

Analyst Briefing Notes

Budget Committee

(February 10, 2009)

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PART I: 2009 OPERATING BUDGET**Executive Summary**

- The mandate of the eight Arena Boards of Management is to operate the eight board-managed City arenas in a manner that meets local community needs for indoor ice recreational activities while having regard for the objective of producing enough revenue from these uses to operate at the lowest reasonable cost to the City and its residents.
- The Arena Boards of Management provide the following key services:
 - Equitable access to high quality indoor and outdoor ice sport recreational opportunities by:
 - maintaining physical facilities at a high standard;
 - maintaining a high level of responsiveness to community needs;
 - providing a high standard of public service to the community; and
 - ensuring that program offerings reflect present and emerging community interests and requirements.
 - Effective and efficient management of ice operations without imposing operating costs on the taxpayer by:
 - minimizing operating expenditures by using the best management practices available;
 - pursuing present and emerging revenue opportunities to minimize support from the taxpayer;
 - pursuing opportunities to provide new or improved programs or services in response to emerging community needs; and
 - maximizing opportunities to generate supplementary revenues from accessory operations to support arena operations.
- Key service challenges for 2009 and beyond include:
 - Annual increases in labour and operating costs driven by economic factors and City contractual obligations pose a challenge to the Arena Boards' ability to break even financially;
 - Aging facilities and equipment requiring more frequent and more costly repairs and maintenance put pressure on the Arena Board's ability to operate without disruption of service and minimize City operating budget impact; and
 - Providing equitable access to primetime ice to meet emerging demands from girl's and women's hockey leagues and associations.
- The Arena Boards of Management have established the following service objectives to meet their key service challenges:
 - to continue to provide high quality facilities and recreational opportunities that respond to community needs; and
 - to manage operations using best available practices to minimize the need for operating support from the taxpayer.

- The 2009 Recommended Operating Budget reflects priority actions to be undertaken that will address the challenges, opportunities, and service objectives:
 - The Arena Boards will pursue revenue opportunities such as advertising in the arena facilities and advertisements on the ice resurfacing equipment, and increasing the number of sponsors for the house league programs. Anticipated advertising revenue of \$0.025 million is reflected in the 2009 Recommended Operating Budget.
 - During these challenging economic times, the Arena Boards will focus on retaining the client and revenue base by maintaining a high service level to the community as provided in 2008 and increase customer satisfaction levels by being more responsive to their needs. To maintain the 2008 level of service provided for the extended hours of the accessory operations (snack bar and pro shop), two additional approved position equivalents are recognized in the 2009 Recommended Operating Budget.
 - Over the next three years, as prime time ice becomes available, priority will be given to girls and women's team ice sport requests. In due course, this action by the Arena Boards will address the issue of equitable access to primetime ice.
- For 2008, the projected year-end net expenditure of \$0.010 million is expected to be \$0.033 million or 76% below the 2008 Approved Operating Budget of \$0.043 million. This favourable variance is mainly attributed to higher than expected ice rental revenues at Ted Reeve Arena combined with savings of \$0.024 million from the delayed introduction of an employee benefits plan for its full-time staff until 2009 at the same arena.

Table 1: 2009 Recommended Budget

	2008		2009 Recommended Operating Budget			Change - 2009 Recommended Operating Budget vs. 2008 Appvd. Budget		FY Incremental Outlook	
	2008 Appvd. Budget	2008 Projected Actual	2009 Base	2009 New/ Enhanced	2009 Operating Budget			2010	2011
	\$	\$	\$	\$	\$	\$	%	\$	\$
(In \$000s)									
GROSS EXP.	6,025.4	6,056.6	6,255.8	0.0	6,255.8	230.4	3.8	0.0	0.0
REVENUE	5,982.6	6,046.4	6,262.5	0.0	6,262.5	280.0	4.7	0.0	0.0
NET EXP.	42.8	10.2	(6.7)	0.0	(6.7)	(49.5)	(115.7)	0.0	0.0
Approved Positions	63.5	63.5	65.5	0.0	65.5	2.0	3.1	0.0	0.0
TARGET			41.9		41.9				
\$ Over / (Under) Program Target			(48.7)		(48.7)				
% Over / (Under) Program Target			-116.0%		-116.0%				

- The 2009 Recommended Operating Budget for the Arena Boards of Management Program of \$(0.007) million net is \$0.049 million or 116% lower than the 2009 target of 2% less than the 2008 Approved Operating Budget.

- The 2009 Recommended Operating Budget is comprised of base funding of \$6.256 million gross and \$(0.007) million net, with no funding for new/enhanced service priorities. The 2009 Recommended Operating Budget includes a total of 65.5 approved positions, an increase of 2.0 full-time position equivalents of temporary/seasonal/casual part-time workers driven by increased facility usage at a number of arenas.
- The 2009 Recommended Base Budget incorporates the Program's key cost drivers including salary/wage increases, non-labour inflationary increases and other base adjustments that total \$0.230 million in additional gross expenditures. These higher operating costs are offset by additional revenues of \$0.280 million derived from proposed ice rental rate increases indexed to inflation, and recognition of higher volume and service levels achieved in 2008 from sales of more ice time, more program participants in expanded programs and increased revenue from facility/space rentals, snack bar/vending and pro shop ancillary operations.
- The 2009 Recommended Operating Budget maintains the same level of service as in 2008. All eight arenas are expected to operate without disruption of service in 2010 and 2011 as there are no operating impact of capital anticipated; there are no major renovations planned in the Parks, Forestry and Recreation 5-Year Capital Plan for the eight Board-operated arenas.
- The 2009 Recommended Operating Budget enables the Arena Boards of Management Program to deliver a total of 38,000 hours of available ice time, comprising of 21,000 hours of primetime ice and over 17,000 hours of daytime ice, to the community by the eight Arena Boards. It also supports the ongoing delivery of hockey and skating programs, house leagues, hockey schools, camps and the provision of accessory services such as snack bars/vending, pro shops, skate sharpening, and meeting/banquet facility rental to the local community and users. All eight arenas are operating at full capacity (prime time ice usage) and will continue to be in the future.

Recommendations

The City Manager and Acting Chief Financial Officer recommend that:

1. Council approve the 2009 Recommended Operating Budget for the Arena Boards of Management of \$6.256 million gross and \$(0.007) million net, comprised of the following services:

<u>Service:</u>	Gross <u>(\$000s)</u>	Net <u>(\$000s)</u>
George Bell Arena	544.7	(0.5)
William H. Bolton Arena	776.7	(0.3)
Larry Grossman Forest Hill Memorial Arena	978.7	(0.4)
Leaside Memorial Community Gardens	945.1	(5.6)
McCormick Playground Arena	677.5	(0.2)
Moss Park Arena	723.0	(0.2)
North Toronto Memorial Arena	813.2	(0.4)
Ted Reeve Arena	796.8	0.8
	<hr/>	<hr/>
Total Program Budget	<u>6,255.8</u>	<u>(6.7)</u>

PART II: 3-YEAR SERVICE OVERVIEW AND PLAN

- The mandate of the eight Arenas operated through Boards of Management is:
 - to provide safe, full and equitable access to high quality indoor ice sport recreational facilities and where applicable, other recreational facilities (e.g. community rooms, banquet halls);
 - to allocate use of the arena and other recreational facilities in a fair and equitable manner among neighbourhood citizens and organizations and arena user groups, with particular consideration given to addressing the needs of the local community; and
 - to operate in a manner that balances meeting the needs of the local community with the objective of generating sufficient revenue to operate the facilities at the lowest reasonable cost to the City of Toronto and its residents.
- Over the next three years the Arena Boards of Management will continue to focus on the following strategic directions and priorities:
 - to continue to provide high quality facilities and recreational opportunities that respond to community needs; and
 - to effectively and efficiently manage operations using best available practices to minimize the need for Operating Budget support from the City.
- The eight Arena Boards of Management, with a total of 65.5 approved positions, deliver two services to the public: ice programming and booking, and arena facility booking, as shown in the following Program Map.

Program Map

Service Challenges and Opportunities

The Arena Boards, over the next three year period, will continue to address the following key service challenges:

- Annual increases in labour and operating costs driven by economic factors and City contractual obligations (such as making annual contributions to the Arena Boards of Management Vehicle and Equipment Replacement Reserve, and increased insurance costs and audit fees) pose a challenge to the Arena Boards' ability to break even financially or minimize impacts on the City's Operating Budget. To alleviate these pressures, the Arena Boards must raise ice rental rates and user fees annually (increases indexed to inflation) and/or generate more revenues from more diversified streams, such as rink board advertising, facility space rental, parking fees and film shoots.
- Aging facilities and equipment are requiring more frequent and more costly repairs and maintenance (all the "under \$0.050 million" maintenance projects are included in the arena's own operating budget) while major capital replacements and capital state-of-good-repair projects are being pushed out further into the future due to Parks, Forestry and Recreation's capital competing state-of-good-repair needs.
- Providing equitable access to prime time ice to meet emerging demands from girls and women's hockey leagues and associations, as all the arenas are operating at full capacity during prime time.

Service Objectives

The Arena Boards have established the following service objectives to address the challenges and opportunities outlined above:

- to maintain the optimum ice time booking levels during peak season;
- to maintain a high service level to the community and overall customer satisfaction levels;
- to maintain a sustainable revenue stream in support of ice programming and required expenditures;
- to continue to provide high quality facilities and recreational opportunities that respond to community needs; and
- to effectively and efficiently manage operations using best available practices to minimize the need for Operating Budget support from the City.

Priority Actions

The Arena Boards' key priority actions to address the service challenges and achieve the service objectives are:

- To maintain a sustainable and diversified revenue stream over the next three years, the Arena Boards will pursue revenue opportunities such as advertising in the arena facilities and advertisements on the ice resurfacing equipment, and increasing the number of sponsors for the house leagues programs. Anticipated advertising revenue of \$0.025 million is reflected in the 2009 Recommended Operating Budget.
- During these challenging economic times, the Arena Boards will focus on retaining the client and revenue base by maintaining a high service level to the community as provided in 2008 and increase customer satisfaction levels by being more responsive to the needs of the customers. To maintain the 2008 level of service provided for the extended hours of the accessory operations (snack bar and pro shop), two additional approved position equivalents are recognized in the 2009 Recommended Operating Budget.
- Over the next three years, as prime time ice becomes available, priority will be given to girls and women's team ice sport requests. In due course, this action by the Arena Boards will address the issue of equitable access to primetime ice.

PART III: 2008 BUDGET VARIANCE ANALYSIS

Table 2: 2008 Budget Variance Review

(In \$000s)	2007 Actuals	2008 Approved Budget	2008 Projected Actuals*	Variance 2008 Appvd. Budget vs. Projected Actuals	
	\$	\$	\$	\$	%
GROSS EXP.	6,075.2	6,025.4	6,056.6	31.2	0.5
REVENUES	5,871.9	5,982.6	6,046.4	63.8	1.1
NET EXP.	203.3	42.8	10.2	(32.6)	(76.2)
Approved Positions	63.5	63.5	63.5	0.0	0.0

Source: *Projected Actuals based on the September 30, 2008 Variance Report.

2008 Experience

The Arena Boards of Management Program is projecting a favourable net variance of \$0.033 million or 76% below the 2008 Approved Operating Budget at year-end as a result of higher than anticipated ice rental revenues and more program participants. The net favourable variance is mainly attributed to Ted Reeve Arena's reported higher ice rental revenues combined with lower expenditures due to delayed introduction of a proposed employee benefits plan for its full-time employees until 2009 for projected savings of \$0.024 million in 2008.

Impact of 2008 Operating Variance on the 2009 Recommended Budget

The Arena Boards will continue to provide the same service level in 2009 as experienced in 2008. The higher revenue levels achieved in 2008 from additional ice rentals and more participants in expanded house league programs are reflected in the 2009 Recommended Operating Budget. The additional labour, materials, supplies and services costs directly associated with the provision of expanded programs that generated the additional revenues are also reflected in the 2009 Recommended Operating Budget. Operating efficiencies realized in 2008, including utility savings from the arena's own energy conservation initiatives, are also reflected in the 2009 Recommended Base Budget. Ted Reeve Arena will implement the proposed employee benefits plan in 2009 deferred from 2008; this is reflected in the arena's 2009 Recommended Base Budget.

PART IV: 2009 RECOMMENDED BASE BUDGET

Table 3: 2009 Recommended Base Budget

	2008 Appvd. Budget	2009 Recommended Base	Change 2009 Recommended Base vs. 2008 Appvd. Budget		FY Incremental Outlook	
					2010	2011
(In \$000s)	\$	\$	\$	%	\$	\$
GROSS EXP.	6,025.4	6,255.8	230.4	3.8	0.0	0.0
REVENUE	5,982.6	6,262.5	280.0	4.7	0.0	0.0
NET EXP.	42.8	(6.7)	(49.5)	(115.7)	0.0	0.0
Approved Positions	63.5	65.5	2.0	3.1	0.0	0.0
NET TARGET		41.9				
\$ Over / (Under) Program Target		(48.7)				
% Over / (Under) Program Target		-116.0%				

2009 Recommended Base Budget

The 2009 Recommended Base Budget for the Arena Boards of Management Program of \$(0.007) million net is \$0.049 million under the 2009 target of 2% less than the 2008 Approved Budget. The 2009 Recommended Base Budget will enable the eight Arena Boards to continue delivering the 2008 level of services.

As revenues grow, the expenditures required to support the increased volume of ice time rentals, expanded programs (more house league hockey teams), and to meet operational requirements, are expected to grow proportionately. Base revenues are expected to increase by \$0.280 million or 4.7%, while gross expenditures are planned to increase by \$0.230 million or 3.8%. An additional 2.0 approved position equivalents for temporary/seasonal/casual part-time work are reflected in the 2009 Recommended Base Budget (George Bell Arena +0.7; Moss Park Arena +0.5; Ted Reeve Arena +0.8).

2009 Key Cost Drivers and Reduction Strategies

The key cost drivers for the Arena Boards are increased operating costs driven by inflationary increases and repairs/maintenance of aging facilities and equipment. An additional \$0.230 million in gross expenditures recommended for the Program's Base Budget is needed in order to deliver 2008 services and service levels in 2009 dollars:

- Labour costs of \$3.5 million represent 57% of the gross expenditure budget, with salaries/wages, merit/step increases and benefits cost increases averaging 3% or \$0.103 million more than in 2008. The Board approved wage increases apply to seven of the eight arenas. No 2009 COLA assumption has been made for Leaside Gardens as Leaside's employees are part of CUPE

Locals 416 and 79 collective agreements, and with 2009 being a negotiation year, no provision has been made pending a negotiated settlement. Leaside Gardens' 2009 budget for salary/wages and benefits will need to be amended at a later date once new collective agreements are reached.

- Inflationary cost increases for materials/supplies, utilities, services and rentals total \$0.065 million.
- Increased contributions to the ice resurfacer replacement reserve by \$0.022 million in 2009 are needed to keep pace with the current replacement cost of purchasing a new ice resurfacer. The annual contributions to the fleet reserve by the Arena Boards have not increased in five years since the creation of the Arena Boards' vehicle and equipment replacement reserve in 2004. Each Arena is required to contribute \$10,000 in 2009, up from a contribution of \$9,355 in 2008 by six arenas and the resumption of full contributions by two other arenas.
- Ageing facilities and equipment requiring more costly and frequent repairs and maintenance amount to an increase of \$0.023 million in 2009.
- Other base adjustments driven by volume or consumption changes account for an increase of \$0.017 million.

To offset increased operating costs, the Arena Boards will generate \$0.280 million in additional revenues in 2009:

- Additional revenues of \$0.195 million will result from an increase in ice rental rates indexed to inflation.
- Volume increases, from more participants in in-house programs and selling more ice time, will generate \$0.049 million in additional revenue.
- Increase in ancillary revenues from more facility rentals and contracted services will produce \$0.036 million.

2010 and 2011 Outlook: Net Incremental Impact

The Arena Boards of Management Program projects no net increase in its 2010 and 2011 net operating budgets. The 2010 and 2011 Outlooks maintain the 2009 recommended level of service. All eight arenas are expected to operate without disruption of service in 2010 and 2011 as there are no major arena renovations planned in the Parks, Forestry and Recreation 5-Year Capital Plan for the eight Board-operated arenas. The Arena Boards have not committed themselves to any projected salary/wage increase amounts in 2010 and 2011 at this time. As is the Arena Boards' budget strategy, any budgetary pressures arising from salary/wage increases, and inflationary increases due to economic factors, are usually offset by increasing revenue through ice rental rate increases tied to inflation, selling more ice time, expanding programming, facility/space rentals, rink board advertising opportunities, and increasing sales in their snack bar/vending and pro shop ancillary operations.

2009 Recommended Operating Budget by Arena
(In \$000s)

(In \$000s)	2008 Approved Budget	2008 Projected Actual	2009 Recommended Base	Change 2009 Recommended Base vs. 2008 Approved Budget		FY Incremental Outlook	
	\$	\$	\$	\$	%	2010 \$	2011 \$
GROSS EXP.							
George Bell	529.4	526.3	544.7	15.3	2.9		
Wm H. (Bill) Bolton	752.1	758.9	776.7	24.6	3.3		
Forest Hill	906.6	906.5	978.7	72.1	8.0		
Leaside	953.2	953.0	945.1	(8.1)	(0.8)		
McCormick	655.2	666.7	677.5	22.3	3.4		
Moss Park	689.6	728.6	723.0	33.4	4.8		
North Toronto	781.5	779.9	813.2	31.7	4.1		
Ted Reeve	757.8	736.8	796.8	39.1	5.2		
Total Expenditures	6,025.4	6,056.6	6,255.8	230.4	3.8	0.0	0.0
REVENUES							
George Bell	529.8	527.7	545.2	15.4	2.9		
Wm H. (Bill) Bolton	752.0	759.0	777.0	25.0	3.3		
Forest Hill	909.1	907.1	979.1	70.0	7.7		
Leaside	908.0	908.0	950.7	42.7	4.7		
McCormick	655.0	657.4	677.7	22.7	3.5		
Moss Park	689.5	729.3	723.2	33.8	4.9		
North Toronto	781.6	779.9	813.7	32.1	4.1		
Ted Reeve	757.6	778.0	796.0	38.4	5.1		
Total Revenues	5,982.6	6,046.4	6,262.5	280.0	4.7	0.0	0.0
NET EXP.							
George Bell	(0.4)	(1.4)	(0.5)	(0.1)	22.9		
Wm H. (Bill) Bolton	0.1	(0.1)	(0.3)	(0.5)	(335.8)		
Forest Hill	(2.5)	(0.6)	(0.4)	2.1	(85.6)		
Leaside	45.2	45.0	(5.6)	(50.7)	(112.3)		
McCormick	0.1	9.2	(0.2)	(0.3)	(242.0)		
Moss Park	0.1	(0.7)	(0.2)	(0.3)	(271.8)		
North Toronto	(0.1)	(0.1)	(0.4)	(0.3)	453.2		
Ted Reeve	0.2	(41.1)	0.8	0.7	351.9		
Total Net Expend.	42.8	10.2	(6.7)	(49.5)	(115.7)	0.0	0.0
APPROVED POSITIONS							
George Bell	6.5	6.5	7.2	0.7	10.8		
Wm H. (Bill) Bolton	8.0	8.0	8.0	0.0	0.0		
Forest Hill	10.5	10.5	10.5	0.0	0.0		
Leaside	10.1	10.1	10.1	0.0	0.0		
McCormick	7.0	7.0	7.0	0.0	0.0		
Moss Park	5.5	5.5	6.0	0.5	9.1		
North Toronto	7.7	7.7	7.7	0.0	0.0		
Ted Reeve	8.2	8.2	9.0	0.8	9.8		
Approved Positions	63.5	63.5	65.5	2.0	3.1	0.0	0.0

Appendix A

2009 Recommended Base Budget Changes vs. 2008 Approved Budget

(In \$000s)	Summary of 2009 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2010	2011
		\$	\$	\$	\$	\$
2008 Council Approved Operating Budget	63.5	6,024.7	5,982.6	42.1	0.0	0.0
In-year approvals and technical adjustments						
Corporate adjustments		0.7		0.7		
2008 Approved Operating Budget	63.5	6,025.4	5,982.6	42.8	0.0	0.0
Prior year impacts						
Zero base items						
Economic factors		65.3		65.3		
Adjusted Base Budget	63.5	6,090.7	5,982.6	108.1	0.0	0.0
Other base changes	2.0	165.2		165.2		
Base revenue changes			280.0	(280.0)		
Recommended Service Level Adjustments:						
Base changes						
Service efficiencies						
Revenue adjustments						
Minor service impact						
Major service impact						
Total Recommended Base Adjustments	2.0	165.2	280.0	(114.8)	0.0	0.0
2009 Recommended Base Budget	65.5	6,255.8	6,262.5	(6.7)	0.0	0.0
2009 Program Operating Target				41.9		
% Over (Under) Program Target				-116.0%		
% Over (Under) 2008 Appvd. Budget				-115.7%		

Appendix D

Program Summary by Expenditure Category

AGENCIES, BOARDS AND COMMISSIONS PROGRAM: ARENA BOARDS OF MANAGEMENT							
	2008 Approved Budget	2008 Projected Actuals	2009 Recommended Budget	Change from 2008 Approved Budget		2010 Outlook	2011 Outlook
	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	3,447.1	3,385.0	3,545.5	98.4	2.9%	3,545.5	3,545.5
Materials and Supplies	1,667.2	1,692.7	1,738.3	71.0	4.3%	1,738.3	1,738.3
Equipment	16.5	14.7	16.5	0.0	0.0%	16.5	16.5
Services & Rents	689.2	760.2	731.4	42.3	6.1%	731.4	731.4
Contributions to Capital	52.7	52.7	49.3	(3.4)	(6.5%)	49.3	49.3
Contributions to Reserve/Res Funds	145.9	144.7	168.1	22.2	15.2%	168.1	168.1
Other Expenditures	6.7	6.5	6.7	0.0	0.0%	6.7	6.7
Interdivisional Charges							
TOTAL GROSS EXPENDITURES	6,025.4	6,056.6	6,255.8	230.4	3.8%	6,255.8	6,255.8
Interdivisional Recoveries	237.1	237.1	239.4	2.3	1.0%	239.4	239.4
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations	4,722.7	4,807.9	4,983.2	260.5	5.5%	4,983.2	4,983.2
Transfers from Capital Fund							
Contribution from Reserve Funds							
Contribution from Reserve							
Other Revenues	1,022.9	1,001.5	1,040.0	17.1	1.7%	1,040.0	1,040.0
TOTAL REVENUE	5,982.6	6,046.4	6,262.5	280.0	4.7%	6,262.5	6,262.5
TOTAL NET EXPENDITURES	42.8	10.2	(6.7)	(49.5)	(115.7%)	(6.7)	(6.7)
APPROVED POSITIONS	63.5	63.5	65.5	2.0	3.1%	65.5	65.5

Appendix E

Inflows / Outflows to / from Reserves & Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Balance as of December 2008 \$	Proposed Withdrawals (-) / Contributions (+)		
			2009	2010	2011
			\$	\$	\$
Arena Boards Ice Resurfacers Replacement Reserve	XQ1705	113.1	81.0	81.0	81.0
Insurance Reserve Fund	XR1010	27,774.8	82.1	82.1	82.1
Sick Leave Reserve Fund	XR1007	48,354.7	5.0	5.0	5.0
Total Reserve / Reserve Fund Draws / Contributions			168.1	168.1	168.1