures of \$9.783 million gross reflecting an increase of \$2.306 million in spending above 2021 projected year-end actuals, predominantly arising from:

- Salary & benefit increases including cost of living adjustments and additional staffing as the Arena Boards of Management project facilities to remain open through 2022, requiring staffing to return to pre-pandemic levels.
- Utility, maintenance and repair expenditure increases as the Arenas anticipate being operational for the entire year.
- Ice rental revenues are expected to substantially recover due to all the Arenas being open, however with social distancing and capacity restrictions in effect there are less users than pre-pandemic levels.

Given the financial impacts of COVID-19 on 2021 actuals, a further comparison of the 2022 Base Budget (excluding 2022 COVID-19 impacts) to the 2021 Council approved Budget (excluding 2021 COVID-19 impact) is provided below:

- **2022 Base Budget of \$1.488 million in net expenditures reflects a \$0.423 million net decrease from the 2021 Council approved Budget, when excluding \$2.288 million in estimated COVID-19 financial impacts.**

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in the Arena Boards of Management's 2022 Operating Budget do not have any significant equity impacts.

2022 OPERATING BUDGET KEY DRIVERS

The 2022 Operating Base Budget for the Arena Boards of Management is \$2.306 million gross or 30.8% greater than the 2021 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget.

Table 2a: 2022 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2019 Actual	2020 Actual	2021 Budget	2021 Projection*	2022 Budget	2022 Change from 2021 Projection	
	\$	\$	\$	\$	\$	\$	%
User Fees & Donations	8,520.1	4,461.2	8,389.2	3,839.7	7,530.4	3,690.7	96.1%
Contribution From Reserves/Reserve Funds			266.7		50.0	50.0	
Sundry and Other Revenues	1,056.0	551.4	738.9	174.1	714.8	540.7	310.7%
Total Revenues	9,576.1	5,012.6	9,394.9	4,013.7	8,295.2	4,281.5	106.7%
Salaries and Benefits	5,084.7	4,484.6	5,124.1	4,453.4	5,220.4	767.1	17.2%
Materials & Supplies	2,348.8	1,662.4	2,495.1	1,650.8	2,417.7	767.0	46.5%
Equipment	49.6	14.3	32.7	14.2	56.5	42.3	298.8%
Service and Rent	1,228.0	641.0	1,451.7	636.5	1,299.3	662.7	104.1%
Contribution To Capital	525.0	477.8	536.6	479.0	536.6	57.6	12.0%
Contribution To Reserves/Reserve Funds	281.1	226.0	220.0	220.0	213.4	(6.6)	(3.0%)
Other Expenditures		23.6	24.4	23.5	39.4	15.9	67.8%
Total Gross Expenditures	9,517.2	7,529.7	9,884.6	7,477.2	9,783.2	2,306.0	30.8%
Net Expenditures	(58.9)	2,517.1	489.7	3,463.5	1,488.0	(1,975.5)	(57.0%)

*2021 Projection based on Q3 Variance Report

Key Base Drivers:**Salaries & Benefits:**

In addition to cost of living adjustments, the increase in Salaries and Benefits is driven by the expected need in staffing as the Arenas are in full operations with capacity restrictions being adhered to. Salary and Benefit expenditures are expected to return to pre-pandemic levels as opposed to in 2021 when the Arenas were closed to the public for six months of the year.

Materials and Supplies:

The increase in Materials and Supplies is driven by the projected increase in facility and ice-time usage. This also includes supplies need for sanitization of facilities. While the Arenas may not be able to operate at full capacity, there is a large demand for available ice-time.

Services and Rents:

The increase in Service and Rent is driven by the need for additional maintenance and repairs as some non-urgent repairs were postponed for the past two years.

User Fees & Sundry Revenues:

The expected base increase in User Fees and Sundry Revenues reflects the Arenas being operational with capacity restrictions but no facility closures are expected.

2023 & 2024 OUTLOOKS

Table 3: 2023 and 2024 Outlooks

(\$000s)	2021 Projection	2022 Budget	2023 Outlook	2024 Outlook
Revenues	4,013.7	8,295.2	10,832.1	11,119.4
Gross Expenditures	7,477.2	9,783.2	10,628.7	10,757.2
Net Expenditures	3,463.4	1,488.0	(203.3)	(362.2)
Approved Positions	N/A	65.7	65.7	65.7

Key drivers

The 2023 Outlook with total gross expenditures of \$10.629 million reflects an anticipated \$0.846 million or 8.6 per cent increase in gross expenditures above the 2022 Operating Budget. The 2024 Outlooks expects a further increase of \$0.129 million or 1.2 per cent above 2023 gross expenditures.

These changes arise from the following:

- The Arena Boards of Management operating as normal by 2023 with no capacity restrictions or impacts from COVID-19 and ice-time demand seeing pre-pandemic levels.
- Increases in Gross Expenditures will also be driven by inflationary impacts to salaries & benefits, and volume based impacts to utilities, materials and supplies as well as services and rents. **(2023 and 2024)**
- Increases in Revenues are driven by market rate increases to ice rental revenues as well as volume based increases from operating a full capacity. **(2023 and 2024)**

APPENDICES

Appendix 1

COVID-19 Impact and Recovery

In \$ Thousands				
COVID-19 Impacts	2021 Net	2022		
		Revenues	Gross	Net
Revenue Loss				
User Fees & Ice Rentals	266.4	(2,213.6)		2,213.6
Sub-Total	266.4	(2,213.6)		2,213.6
Expenditure Increase				
Sanitization and Cleaning of Facilities and purchases of Personal Protective Equipment	600.4			
Sanitization and Cleaning of Facilities			74.8	74.8
Sub-Total	600.4		74.8	74.8
Total COVID-19 Impact	866.8	(2,213.6)	74.8	2,288.4

Appendix 2

2022 Balancing Actions

N/A

Appendix 3

Summary of 2022 Service Changes

N/A

Appendix 4

Summary of 2022 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 5

Summary of 2022 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

2022 Capital Budget; 2023 - 2031 Capital Plan Including Carry Forward Funding

N/A

Appendix 6a

2022 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

Appendix 6b

2023 - 2031 Capital Plan

N/A

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Summary of Capital Needs Constraints

N/A

Appendix 9

2022 User Fee Changes

(Excludes User Fees Adjusted for Inflation)

Table 9b – Market Rate Adjustments

Rate Description	Service	Fee Category	Fee Basis	2021	2022		2023	2024
				Approved Rate	Above Inflation Adjustments	Budget Rate	Plan Rate	Plan Rate
Fall/Winter Ice Season: Ice Time Rental: Adult Prime Time:	George Bell	Market Based	Per Hour	\$319.21, \$328.79 after May 1, 2021	(\$9.58)	\$319.21	\$319.21	\$319.21
Fall/Winter Ice Season: Ice Time Rental: Youth Prime Time:	George Bell	Market Based	Per Hour	\$251.61, \$259.16 after May 1, 2021	(\$7.55)	\$251.61	\$251.61	\$251.61
Fall/Winter Ice Season: Ice Time Rental: Weekday Non-Prime	George Bell	Market Based	Per Hour	\$141.59, \$145.84 after May 1, 2021	(\$4.25)	\$141.60	\$141.60	\$141.60
Fall/Winter Ice Season: Ice Time Rental: Weekday/Weekend N	George Bell	Market Based	Per Hour	\$251.61, \$259.16 after May 1, 2021	(\$7.55)	\$251.61	\$251.61	\$251.61
Facility Space Rental : Meeting Room Rental one hour meet	George Bell	Market Based	Per Hour	\$44.25	\$5.75	\$50.00	\$50.00	\$50.00
Ice Time Rental: School Games Non-Prime	George Bell	Market Based	Per Hour	\$141.59, \$145.84 after May 1, 2021	(\$4.25)	\$141.60	\$141.60	\$141.60
Summer Ice Rental Program: Adult Leagues	George Bell William H. Bolton Arena	Market Based	Per Season	\$251.61, \$259.16 after May 1, 2021 \$507.25	(\$7.55)	\$251.61 \$36.02	\$251.61 \$543.27	\$251.61 \$543.27
Program: Learn to Skate	William H. Bolton Arena	Market Based	Per Season	\$150.49	\$10.69	\$161.18	\$161.18	\$161.18
Program : Learn To Skate (Children -	William H. Bolton Arena	Market Based	Per Season	\$123.00	\$8.78	\$131.78	\$131.78	\$131.78
Program: Boys and Girls House League	William H. Bolton Arena	Market Based	Per Season	\$389.00	\$27.12	\$416.12	\$416.12	\$416.12
Program: Women's Education: Teaching	William H. Bolton Arena	Market Based	Per Season	\$146.99	\$10.46	\$157.45	\$157.45	\$157.45
Fall/Winter Ice Season: Ice Time Rental:	William H. Bolton Arena	Market Based	Per Hour	\$126.50	\$8.90	\$135.40	\$135.40	\$135.40
Fall/Winter Ice Season: Non-prime time ice rental: 4:00 pm	William H. Bolton Arena	Market Based	Per Hour	\$126.50	\$8.90	\$135.40	\$135.40	\$135.40
Fall/Winter Ice Season: Ice Time Rental: Prime time ice	William H. Bolton Arena	Market Based	Per Hour	\$241.75	\$17.20	\$258.95	\$258.95	\$258.95

Table 9b – Market Rate Adjustments (Continued)

Rate Description	Service	Fee Category	Fee Basis	2021	2022	2023	2024
				Approved Rate	Above Inflation Adjustments Budget Rate	Plan Rate	Plan Rate
Program: Boys and Girls Hockey Skills	William H. Bolton Arena	Market Based	Per Season	\$251.00	\$17.80	\$268.80	\$268.80
Non-prime time ice rental: Mon - Fri: 4:00	North Toronto	Market Based	Per Hour	\$225.00	\$10.00	\$235.00	\$235.00
Non-prime time ice rental: Daytime: Mon -	North Toronto	Market Based	Per Hour	\$189.96	\$53.41	\$243.37	\$243.37

A Majority of the Arena Boards of Management had approved Budgets with no increases in 2022. George Bell Arena Board Approved rates at pre-May 2021 levels due to community need. William H. Bolton Arena Board had approved a majority of their rates above inflation and North Toronto Arena had adjusted non-prime ice rates based on market rate for the ice-time.

Table 9c - User Fees for Discontinuation

Rate Description	Service	Fee Category	Fee Basis	2021 Approved Rate	Year Introduced	Reason for Discontinuation
Meeting room rental -Friday, Saturday, Sunday and Holidays;	Ted Reeve Arena	Market Based	Per Hour	\$533.00	Pre-1998	No longer available for public rentals

Ted Reeve Arena is no longer offering Meeting room rentals – Friday, Saturday, Sunday and Holidays as a private patron will be utilizing the space for the entirety of the year.

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2022 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2022	2023	2024
		\$	\$	\$
Beginning Balance		97.0	102.4	109.4
Arena Boards of Management Ice Resurfacers Replacement Reserve	XQ1705			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
<i>Contributions to Fund</i>		125.4	127.0	129.6
Total Reserve / Reserve Fund Draws / Contributions		222.4	229.4	239.0
Other Program / Agency Net Withdrawals & Contributions		(120.0)	(120.0)	(124.0)
Balance at Year-End		102.4	109.4	115.0

* Based on 9-month 2021 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2022	2023	2024
		\$	\$	\$
Beginning Balance		221.0	305.0	391.0
Leaside Memorial Community Gardens Arena Debt Service Reserve Fund	XR3216			
<i>Withdrawals (-)</i>				
<i>Loan Payment</i>				
<i>Contributions (+)</i>				
<i>Contributions to Fund</i>		83.0	83.0	83.0
Total Reserve / Reserve Fund Draws / Contributions		304.0	388.0	474.0
Interest Income		1.0	3.0	4.0
Balance at Year-End		305.0	391.0	478.0

* Based on 9-month 2021 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2022	2023	2024
		\$	\$	\$
Beginning Balance		31,376.0	29,373.0	27,566.0
Sick Leave Reserve Fund	XR1007			
<i>Withdrawals (-)</i>				
<i>Sick Leave Payout</i>		(50.0)		
<i>Contributions (+)</i>				
<i>Contributions to Fund</i>		5.0	5.0	5.0
Total Reserve / Reserve Fund Draws / Contributions		31,331.0	29,378.0	27,571.0
Other Program / Agency Net Withdrawals & Contributions		(2,022.0)	(1,812.0)	(1,802.0)
<i>Interst Income</i>		64.0	210.0	220.0
Balance at Year-End		29,373.0	27,566.0	25,769.0

* Based on 9-month 2021 Reserve Fund Variance Report

Appendix 11

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Tax Supported Budget: Budget funded by property taxes.

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