

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CONSOLIDATED OPERATING BUDGET 2011**

PAGE	PROGRAM	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
<u>EXHIBITION PLACE AND DIRECT ENERGY CENTRE</u>								
REVENUE								
31	REVENUE - EP	12,312,251	13,773,198	13,988,996	14,754,530	14,715,655	(0)	
67	REVENUE - DEC	12,678,050	12,726,464	13,380,530	11,540,890	11,921,705	3	
		24,990,301	26,499,662	27,369,525	26,295,420	26,637,360	1	
EXPENSES								
31	DIRECT EXPENSES - EP	4,307,760	5,387,719	4,597,275	4,558,512	4,489,406	(2)	
67	DIRECT EXPENSES - DEC	4,969,837	4,973,494	5,018,187	4,865,490	4,988,201	3	
	DIRECT EXPENSES	9,277,597	10,361,213	9,615,461	9,424,001	9,477,606	1	
35	SHARE OF OVERHEAD	14,221,351	14,282,999	16,798,695	17,061,232	17,378,337	2	
		23,498,948	24,644,212	26,414,156	26,485,233	26,855,944	1	
INCOME (LOSS) BEFORE DEBT CHARGES								
48	INTEREST AND AMORT. EXPENSES - ENERGY RETROFIT ASSET	1,491,353	1,855,450	955,369	(189,813)	(218,584)	15	
		636,362	676,730	716,652	795,936	822,484	3	
	NET INCOME (LOSS)	854,992	1,178,720	238,717	(985,749)	(1,041,068)	6	
<u>ALLSTREAM CENTRE</u>								
76	REVENUE	0	115,516	1,726,708	1,882,823	1,869,866	(1)	
76	EXPENSES	0	467,336	1,128,323	1,294,868	1,369,217	6	
	ANNUAL CASH FLOW BEFORE INTEREST, AMORTIZATION AND TRANSFERS	0	(351,820)	598,385	587,956	500,649	(15)	
84	LESS: INTEREST EXPENSE	0	365,472	1,899,823	326,965	1,903,913	482	
84	LESS: AMORTIZATION EXPENSE	0	375,036	1,884,227	572,413	1,960,649	243	
	INCOME (LOSS) BEFORE TSF FROM (TO) CONFERENCE RESERVE FUND	0	(1,092,328)	(3,185,665)	(311,422)	(3,363,912)	980	
	NAMING FEES (DIRECT ENERGY & ALLSTREAM)	0	575,417	1,168,000	1,168,000	1,168,000	0	
	NET OPERATING INCOME (LOSS) AFTER TSF FROM CONFERENCE RESERVE FUND	0	(516,912)	(2,017,665)	856,578	(2,195,912)	(356)	
<u>CNEA</u>								
3	REVENUE	25,312,455	28,596,780	25,371,586	24,621,586	24,687,863	0	
	EXPENSES						0	
4	DIRECT EXPENSES	19,448,589	23,777,268	20,585,873	19,835,873	19,798,777	(0)	
35	EP OVERH'D. - SITE PREPARATION	2,274,540	2,342,776	2,366,204	2,366,204	2,416,063	2	
35	EP OVERH'D. - ADMIN SUPPORT	1,319,832	1,359,427	1,373,021	1,373,021	1,414,212	3	
31	DEC UTILITY COSTS - CNE PERIOD	156,209	239,309	246,488	246,488	258,812	5	
		23,199,170	27,718,780	24,571,586	23,821,586	23,887,864	0	
	NET INCOME (LOSS)	2,113,285	878,000	800,000	800,000	800,000	(0)	
<u>NATIONAL SOCCER STADIUM</u>								
89	REVENUES	10,117,437	9,406,752	9,806,770	10,101,949	9,900,569	(2)	
90	EXPENSES	9,839,754	8,642,105	9,409,533	9,742,469	9,457,631	(3)	
	NET INCOME (LOSS) BEFORE SHARING	277,683	764,647	397,236	359,480	442,937	23	
90	LESS PRIMARY INCENTIVE FEE	118,841	386,778	203,618	199,740	226,469	13	
	NET INCOME (LOSS)	158,841	377,868	193,618	159,740	216,469	36	
<u>SUMMARY</u>								
	TOTAL REVENUE	60,420,193	64,618,709	63,524,589	62,901,779	63,095,658	0	
	TOTAL EXPENSE	57,293,075	62,701,033	62,292,254	62,927,788	63,120,258	0	
	NET OPERATING INCOME (LOSS)	3,127,118	1,917,676	1,232,335	(26,010)	(24,600)	(5)	
<u>NON-CASH ITEMS</u>								
	PSAB	(794,389)	(612,241)				0	
	AMORTIZATION	124,074	137,443				0	
	CAPITAL ASSETS	(9,627)	0				0	
	NET STEP UP	(27,850)	531,174				0	
	TOTAL PAYABLE TO (RECEIVABLE FROM) CITY	2,419,327	1,974,052	1,232,335	(26,010)	(24,600)	(5)	

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CONSOLIDATED OPERATING BUDGET 2011**

PAGE	DEPARTMENT	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
	<u>CNEA</u>							
3	REVENUE	25,312,455	24,544,765	24,621,586	24,621,586	24,687,863	0	
4	DIRECT EXPENSES	19,448,589	19,876,678	19,835,873	19,835,873	19,798,777	(0)	
35	EP OVERH'D. - SITE PREPARATION	2,274,540	2,342,776	2,366,204	2,366,204	2,416,063	2	1
35	EP OVERH'D. - ADMIN SUPPORT	1,319,832	1,359,427	1,373,021	1,373,021	1,414,212	3	1
31	DEC UTILITY COSTS - CNE PERIOD	156,209	239,309	246,488	246,488	258,812	5	1
	SUBTOTAL BEFORE MTEP	2,113,285	726,575	800,000	800,000	800,000	(0)	
30	MARQUEE TOURISM EVENTS PROGRAM REVENUE	0	4,052,015	750,000	0	0	0	
30	MARQUEE TOURISM EVENTS PROGRAM EXPENSE	0	3,900,590	750,000	0	0	0	
	NET INCOME (LOSS)	2,113,285	878,000	800,000	800,000	800,000	(0)	
	<u>EXHIBITION PLACE</u>							
31	REVENUE	12,312,251	13,773,198	13,988,996	14,754,530	14,715,655	(0)	
31	DIRECT EXPENSES	4,307,760	5,387,719	4,597,275	4,558,512	4,489,406	(2)	
35	SHARE OF OVERHEAD	14,221,351	14,282,999	16,798,695	17,061,232	17,378,337	2	
	INCOME (LOSS) BEFORE DEBT CHARGES	(6,216,859)	(5,897,520)	(7,406,974)	(6,865,214)	(7,152,088)	4	
48	INTEREST AND AMORT. EXPENSES - ENERGY RETROFIT ASSET	636,362	676,730	716,652	795,936	822,484	3	
	NET INCOME (LOSS)	(6,853,221)	(6,574,250)	(8,123,626)	(7,661,150)	(7,974,572)	4	
	<u>DIRECT ENERGY CENTRE</u>							
67	REVENUE	12,678,050	12,726,464	13,380,530	11,540,890	11,921,705	3	
67	DIRECT EXPENSES	4,969,837	4,973,494	5,018,187	4,865,490	4,988,201	3	
	NET INCOME (LOSS)	7,708,213	7,752,970	8,362,343	6,675,401	6,933,504	4	
	<u>ALLSTREAM CENTRE</u>							
76	REVENUE	0	115,516	1,726,708	1,882,823	1,869,866	(1)	
76	EXPENSES	0	467,336	1,128,323	1,294,868	1,369,217	6	
	ANNUAL CASH FLOW BEFORE INTEREST, AMORTIZATION AND TRANSFERS	0	(351,820)	598,385	587,956	500,649	(15)	
84	LESS: INTEREST EXPENSES	0	365,472	1,899,823	326,965	1,903,913	482	
84	LESS: AMORTIZATION EXPENSE	0	375,036	1,884,227	572,413	1,960,649	243	
	INCOME (LOSS) BEFORE TSF FROM (TO) CONFERENCE RESERVE FUND	0	(1,092,328)	(3,185,665)	(311,422)	(3,363,912)	980	
76	NAMING FEES (DIRECT ENERGY & ALLSTREAM)	0	575,417	1,168,000	1,168,000	1,168,000	0	
	NET OPERATING INCOME (LOSS) AFTER TSF FROM CONFERENCE RESERVE FUND	0	(516,912)	(2,017,665)	856,578	(2,195,912)	(356)	
	<u>NATIONAL SOCCER STADIUM</u>							
89	REVENUES	10,117,437	9,406,752	9,806,770	10,101,949	9,900,569	(2)	
90	EXPENSES	9,839,754	8,642,105	9,409,533	9,742,469	9,457,631	(3)	
	NET INCOME (LOSS) BEFORE SHARING	277,683	764,647	397,236	359,480	442,937	23	
90	LESS PRIMARY INCENTIVE FEE	118,841	386,778	203,618	199,740	226,469	13	
	NET INCOME (LOSS) AFTER SHARING	158,841	377,868	193,618	159,740	216,469	36	
	<u>SUMMARY</u>							
	TOTAL REVENUE	60,420,193	64,618,709	63,524,589	62,901,779	63,095,658	0.3	
	TOTAL EXPENSE	57,293,075	62,701,033	62,292,254	62,927,788	63,120,258	0.3	
	NET OPERATING INCOME (LOSS)	3,127,118	1,917,676	1,232,335	(26,010)	(24,600)	(5)	

NOTE:

1. % change are result of new MOU 3 years arrangement for the period 2011-2013

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

REVENUE SUMMARY

PAGE	DEPARTMENT	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
5	CNEA	90,000	190,000	50,000	50,000	50,000	0	
10	ADMISSIONS	5,633,284	5,491,950	6,034,595	6,034,595	6,034,595	0	
11	PARKING	1,291,844	1,327,924	1,287,080	1,287,080	1,287,080	0	
13	AGRICULTURE	89,554	109,694	87,317	87,317	87,317	0	
16	SPORTS	12,485	13,000	12,000	12,000	12,000	0	
17	PROGRAM MANAGEMENT	3,000	0	0	0	0	0	
18	CONCESSIONS	4,219,498	4,198,242	4,295,119	4,295,119	4,295,119	0	
19	CASINO	7,134,477	6,555,183	6,250,000	6,250,000	6,250,000	0	
21	MARKETING	3,567,275	3,264,602	3,216,628	3,216,628	3,216,628	0	
25	UTILITIES	71,179	66,710	70,000	70,000	70,000	0	
28	CLIENT SERVICES	7,538	10,850	5,000	5,000	5,000	0	
29	BUILDING RENTALS	3,192,320	3,316,611	3,313,847	3,313,847	3,380,124	2	
30	MARQUEE TOURISM EVENTS PROGRAM	0	4,052,015	750,000	0	0	0	
	TOTAL DIRECT REVENUE	25,312,455	28,596,780	25,371,586	24,621,586	24,687,863	0	
	TOTAL REVENUE	25,312,455	28,596,780	25,371,586	24,621,586	24,687,863	0	

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

EXPENSE SUMMARY

PAGE	DEPARTMENT	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
5	CNEA	169,104	249,646	126,500	126,500	126,500	0	
6	CORPORATE SECRETARY	34,715	42,554	54,405	48,729	49,470	2	
7	CORPORATE AND STATUTORY EXPENSES	687,073	738,867	727,738	726,671	750,466	3	
8	HUMAN RESOURCES	26,353	46,486	29,556	29,556	30,057	2	
9	TELECOMMUNICATIONS	25,003	25,190	28,800	28,800	28,800	0	
10	ADMISSIONS	1,941,448	2,091,380	2,197,093	2,203,835	2,052,799	(7)	
11	PARKING	300,938	300,456	316,159	316,159	324,243	3	
12	GENERAL MANAGER'S EXPENSES - CNE	400,019	447,864	392,995	392,995	402,146	2	
13	AGRICULTURE	1,806,583	1,610,808	1,572,418	1,572,418	1,573,221	0	
14	ENTERTAINMENT	1,024,850	1,202,604	1,263,459	1,263,459	1,266,183	0	
15	ATTRACTIONS	421,990	338,919	385,758	385,758	386,821	0	
16	SPORTS	441,880	419,490	499,280	499,280	500,498	0	
17	PROGRAM MANAGEMENT	466,723	457,568	460,145	460,145	467,333	2	
18	CONCESSIONS	1,149,921	1,157,426	1,238,878	1,238,878	1,250,419	1	
19	CASINO	3,574,007	3,273,161	3,213,250	3,213,250	3,273,183	2	
20	MARKETING	2,671,150	2,554,461	2,391,952	2,391,952	2,402,496	0	
22	CIAS	441,162	459,248	470,000	470,000	470,000	0	
23	SPECIAL FEATURES	1,020,399	1,315,415	1,214,672	1,214,672	1,126,133	(7)	
24	INTERNATIONAL EXHIBITS	118,101	132,818	165,411	165,411	166,012	0	
25	UTILITIES	593,514	717,765	739,298	739,298	780,537	6	
26	CLEANING	480,452	548,641	526,881	526,881	538,587	2	
27	GROUND'S MAINTENANCE	382,988	379,650	420,862	420,862	430,672	2	
28	CLIENT SERVICES	303,897	350,943	418,281	418,281	423,894	1	
29	BUILDING RENTALS	1,122,530	1,254,624	1,228,571	1,228,571	1,237,120	1	
30	MARQUEE TOURISM EVENTS PROGRAM	0	3,900,590	750,000	0	0	0	
	TOTAL EXPENSE	19,604,798	24,016,574	20,832,361	20,082,361	20,057,589	(0)	

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-102 CNEA

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-102-10102-							
<u>EXPENSES</u>							
64018 CONVENTION & TRAVEL	9,178	12,746	5,000	5,000	5,000	0	
63126 SUPPLIES & GENERAL	5,738	3,122	2,500	2,500	2,500	0	
69001 GRANTS/CNEF EXPENSES	90,000	190,000	50,000	50,000	50,000	0	1
60445 PRESENTATIONS/PROMO.	5,000	2,610	2,500	2,500	2,500	0	
60450 MEETING/RECEPTIONS	32,564	15,143	35,000	35,000	35,000	0	
60420 CORP. ENTERTAINMENT	26,401	25,928	31,500	31,500	31,500	0	
61069 OPENING DAY CEREMONY	222	98	0	0	0	0	
TOTAL EXPENSE	169,104	249,646	126,500	126,500	126,500	0	
<u>REVENUE</u>							
42001 GRANTS/CNEF REVENUE	90,000	190,000	50,000	50,000	50,000	0	1
TOTAL REVENUE	90,000	190,000	50,000	50,000	50,000	0	
NET PROFIT (LOSS)	(79,104)	(59,646)	(76,500)	(76,500)	(76,500)	0	

NOTE:

1. Provision for purchase of Greek Gods artifact.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-103 CORPORATE SECRETARY

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-103-10103-							
<u>EXPENSES</u>							
60002 SALARIES - TEMPORARY	0	0	0	0	0	0	
60800 SALARIES - CONTRACT	26,245	33,982	45,105	39,430	40,170	2	1
63009 BADGES, RIBBONS AND SIGNS	6,351	6,225	7,100	7,100	7,100	0	
60428 FLOWERS	2,120	2,347	2,200	2,200	2,200	0	
TOTAL EXPENSE	34,715	42,554	54,405	48,729	49,470	2	

NOTE:

1. Split 50/50 with EP Archives department 50-104 and increase due to Media Archivist Position being re-evaluated effective July 1, 2010. In 2011 full salary is budgeted.

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION**

10-105 CORPORATE AND STATUTORY EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-105-10105-							
<u>EXPENSES</u>							
69800 AMORTIZATION OF CAPITAL ASSETS	22,760	11,142	23,000	23,000	23,000	0	
60002 TEMPORARY SALARIES (Includes Concessions Audit 60415)	38,022	77,072	49,032	49,032	50,664	3	2
63119 PRINTING & STATIONERY	(1,562)	2,809	1,000	1,000	1,000	0	
60456 VISION - SOFTWARE LICENSE FEES	10,000	10,000	10,000	10,000	10,000	0	
69002 INTEREST ON PRIZE FUND	0	0	0	0	0	0	
69002 TRANSFER TO FOUNDATION	0	0	0	0	0	0	
61999 MISCELLANEOUS RECOVERY OF COSTS	(24,115)	(18,530)	(10,000)	(10,000)	(10,000)	0	
60407 CORPORATE AUDIT FEES	40,782	40,631	39,200	39,200	39,200	0	4
60432 INSURANCE	201,616	201,616	201,616	201,616	201,616	0	
60434 LEGAL FEES	19,134	18,077	25,000	25,000	25,000	0	
69901 SICK BANK	4,000	4,000	4,000	4,000	4,000	0	
60001 BENEFITS (includes 60004; 60005;60006;60007)	266,162	279,501	293,132	292,065	314,228	8	1
60454 SOCAN - PERFORMING RIGHTS	4,790	3,746	5,000	5,000	5,000	0	
63127 UNIFORMS	0	0	1,000	1,000	1,000	0	
60408 BAD DEBT EXPENSE	1,391	4,509	10,000	10,000	10,000	0	
60409 EXCHANGE & BANK CHARGES	83,051	101,061	83,000	83,000	83,000	0	3
60700 FINANCE CHARGES	65	20	500	500	500	0	
60444 PAYROLL PROCESSING	10,558	10,558	10,558	10,558	10,558	0	
TOTAL EXPENSE before capital asset transfer	676,654	746,212	746,038	744,971	768,766	3	
60410 CAPITAL ASSET CREDIT (Transfer to B/S)	0	0	(40,000)	(40,000)	(40,000)	0	
69900 EMPLOYEE VAC/SICK/ACTUARIAL BENEF. LIAB	10,419	(7,345)	21,700	21,700	21,700	0	
	10,419	(7,345)	(18,300)	(18,300)	(18,300)	0	
TOTAL EXPENSE	687,073	738,867	727,738	726,671	750,466	3	

NOTE:

1. Benefits include employer contributions to OMERS, Manufile, Health tax, EI, CPP.
2. Summer students and hires for Concessions Audit. 2011 budget increase at 2.45% per City's guidelines.
3. Bank charges include credit card charges and rental of machines. Amount is adjusted to reflect 2009 actual and 2010 forecast.
4. \$ 25,000 for City Audit; \$ 14,200 for external Audit.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-107 HUMAN RESOURCES DEPARTMENT

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-107-10107-							
<u>EXPENSES</u>							
61072 PMD	5,011	7,214	2,500	2,500	2,500	0	
60002 SALARIES - TEMP	15,565	38,750	20,425	20,425	20,926	2	1
63126 SUPPLIES & GENERAL	1,344	522	1,631	1,631	1,631	0	
60424 EQUIPMENT RENTAL	4,432	0	5,000	5,000	5,000	0	
60801 CONTRACTED SERVICES	0	0	0	0	0	0	
TOTAL EXPENSES	26,353	46,486	29,556	29,556	30,057	2	

NOTE:

1. 2011 budget increase at 2.45% per City's guidelines.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-111 TELECOMMUNICATION EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-111-10111-							
<u>EXPENSES</u>							
60461 TELECOMMUNICATION	25,003	25,190	28,800	28,800	28,800	0	1
TOTAL EXPENSE	25,003	25,190	28,800	28,800	28,800	0	

NOTE:

1. Telecommunication costs including Bell Canada and PBX.

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION**

10-112 ADMISSION EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-112-10112-							
<u>EXPENSES</u>							
61072 P.M.D	73,441	79,010	71,481	78,223	78,223	0	1
60002 SALARIES - TEMP	371,909	449,822	463,382	463,382	474,735	2	2
60418 CONVENTIONS & TRAVEL	10,305	4,963	10,000	10,000	10,000	0	
63126 SUPPLIES & GENERAL	13,726	9,486	10,216	10,216	10,216	0	
63119 PRINTING & STATIONERY	37,872	50,935	52,003	52,003	52,003	0	
60424 EQUIPMENT RENTAL	17,284	8,685	9,800	9,800	9,800	0	
63124 SIGNAGE	6,261	7,071	11,195	11,195	11,195	0	4
61068 ONTARIO PLACE COMMISSIONS	724,843	715,124	810,822	810,822	641,349	(21)	3
63127 UNIFORMS	18,214	20,378	19,112	19,112	19,112	0	5
61038 E-TICKETING TRANSACTION FEES	83,232	157,000	157,000	157,000	157,000	0	6
60409 CREDIT CARD AND BANK CHARGES	50,522	46,470	47,000	47,000	47,000	0	
61073 PAID DUTY POLICE	208,954	177,083	177,083	177,083	184,167	4	7
60467 VOLUNTEER MEAL TICKETS	10,348	15,852	10,500	10,500	10,500	0	10
60801 CONTRACTED SERVICES	314,538	349,500	347,500	347,500	347,500	0	8
TOTAL EXPENSE	1,941,448	2,091,380	2,197,093	2,203,835	2,052,799	(7)	
<u>REVENUE</u>							
41000 ADMISSIONS	4,766,740	4,809,036	5,170,717	5,170,717	5,170,717	0	9
41001 ONTARIO PLACE	622,857	441,637	620,878	620,878	620,878	0	10
41002 ATTENDANT PASSES	145,505	143,685	145,000	145,000	145,000	0	
41003 CAR PASSES	98,181	97,592	98,000	98,000	98,000	0	
TOTAL REVENUE	5,633,284	5,491,950	6,034,595	6,034,595	6,034,595	0	
NET PROFIT (LOSS)	3,691,836	3,400,571	3,837,502	3,830,760	3,981,796	4	

NOTE:

1. Maintain 2010 budget.
2. 2011 budget increase at 2.45% per City's guidelines.
3. 2011 budget as per Ontario Place revenue sharing agreement (8.5% to OP); decrease due to new sharing agreement.
4. New signage program implemented in 2009
5. Environmental initiatives - locally produced and environmentally friendly garments are more expensive.
6. As per five year agreement with Outdoor Box Office entered into agreement in 2009.
7. Paid duty rates adjusted to reflect expected increases. 4% increase as per TPS
8. To reflect new contract rates for OBO for management of gates and cash office operations
9. To reflect realistic calculations based on 3 year average of percent increase/increase in each specific area
10. Starting 2010 this activity was transferred from Corporate Secretary department 10-103

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-121 PARKING EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-121-10121-							
<u>EXPENSES</u>							
61072 P.M.D	33,919	37,720	47,836	47,836	47,836	0	
60002 SALARIES - TEMP	79,071	58,259	60,000	60,000	61,470	2	2
60424 EQUIPMENT RENTAL	17,703	8,032	5,000	5,000	5,000	0	
63127 UNIFORMS	5,287	2,844	2,982	2,982	2,982	0	
69002 PARKLAND ACQUISITION RESERVE FUND	30,560	28,220	34,960	34,960	34,960	0	3
61073 PAID DUTY POLICE	134,397	165,380	165,380	165,380	171,995	4	1
TOTAL EXPENSE	300,938	300,456	316,159	316,159	324,243	3	

10-121 PARKING REVENUE

<u>REVENUE</u>							
40600 INSIDE PARKING	544,389	510,398	546,109	546,109	546,109	0	
40601 OFF SITE PARKING	747,455	817,525	740,971	740,971	740,971	0	
40602 TRAILER PARKING	0	0	0	0	0	0	
TOTAL REVENUE	1,291,844	1,327,924	1,287,080	1,287,080	1,287,080	0	
						0	
NET PROFIT (LOSS)	990,906	1,027,468	970,922	970,922	962,837	(1)	

NOTE:

- Adjusted to reflect rate increase of 4% as per TPS; additional paid duty at Dufferin Street for closures.
- 2011 budget increase at 2.45% per City's guidelines.
- CNE is required to pay to the City as part of the CNE Tree Advocacy Program 28% of the Net Profit (revenues less expenses) from the Marilyn Bell and Battery Park parking lots.
- Adjusted to reflect rate increase of 4% as per TPS; additional paid duty at Dufferin Street for closures.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-200 GENERAL MANAGER CNE

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-200-10200-							
<u>EXPENSES</u>							
2007 CAFÉ CONVENTION	0	0	0	0	0	0	
60000 SALARIES - PERMANENT	235,101	240,597	243,495	243,495	251,539	3	
60002 SALARIES TEMPORARY	4,797	2,812	5,002	5,002	5,124	2	2
60418 CONVENTION & TRAVEL	7,779	8,057	7,146	7,146	7,146	0	
63126 SUPPLIES & GENERAL	33,747	18,586	24,280	24,280	24,280	0	
60424 EQUIPMENT RENTAL	13,795	13,772	15,388	15,388	15,388	0	
60800 CONTRACT PERSONNEL	16,581	15,875	17,983	17,983	17,983	0	
60425 EXPENSE ALLOWANCES	592	11,463	2,000	2,000	2,000	0	
60008 GAPPING ALLOWANCE	0	0	(18,950)	(18,950)	(18,950)	0	1
60439 MEMBERSHIPS	18,124	45,450	22,000	22,000	22,000	0	
60400 MEETINGS	920	216	1,500	1,500	1,500	0	
60420 CORPORATE ENTERTAINMENT	0	270	0	0	0	0	
63118 POSTAGE	26,367	28,324	28,151	28,151	29,136	3	3
60449 RESEARCH & PLANNING	42,215	62,441	45,000	45,000	45,000	0	
TOTAL EXPENSES	400,019	447,864	392,995	392,995	402,146	2	

NOTE:

1. Gapping provision following prior years based on City directive.
2. 2011 budget increase at 2.45% per City's guidelines.
3. 2011 budget increase at 3.5% per City's guidelines

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-202 AGRICULTURE EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-202-10202-							
<u>EXPENSES</u>							
61072 P.M.D	4,051	6,841	4,013	4,013	4,013	0	
60002 SALARIES - TEMP	40,249	95,681	32,782	32,782	33,585	2	1
63126 SUPPLIES & GENERAL	3,282	1,689	2,050	2,050	2,050	0	
60424 EQUIPMENT RENTAL	5,127	1,818	5,330	5,330	5,330	0	
61073 PAID DUTY POLICE	0	0	0	0	0	0	
61042 GARDEN SHOW	183,572	117,313	145,446	145,446	145,446	0	
61012 CAT SHOW	8,398	13,980	8,195	8,195	8,195	0	
61048 HORSE SHOW	691,982	594,748	592,619	592,619	592,619	0	
41502 AMBASSADOR OF FAIR	53,570	42,357	55,269	55,269	55,269	0	
61101 THE FARM	423,274	356,658	344,260	344,260	344,260	0	
61100 SUPERDOGS	393,077	379,723	382,454	382,454	382,454	0	
TOTAL EXPENSE	1,806,583	1,610,808	1,572,418	1,572,418	1,573,221	0	

10-202 AGRICULTURE REVENUE

<u>REVENUE</u>							
42001 GRANTS & DONATIONS	11,100	15,325	12,000	12,000	12,000	0	
41500 AGRICULTURE ENTRY FEES	41,709	56,171	38,000	38,000	38,000	0	
41501 GARDEN SHOW	36,288	38,198	37,317	37,317	37,317	0	
61048 HORSE SHOW	292	0	0	0	0	0	
41502 RICOH COLISEUM	165	0	0	0	0	0	
61101 THE FARM	0	0	0	0	0	0	
TOTAL REVENUE	89,554	109,694	87,317	87,317	87,317	0	
NET PROFIT (LOSS)	(1,717,029)	(1,501,114)	(1,485,101)	(1,485,101)	(1,485,904)	0	

NOTE:

1. 2011 budget increase at 2.45% per City's guidelines.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-203 ENTERTAINMENT EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-203-10203-							
<u>EXPENSES</u>							
60002 SALARIES - TEMP	69,280	81,472	88,157	88,157	90,317	2	1
63126 SUPPLIES & GENERAL	636	1,497	1,500	1,500	1,500	0	
60424 EQUIPMENT RENTALS	1,827	1,544	1,500	1,500	1,500	0	
61074 PARADES-WARR/LABOR	42,521	60,644	72,680	72,680	72,680	0	
61063 MIDWAY STAGE	94,451	96,147	104,074	104,074	104,074	0	
61008 BANDSHELL	471,813	645,493	600,000	600,000	600,000	0	2
61075 PARK ENTERTAINERS	172,070	145,825	195,468	195,468	196,032	0	3
61110 YOUTH TALENT SEARCH	51,350	43,027	57,575	57,575	57,575	0	
61084 HERITAGE COURT STAGE	34,391	36,285	47,237	47,237	47,237	0	
61098 PRINCES' STAGE	84,474	89,133	92,550	92,550	92,550	0	
61103 TTC AUDITIONS/S.A. CENTRE	2,039	1,539	2,719	2,719	2,719	0	
TOTAL EXPENSE	1,024,850	1,202,604	1,263,459	1,263,459	1,266,183	0	

NOTE:

1. 2011 budget increase at 2.45% per City's guidelines.
2. More activities at the Bandshell from 2009.
3. To bring more out-of-town and high profile artists

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-204 ATTRACTIONS EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-204-10204-							
<u>EXPENSES</u>							
60002 SALARIES - TEMP	43,431	35,591	43,391	43,391	44,454	2	2
61054 KIDS' WORLD	302,229	303,328	302,367	302,367	302,367	0	
61055 KIDS' SCIENCE	76,331	0	40,000	40,000	40,000	0	1
TOTAL EXPENSE	421,990	338,919	385,758	385,758	386,821	0	

NOTE:

1. All equipment for this program has been purchased and can be reused therefore program cost is reduced from prior years.
2. 2011 budget increase at 2.45% per City's guidelines.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-205 SPORTS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-205-10205-							
<u>EXPENSES</u>							
60002 SALARIES - TEMP	33,420	39,696	49,724	49,724	50,942	2	2
60418 CONVENTION & TRAVEL	5,670	3,628	3,695	3,695	3,695	0	
63126 SUPPLIES & GENERAL	1,111	371	1,584	1,584	1,584	0	
63119 PRINTING	0	0	400	400	400	0	
61007 BALL PARK	41,257	38,394	34,650	34,650	34,650	0	
61096 SPORTS PAVILION	360,422	337,402	409,228	409,228	409,228	0	1
61078 PRINCES' BOULEVARD SHOW	0	0	0	0	0	0	
TOTAL EXPENSE	441,880	419,490	499,280	499,280	500,498	0	
<u>REVENUE</u>							
41503 BALL PARK	10,500	0	12,000	12,000	12,000	0	
41503 SPORTS PAVILION	1,985	13,000	0	0	0	0	
TOTAL REVENUE	12,485	13,000	12,000	12,000	12,000	0	
						0	
NET PROFIT (LOSS)	(429,396)	(406,490)	(487,280)	(487,280)	(488,498)	0	

NOTE:

1. To reflect cost with enhancements
2. 2011 budget increase at 2.45% per City's guidelines.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-206 PROGRAM MANAGEMENT EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-206-10206-							
<u>EXPENSES</u>							
61072 P.M.D	3,048	4,634	1,639	1,639	1,639	0	
60000 SALARIES - PERMANENT	277,067	273,043	278,775	278,775	285,962	3	
60002 SALARIES - TEMP	4,335	26,404	0	0	0	0	
60418 CONVENTIONS & TRAVEL	8,883	5,006	5,002	5,002	5,002	0	
63126 SUPPLIES & GENERAL	973	76	1,704	1,704	1,704	0	
60424 EQUIPMENT RENTAL	701	792	1,025	1,025	1,025	0	
60800 CONTRACT PERSONNEL	0	0	0	0	0	0	
60425 EXPENSE ALLOWANCE	7,690	2,623	2,025	2,025	2,025	0	
60406 ARCHIVES EXHIBIT	22,146	20,711	32,900	32,900	32,900	0	
60455 SOCIAL PROGRAMS - CNE	30,844	8,378	8,514	8,514	8,514	0	1
61002 ARTS & CRAFTS DEMONSTRATION	61,644	21,049	34,401	34,401	34,401	0	
61005 AT HOME PAVILION FEATURE	21,825	54,853	63,073	63,073	63,073	0	
60801 CONTRACTED SERVICES	27,566	40,000	31,088	31,088	31,088	0	
TOTAL EXPENSE	466,723	457,568	460,145	460,145	467,333	2	
<u>REVENUE</u>							
42003 SOCIAL PROGRAMS	3,000	0	0	0	0	0	
TOTAL REVENUE	3,000	0	0	0	0	0	

NOTE:

1. Decrease in program and requirements from 2009-2011

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-208 CONCESSIONS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-208-10208-							
<u>EXPENSES</u>							
61072 P.M.D	198,954	219,690	216,521	216,521	216,521	0	
60000 SALARIES - PERMANENT	216,011	243,800	262,060	262,060	270,561	3	
60002 SALARIES - TEMP	168,318	164,155	124,084	124,084	127,124	2	3
60418 CONVENTION AND TRAVEL	10,028	13,777	11,467	11,467	11,467	0	
63126 SUPPLIES & GENERAL	5,530	9,288	6,125	6,125	6,125	0	
60425 EXPENSE ALLOWANCES	5,200	5,380	4,600	4,600	4,600	0	
61049 HOUSE ELECTRICIAN/THIRD PARTY	240,799	158,334	238,868	238,868	238,868	0	
60417 SAFETY & SECURITY CONTRACTED SERVICES	202,478	157,083	219,615	219,615	219,615	0	
61037 SECURITY	35,611	88,472	55,000	55,000	55,000	0	1
61062 MIDWAY REVIEW	0	918	1,000	1,000	1,000	0	
61071 OUTDOOR RETAIL	49,540	58,192	58,689	58,689	58,689	0	2
61033 ENTERTAINMENT TENT	9,394	28,936	30,089	30,089	30,089	0	
60801 CONTRACTED SERVICES	8,059	9,400	10,760	10,760	10,760	0	
TOTAL EXPENSE	1,149,921	1,157,426	1,238,878	1,238,878	1,250,419	1	
<u>REVENUE</u>							
40700 HOUSE ELECTRICIAN/THIRD PARTY	179,675	95,521	183,600	183,600	183,600	0	
40701 RIDES	1,610,749	1,620,505	1,613,304	1,613,304	1,613,304	0	
40702 ABM - AUTOMATED BANK MACHINES - CNE	172,796	168,170	173,000	173,000	173,000	0	
40704 CONCESSIONS	2,031,601	2,091,316	2,112,441	2,112,441	2,112,441	0	4
41507 OUTDOOR RETAIL	194,643	191,481	181,524	181,524	181,524	0	2
40705 MEDIEVAL TIMES THEATRE	30,035	31,250	31,250	31,250	31,250	0	5
TOTAL REVENUE	4,219,498	4,198,242	4,295,119	4,295,119	4,295,119	0	
NET PROFIT (LOSS)	3,069,577	3,040,816	3,056,242	3,056,241	3,044,700	(0)	

NOTE:

1. Second phase of CCTV cameras as per risk assessment analysis. Expand emergency & safety training.
2. Starting 2010 budget for these activities were transferred from Building Rental department 10-318 to Concessions department 10-208
3. 2011 budget increase at 2.45% per City's guidelines. Starting 2010 wages&benefits associated with Food Building were transferred to Building Rental department 10-318
4. Three soccer games at BMO Field in 2010
5. Contractual revenue between BOG and CNE: one month rent for August.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-209 CASINO

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-209-10209-							
<u>EXPENSES</u>							
61072 PMD - SITE PREPARATION	248,518	118,900	135,000	135,000	135,000	0	
60002 SALARIES - TEMPORARY	2,633,623	2,475,485	2,446,250	2,446,250	2,506,183	2	1
60418 CONVENTIONS & TRAVEL	0	2,117	0	0	0	0	
63126 SUPPLIES & GENERAL	39,990	23,097	40,000	40,000	40,000	0	
60424 EQUIPMENT RENTALS	268,728	300,364	265,000	265,000	265,000	0	
60404 ADVERTISING AND PROMOTION	151,270	146,493	140,000	140,000	140,000	0	
69001 COMMUNITY GRANTS/CNEA FOUNDATION	12,000	12,000	12,000	12,000	12,000	0	
61059 LICENSES - GAMING	219,878	194,705	175,000	175,000	175,000	0	
TOTAL EXPENSE	3,574,007	3,273,161	3,213,250	3,213,250	3,273,183	2	
<u>REVENUE</u>							
40706 TRAINING SCHOOL	22,077	15,832	25,000	25,000	25,000	0	
40707 CASINO	7,112,401	6,539,351	6,225,000	6,225,000	6,225,000	0	2
TOTAL REVENUE	7,134,477	6,555,183	6,250,000	6,250,000	6,250,000	0	
						0	
NET PROFIT (LOSS)	3,560,471	3,282,022	3,036,750	3,036,750	2,976,817	(2)	

NOTE:

1. 2011 budget increase at 2.45% per City's guidelines.
2. Total 35 operating days in 2009-2011. World Percheron Congress was only specific to 2008.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-210 MARKETING EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-210-10210-							
EXPENSES							
61066 WEB BASED INITIATIVES	32,868	38,541	50,000	50,000	50,000	0	
69002 CONTRA SPONSORSHIP	201,500	184,200	0	0	0	0	
61065 ONLINE EVENT SALES	13,230	6,928	8,000	8,000	8,000	0	5
61072 P.M.D	0	534	0	0	0	0	
60000 SALARIES - PERMANENT	210,636	164,786	270,848	270,848	279,379	3	
60002 SALARIES TEMPORARY	82,953	105,699	82,160	82,160	84,173	2	2
60418 CONVENTION & TRAVEL	7,506	4,345	6,000	6,000	6,000	0	
63126 SUPPLIES & GENERAL	6,456	5,743	5,000	5,000	5,000	0	
60424 EQUIPMENT RENTAL	5,416	4,819	5,500	5,500	5,500	0	
60800 CONTRACT SALARIES (SPONSORSHIP)	75,602	75,552	0	0	0	0	
60425 EXPENSE ALLOWANCES	1,855	2,217	2,112	2,112	2,112	0	
60456 SPONSORSHIP COMMISSION	53,237	71,812	71,812	71,812	71,812	0	1
61043 GO TRANSIT COMMISSION	0	0	0	0	0	0	3
61044 GO TRANSIT TICKET PRINTING	22,289	17,810	19,000	19,000	19,000	0	
60457 SPONSORSHIP EXPENSES	81,869	127,697	85,000	85,000	85,000	0	
60442 OFFICIAL PHOTOGRAPHERS	6,000	8,600	10,000	10,000	10,000	0	
60404 ADVERTISING	954,556	848,515	852,022	852,022	852,022	0	4
60405 PROMOTIONS	54,044	66,760	60,000	60,000	60,000	0	
60402 ADVERTISING PRODUCTION & MATERIALS	282,933	338,497	340,000	340,000	340,000	0	
61070 OPENING WEEKEND EXTRAVAGANZA	0	0	0	0	0	0	
60414 COMMUNITY RELATIONS	23,089	75,903	76,000	76,000	76,000	0	
60452 SCHOOL PASSES	50,322	0	0	0	0	0	
60438 MEDIA/PUBLIC RELATIONS	15,237	13,568	15,000	15,000	15,000	0	
61045 GROUP SALES	54,626	71,297	77,000	77,000	77,000	0	
61000 ADVANCE SALES	5,057	65,891	95,000	95,000	95,000	0	
61023 COMMUNITY GROUP SALES & BUS TOURS	5,513	5,994	5,500	5,500	5,500	0	
61046 GROUP SALES COMMISSION	59,510	0	0	0	0	0	
61001 ADVANCE SALES COMMISSION	116,762	0	0	0	0	0	
61069 OPENING DAY CEREMONY	7,385	8,975	14,000	14,000	14,000	0	
61048 HORSE SHOW	28,539	25,226	17,000	17,000	17,000	0	
60801 CONTRACTED SERVICES	212,159	214,554	225,000	225,000	225,000	0	
TOTAL EXPENSE	2,671,150	2,554,461	2,391,952	2,391,952	2,402,496	0	

NOTE:

1. Including commission for In Kind.
2. 2011 budget increase at 2.45% per City's guidelines.
3. Merged with 61044-Go Transit Ticket Printing in 2008-2009
4. In 2010 removed Media Campaign which is funded by OTMP & Celebrate ON Grants
5. To enhance CNE website

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
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10-210 MARKETING REVENUE

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-210-10210-							
<u>REVENUE</u>							
42004 CONTRA SPONSORSHIP	201,500	184,200	0	0	0	0	
41004 ONLINE EVENT SALES	189,079	234,350	240,000	240,000	240,000	0	2
41005 GO TRANSIT EVENT SALES	295,032	326,722	328,000	328,000	328,000	0	2
41006 SPONSORSHIP	925,597	1,019,185	900,001	900,001	900,001	0	
41007 GROUP SALES	842,835	810,359	1,031,628	1,031,628	1,031,628	0	
41008 ADVANCE SALES	749,902	668,138	695,000	695,000	695,000	0	2
41009 COMMUNITY GROUP SALES & BUS TOURS	21,130	21,648	22,000	22,000	22,000	0	2
42005 GOVERNMENT GRANT EXPECTATION	342,200	0	0	0	0	0	1
TOTAL REVENUE	3,567,275	3,264,602	3,216,628	3,216,628	3,216,628	0	
NET PROFIT (LOSS)	896,125	710,141	824,676	824,676	814,133	(1)	

NOTE:

1. Eliminated in 2009-2011 due to removal of grant money from Celebrate Ontario or OTMP ; Grant was specific to 2008.
2. Budget reflects closer to 2009 actuals and realistic calculations based on 3 year average of percent change in each specific area according to Daily Attendance Report

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-211 CIAS EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-211-10211-							
<u>EXPENSES</u>							
61013 CIAS SUPPORT	441,162	459,140	470,000	470,000	470,000	0	1
61072 P.M.D	0	108	0	0	0	0	
TOTAL EXPENSE	441,162	459,248	470,000	470,000	470,000	0	

NOTE:

1.Payment as per CIAS contract.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-212 SPECIAL FEATURES - EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-212-10212-							
<u>EXPENSES</u>							
61080 PARADES	135,171	101,483	120,000	120,000	120,490	0	3
61095 PRINCES' BLVD FEATURE	28,356	85,530	69,939	69,939	69,939	0	2
61087 RICOH PROGRAMMING	436,273	490,091	638,900	638,900	638,900	0	
61064 NIGHT TIME SHOW	420,599	258,709	170,459	170,459	170,459	0	
61014 HERITAGE COURT PROGRAM	0	57,613	70,000	70,000	70,000	0	1
61024 CONFERENCE CENTRE PROGRAM	0	321,990	145,374	145,374	56,345	(61)	4
TOTAL EXPENSE	1,020,399	1,315,415	1,214,672	1,214,672	1,126,133	(7)	

NOTE:

1. To create new feature exhibit in the Heritage Court.
2. To reflect cost of second act at this location
3. 2011 budget increase at 2.45% per City's guidelines.
4. 2011 budget decrease due to no Allstream programming; limited to programming in front of the Allstream.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-213 INTERNATIONAL EXHIBITS - EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	% Increase	Notes
2-10-213-10213-							
<u>EXPENSES</u>							
61072 PMD	2,996	3,682	5,565	5,565	5,565	0	
60002 SALARIES TEMPORARY	18,484	14,250	24,518	24,518	25,119	2	2
60424 EQUIPMENT RENTALS	12,773	15,731	17,834	17,834	17,834	0	
60446 PRODUCTION COSTS	23,071	21,018	25,257	25,257	25,257	0	
61003 ARTS & CRAFTS DEMONSTRATION	0	2,200	0	0	0	0	
61053 AT HOME PAVILION FEATURE	0	3,375	0	0	0	0	
60801 CONTRACTED SERVICES	60,777	72,562	92,238	92,238	92,238	0	1
TOTAL EXPENSES	118,101	132,818	165,411	165,411	166,012	0	

NOTE:

1. To reflect cost of bringing in more acts from out-of-country
2. 2011 budget increase at 2.45% per City's guidelines.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-305 UTILITIES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-305-10305-							
<u>EXPENSES</u>							
60256 DEC UTILITIES	156,209	239,309	246,488	246,488	258,812	5	1
60255 HYDRO	360,303	374,715	385,957	385,957	405,254	5	1
60281 WATER	77,002	103,741	106,853	106,853	116,470	9	1
TOTAL EXPENSE	593,514	717,765	739,298	739,298	780,537	6	
<u>REVENUE</u>							
49052 UTILITY RECOVERY	71,179	66,710	70,000	70,000	70,000	0	2
NET PROFIT (LOSS)	(522,335)	(651,055)	(669,298)	(669,298)	(710,537)	6	

NOTE:

1. Hydro increase by 5%; water increase by 9% per City directives; Gas charges during the CNE are nominal therefore not included.
2. Fees are charged to recover utilities from concessionaires and exhibitors during the CNE.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE

CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-307 CLEANING SERVICES EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-307-10307-							
<u>EXPENSES</u>							
60002 SALARIES - TEMP	442,419	507,300	477,813	477,813	489,520	2	1
61999 RECOVERIES - CARDBOARD	0	0	(2,000)	(2,000)	(2,000)	0	
61016 CITY DUMPING FEES	38,033	41,341	46,467	46,467	46,467	0	
61115 CO-MINGLE BINS	0	0	4,600	4,600	4,600	0	2
TOTAL EXPENSE	480,452	548,641	526,881	526,881	538,587	2	

NOTE:

1. 2011 budget increase at 2.45% per City's guidelines.
2. Supplied free of charge by the City prior to 2010

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-310 GROUNDS MAINTENANCE EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-310-10310-							
<u>EXPENSES</u>							
60002 SALARIES - TEMP - LABOUR							
60002 SALARIES - TEMP - CARPENTRY STANDBY							
60002 SALARIES - TEMP - PAINTERS STANDBY							
60002 SALARIES - TEMP - LOCKSHOP STANDBY							
60002 SALARIES - TEMP - WELDING STANDBY							
60002 SALARIES - TEMP - PLUMBING STANDBY							
60002 SALARIES - TEMP - FIRE PROTECTION STANDBY							
60002 SALARIES - TEMP - MECHANICS (GARAGE) STANDBY							
60002 SALARIES - TEMP - IATSE STANDBY							
60002 STANDBY TOTAL	230,143	214,208	267,480	267,480	274,033	2	1
63126 SUPPLIES & GENERAL	5,150	8,011	5,448	5,448	5,448	0	
61092 SITE IMPROVEMENTS	132,695	154,357	132,934	132,934	136,191	2	2
61091 SEED & SOD	15,000	3,074	15,000	15,000	15,000	0	
TOTAL EXPENSE	382,988	379,650	420,862	420,862	430,672	2	

NOTE:

1. 2011 budget increase at 2.45% per City's guidelines.
2. Site improvement costs include maintenance of grounds and preparatory work for the CNE.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-317 CLIENT SERVICES EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-317-10317-							
<u>EXPENSES</u>							
60002 TEMP SALARIES	164,976	186,916	229,073	229,073	234,686	2	2
61050 INFORMATION SERVICES	20,141	39,555	28,147	28,147	28,147	0	1
61006 BABY REST	2,796	788	2,238	2,238	2,238	0	
61009 BOY SCOUTS	11,964	13,533	16,800	16,800	16,800	0	
63108 INFORMATION SIGNAGE	5,243	8,519	15,530	15,530	15,530	0	
60435 LOST CHILDREN	4,260	4,547	4,280	4,280	4,280	0	
60411 CNE MEDICAL CENTRE	49,146	51,915	62,183	62,183	62,183	0	4
60440 MERCHANDISING	0		0	0	0	0	
60463 TRAINS	24,750	24,305	26,002	26,002	26,002	0	
60459 STAFF TRAINING AND DEVELOPMENT	15,479	12,810	12,220	12,220	12,220	0	
69810 TRAMS AMORTIZATION	0	0	15,625	15,625	15,625	0	3
60429 FRIENDS OF CNE	5,142	8,054	6,182	6,182	6,182	0	
TOTAL EXPENSE	303,897	350,943	418,281	418,281	423,894	1	

10-317 CLIENT SERVICES - REVENUE

<u>REVENUE</u>							
40708 BOY SCOUTS	7,160	10,850	5,000	5,000	5,000	0	
40709 MERCHANDISING	378	0	0	0	0	0	
TOTAL REVENUE	7,538	10,850	5,000	5,000	5,000	0	
NET PROFIT (LOSS)	(296,358)	(340,093)	(413,281)	(413,281)	(418,894)	1	

NOTE:

1. Increase in 2009 and 2010 for new Guest Relations Centre
2. 2011 budget increase at 2.45% per City's guidelines.
3. Amortization of purchase of new people mover Trams
4. EMS fees increase in 2010

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-318 BUILDING RENTALS - EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-318-10318-							
<u>EXPENSES</u>							
60000 SALARIES - PERMANENT	168,234	176,013	128,862	128,862	134,017	4	1
60002 SALARIES TEMPORARY	51,517	67,869	138,559	138,559	141,953	2	1, 2
60418 CONVENTION AND TRAVEL	3,980	871	1,500	1,500	1,500	0	
63126 SUPPLIES & GENERAL	1,553	1,242	1,712	1,712	1,712	0	
63119 PRINTING	1,706	1,672	2,060	2,060	2,060	0	
60425 EXPENSE ALLOWANCE	3,155	402	500	500	500	0	
61052 INTERNATIONAL PAVILION	236,119	248,016	253,515	253,515	253,515	0	
61004 AT HOME PAVILION	211,395	223,473	233,212	233,212	233,212	0	
61041 FOOD BUILDING	265,932	368,464	284,575	284,575	284,575	0	4
61081 ARTS CRAFTS & HOBBIES	119,077	114,370	122,778	122,778	122,778	0	
61107 WAREHOUSE OUTLET PAVILION	59,861	52,232	61,297	61,297	61,297	0	
WAREHOUSE EXTENSION / SPORTS ZONE	0	0	0	0	0	0	
TOTAL EXPENSE	1,122,530	1,254,624	1,228,571	1,228,571	1,237,120	1	

10-318 BUILDING RENTALS REVENUE

<u>REVENUE</u>							
41504 INTERNATIONAL PAVILION	814,229	815,277	834,886	834,886	851,583	2	3
41508 WEST ANNEX	287,588	0	0	0	0	0	
41505 AT HOME PAVILION	602,342	899,846	911,836	911,836	930,072	2	3
41509 ARTS CRAFTS & HOBBIES	302,405	307,869	314,575	314,575	320,867	2	3
40703 FOOD BUILDING	841,334	889,997	905,061	905,061	923,162	2	3,4
41506 WAREHOUSE PAVILION/SAMPLE ALLEY	344,422	403,623	347,490	347,490	354,440	2	3
41506 WAREHOUSE EXTENSION / SPORTS ZONE	0	0	0	0	0	0	
TOTAL REVENUE	3,192,320	3,316,611	3,313,847	3,313,847	3,380,124	2	
NET PROFIT (LOSS)							
	2,069,790	2,061,987	2,085,277	2,085,277	2,143,004	3	

NOTE:

1. Reallocation of costs in 2010-2011 between these two accounts
2. 2011 budget increase at 2.45% per City's guidelines.
3. 2011 budgeted revenue at 2% increase in rental rates; (Food Building already approved)
4. Starting from 2010 these activities were transferred from Concession department 10-208 to Building Rental department 10-318

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
CANADIAN NATIONAL EXHIBITION ASSOCIATION

10-500 MARQUEE TOURISM EVENTS PROGRAM

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
2-10-500-10500-							
<u>EXPENSES</u>							
60700 MTEP - FINANCE CHARGES		0	0	0	0	0	
61021 MTEP - TRAMS		0	750,000	0	0	0	
61114 MTEP - SOCCER MATCH		2,067,226	0	0	0	0	
61115 MTEP - FLOWRIDER		186,235	0	0	0	0	
61116 MTEP - SPEAKER SERIES		775,097	0	0	0	0	
61117 MTEP - SKATING SHOW		294,641	0	0	0	0	
61118 MTEP - MARKETING		548,829	0	0	0	0	
61119 MTEP - OPERATIONS		2,518	0	0	0	0	
61120 MTEP - AUDIT & RESEARCH		26,044	0	0	0	0	
TOTAL EXPENSE	0	3,900,590	750,000	0	0	0	

10-500 MARQUEE TOURISM EVENTS PROGRAM - REVENUE

<u>REVENUE</u>							
42001 MTEP - GRANT MONEY		2,928,462	750,000	0	0	0	
49057 MTEP - SOCCER MATCH		922,635	0	0	0	0	
49058 MTEP - SPEAKER SERIES		200,918	0	0	0	0	
TOTAL REVENUE	0	4,052,015	750,000	0	0	0	
NET PROFIT (LOSS)	0	151,425	0	0	0	0	

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
EXHIBITION PLACE
REVENUE AND EXPENSE SUMMARY

PAGE	DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
	REVENUE							
	RENTAL INCOME - TENANTS	733,531	769,253	830,995	802,495	911,172	14	1
	MLSE/RICOH CONTRIBUTION	500,813	500,880	500,880	500,880	500,880	0	9
	ADDITIONAL RENT-MLSE/RICOH COLISEUM - NET	78,500	87,608	87,609	87,609	95,464	9	2
	SUB-TOTAL	1,312,845	1,357,741	1,419,484	1,390,984	1,507,515	8	
	RENTAL INCOME - EVENTS	434,560	687,397	728,282	609,382	649,604	7	3
	ADVERTISING -NET	421,061	630,606	1,066,052	1,356,445	1,291,848	(5)	10
	CATERING CONCESSIONS	140,519	94,038	66,841	66,841	49,375	(26)	5
	RENTAL REVENUE	2,308,986	2,769,781	3,280,659	3,423,652	3,498,343	2	
	SHOW SERVICES							
	- TENANTS	1,415,831	1,822,614	1,304,777	1,412,191	1,469,557	4	4
	- EVENTS	1,074,428	1,423,204	1,340,092	1,074,109	1,064,394	(1)	
	THIRD PARTY REVENUE	2,490,259	3,245,819	2,644,869	2,486,300	2,533,951	2	
33	PARKING REVENUE	6,333,142	6,393,673	6,195,338	6,191,789	6,273,150	1	6
	SUBTOTAL DIRECT REVENUE	11,132,387	12,409,272	12,120,866	12,101,741	12,305,444	2	
52	- CNE RECOVERY - DEC LOCATION	156,209	187,579	246,488	246,488	258,812	5	
43	- ADMIN MARK UP, INTEREST AND MISC REVENUE	891,955	857,057	343,141	563,864	454,915	(19)	8
48	- ERP PROJECTS - INCENTIVE RECEIVED & SAVING	131,700	340,663	232,000	795,936	822,484	3	
50	- NAMING FEE-ALLSTREAM CENTRE	0	108,333	520,000	520,000	520,000	0	
46	- SPONSORSHIP	0	0	0	0	0	0	
	SUBTOTAL INDIRECT REVENUE	1,179,864	1,493,633	1,341,629	2,126,289	2,056,212		
42	- CONTRIBUTION FROM CONFERENCE RESERVE FUND	0	0	472,500	472,500	300,000	(37)	
42	- CONTRIBUTION FROM SICK BANK RESERVE	0	0	54,000	54,000	54,000	0	
	SUBTOTAL CONTRIBUTION FROM RESERVES	0	0	526,500	526,500	354,000		
	TOTAL REVENUE	12,312,251	13,902,905	13,988,996	14,754,530	14,715,655	(0)	
	EXPENSE							
33	PARKING EXPENSES	2,101,221	2,253,097	2,099,956	2,204,058	2,201,457	(0)	
	SHOW SERVICES EXPENSES							
	- TENANTS	1,304,516	1,644,937	1,190,906	1,291,547	1,322,601	2	4
	- EVENTS	849,235	1,087,129	988,657	805,152	723,661	(10)	
	- EVENTS PMD COSTS	52,788	402,555	317,756	257,756	241,687	(6)	7
	SUB TOTAL SHOW SERVICE EXPENSES	2,206,538	3,134,622	2,497,319	2,354,454	2,287,949	(3)	
	TOTAL DIRECT EXPENSE	4,307,760	5,387,719	4,597,275	4,558,512	4,489,406	(2)	
	PROFIT (LOSS) BEFORE OVERHEAD EXPENSES	8,004,491	8,515,187	9,391,721	10,196,018	10,226,250	0	
35	OVERHEAD EXPENSES	14,857,712	15,089,437	17,515,347	17,857,168	18,200,822	2	
	NET OPERATING PROFIT (LOSS)	(6,853,221)	(6,574,250)	(8,123,626)	(7,661,150)	(7,974,572)	4	

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
EXHIBITION PLACE
REVENUE AND DIRECT EXPENSE SUMMARY**

NOTE:

1. Contractual rent increase on tenants and new tenant in QE Theatre and QE Fountain Dining Room.
2. Ex Place services for security monitoring and building operators coverage for night time walk through.
3. Includes services to Honda Indy in 2009 to 2011.
4. Services ordered from major tenants such as Liberty Grand, Muzik, Medieval Times, Ricoh, Gossip and QET. 2011 budget includes additional show services from fountain dining room which will start in March 2011.
5. Includes F&B for EP's events that are not contracted through Centerplate. Lower due to new contract with Centerplate in 2010.
6. Parking Revenue rate increase in 2010, additional events in BMO Field and tenants.
7. PMD costs in 2009 to 2011 includes additional concessions for Honda Indy services reduction.
8. Administrative fee on MLSE for Ricoh Coliseum & BMO Field and tenants services and interest revenue.
9. Per contractual arrangement with MLSE/BPC (Lease/Sub-lease)
10. Outdoor billboard signage revenue after commission - Per contractual obligations with Astral Media (Gardiner Billboard-Trivision), Clarity Outdoor Media Inc (Gardener Expressway/Strachan Billboard and CBS Outdoor (Strachan). CBS Outdoor agreement expired end of August 2009. Astral Media agreement renewed for 15 years (2009 to 2023). In June 2010 Astral switched to digital retroactively from year 0.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
EXHIBITION PLACE
50-108 PARKING AND TRAFFIC REVENUES AND EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-108-XXXXX-							
REVENUE							
PARKING REVENUE							
40500 DEC EVENTS	3,685,821	3,653,570	3,852,683	3,511,273	3,640,050	4	14
40500 TENANTS	472,193	416,230	653,622	596,178	663,000	11	12
40500 EP EVENTS	649,596	627,052	313,534	429,625	325,000	(24)	15
40501 ONTARIO PLACE EVENTS	229,865	273,744	180,664	245,000	245,000	0	
SUB-TOTAL PARKING REVENUE	5,037,475	4,970,596	5,000,503	4,782,076	4,873,050	2	10
40520 RICOH COLISEUM	343,734	355,948	324,729	397,992	326,800	(18)	13
40521 BMO FIELD - SUBJECT TO REBATE	587,487	594,650	480,755	597,150	616,642	3	7
40599 BMO FIELD - NOT SUBJECT TO REBATE	149,016	133,104	86,579	162,112	141,658	(13)	7
40523 MEDIEVAL TIMES	201,353	281,224	298,772	248,230	311,000	25	
40525 FLEET STREET	10,155	21,941	4,000	4,229	4,000	(5)	1
40528 OTHERS- PARKING	3,921	36,209	0	0	0	0	
TOTAL REVENUE	6,333,142	6,393,673	6,195,338	6,191,789	6,273,150	1	10
1-50-108-50108-							
EXPENSE							
61072 P.M.D	186,207	156,636	143,000	143,000	145,000	1	2
60000 SALARIES - PERMANENT	383,534	468,506	477,835	478,537	491,209	3	3
60001 BENEFITS - PERMANENT	91,838	146,250	120,240	120,240	123,382	3	3
60002 SALARIES AND BENEFITS - HOURLY	612,448	566,418	533,000	548,320	565,739	3	4
63126 SUPPLIES & GENERAL	3,354	4,066	4,000	4,000	4,000	0	
63119 PRINTING & STATIONERY	7,696	9,465	8,000	8,000	8,000	0	
60424 EQUIPMENT RENTALS	41,556	44,983	60,000	80,000	55,000	(31)	9
60425 EXPENSE ALLOWANCE	3,193	475	2,000	2,000	2,000	0	
60407 AUDIT	1,253	0	2,000	2,000	2,000	0	
63127 UNIFORMS	8,567	9,832	10,000	10,000	10,000	0	
60409 BANK & CREDIT CARD CHARGES/CASH HANDLING	93,395	119,254	100,000	97,500	100,000	3	
61039 EXHIBITOR SERVICES	14,834	13,609	2,382	0	0	0	5
61037 SECURITY	47,514	60,944	50,000	50,000	50,000	0	6
60801 CONTRACT SERVICES	4,357	4,676	5,000	5,000	5,000	0	8
61088 ROAD MARKINGS AND SIGN REPAIRS (from 50-323)	0	12,110	10,000	10,000	10,000	0	
61061 MAINTENANCE	0	7,842	0	0	0	0	
61022 RICOH COLISEUM REBATE	257,332	267,341	241,597	298,494	245,100	(18)	11
51005 BMO FIELD	194,424	196,655	161,137	198,851	205,527	3	11
51000 MEDIEVAL TIMES REBATE	100,736	140,553	145,765	124,115	155,500	25	11
61040 FLEET STREET CITY REBATE	10,052	23,481	24,000	24,000	24,000	0	1&11
51004 MLSE - PARKING	38,930	0	0	0	0	0	
TOTAL EXPENSE	2,101,221	2,253,097	2,099,956	2,204,058	2,201,457	(0)	
NET PROFIT (LOSS)	4,231,921	4,140,576	4,095,382	3,987,731	4,071,693	2	

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
EXHIBITION PLACE**

50-108 PARKING AND TRAFFIC REVENUES AND EXPENSES

NOTE:

1. Fleet Street Parking revenue is associated to shows and is reflected in the shows income. The revenue budgeted on this line represents all other parking related revenue such as rental. Of all Fleet Street Parking Revenue a 50% rebate is paid to the City (a/c 61040)
2. PMD includes signage, cost of coin and card processing machines - reflects prior years experience
3. Budgeted provision for Merit increase.
4. Variable labour cost is reduced to 9.5% from 9.9% of total parking revenue. 2010 wage increase is absorbed in parking rate increase.
5. Cost will be covered for within Exhibitor Services.
6. Additional paid duty for Toronto Football Club (TFC) games.
7. FC games are subject to rebate at 33.33% per contractual arrangement. 2011 revenue was projected based on numbers of games supplied by BMO Field. Includes \$70,000 annual revenue due to soccer bubble relocation.
8. For Chubb Door alarm monitoring and Inkas money pick up.
9. Rental costs for nine Precise Park Link rented Pay and Display machines @ \$ 350/each per month, for 12 months and rental of additional revenue control equipment
10. \$1 parking rate increase effective September 1, 2010 as well a \$15 rate for BMO Field, and a Board approved \$15 rate for indoor parking on specific busy show dates.
11. Parking Sources Rebates: Fleet Street (50%), Medieval (50%), Ricoh (75%), Stadium (33.33%). Increase due to understated budget in 2009.
12. 2011 budget includes parking revenue from QE fountain dining room. Construction will be from Sep/10 to Feb/10; business will start operating in March, 2011.
13. Budget decrease because MLSE is not staging the same numbers of concert.
14. 2010 forecast is higher due to contribution from G8/G20 summit.
15. Lower to reflect 2010 experience.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
EXHIBITION PLACE

OVERHEAD EXPENSE SUMMARY

PAGE	DEPARTMENT	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
36	CHIEF EXECUTIVE OFFICER	501,019	542,073	540,320	569,235	595,777	5	
37	BOARD OF GOVERNORS	128,592	260,451	66,000	62,000	62,000	0	
38	CORPORATE SECRETARY	478,207	486,265	485,507	486,507	500,291	3	
39	ARCHIVES & COMMERCIAL RECORDS	229,729	209,741	247,538	243,342	261,713	8	
40	PURCHASING & STORES	236,621	251,702	256,307	255,885	260,897	2	
41	HUMAN RESOURCES	405,035	574,547	551,129	501,129	546,491	9	
43	FINANCE	1,187,744	1,530,132	2,452,184	2,470,303	2,610,183	6	
45	COMMUNITY GRANTS	54,416	56,200	59,200	59,200	6,000	(90)	
46	SPONSORSHIP	0	0	0	0	0	0	
47	OPERATIONS ADMINISTRATION	1,592,863	1,524,898	1,702,321	1,675,751	1,723,611	3	
48-49	ENERGY EFFICIENCY - INTEREST & DEPRECIATION	636,362	676,730	716,652	795,936	822,484	3	
50	NAMING RIGHTS - ALL STREAM CONFERENCE CENTRE	0	108,333	520,000	520,000	520,000	0	
51	UTILITIES	2,805,898	2,395,612	3,279,201	3,547,125	3,557,960	0	
52	CLEANING SERVICES	945,536	794,036	850,195	844,695	866,630	3	
53	SPECIAL APPROPRIATIONS	501,084	553,658	530,620	495,620	495,620	0	
54	FACILITY SERVICES	1,636,070	1,747,487	1,770,047	1,757,551	1,813,865	3	
55	LABOUR	493,240	495,318	443,793	443,793	458,346	3	
56	ELECTRICAL	1,320,047	1,140,177	1,279,577	1,279,577	1,306,393	2	
57	ENGINEERING	5,478	(6,910)	7,322	7,322	7,322	0	
58	WELDING	78,777	69,354	84,280	84,280	85,910	2	
59	CARPENTRY	827,383	980,862	843,980	843,980	853,184	1	
60	PAINTING	278,628	296,495	398,458	398,458	408,544	3	
61	MECHANICAL & GARAGE	420,851	277,289	427,061	427,061	430,531	1	
62	PLUMBING	861,826	911,851	962,642	962,642	970,399	1	
63	HVAC	1,068,081	1,031,315	1,054,027	1,054,027	965,827	(8)	
64	IATSE	186,043	162,027	178,519	178,419	178,251	(0)	
65	CREATIVE SERVICES - SIGN SHOP	105,416	92,880	50,036	50,036	50,948	2	
66	SECURITY & COMMUNICATIONS	1,467,137	1,629,114	1,497,655	1,582,517	1,671,917	6	
	SUBTOTAL	18,452,084	18,791,640	21,254,572	21,596,394	22,031,096	2	
	LESS: ADMIN. SUPPORT TO CNE	(1,319,832)	(1,359,427)	(1,373,021)	(1,373,021)	(1,414,212)	3	1
	LESS: SITE PREP. - CNE	(2,274,540)	(2,342,776)	(2,366,204)	(2,366,204)	(2,416,063)	2	1
	TOTAL EXPENSES	14,857,712	15,089,437	17,515,347	17,857,168	18,200,822	2	

NOTE:

1. COLA increase as per MOU

THE BOARD OF GOVERNORS OF EXHIBITION PLACE

OVERHEAD

50-100 CHIEF EXECUTIVE OFFICER

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-100-50100-							
<u>EXPENSE</u>							
60000 SALARIES - PERMANENT	239,040	199,468	228,583	260,666	259,821	(0)	1
60001 BENEFITS - PERM	51,043	46,446	55,742	62,575	64,656	3	1
60418 CONVENTIONS & TRAVEL	20,605	15,327	41,695	41,695	42,000	1	2
63126 SUPPLIES & GENERAL	2,017	3,151	2,500	2,500	2,500	0	
63106 EQUIPMENT RENTALS	5,491	5,547	6,000	6,000	6,000	0	
60425 EXPENSE ALLOWANCES	1,072	6,551	5,000	5,000	5,000	0	
60445 PRESENTATIONS/PROMO.	0	2,700	2,000	2,000	2,000	0	
60417 CONSULTANTS FEES	61,001	68,048	70,000	60,000	85,000	42	4
60439 MEMBERSHIPS	3,103	475	2,200	2,200	2,200	0	
60420 CORPORATE ENTERTAINMENT	0	538	3,000	3,000	3,000	0	
60459 STAFF TRAINING AND DEVELOPMENT	238	570	3,600	3,600	3,600	0	
60434 LEGAL FEES	117,409	193,253	120,000	120,000	120,000	0	3
TOTAL EXPENSE	501,019	542,073	540,320	569,235	595,777	5	

NOTE:

1. Provision for Merit increase. 2010 forecast is lower than budget because position was vacant until Jun, 2010.
2. Includes travel for all departments on grounds except for the DEC Marketing Department 60-803.
3. Starting in 2008 legal fees from HR department 50-107 is merged with 50-100.
4. Includes Ontario Energy Leader (OEL) membership required to provide 3rd party verification for figures for environmental initiatives (green house reduction etc.). 2011 budget includes \$25,000 for LEED certification

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD**

50-101 BOARD OF GOVERNORS EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-101-50101-							
<u>EXPENSE</u>							
63126 SUPPLIES & GENERAL	1,915	5,569	10,000	10,000	5,500	(45)	4
69001 COMMUNITY GRANTS - MURALS	90,000	190,000	0	0	0	0	3
60421 CORPORATE PLANNING	17,179	35,818	34,000	30,000	34,500	15	1
60418 CONVENTIONS & MEETINGS	19,498	29,063	22,000	22,000	22,000	0	2
TOTAL EXPENSE	128,592	260,451	66,000	62,000	62,000	0	

NOTE:

1. For the unscheduled events that the Board received tickets for in both suites at Ricoh and BMO including Honda Indy. Budget as per prior year experience
2. Increase in Committee and other meetings scheduled by the Chair.
3. Exhibition Place pays CNE for the Haines&Satok murals, first payment made in 2008 from consolidated operating surplus in accordance with MOU. Statue of Greek God to be purchased in 2010-2013 in accordance with new MOU. No budget is provided as purchase is conditional on consolidated surplus exceeding budget.
4. Budget lower in 2011 as 2010 includes purchase of plaque as approved by the Board

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD

50-103 CORPORATE SECRETARY EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-103-50103-							
<u>EXPENSE</u>							
61072 P.M.D	1,753	0	3,000	3,000	3,000	0	2
60000 SALARIES - PERMANENT	271,536	276,735	283,322	283,322	294,342	4	1
60001 BENEFITS - PERM	66,521	66,455	72,085	72,085	74,849	4	
60002 SALARIES AND BENEFITS - HOURLY	13,627	0	0	0	0	0	
63126 SUPPLIES & GENERAL	16,118	15,492	15,000	20,000	15,000	(25)	2
60424 EQUIPMENT RENTAL	17,649	28,041	28,000	24,000	29,000	21	3
60800 CONTRACT PERSONNEL	0	0	0	0	0	0	
60425 EXPENSE ALLOWANCES	28	0	500	500	500	0	
61020 CNE RECOVERIES	0	0	0	0	0	0	
60428 FLOWERS	2,119	2,142	2,000	2,000	2,000	0	
63118 POSTAGE & COURIER	5,599	7,047	12,000	12,000	12,000	0	4
60461 TELECOMMUNICATIONS	83,257	90,351	69,600	69,600	69,600	0	5
TOTAL EXPENSE	478,207	486,265	485,507	486,507	500,291	3	

NOTE:

1. Provision for Merit increase.
2. Budget as per prior year experience
3. Includes rental of photocopiers and cost of copy count for Explace and rental of fax machines for Q.E. Admin.
4. Includes postage transfers from various DEC departments, therefore all grounds now included here.
5. Expenses related to Bell Canada, PBX, Bell Mobility and Telus. Starting 2010 all staff cellphone usages are budgeted and charged under 50-103

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD

50-104 ARCHIVES & COMMERCIAL RECORDS CENTRE

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-104-50104-							
<u>EXPENSE</u>							
61072 PMD	4,296	10,093	2,500	2,500	2,500	0	3
60000 SALARIES - PERMANENT	140,133	143,321	145,412	145,412	149,867	3	1
60001 BENEFITS - PERM	34,330	30,309	46,745	46,745	49,730	6	1
63126 SUPPLIES & GENERAL	15,765	5,018	4,000	4,000	4,000	0	
63119 PRINTING & STATIONERY	226	187	1,000	1,000	1,000	0	
60800 SALARIES - CONTRACT	32,013	24,781	43,625	39,430	50,361	28	4
60425 EXPENSE ALLOWANCES	0	246	300	300	300	0	
60439 MEMBERSHIPS	850	940	955	955	955	0	5
60406 ARCHIVES ACQUISITION	400	(1,572)	1,000	1,000	1,000	0	
60422 DOORS OPEN TORONTO	1,716	1,813	2,000	2,000	2,000	0	2
69005 ARCHIVES - GRANT EXPENSES	0	11	0	0	0	0	
49029 ARCHIVES GRANT RECEIVED	0	(5,405)	0	0	0	0	
TOTAL EXPENSE	229,729	209,741	247,538	243,342	261,713	8	

NOTE:

1. Provision for Merit increase.
2. For rental of display items, sound system set up etc. for viewing of Heritage buildings.
3. Movement / transfer of boxes to archives department.
4. Split 50/50 with EP department 50-104 and increase due to Media Archivist Position being re-evaluated effective July1, 2010. In 2011 budget for full year salary plus additional for maternity
5. Various memberships: Archives Association of Ontario, Ontario Museum Association, Association of Canadian Archivists, Association of Records Managers and Administrators

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD

50-106 PURCHASING & STORES EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-106-50106-							
<u>EXPENSE</u>							
60000 SALARIES - PERMANENT	167,738	168,526	180,156	179,733	183,759	2	1
60001 BENEFITS - PERM	42,477	43,187	43,347	43,347	44,333	2	
60002 SALARIES & BENEFITS - HOURLY	4,166	17,917	4,780	4,780	4,780	0	3
63126 SUPPLIES & GENERAL	964	547	875	875	875	0	
63119 PRINTING & STATIONERY	319	2,484	2,500	2,500	2,500	0	
61108 DEC - R & S RECOVERIES	0	0	0	0	0	0	
60436 MANAGEMENT FEES - "CITY"	20,957	19,043	24,500	24,500	24,500	0	2
60439 MEMBERSHIPS	0	0	150	150	150	0	
TOTAL EXPENSE	236,621	251,702	256,307	255,885	260,897	2	

NOTE:

1. Provision for Merit increase.
2. Fees required for "City" purchasing.
3. 2009 temporary wages was higher due temporary staff required while stockkeeper was on sick leave.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD

50-107 HUMAN RESOURCES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-107-50107-							
<u>EXPENSE</u>							
60000 SALARIES - PERMANENT	251,577	317,569	329,323	329,323	345,789	5	1
60001 BENEFITS- PERM	54,393	64,455	81,436	81,436	85,332	5	1
60002 SALARIES AND BENEFITS - HOURLY	0	0	0	0	0	0	
63126 SUPPLIES & GENERAL	424	675	800	800	800	0	
63119 PRINTING	115	0	2,500	2,500	2,500	0	
60451 SAFETY EQUIPMENT	0	0	0	0	0	0	4
60800 SALARIES - CONTRACT	32,725	61,215	35,000	20,000	35,000	75	3
60425 EXPENSE ALLOWANCES	464	1,613	1,000	1,000	1,000	0	
63123 SAFETY MATERIALS & EQUIPMENTS	11,993	12,209	7,000	7,000	7,000	0	5
60439 MEMBERSHIPS/SUBSCRIPTIONS	165	594	950	950	950	0	
60404 ADVERTISING AND PROMOTION	3,010	3,295	1,500	1,500	1,500	0	6
60418 MEETINGS AND CONVENTIONS	1,920	1,384	6,620	6,620	6,620	0	
60459 STAFF DEVELOPMENT/TRAINING	48,248	111,538	85,000	50,000	60,000	20	2
TOTAL EXPENSE	405,035	574,547	551,129	501,129	546,491	9	

NOTE:

1. Includes salary and benefits for one full time in-house OH & Safety Representative.
2. Includes combined development and training for grounds for all programs except CNE and National Soccer Stadium.
3. Provided for one contract OHS Consultant from August 1, 2010 to December 31, 2011. In 2011 department request increase for one full time staff for in-house training sessions
4. Merged to account 63123 in 2010 as per request from HR.
5. For safety materials & training documents required.
6. Costs for job posting.

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD**

50-109 CONTRIBUTION FROM CITY RESERVE FUNDS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-109-50109-							
42310 CONTRIBUTION FROM CONFERENCE RESERVE FUND	0	0	472,500	472,500	300,000	(37)	1
SUBTOTAL - CONTRIBUTION FROM CONFERENCE RESERVE FUND	0	0	472,500	472,500	300,000		
42320 CONTRIBUTION FROM SICK BANK RESERVE	0	0	54,000	54,000	54,000	0	2
CONTRIBUTE FROM ENVIRONMENTAL PROTECTION RESERVE	0	75,000	75,000	75,000	75,000	0	3
SUBTOTAL - CONTRIBUTION FROM RESERVES	0	75,000	129,000	129,000	129,000	0	
TOTAL CONTRIBUTION FROM RESERVES	0	75,000	601,500	601,500	429,000	(29)	

NOTE:

1. On April 15, 2010 Council approved Exhibition Place to use 472.5K in 2010; \$300K in 2011; and \$100K in 2012 from the Conference Centre Reserve Fund to cover partially the lost of Sportmen's Show due to City's gun policy. (City's Fund account # RX3019)
2. Budget per city's directive; amount was based on projection of employees' retirement. (City's fund account # XR1007)
3. Budgeted as per City Directive \$ 75,000 to be added to the Operating budget; funding for this will be provided by the City Environmental Protection Reserve Fund. (City's fund account # XR1718). Currently recorded under department 50-301

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD

50-116 CHIEF FINANCIAL OFFICER

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-116-50116-							
<u>EXPENSE</u>							
69902 UNION LABOUR COMPENSATION	0		0	0	0	0	
69800 AMORTIZATION EXPENSE	41,573	30,751	50,000	50,000	50,000	0	
60000 SALARIES - PERMANENT	1,144,830	1,151,716	1,153,293	1,189,951	1,238,559	4	1
60001 BENEFITS - PERM	245,719	261,103	298,453	298,453	310,190	4	1
60003 BENEFITS - RETIREES & LTD EMPLOYEES	97,833	99,145	103,500	102,000	105,060	3	8
60002 SALARIES & BENEFITS - HOURLY	9,798	15,873	25,150	0	0	0	
63126 SUPPLIES & GENERAL (Includes 8002 8532)	9,934	9,155	11,500	11,500	11,500	0	
63119 PRINTING & STATIONERY (Includes 8002 8531)	807	5,539	2,750	2,750	2,750	0	
60800 CONTRACT SALARIES	0	0	0	0	0	0	1
60425 EXPENSE ALLOWANCES	1,156	2,659	2,500	2,500	2,500	0	
60008 GAPPING	0	0	(181,050)	(181,050)	(181,050)	0	2
60407 AUDIT	61,370	57,413	26,889	35,000	26,889	(23)	14
60437 MEALS AND ENTERTAINMENT	320	594	400	400	400	0	
60433 INSURANCE/LIABILITY (Net of CNEA)	283,694	360,150	360,150	360,150	369,235	3	3
69901 SICK BANK - CITY CONTRIBUTION	50,000	50,000	50,000	50,000	50,000	0	
69903 WSIB EXPENSE	319,835	268,768	665,000	665,000	665,000	0	
69003 LIABILITY CONTRIBUTION	(398,296)	(337,055)	(235,000)	(235,000)	(235,000)	0	
60408 BAD DEBTS	32,129	65,556	18,000	18,000	18,000	0	
60444 PAYROLL PROCESSING COSTS - ADP	76,523	72,153	79,500	79,500	80,000	1	15
60423 DUES AND SUBSCRIPTIONS	2,539	1,615	2,000	2,000	2,000	0	9
63101 COMPUTER EXPENSE	9,600	7,654	13,500	13,500	13,500	0	10
60447 PROFESSIONAL FEES	1,353	2,924	2,550	2,550	2,550	0	11
63001 SMALL EQUIPMENT	1,835	272	600	600	600	0	
60430 INSURANCE - GENERAL LIABILITY	0	6,575	0	0	0	0	
60432 INSURANCE - OTHER	0	0	0	0	0	0	12
60409 BANK FEES & CREDITCARD DISCOUNT	0	2,468	2,500	2,500	2,500	0	17
E.I STUDY	0	0	0	0	75,000	###	18
60461 TELEPHONE	0	0	0	0	0	0	
SUBTOTAL EXPENSE-BEFORE PSAB & ASSETS TRANSFERS	1,992,552	2,135,028	2,452,184	2,470,303	2,610,183	6	
60410 CAPITAL ASSET CREDIT (Transfer to B/S)	0	0	0	0	0	0	4
69900 EMPLOYEE VAC/SICK/ACTUARIAL BENEFITS LIAB.	(804,808)	(604,896)	0	0	0	0	13
TOTAL EXPENSE	1,187,744	1,530,132	2,452,184	2,470,303	2,610,183	6	

50-116 FINANCE REVENUE

<u>REVENUE</u>							
42400 DISCOUNTS & COMMISSIONS	19,591	2,180	11,000	16,500	16,000	(3)	
49003 INTEREST REVENUE (EXPENSE)	100,169	5,005	0	85,000	10,000	(88)	5
49033 MISCELLANEOUS REVENUE	442,274	582,208	40,000	59,054	60,000	2	6
49034 RICOH 12% MARKUP	160,505	134,462	145,774	180,000	150,185	(17)	16
49035 BMO FIELD 12% MARKUP	156,422	133,204	133,058	210,000	205,730	(2)	7
61021 CITY DUMPING FEES-TENANT RECOVERIES(Fr50-306)	12,994	0	13,310	13,310	13,000	(2)	
SUBTOTAL REVENUE	891,955	857,057	343,141	563,864	454,915	(19)	
NET PROFIT (LOSS)	(295,789)	(673,075)	(2,109,043)	(1,906,440)	(2,155,268)	13	

THE BOARD OF GOVERNORS OF EXHIBITION PLACE

50-116 CHIEF FINANCIAL OFFICER

NOTE:

1. Provision for merit adjustment.
2. Total Gapping increase \$50,500 to \$200,000 in 2009 per city directly (\$18,950 budgeted under CNE department 10-200; balance of \$181,050 allocated to 50-116).
3. Combined Board insurance \$570,885.61 for 2011 as per City's directly. \$201,616 allocated to CNEA department 10-105.
4. Budget recovery not required as now part of PSAB (Public Sector Accounting Board) through depreciation & amortization expense.
5. Lower interest revenue to reflect market trend.
6. Miscellaneous revenues primarily consist of rebates from Metro Waste for recycling efforts and proceeds from auction.
7. Increase in Stadium markup due to projected incremental budgeted work in 2010 from Stadium. We have included only 90% of labour requirements as recoverable to be conservative in case Stadium does not meet their targets for Labour requirements.
8. Manulife benefits for retirees and for employees on LTD. Increase due to increase number of retirees.
9. CAEM, IAAM, A.M. Best and Street and Smith Sports.
10. SMG MIS Fees (\$ 800 U.S. monthly) estimate a 0% increase for 2010
11. CGA annual dues for CFO, Accounting Managers and Accounting Supervisor.
12. No longer required due to reorganization.
13. PSAB prescribed requirements, no budget usually provided for; actual cost and or recovery accounted for and reported at end of fiscal year.
14. New pricing for PWC audit services from 2010 to 2014. PWC's proposal dated December 31, 2009
15. Effective July 2010, ADP processing costs increase to: \$47.93 base charges (26 for bi-weekly; 52 for weekly); \$1.71 per pay; and \$1.30 per record of employment
16. 2011 budget at 2% increase from 2010 forecast.
17. Monthly bank service charges transferred from Parking department from in 2009.
18. To do as part of the Board strategic plan every five years.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD

50-201 COMMUNITY GRANTS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-201-50201-							
<u>EXPENSE</u>							
69001 COMMUNITY GRANTS	1,216	3,000	6,000	6,000	6,000	0	1
69004 SPORTS HALL OF FAME GRANT	53,200	53,200	53,200	53,200	0	(100)	2
TOTAL EXPENSE	54,416	56,200	59,200	59,200	6,000	(90)	

NOTE:

1. In kind donation for Board purchase of show services such as Bike Week.
2. Grant to assist the Canadian Sports Hall of Fame to continue as a financially viable organization as it seeks a new permanent home for its future operation. Budget decrease in 2011 as CSHOF moved to their new location in 2010.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE

OVERHEAD

50-207 SPONSORSHIP

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-207-50207-							
<u>REVENUE</u>							
SPONSORSHIP	0	0	0	0	0	0	
49040 GROUND MISCELLANEOUS	0	0	0	0	0	0	
TOTAL REVENUE	0	0	0	0	0	0	1
<u>EXPENSE</u>							
61072 PMD	0	0	0	0	0	0	
60204 CMHC NAMING RIGHTS	0	0	0	0	0	0	
TOTAL EXPENSE	0	0	0	0	0	0	1

NOTE:

1. Memorandum entries to keep track of CMHC sustainable condo (Eco Pod at Music)

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD

301 - OPERATIONS ADMINISTRATION EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-301-50301-							
<u>EXPENSE</u>							
60000 SALARIES - PERMANENT	1,111,393	998,793	1,089,248	1,098,492	1,128,086	3	1
60001 BENEFITS - PERM & CONTRACT	249,688	230,679	288,898	288,898	297,075	3	
60002 SALARIES AND BENEFITS - HOURLY	57,930	70,396	0	0	0	0	
63126 SUPPLIES & GENERAL	5,039	5,223	6,750	6,750	6,750	0	
60451 SAFETY EQUIPMENT	1,201	700	1,000	1,000	1,000	0	
60424 EQUIPMENT RENTAL	22,767	28,601	25,701	25,701	25,701	(0)	
60800 CONTRACT STAFF	40,585	82,925	110,724	74,910	85,000	13	2
60425 EXPENSE ALLOWANCES FOR ALL TRADES / DEPT.	12,111	7,599	16,000	16,000	16,000	0	
60417 CONSULTANTS FEES	14,839	10,510	15,000	15,000	15,000	0	
60439 MEMBERSHIPS/DUES & SUBSCRIPTIONS	1,950	1,992	5,000	5,000	5,000	0	
60459 STAFF DEVELOPMENT/TRAINING - UNIONIZED	11,496	6,636	20,000	20,000	20,000	0	
63127 UNIFORMS	21,563	18,161	24,000	24,000	24,000	0	
61046 HARD LANDSCAPING	42,301	61,977	100,000	100,000	100,000	0	3
61102 CONTRIBUTE TO ENVIRONMENTAL PROTECTION RESERVE FUND	0	75,708	75,000	75,000	75,000	0	4
61103 CONTRIBUTE FROM ENVIRONMENTAL PROTECTION RESERVE	0	(75,000)	(75,000)	(75,000)	(75,000)	0	2
TOTAL EXPENSE	1,592,863	1,524,898	1,702,321	1,675,751	1,723,611	3	

NOTE:

1. Provision for merit adjustment.
2. Provision for merit adjustment for electrical time clerk and assistant for work orders. 2010 forecast & 2009 actual is higher due to one contract engineer clerk.
3. Paving, asphalt, concrete. Increase due to emergency and safety paving repairs will no longer be provided for in Capital as done previously.
4. As per City Directive \$ 75,000 to be added to the Operating budget; funding for this will be provided by the City Environmental Protection Reserve Fund.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
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50-303 ENERGY EFFICIENCY - SELF SUFFICIENCY PROJECTS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
EXPENSES							
1-50-303-50303-							
INTEREST EXPENSE							
60780 DEC HALLS LIGHTING RETROFIT - DEC	28,567	25,982	23,279	23,279	20,437	(12)	1
60780 TRIGENERATION PROJECT - DEC	189,319	163,616	184,601	184,601	181,005	(2)	2
60780 PHOTOVOLTAIC - HORSE PALACE 100 KwH	16,268	16,027	15,774	15,774	15,507	(2)	3
60780 FIVE BUILDING RETROFIT- QE, GS, EA, HP, BLC	55,485	49,605	44,509	44,509	38,766	(13)	4
60780 BACK PRESSURE TURBINE, LED PATHWAY	0	0	0	0	50,000	0	5
60780 BOILERS REPLACEMENT & VARIOUS LIGHTING RETROFIT	0	35,406	38,520	38,520	40,133	4	6
60780 PRESS BUILDING GEOTHERMAL	0	0	0	0	0	0	7
60780 UNDERGROUND PARKING LIGHTING CONTROL	0	0	0	0	0	0	
SUBTOTAL INTEREST EXPENSES	289,638	290,636	306,683	306,684	345,849	13	
1-50-303-50303-							
AMORTIZATION EXPENSE							
69880 DEC HALLS LIGHTING RETROFIT - DEC	48,192	48,192	48,192	48,192	48,192	0	1
69880 TRIGENERATION PROJECT - DEC	207,200	207,200	207,200	207,200	207,200	0	2
69880 PHOTOVOLTAIC - HORSE PALACE 100 KwH	16,581	16,581	16,581	16,581	16,581	0	3
69880 FIVE BUILDING RETROFIT- QE, GS, EA, HP, BLC	74,750	90,246	90,246	90,246	90,246	0	4
69880 BACK PRESSURE TURBINE, LED PATHWAY	0	0	0	79,284	66,667	(16)	5
69880 BOILERS REPLACEMENT & VARIOUS LIGHTING RETROFIT	0	23,875	47,750	47,750	47,750	0	6
69880 PRESS BUILDING GEOTHERMAL	0	0	0	0	0	0	7
69880 UNDERGROUND PARKING LIGHTING CONTROL	0	0	0	0	0	0	
SUBTOTAL AMORTIZATION EXPENSE	346,723	386,094	409,969	489,253	476,636	(3)	
TOTAL INTEREST AND DEPRECIATION EXPENSE - [A]	636,362	676,730	716,652	795,936	822,484	3	
REVENUE							
1-50-303-50303-							
INCENTIVE RECEIVED							
49940 LIGHTING RETROFIT - DEC	0	0	0	0	0	0	
49910 TRIGENERATION PROJECT - DEC (DR3)	0	116,805	115,000	0	115,000	0	
49920 PHOTOVOLTAIC - HORSE PALACE 100 KwH (RESOP)	34,530	66,407	67,000	0	60,000	0	
49930 FIVE BUILDING RETROFIT - QE, GS, EA, HP, BLC	97,171	118,371	0	0	0	0	
49980 BACK PRESSURE TURBINE, LED PATHWAY	0	0	0	0	0	0	
BOILERS REPLACEMENT & VARIOUS LIGHTING RETROFIT	0	0	0	0	0	0	
49960 UNDERGROUND PARKING LIGHTING CONTROL	0	15,831	0	0	0	0	
49970 OTHER ERP PROJECTS (OPERATIONAL SAVING INCENTIVE)	0	23,250	20,000	0	0	0	
49950 PRESS BUILDING GEOTHERMAL	0	0	0	0	0	0	
49980 ALLSTREAM CENTRE	0	0	30,000	0	0	0	
UNDERGROUND PARKING LIGHTING CONTROL	0	0	0	0	0	0	
SUBTOTAL INCENTIVE RECEIVED	131,700	340,663	232,000	0	175,000	0	
PROFIT (LOSS) BEFORE ENERGY SAVING	(504,661)	(336,067)	(484,652)	(795,936)	(647,484)		
1-50-303-00000-							
ENERGY SAVINGS (REFLECTED IN REDUCTION OF HYDRO EXPENSE)							
LIGHTING RETROFIT - DEC	248,263	263,852	245,000	245,000	245,000	0	1
TRIGENERATION PROJECT - DEC, net savings	5,109	0	0	196,000	0	(100)	2
PHOTOVOLTAIC - HORSE PALACE 100 KwH	9,709	9,467	9,000	9,000	9,000	0	3
FIVE BUILDING RETROFIT - QE, GS, EA, HP, BLC	200,000	206,000	200,000	200,000	200,000	0	4
BACK PRESSURE TURBINE, LED PATHWAY	0	0	104,936	104,936	104,936	(0)	5
BOILERS REPLACEMENT & VARIOUS LIGHTING RETROFIT	0	63,208	65,000	0	47,549	0	6
PRESS BUILDING GEOTHERMAL	15,660	17,934	16,000	16,000	16,000	0	7
UNDERGROUND PARKING LIGHTING CONTROL	25,922	28,266	25,000	25,000	25,000	0	
SUBTOTAL ENERGY SAVING	504,662	588,728	664,936	795,936	647,484	(19)	
TOTAL ENERGY SAVING/INCENTIVE RECEIVED - [B]	636,362	929,391	896,936	795,936	822,484		
SAVING RESIDUAL (DEFFICIENCY) - [B] - [A]	0	252,661	180,283	0	0		

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD**

50-303 ENERGY EFFICIENCY - SELF SUFFICIENCY PROJECTS

NOTES:

1. LIGHTING RETROFIT - DEC

ExPlace Loan is directly with City ERP. Interest rate is a blended rate as City has financed this loan in part with funds from FCM (\$178,455 @ 2.51%) and City ERP (\$544,425 @ 5.0%). Our payments are made directly to the City of Toronto.

2. TRI-GENERATION PROJECT - DEC

TAF Interest rate is based on Canada Yield rate plus 2%. \$256,000 one time principal payment was made in June 2009 as per prepayment clause.

Feasibility study done in 2002 by Toronto Hydro Energy Services Inc (THESI) estimate that first year annual savings would be \$408K/year. Savings per 2008 THESI's revised proforma is 196K/year.

In May 2009 ExPlace participates in the Ontario Power Authority's Demand Response 3 program.

3. PHOTOVOLTAIC - HORSE PALACE

BPP is non-interest bearing loan. In 2009 discount rate of 5% to compute present value of BPP loan as per E&Y.

4. FIVE BUILDINGS RETROFIT (QE, GS, EA, HP, BLC)

ExPlace Loan is directly with City ERP. Interest rate is a blended rate as City has financed this loan in part with funds from FCM (\$132,035 @ 2.51%; \$393,797 @ 2.58%) and City ERP (\$937,495 @ 5.0%). Our payments are made directly to the City of Toronto.

5. BACK PRESSURE TURBINE; LED PATHWAY

Toronto Energy Conservation Fund is non-interest bearing loan. Discount rate of 5% is used to compute present value of TECF loan.

6. BOILERS REPLACEMENT AND VARIOUS LIGHTING RETROFIT

ExPlace Loan is directly with City ERP. Interest rate is a blended rate as City has financed this loan in part with funds from FCM (\$238,750 -Pending City application to FCM in 2010) and City ERP \$716,250. Our payments are made directly to the City of Toronto.

7. PRESS BUILDING-GEOTHERMAL

Exhibition Place is still in the process of negotiations with Toronto Green Energy Fund for funding the remaining \$328,000 of the project costs.

Source	Financing Amount	Interest Rate	Frequently	Commence	End	Years
City ERP	722,880	Blended	Annually	2008	2017	10
Grant - THESL	77,120					
	800,000					
TAF	744,000	6.06%	Semi-Annual	2007	2016	10
CITY ERP	2,325,000	5.00%	Annually	2008	2017	10
FCM	1,075,000	2.34%	Semi-Annual	2008	2017	10
Grant - THESL	256,000					
	4,400,000					
BPP - LRRF	600,000	0%	Quarterly	2007	2030	25
Grant-FCM	250,000					
Grant-TAF	250,000					
	1,100,000					
CITY ERP	1,353,692	Blended	Annually	2008	2017	10
Grant - TAF	131,505					
Grant - OTHER	15,168					
	1,500,365					
TGEF	1,000,000	0%	Quarterly	2010	2029	20
	1,000,000					
CITY ERP	716,250	5%	Annually	2011	2030	20
FCM (pending)	238,750					
	955,000					
TGEF(pending	328,000					
Grant-TAF	147,000					
Capital/Other	275,000					
	750,000					
Total Loans	8,864,822					

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD

50-304 ALL STREAM CENTRE - CONFERENCE AND CONVENTION CENTRE AT EXHIBITION PLACE NAMING RIGHTS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-304-50304-							
<u>REVENUE</u>							
49041 NAMING FEE		108,333	520,000	520,000	520,000	0	
<u>EXPENSE</u>							
60205 RE-BRANDING INCLUDING BUILDING SIGNAGE		172,172	0	0	0	0	
60200 COMMISSION		10,833	52,000	52,000	52,000	0	
60201 ADMINISTRATIVE COSTS		424	0	0	0	0	
60202 PRODUCTION EXPENSE		39,487	0	0	0	0	
		222,917	52,000	52,000	52,000	0	
NET INCOME (LOSS)		(114,583)	468,000	468,000	468,000	0	
60203 TRANSFER TO CITY OBLIGATORY RESERVE FUND		114,583	(468,000)	(468,000)	(468,000)	0	1
NET INCOME (LOSS)		0	0	0	0	0	

NOTE:

1. Per City Council Directive: City loan agreement to fund potential cash shortfall on new Conference Centre on City \$35.6 million debt

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD**

50-305 UTILITIES EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-305-50305-							
<u>EXPENSE</u>							
HYDRO							
60255 HYDRO - ALL PROGRAMS	2,815,122	2,900,342	3,374,197	3,305,385	3,470,654	5	1
60255 HYDRO - ENERGY INITIATIVE SAVINGS - ERP	0	0	0	0	0	0	4
HYDRO - DEC RECOVERY (TSF TO 8015)	0	0	0	0	0	0	
60263 HYDRO - TENANTS RECOVERY	(622,432)	(590,855)	(483,796)	(545,247)	(572,509)	5	
60256 HYDRO - CNE RECOVERY-REMAINING LOCATION	(360,303)	(374,715)	(385,957)	(385,957)	(405,254)	5	2
60257 HYDRO - CNE RECOVERY-DEC LOCATION	(156,209)	(187,579)	(246,488)	(246,488)	(258,812)	5	2
60258 HYDRO - ALLSTREAM RECOVERY	0	(89,321)	(195,400)	0	(195,400)	0	5
60259 HYDRO - BMO RECOVERY	(254,579)	(354,337)	(332,344)	(370,800)	(290,000)	(22)	7
60278 HYDRO - RICOH RECOVERY	(385,829)	(435,739)	(313,437)	(361,568)	(379,646)	5	
NET OF RECOVERIES	1,035,770	867,795	1,416,775	1,395,325	1,369,032	(2)	
GAS							
60252 GAS - EXHIBITION PLACE/CNE/DEC	1,402,330	1,101,221	1,300,000	1,590,807	1,590,807	0	1
60253 GAS - TENANTS RECOVERY	(33,535)	(21,908)	(5,000)	0	(5,150)	0	3
GAS - ALLSTREAM RECOVERY	0	(9,000)	0	0	0	0	3
60254 GAS - TRIGEN /GEOTHERMAL	0	0	0	0	0	0	
NET OF RECOVERIES	1,368,795	1,070,313	1,295,000	1,590,807	1,585,657	(0)	
WATER							
60281 WATER - ALL PROGRAMS	414,435	495,708	550,700	559,810	610,193	9	1
60282 WATER - DEC (Tsf to 8015)	0	0	0	0	0	0	
60284 WATER - TENANTS RECOVERY	(91,591)	(100,217)	(82,047)	(81,968)	(89,345)	9	
60251 WATER - CNE RECOVERY	(77,002)	(103,741)	(99,898)	(99,898)	(108,889)	9	
60285 WATER - ALLSTREAM RECOVERY	0	0	(30,000)	0	(42,500)	0	
60283 WATER - BMO FIELD RECOVERY	(718)	(21,825)	(17,817)	(63,440)	(25,000)	(61)	6
NET OF RECOVERIES	245,124	269,925	320,938	314,504	344,459	10	
TOTAL NET UTILITIES EXPENSE	2,649,689	2,208,033	3,032,713	3,300,636	3,299,148	(0)	

NOTE:

1. Economic factors used for 2011 budgeted hydro, natural gas and water as per City's directive.
2. Hydro recovery is budgeted as per CNE's department 10-305 to reflect consumption: at DEC location is budgeted per MOU; at other location is budgeted at 5% increase consistent with city's directive.
3. Tenants, Allstream and BMO have separate gas meters, so there is no recovery.
4. Energy Efficiency Initiatives are not budgeted as reduction of utilities cost. See department 50-303 for detail. Savings are set aside as a reserve to fund debt payment.
5. Hydro recovery from Allstream is per actual consumption from meters 200V and 600V at Allstream Centre building
6. 2011 budget adjusted to reflect actuals experience.
7. Decrease in 2011 due to bubble reallocation from BMO field

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50-306 CLEANING SERVICES EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-306-50306-							
EXPENSE							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	793,644	674,466	653,895	653,895	670,330	3	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	3,746,529	3,571,785	3,506,478	3,506,478	3,644,140	4	2
60002 TOTAL SALARIES & BENEFITS - HOURLY	4,540,173	4,246,252	4,160,373	4,160,374	4,314,470	4	
61107 BOG RECOVERIES	(597,270)	(517,994)	(629,398)	(629,398)	(645,133)	2	2
61108 DEC RECOVERIES	(1,274,664)	(1,217,612)	(1,340,016)	(1,340,016)	(1,373,515)	2	2
61020 CNEA RECOVERIES	(944,768)	(966,027)	(614,601)	(614,601)	(629,966)	3	2
61086 RICOH RECOVERIES	(406,787)	(688,427)	(550,939)	(550,939)	(564,712)	3	2
61097 BMO FIELD	(523,040)	(149,767)	(371,525)	(371,525)	(380,813)	3	2
ALC RECOVERIES	0	(31,958)	0	0	(50,000)	0	
MAINT. SALARIES AND BENEFITS - HOURLY	793,644	674,466	653,895	653,895	670,330	3	1
60801 CONTRACTED SERVICES (includes 8015 8252,8257)	110,036	88,063	105,000	99,500	105,000	6	
61036 EQUIPMENT MAINTENANCE	10,171	5,679	19,000	19,000	19,000	0	
63100 MATERIAL & SUPPLIES (Includes 8015 8409&8425)	59,395	20,391	50,000	50,000	50,000	0	
61031 DUMPING FEES - CITY	(27,710)	11,987	16,500	16,500	16,500	0	4
61021 DUMPING FEES - RECOVERY	0	(6,550)	0	0	0	0	
61115 CO-MINGLE BINS	0		5,800	5,800	5,800	0	3
SUBTOTAL	151,892	119,570	196,300	190,800	196,300	3	
TOTAL EXPENSE	945,536	794,036	850,195	844,695	866,630	3	

NOTE:

1. Increase labour efficiency for cleaning Exhibition Place grounds and DEC's washrooms.
2. Provision for COLA increase
3. Supplied free of charge by the City in prior years.
4. Reduced overhead dumping in 2010

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
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50-308 SPECIAL APPROPRIATIONS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-308-50308-							
EXPENSE							
61027 CONTRIBUTION TO CITY FLEET REPLACEMENT RESERVE	350,000	350,000	350,000	350,000	329,780	(6)	1
60801 CONTRACT SERVICE	0	53,250	0	0	0	0	
63032 SEMINAR FOLDING TABLES (72" X 18")	21,762	0	0	0	0	0	
63028 ROUND BANQUET TABLES	16,178	0	15,000	15,000	0	(100)	
63025 POLY TWILL SKIRTS FOR 18"x72" TABLES	11,031	0	0	0	0	0	
63026 POLY TWILL SKIRTS FOR 18"x96" TABLES	11,031	0	0	0	0	0	
63002 12 FLIP CHART TRIPOD EASELS	0	0	0	0	0	0	
63036 WALL SYSTEM, MODULAR EXHIBIT CRATE #1	7,200	0	0	0	0	0	
63010 GENERAL APPROPRIATION	11,031	150,408	65,000	30,000	165,840	453	
63003 2 MEDIUM COMPUTER/VIDEO PROJECTORS	4,626	0	0	0	0	0	
63015 DENON CD PLUS 12 SPEAKER STANDS	3,038	0	0	0	0	0	
63034 STANDBY POWER GENERATOR FOR SECURITY	3,272	0	20,000	20,000	0	(100)	
63020 INFRA RED CAMERA	24,412	0	0	0	0	0	
63022 MEETING ROOM CHAIRS, BLUE, SQUARE BACK	26,473	0	0	0	0	0	
63027 PORTABLE COUNTERS FOR COAT CHECK & ORDER DESK	11,031	0	0	0	0	0	
63017 ALUMINUM BLEACHERS	0	0	25,000	25,000	0	(100)	
63029 4 HORST 275 WAGONS, FOR MATERIAL HANDLING	0	0	40,000	40,000	0	(100)	
63030 2 LARGE COMPUTER/VIDEO PROJECTORS	0	0	0	0	0	0	
63031 2 LARGE PROJECTION SCREENS	0	0	15,620	15,620	0	(100)	
63024 14 EVT252 LOUDSPEAKERS WITH STANDS	0	0	0	0	0	0	
63033 6 ELECTROVOICE SX300E 12" TWO WAY SPEAKON CONNECTOI	0	0	0	0	0	0	
63011 14 4-WHEEL HAND TRUCKS, MODEL 8.146cc	0	0	0	0	0	0	
63035 20 3904 PHONES FOR SHOWS AND 50 ANALOG PHONES	0	0	0	0	0	0	
TOTAL EXPENSES	501,084	553,658	530,620	495,620	495,620	0	

NOTE:

1. Decrease due to savings on new introduction of HST.

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50-310 FACILITY SERVICES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-310-50310-							
<u>EXPENSE</u>							
60000 SALARIES - PERMANENT	876,734	933,914	970,290	970,216	1,000,809	3	1
60002 SALARIES & BENEFIT- HOURLY	44,672	71,706	48,847	48,847	51,298	5	1
60001 BENEFITS - PERM	177,171	217,523	247,767	263,097	272,399	4	1
63126 SUPPLIES & GENERAL	7,522	6,120	1,400	1,400	1,400	0	
60424 EQUIPMENT RENTAL	127,418	160,319	106,000	81,000	66,160	(18)	2
60800 SALARIES - CONTRACT	7,322	21,398	77,943	75,192	81,840	9	7
60451 SAFETY ENGINEERING	50,112	59,845	60,000	60,000	60,000	0	3
60425 EXPENSE ALLOWANCE	2,633	3,954	3,700	3,700	3,700	0	
63127 UNIFORMS	45,407	45,695	26,000	26,000	28,000	8	6
61102 TREE MAINTENANCE	6,153	3,636	10,000	10,000	10,000	0	
61058 LEASABLE F.F.E.-FURNITURE REPAIRS	11,939	7,555	16,000	16,000	16,044	0	
61057 LANDSCAPING INTERIOR	5,173	9,558	10,500	10,500	21,128	101	8
61056 LANDSCAPING EXTERIOR	94,392	69,528	85,000	85,000	88,000	4	9
61094 SOFT LANDSCAPING	24,314	24,703	25,000	25,000	25,000	0	
63105 EQUIPMENT FUEL	44,540	53,546	28,000	28,000	34,488	23	10
60459 TRAINING & DEVELOPMENT - UNIONIZED	110,175	58,002	50,000	50,000	50,000	0	4
60439 MEMBERSHIP, DUES & SUBSCRIPTIONS	395	486	3,600	3,600	3,600	0	5
TOTAL EXPENSES	1,636,070	1,747,487	1,770,047	1,757,551	1,813,865	3	

NOTE:

1. Provision for Merit increase.
2. Reduction in rental farm equipment in 2010-2011
3. For services provided by RCM Technologies.
4. Awareness in Health and Safety for Trades. Supervisor training, WHMIS, material handling tractors, forklift, high reach equip, IATSE.
5. Three senior coordinators require affiliation with RCO/CAEM/IAAM.
6. Increase due to improving appearance of all staff.
7. Increase due to new staff is paid at a higher rate.
8. Increase in service costs and the necessity to purchase new galleria plants.
9. Increase due to an anticipated increase in wages.
10. Increase due to control of groundwide propane and an anticipated increase in the propane cost as advised by City

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
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50-316 LABOUR

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-316-50316-							
<u>EXPENSE</u>							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	359,807	408,102	377,793	377,793	387,306	3	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	1,500,139	1,277,525	1,465,681	1,459,681	1,552,665	6	2
60002 TOTAL SALARIES & BENEFITS - HOURLY	1,859,947	1,685,627	1,843,474	1,837,474	1,939,971	6	
61107 BOG RECOVERIES	(265,604)	(242,039)	(257,839)	(257,839)	(270,731)	5	2
61108 DEC RECOVERIES	(513,083)	(452,175)	(576,739)	(576,739)	(605,576)	5	2
61020 CNEA RECOVERIES	(392,495)	(364,161)	(263,704)	(263,704)	(276,889)	5	2
61086 RICOH RECOVERIES	(156,083)	(143,052)	(144,600)	(144,600)	(151,830)	5	2
61097 BMO FIELD	(172,875)	(56,076)	(216,799)	(216,799)	(227,639)	5	2
ALLSTREAM RECOVERY	0	(20,022)	(6,000)	0	(20,000)	0	
MAINTENANCE SALARIES AND BENEFITS - HOURLY	359,807	408,102	377,793	377,793	387,306	3	1
63126 TOOLS, SUPPLIES AND EQUIP. (Includes 8015 8470)	20,153	26,005	31,000	31,000	31,040	0	3
63112 MAINTENANCE MATERIALS	31,902	18,351	0	0	0	0	
61093 SNOW REMOVAL - SUPPLIES	81,378	42,860	35,000	35,000	40,000	14	4
SUBTOTAL	133,433	87,216	66,000	66,000	71,040	8	
TOTAL EXPENSE	493,240	495,318	443,793	443,793	458,346	3	

NOTE:

1. Change due to change in recoveries.
2. Increase due to increase in wages and recoveries.
3. Increase due to increase in cost of flags.
4. Increase due to the increase in price of road salt.

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50-321 ELECTRICAL EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-321-50321-							
EXPENSE							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	846,252	738,705	878,377	878,377	902,093	3	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	1,319,207	1,304,157	1,883,170	1,835,170	1,845,314	1	
60002 TOTAL SALARIES & BENEFITS - HOURLY	2,165,459	2,042,862	2,761,547	2,713,547	2,747,407	1	
61107 BOG RECOVERIES	(169,506)	(127,315)	(359,000)	(359,000)	(359,000)	0	
61108 DEC RECOVERIES MAINTENANCE	0	0	(283,072)	(283,072)	(290,717)	3	
61020 CNEA RECOVERIES	(179,485)	(253,024)	(190,000)	(190,000)	(190,000)	0	
61086 RICOH RECOVERIES	(51,616)	(85,857)	(39,794)	(39,794)	(40,881)	3	
61029 DEC ELECTRICAL/SHOW RECOVERIES	(890,685)	(808,596)	(911,571)	(911,571)	(911,571)	0	
61097 BMO FIELD	(27,915)	(16,041)	(51,733)	(51,733)	(53,145)	3	
61110 ALC RECOVERIES	0	(13,323)	(48,000)	0	0	0	
MAINTENANCE SALARIES AND BENEFITS - HOURLY	846,252	738,705	878,377	878,377	902,093	3	1
63126 SUPPLIES & GENERAL	769	391	700	700	700	0	
60424 EQUIPMENT RENTAL	8,105	6,904	18,000	18,000	12,100	(33)	2
63112 MAINT. MATERIALS	18,644	0	0	0	0	0	
60801 CONTRACTED SERVICES	185,895	65,340	72,000	72,000	75,000	4	3
61032 ELECTRICAL MAINT. SUPPLIES AND EQUIP.	184,421	269,643	244,000	244,000	250,000	2	4
61010 BUILDING MAINTENANCE	30,690	33,036	25,000	25,000	25,000	0	5
61099 STREET LIGHTING	19,898	12,941	16,000	16,000	16,000	0	6
61028 CONTROL MAINTENANCE	25,373	13,218	25,500	25,500	25,500	0	7
SUBTOTAL	473,795	401,472	401,200	401,200	404,300	1	
TOTAL EXPENSE	1,320,047	1,140,177	1,279,577	1,279,577	1,306,393	2	

NOTE:

1. Provision for 2.7% increase in 2011 per union agreement.
2. Includes high reach equipment, golf carts and fax machine allowance. Decrease to reflect prior year experience.
3. Includes Electrical safety inspections, meter reading, fixed maintenance for skytracker and maintenance on energy generators service contracts.
4. Supplies and equipment required for electrical maintenance.
5. Annual maintenance of all electrical equipment and fixtures for all buildings.
6. Year round maintenance of street and display lights, Cobra Poles and Washington Posts. Signage for Food Building, Flood lights outside Q.E, Parking lot and Gates lighting.
7. Fiber Optic loop and BAS system maintenance and repair and maintenance of Electronic Revenue Grade meter system.

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50-323 ENGINEERING EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-323-50323-							
<u>EXPENSE</u>							
60000 SALARIES - PERMANENT	336,701	339,030	341,337	341,337	349,380	2	1
60001 EMPLOYEE BENEFITS - PERMANENT	74,986	71,895	85,648	85,648	87,708	2	
60002 SALARIES AND BENEFITS - HOURLY	(1,242)	2,314	0	0	0	0	
63126 SUPPLIES & GENERAL	277	471	700	700	700	0	
63119 PRINTING	921	1,511	1,900	1,900	1,900	0	
60424 EQUIPMENT RENTAL	5,694	5,298	2,500	2,500	2,500	0	
60800 CONTRACT PERSONNEL	0	0	2,122	2,122	2,122	0	
60425 EXPENSE ALLOWANCES	3,494	2,986	2,600	2,600	2,600	0	
61999 RECOVERIES CADD & MISC. PRINTING	(1,653)	(720)	(2,500)	(2,500)	(2,500)	0	
61109 RECOVERIES FROM CAPITAL PROGRAM	(413,700)	(429,695)	(426,985)	(426,985)	(437,088)	2	2
TOTAL EXPENSE	5,478	(6,910)	7,322	7,322	7,322	0	

NOTE:

1. Provision for Merit adjustment.
2. Recoveries from Capital budget include salaries and benefits.

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50-324 WELDING EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-324-50324-							
<u>EXPENSE</u>							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	68,898	66,427	73,280	73,280	74,910	2	
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	31,142	22,315	31,634	31,634	32,583	3	
60002 TOTAL SALARIES & BENEFITS - HOURLY	100,041	88,743	104,914	104,914	107,493	2	
61107 BOG RECOVERIES	(3,982)	(8,312)	(19,358)	(19,358)	(19,939)	3	
61108 DEC RECOVERIES	(2,205)	(362)	(7,315)	(7,315)	(7,534)	3	
61020 CNEA RECOVERIES	(23,326)	(13,279)	(4,961)	(4,961)	(5,110)	3	
61086 RICOH RECOVERIES	(220)	(363)	0	0	0	0	
61097 BMO FIELD	(1,410)	0	0	0	0	0	
ALC RECOVERIES	0	0	0	0	0	0	
MAINTENANCE SALARIES AND BENEFITS - HOURLY	68,898	66,427	73,280	73,280	74,910	2	
60424 EQUIPMENT RENTAL	169	478	1,000	1,000	1,000	0	
61010 BUILDING MAINT. - WELDING SUPPLIES	9,709	2,449	10,000	10,000	10,000	0	
SUBTOTAL	9,878	2,927	11,000	11,000	11,000	0	
TOTAL EXPENSE	78,777	69,354	84,280	84,280	85,910	2	

NOTE:

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
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50-325 CARPENTRY EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-325-50325-							
<u>EXPENSE</u>							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	460,203	427,303	449,955	449,955	458,659	2	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	341,888	388,366	472,542	430,542	478,458	11	
60002 TOTAL SALARIES & BENEFITS - HOURLY	802,090	815,669	922,497	880,497	937,117	6	
61107 BOG RECOVERIES	(100,425)	(127,779)	(106,735)	(106,735)	(109,937)	3	1
61108 DEC RECOVERIES	(47,947)	(48,114)	(114,228)	(114,228)	(117,655)	3	1
61020 CNEA RECOVERIES	(62,872)	(116,400)	(67,121)	(67,121)	(69,135)	3	1
61086 RICOH RECOVERIES	(95,569)	(73,625)	(120,578)	(120,578)	(124,195)	3	1
61097 BMO FIELD	(35,074)	(14,918)	(21,880)	(21,880)	(22,536)	3	1
ALC RECOVERIES	0	(7,530)	(42,000)	0	(35,000)	0	
MAINTENANCE SALARIES AND BENEFITS - HOURLY	460,203	427,303	449,955	449,955	458,659	2	1
60424 EQUIPMENT RENTAL	459	512	1,000	1,000	1,000	0	
63111 LOCKSMITH SUPPLIES	17,402	7,529	18,000	18,000	18,000	0	
60801 CONTRACTED SERVICES	94,353	150,870	140,525	140,525	140,525	0	2
61010 BUILDING MAINT. AND REPAIRS	219,673	352,300	207,500	207,500	207,500	0	
61011 CARILLON MAINTENANCE	1,069	2,898	2,000	2,000	2,500	25	
61085 RENTAL OF EQUIPMENT FOR MAINTENANCE	34,224	39,451	25,000	25,000	25,000	0	3
SUBTOTAL	367,180	553,559	394,025	394,025	394,525	0	
TOTAL EXPENSE	827,383	980,862	843,980	843,980	853,184	1	

NOTE:

1. Wage increase per union agreement.
2. Contract services are required to assist workers in completing work via outsourcing. Work for overhead doors and door repairs.
3. Rental of equipment to do maintenance work i.e. high reach equip etc.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD

50-326 PAINTING EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-326-50326-							
<u>EXPENSE</u>							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	255,472	270,290	375,208	375,208	385,294	3	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	87,945	111,976	168,058	150,058	169,559	13	
60002 TOTAL SALARIES & BENEFITS - HOURLY	343,417	382,266	543,266	525,266	554,853	6	
61107 BOG RECOVERIES	(29,784)	(45,557)	(57,528)	(57,528)	(59,254)	3	1
61108 DEC RECOVERIES	(20,415)	(15,795)	(23,549)	(23,549)	(24,255)	3	1
61020 CNEA RECOVERIES	(18,926)	(26,780)	(44,479)	(44,479)	(45,813)	3	1
61086 RICOH RECOVERIES	(8,666)	(11,177)	(10,831)	(10,831)	(11,156)	3	1
61097 BMO FIELD	(10,154)	(12,144)	(13,671)	(13,671)	(14,081)	3	1
ALC RECOVERIES	0	(523)	(18,000)	0	(15,000)	0	
MAINTENANCE SALARIES AND BENEFITS - HOURLY	255,472	270,290	375,208	375,208	385,294	3	1
60424 EQUIPMENT RENTAL	67	0	1,000	1,000	1,000	0	
60801 CONTRACTED SERVICES	812	1,195	2,000	2,000	2,000	0	
61010 BUILDING MAINT.	22,277	25,010	20,250	20,250	20,250	0	
SUBTOTAL	23,156	26,205	23,250	23,250	23,250	0	
TOTAL EXPENSE	278,628	296,495	398,458	398,458	408,544	3	

NOTE:

1. Hourly wages and recoveries budgeted for a 3% increase.

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50-327 MECHANICAL & GARAGE EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-327-50327-							
<u>EXPENSE</u>							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	133,475	72,681	152,561	152,561	156,031	2	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	6,072	50,942	14,434	14,434	14,867	3	1
60002 TOTAL SALARIES & BENEFITS - HOURLY	139,547	123,623	166,995	166,995	170,898	2	
61107 BOG RECOVERIES	0	(31,058)	0	0	0	0	1
61108 DEC RECOVERIES	(211)	(218)	(9,394)	(9,394)	(9,676)	3	1
61020 CNEA RECOVERIES	(4,593)	(17,159)	(5,040)	(5,040)	(5,191)	3	1
61097 BMO FIELD	(1,268)	(166)	0	0	0	0	1
61086 RICOH RECOVERY	0	(2,341)	0	0	0	0	
MAINTENANCE SALARIES AND BENEFITS - HOURLY	133,475	72,681	152,561	152,561	156,031	2	1
60424 EQUIPMENT RENTAL	805	1,226	1,000	1,000	1,000	0	
63117 PETROLEUM PRODUCTS	3,377	2,839	2,000	2,000	2,000	0	
63107 PROPANE & GASOLINE	42,544	24,042	59,000	59,000	59,000	0	
63102 DIESEL FUEL	67,446	47,030	43,000	43,000	43,000	0	
63102 FUEL OIL	0	0	3,500	3,500	3,500	0	
61105 VEHICLE MAINTENANCE	56,414	41,527	55,000	55,000	55,000	0	2
60466 VEHICLE LICENSES	12,124	10,916	11,000	11,000	11,000	0	
61036 EQUIPMENT MAINTENANCE	104,666	77,028	100,000	100,000	100,000	0	2
SUBTOTAL	287,376	204,608	274,500	274,500	274,500	0	
TOTAL EXPENSE	420,851	277,289	427,061	427,061	430,531	1	

NOTE:

- Hourly wages and recoveries budgeted for a 3% increase.
- 2009 Budget saving as per department's proposal.

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
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50-328 PLUMBING EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-328-50328-							
EXPENSE							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	338,265	287,172	417,838	417,838	425,595	2	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	153,699	284,304	158,536	158,536	163,292	3	1
60002 TOTAL SALARIES & BENEFITS - HOURLY	491,964	571,476	576,374	576,374	588,887	2	
61107 BOG RECOVERIES	(29,932)	(49,682)	(45,005)	(45,005)	(46,355)	3	1
61108 DEC RECOVERIES	(19,289)	(106,644)	(17,072)	(17,072)	(17,584)	3	1
61020 CNEA RECOVERIES	(101,670)	(125,818)	(88,385)	(88,385)	(91,037)	3	1
61086 RICOH RECOVERIES	(2,809)	(2,159)	(2,592)	(2,592)	(2,670)	3	1
61097 BMO FIELD	0	0	(5,482)	(5,482)	(5,646)	3	1
ALC RECOVERIES	0	0	0	0	0	0	
MAINTENANCE SALARIES AND BENEFITS - HOURLY	338,265	287,172	417,838	417,838	425,595	2	1
60424 EQUIPMENT RENTAL	795	972	2,000	2,000	2,000	0	
61104 UNDERGROUND SERVICES	131,485	75,608	95,000	95,000	95,000	0	4
60801 CONTRACTED SERVICE	2,992	152,787	117,004	117,004	117,004	0	5
61077 PLUMBING MAINTENANCE	38,553	53,974	40,000	40,000	40,000	0	6
61010 BUILDING MAINTENANCE	56,694	3,042	52,300	52,300	52,300	0	2
60427 FIRE PROTECTION EQUIPMENT	272,323	337,612	216,500	216,500	216,500	0	
63128 KITCHEN EQUIPMENT	363	0	5,000	5,000	5,000	0	3
61109 WASHROOM TRAILERS	15,915	684	17,000	17,000	17,000	0	
61058 LEASABLE F.F. & E.	4,441	0	0	0	0	0	
SUBTOTAL	523,561	624,679	544,804	544,804	544,804	0	
TOTAL EXPENSE	861,826	911,851	962,642	962,642	970,399	1	

NOTE:

1. Hourly wages budgeted as per union agreements.
2. Preventative maintenance. In prior years cost was lower because works were done by building operators. Cost has risen due to higher union cost.
3. Kitchen equipment repairs includes items such as drains, faucets, hot water tanks and filters.
4. Includes contractors to dig and find pipes, underground surveys etc.
5. Includes contractors to clean and vacuum out pipes and ready for use.
6. Primarily includes repairs parts and service calls.

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50-329 HVAC EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-329-50329-							
<u>EXPENSE</u>							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	533,741	479,804	534,427	534,427	441,227	(17)	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	59,409	46,869	251,124	251,124	258,657	3	1
60002 TOTAL SALARIES & BENEFITS - HOURLY	593,150	526,674	785,551	785,551	699,884	(11)	
61107 BOG RECOVERIES	(10,678)	(31,700)	(10,577)	(10,577)	(10,894)	3	1
61108 DEC RECOVERIES	(40,407)	(2,382)	(207,307)	(207,307)	(213,526)	3	1
61020 CNEA RECOVERIES	(8,324)	(12,331)	(21,148)	(21,148)	(21,782)	3	1
61086 RICOH RECOVERIES	0	(456)	(3,329)	(3,329)	(3,429)	3	1
61097 BMO FIELD	0	0	(8,763)	(8,763)	(9,026)	3	1
ALC RECOVERIES	0	0	0	0	0	0	
MAINTENANCE SALARIES AND BENEFITS - HOURLY	533,741	479,804	534,427	534,427	441,227	(17)	1
60424 EQUIPMENT RENTAL	2,982	3,388	5,000	5,000	5,000	0	
60801 CONTRACTED SERVICES	166,066	157,638	155,000	155,000	157,000	1	2
61036 EQUIPMENT MAINTENANCE	138,886	136,076	132,000	132,000	132,000	0	
61083 REFRIGERATION & AIR CONDITIONING	73,984	55,860	48,000	48,000	50,000	4	2
61010 BUILDING MAINTENANCE	30,303	50,351	50,000	50,000	51,000	2	2
61028 CONTROLS & BUILDING AUTOMATION	122,118	148,198	120,600	120,600	120,600	0	
63128 KITCHEN EQUIPMENT	0		9,000	9,000	9,000	0	
SUBTOTAL	534,340	551,511	519,600	519,600	524,600	1	
TOTAL EXPENSE	1,068,081	1,031,315	1,054,027	1,054,027	965,827	(8)	

NOTE:

- Hourly wages budgeted as per union agreements.
- Budget amounts were adjusted to transfer DEC maintenance portion to temporary salary & benefits following 2009

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD

50-330 IATSE EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-330-50330-							
EXPENSE							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	174,343	146,121	162,819	162,819	162,451	(0)	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	3,325,748	3,170,211	3,809,587	3,171,506	3,781,651	19	2
60002 TOTAL SALARIES & BENEFITS - HOURLY	3,500,091	3,316,332	3,972,406	3,334,325	3,944,102	18	
61107 BOG RECOVERIES - IATSE	(1,111,119)	(972,588)	(1,040,166)	(1,040,166)	(1,071,371)	3	2
61108 DEC RECOVERIES - IATSE	(811,991)	(640,547)	(841,210)	(841,210)	(866,446)	3	2
61020 CNEA RECOVERIES - IATSE	(481,229)	(610,057)	(400,392)	(400,392)	(412,404)	3	2
61086 RICOH RECOVERIES	(729,174)	(786,528)	(758,213)	(758,213)	(780,959)	3	2
61097 BMO FIELD	(192,236)	(54,145)	(131,525)	(131,525)	(135,471)	3	2
61110 ALC RECOVERIES	0	(106,347)	(638,080)	0	(515,000)	0	
MAINTENANCE SALARIES AND BENEFITS - HOURLY	174,343	146,121	162,819	162,819	162,451	(0)	1
63126 SUPPLIES & GENERAL	302	151	400	300	500	67	
60424 EQUIPMENT RENTAL	0	0	1,000	1,000	1,000	0	4
60425 EXPENSE ALLOWANCES	245	0	300	300	300	0	
61036 EQUIPMENT MAINT.	11,153	15,754	14,000	14,000	14,000	0	3
SUBTOTAL	11,700	15,905	15,700	15,600	15,800	1	
TOTAL EXPENSE	186,043	162,027	178,519	178,419	178,251	(0)	

NOTE:

1. Change due to ability to utilize shop workers on shows & events more consistently.
2. Increase due to increase in wages and recoveries.
3. Includes hoist motor inspections, splicing equipment and amplifiers, speakers and sound board repairs.
4. Annual rental of fax machine, small scissor lift and testing equipment.

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50-334 CREATIVE SERVICES - SIGN SHOP

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-334-50334-							
EXPENSE							
60002 SALARIES & BENEFITS - HOURLY (MAINTENANCE)	83,372	50,642	29,736	29,736	30,648	3	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)	153,854	115,343	207,675	205,275	213,933	4	2
60002 TOTAL SALARIES & BENEFITS - HOURLY	237,226	165,986	237,411	235,011	244,581	4	
61107 BOG RECOVERIES - CREATIVE	(66,912)	(40,200)	(112,049)	(112,049)	(115,410)	3	2
61108 DEC RECOVERIES - CREATIVE	(25,864)	(20,555)	(23,626)	(23,626)	(24,335)	3	2
61020 CNEA RECOVERIES - CREATIVE	(49,977)	(50,010)	(58,420)	(58,420)	(60,173)	3	2
61086 RICOH RECOVERIES	(8,836)	(4,194)	(8,528)	(8,528)	(8,784)	3	2
61097 BMO FIELD	(2,266)	0	(2,652)	(2,652)	(2,732)	3	2
ALC RECOVERIES	0	(385)	(2,400)	0	(2,500)	0	
MAINTENANCE SALARIES AND BENEFITS - HOURLY	83,372	50,642	29,736	29,736	30,648	3	1
63126 SUPPLIES & GENERAL	5,872	1,903	6,300	6,300	6,300	0	6
61036 EQUIPMENT MAINTENANCE	1,335	1,975	2,000	2,000	2,000	0	3
63124 SIGNS SUPPLIES & REPAIRS 8015 8445	2,783	38,360	12,000	12,000	12,000	0	4
61072 PMD (2008 PST on Manufacturing-audit)	12,053	0	0	0	0	0	5
SUBTOTAL	22,044	42,238	20,300	20,300	20,300	0	
TOTAL EXPENSE	105,416	92,880	50,036	50,036	50,948	2	

NOTE:

1. Change due to increase in anticipated recoveries and more use of third party provider.
2. Increase due to an anticipated in wages and work.
3. Computer equipment maintenance, Edge & Gerber
4. Upgrade & maintain, exterior building identification, interior (meeting rooms) identification, galleria, salons, washrooms and hall identification.
5. Cost incurred in 2008 as the result of PST audit.
6. Includes graphic supplies, materials from stores, cutters, blades, ropes, pens, paper, computer discs, and binders.

**THE BOARD OF GOVERNORS OF EXHIBITION PLACE
OVERHEAD**

50-500 SECURITY SERVICE & COMMUNICATIONS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-500-50500-							
<u>EXPENSE</u>							
60000 SALARIES - PERMANENT	599,188	632,363	669,916	666,574	689,905	4	1
60001 BENEFITS - PERM	131,897	143,203	157,859	157,859	163,341	3	1
SUB TOTAL SALARIES AND BENEFITS - PERM	731,085	775,566	827,775	824,433	853,246	3	
						0	
60002 SALARIES AND BENEFITS - HOURLY	870,792	1,068,584	962,084	962,084	1,048,672	9	2
61107 BOG RECOVERIES	(11,612)	(24,014)	(58,000)	(40,000)	(60,000)	50	6
61108 DEC RECOVERIES	(57,184)	(57,874)	(70,204)	0	(85,000)	###	6
60800 CONTRACT SECURITY (From 8015-8201 0001)	3,919	0	0	0	0	0	
61020 CNEA RECOVERIES	(5,288)	(5,407)	(1,500)	(1,500)	(3,000)	100	
61086 RICOH RECOVERIES	(135,414)	(155,324)	(105,000)	(105,000)	(90,000)	(14)	3
61097 BMO FIELD	(96,526)	(61,122)	(155,000)	(155,000)	(90,000)	(42)	5
ALC RECOVERIES	0	(28,323)	0	0	0	0	
SUB TOTAL SALARIES AND BENEFITS - HOURLY	568,688	736,519	572,380	660,584	720,672	9	
						0	
63126 SUPPLIES & GENERAL (Includes 8015 8465)	2,319	3,558	3,500	3,500	4,000	14	
60424 EQUIPMENT RENTALS	6,189	6,107	5,350	5,350	5,350	0	
60439 MEMBERSHIPS	365	0	650	650	650	0	
63127 UNIFORMS	10,113	11,737	8,000	8,000	8,000	0	
61036 EQUIPMENT MAINTENANCE (Includes 8015 8259 0001&2)	148,378	95,626	80,000	80,000	80,000	0	4
SUB TOTAL	167,364	117,029	97,500	97,500	98,000	1	
						0	
TOTAL EXPENSE	1,467,137	1,629,114	1,497,655	1,582,517	1,671,917	6	

NOTE:

1. Provision for merit increase.
2. Provision for merit increase and one contract full time officer-non-permanent position due to extra works required on the ground including Allstream Centre, BMO, tenants and for fire control.
3. Decreased in hours at Ricoh Coliseum due to Ricoh is not staging the same numbers of concerts.
4. For aging radio replacement plan, radio systems, DVR replacement, CCTV etc. Increase due to prior year experience.
5. Decrease due to bubble relocation to Lamport in 2009 and no Lacross game
6. Budget based on prior year experience

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
DIRECT ENERGY CENTRE
SUMMARY

PAGE	ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
	<u>REVENUE</u>							
	RENTAL - SHOWS	6,525,096	6,848,218	7,556,987	5,877,449	6,308,816	7	1
	RENTAL - RAWF	965,594	1,024,994	983,475	983,325	1,051,715	7	
	SUB TOTAL	7,490,690	7,873,212	8,540,462	6,860,773	7,360,531	7	1
	ELECTRICAL SERVICES - NET	1,059,375	1,087,734	1,056,600	932,892	1,035,596	11	2
	CATERING CONCESSIONS	1,110,953	998,960	1,000,534	1,072,005	843,376	(21)	3
	SHOW SERVICES - NET	947,501	921,767	1,209,001	914,696	1,022,077	12	2
68	TELECOMMUNICATIONS - NET	522,455	442,123	418,728	508,948	472,068	(7)	2
70	SPONSORSHIP - NET	209,123	207,890	192,243	178,681	192,897	8	
72	OFFICIAL SUPPLIER	108,917	101,531	126,652	126,652	120,751	(5)	
72	ABM COMMISSIONS	106,467	96,522	93,344	115,996	119,409	3	2
72	INTEREST AND OTHER INCOME	422,569	296,726	42,965	130,248	55,000	(58)	
	NAMING RIGHTS	700,000	700,000	700,000	700,000	700,000	0	
	TOTAL REVENUE	12,678,050	12,726,464	13,380,530	11,540,890	11,921,705	3	
	<u>EXPENSES</u>							
	DIRECT SHOW COSTS - PMD	690,464	589,418	641,140	500,852	513,555	3	
68	TELECOMMUNICATION/INFORMATION SYSTEMS	935,111	909,526	811,190	768,190	781,413	2	
71	EXECUTIVE	352,458	344,141	349,416	355,218	363,970	2	
72	FINANCE	143,681	72,005	100,300	100,300	102,000	2	
72	DEPRECIATION	14,741	9,176	9,200	9,200	6,000	(35)	
72	VACATION / SICK BANK BENEFITS	0	0	0	0	0	0	
73	MARKETING	1,154,339	1,356,090	1,446,384	1,476,384	1,511,145	2	
74	EVENT SERVICES	1,073,006	1,077,461	1,067,719	1,062,508	1,102,741	4	
	CONFERENCE CENTRE	0	0	0	0	0	0	
	NAMING RIGHTS	700,000	700,000	700,000	700,000	700,000	0	
	SUB TOTAL	5,063,800	5,057,817	5,125,349	4,972,653	5,080,825	2	
	<u>EXPENSE RECOVERIES</u>							
74	CENTERPLATE - UTILITIES & CLEANING	(93,963)	(84,323)	(107,163)	(107,163)	(92,624)	(14)	
	TOTAL EXPENSES	4,969,837	4,973,494	5,018,187	4,865,490	4,988,201	3	
	NET INCOME (LOSS)	7,708,213	7,752,970	8,362,343	6,675,401	6,933,504	4	

NOTE:

1. Increase due to the return of CMTS in 2011. Includes \$740,500 in new-unidentified businesses. 2010 forecast is high due to the contribution from G8/G20 Summit.

2. Increase in events ancillary revenue also due to increase in events rent.

3. Catering commission new contract effective July 2010. Guaranteed minimum commission changed from \$1,050K to \$800K

THE BOARD OF GOVERNORS OF EXHIBITION PLACE

DIRECT ENERGY CENTRE

850 - TELECOMMUNICATIONS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-60-850-60850-							
<u>EXPENSES</u>							
60000 SALARIES - PERMANENT	419,460	395,555	360,593	344,593	351,485	2	1
60002 TEMPORARY WAGES	60,942	51,275	60,000	33,000	36,000	9	7
60001 BENEFITS - PERMANENT	100,491	84,140	84,913	84,913	86,628	2	
60800 CONTRACTED SERVICES	0	0	0	0	0	0	
60423 DUES & SUBSCRIPTION	0	325	550	550	550	0	
60441 MISCELLANEOUS EXPENSES (includes 50-160 7-0110)	3,417	4,470	3,000	3,000	3,000	0	8
63101 COMPUTER EQUIPMENT (Includes 50-160 7-0107)	1,500	12,360	11,000	11,000	11,000	0	4
63125 SMALL EQUIPMENT/SOFTWARE	13,900	8,018	6,000	6,000	6,000	0	
61060 MAINTENANCE AGREEMENTS - BELL	19,213	20,393	24,500	24,500	24,500	0	9
63127 UNIFORMS	1,255	588	500	500	500	0	
60463 TELECOM CABLING & FIXTURES	36,749	53,470	14,000	14,000	14,500	4	
63023 OFFICE SUPPLIES	2,044	1,022	1,000	1,000	1,000	0	
60461 TELEPHONE TRUNK & PSTN	176,110	179,093	165,884	165,884	167,000	1	6
60431 COMPUTER SUPPLIES (From BoG 50-160 7-0104)	58,223	63,817	53,450	53,450	53,450	0	2
60456 ACCOUNTING SOFTWARE MAINTENANCE AGREEMENT	41,807	35,000	35,000	35,000	35,000	0	3
60457 RECOVERIES - FINANCIAL REPORTING- CNE	0	0	(10,000)	(10,000)	(10,000)	0	3
60462 TELECOMMUNICATIONS FROM THIRD PARTY	0	0	800	800	800	0	
TOTAL EXPENSES	935,111	909,526	811,190	768,190	781,413	2	
<u>REVENUE</u>							
43004 TELECOMM - EVENTS - net	262,131	183,635	181,272	241,042	233,868	(3)	
61112 TELECOMMUNICATIONS FROM THIRD PARTY	12,700	17,354	14,460	14,460	14,500	0	10
61111 TELEPHONE RECOVERIES	247,624	241,134	222,996	253,446	223,700	(12)	5
TOTAL REVENUE	522,455	442,123	418,728	508,948	472,068	(7)	
						0	
NET PROFIT (LOSS)	(412,656)	(467,403)	(392,463)	(259,243)	(309,345)	19	

THE BOARD OF GOVERNORS OF EXHIBITION PLACE

DIRECT ENERGY CENTRE

850 - TELECOMMUNICATIONS

NOTE:

1. Includes provision for merit increase, also includes salaries for some staff that cannot be fully recovered from events
2. Computer supplies for all printers, fax machines, copiers and maintenance agreements for the same.
3. Microsoft Great Plain Dynamic annual payments; CNE to share cost.
4. Annual computer replacement.
5. From Centerplate, RAWF, Tradelink, BMO Field, CSA & Tenants
6. PSTN & TRUNK access for complete grounds plus additional service. To Food building & BLC
7. Contract staff for system support, pay phone movement, Bank Machine relocation, sign changes, WEB support, additional support for RICOH, Centre Plate, Stadium, CSA, RAWF, CNE, CCTV cameras and tenants and portion not recovered from shows. Increase offset by additional recoveries from Stadium and CSA. Includes help for the new Automotive Conference Centre
8. Equipment rental (Gator)
9. Maintenance for PBX Switch based on new agreement with MTS Allstream
10. Includes recovery from casino

TELEPHONE RECOVERIES	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET
SOCCER STADIUM/BMO FIELD	80,315	79,656	80,927	77,412	80,800
MLSE-RICOH	57,799	60,199	61,054	57,956	61,000
EX PLACE	32,823	31,787	0	32,820	0
RAWF	26,159	23,416	24,083	22,670	24,500
CENTREPLATE/SERVO	21,747	23,309	22,688	23,800	22,500
CSA - STADIUM	6,404	6,742	6,620	8,032	6,600
FCT COMMUNICATION	5,460	4,890	4,890	5,280	5,000
LIBERTY GRAND - EX PL	1,920	0	3,000	3,000	3,000
IKON-ALLTREAM CENTRE	0	0	2,172	0	2,200
GES	3,001	3,072	1,034	3,000	1,100
COT-TABIA	1,117	1,237	517	600	600
VARIOUS TENANTS	10,879	0	14,133	14,076	14,400
OUTDOOR BOARDCASTING NETWORK	0	1,867	1,879	0	2,000
VARIOUS OTHER	0	310	0	0	0
VANBOTS-CONFERENCE CENTRE	0	4,649	0	4,800	0
	247,624	241,134	222,996	253,446	223,700

DIRECT ENERGY CENTRE

830 - ADVERTISING AND SPONSORSHIP

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-60-830-60830-							
<u>EXPENSES</u>							
63120 PRODUCTION	0	0	0	5,000	0	(100)	
60401 ADMINISTRATIVE	18,942	0	0	11,000	0	(100)	1
60413 COMMISSIONS	17,434	6,946	6,273	6,273	7,293	16	
60412 COMMISSIONS - CONTRA ACCOUNT	0	0	0	0	0	0	
TOTAL EXPENSES	36,376	6,946	6,273	22,273	7,293	(67)	
<hr/>							
42000 REVENUE	245,499	214,836	198,516	200,954	200,190	(0)	2
<hr/>							
NET PROFIT (LOSS)	209,123	207,890	192,243	178,681	192,897	8	

NOTE:

1. New sponsorship agreement with Eamonn O'Loughlin, no monthly fees payable, just commission (portion of salary)
2. Decrease due to loss of Toronto Star.

DIRECT ENERGY CENTRE

801 - EXECUTIVE EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-60-801-60801-							
<u>EXPENSES</u>							
60000 SALARIES - PERMANENT	248,658	258,268	233,347	253,232	260,634	3	1
60002 SALARIES - TEMPORARY	8,782	10,418	15,082	1,000	1,000	0	2
60001 BENEFITS	61,664	50,320	66,351	66,351	68,201	3	1
60437 MEALS & ENTERTAINMENT	2,745	1,797	3,000	3,000	3,000	0	3
60423 DUES & SUBSCRIPTIONS	10,346	9,161	9,750	9,750	10,000	3	
60441 MISCELLANEOUS EXPENSES	8,408	4,006	3,100	3,100	3,100	0	
60447 PROFESSIONAL FEES	1,298	960	4,500	4,500	3,750	(17)	
63125 SMALL EQUIPMENT	1,607	578	1,000	1,000	1,000	0	
63106 EQUIPMENT RENTAL	0	0	2,500	2,500	2,500	0	4
63119 PRINTING & STATIONERY	0	0	500	500	500	0	
63023 OFFICE SUPPLIES	8,716	8,173	9,785	9,785	9,785	0	
63118 POSTAGE & COURIER	234	460	500	500	500	0	
60461 TELEPHONE	0	0	0	0	0	0	5
TOTAL EXPENSES	352,458	344,141	349,416	355,218	363,970	2	

NOTE:

1. Includes provision for merit increase.
2. Costs relating to receptionist coverage for staff on vacation / sick. 2010 forecast is higher due to temporary staff on maternity leave from Apr.
3. Board related and local sales entertainment.
4. Copier rental for business centre, enhancement of show and customer services, decrease due to business centre, providing own cost for equipment supplies (toner / cartridge). DEC pays for equipment rental.
5. Starting 2010 staff cell phone charge was merged to Corporate Secretary department 50-103

DIRECT ENERGY CENTRE

802 - CHIEF FINANCIAL OFFICER

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-60-802-60802-							
<u>EXPENSES</u>							
60409 BANK CHARGES & CREDIT CARD DISCOUNTS	83,518	83,397	82,300	82,300	84,000	2	2
60408 BAD DEBT EXPENSE (RECOVERY)	60,164	(11,392)	18,000	18,000	18,000	0	
SUB-TOTAL	143,681	72,005	100,300	100,300	102,000	2	
69800 DEPRECIATION - EQUIPMENT	14,741	9,176	9,200	9,200	6,000	(35)	1
SUB-TOTAL	14,741	9,176	9,200	9,200	6,000	(35)	
TOTAL EXPENSES	158,423	81,182	109,500	109,500	108,000	(1)	
<u>REVENUE</u>							
49003 INTEREST INCOME	237,033	42,409	17,965	105,248	35,000	(67)	3
49004 MISCELLANEOUS INCOME	185,536	254,317	25,000	25,000	20,000	(20)	
49005 ABM COMMISSIONS	106,467	96,522	93,344	115,996	119,409	3	5
49006 OFFICIAL SUPPLIER	108,917	101,531	126,652	126,652	120,751	(5)	4
TOTAL REVENUE	637,953	494,779	262,961	372,896	295,160	(21)	
NET PROFIT (LOSS)	479,530	413,598	153,461	263,396	187,160	(29)	

NOTE:

1. Equipments are fully amortized as of December 31, 2011.
2. Exhibitor orders are now fully e-commerce, therefore, additional charges paid to financial institution on a transaction basis in addition to credit card discount
3. Average interest rate estimated at .5% for 2011 to reflect current market rate.
4. Includes \$10,000 per year as per 3 years agreements with Mendelssohn expires September 30, 2011 plus 6% commission on revenue earned by GES from shows. 2011 budgeted commission from GES is based on the average from 2006 to 2009.
5. Forecast to reflect lower attendance due to the tight economy.

DIRECT ENERGY CENTRE

803 - MARKETING EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-60-803-60803-							
<u>EXPENSES</u>							
60000 SALARIES - PERMANENT	606,296	585,408	665,689	695,690	723,718	4	1
60001 BENEFITS	131,642	131,315	172,894	172,894	179,627	4	1
60002 SALARIES - TEMPORARY	0	32,565	0	0	0	0	
60465 TRAVEL	4,274	180	6,000	6,000	6,000	0	2
60418 MEETINGS & CONVENTIONS-Includes BOG Budget	87,592	78,398	50,000	50,000	50,000	0	
60423 DUES & SUBSCRIPTIONS-Includes BOG budget	16,265	28,357	27,000	27,000	27,000	0	
60441 MISCELLANEOUS EXPENSES	1,086	1,947	4,500	4,500	4,500	0	
60404 ADVERTISING	69,798	34,414	95,000	95,000	95,000	0	
60419 CORPORATE ADVERTISING	40,250	68,975	46,000	46,000	46,000	0	
60438 MEDIA / PUBLIC RELATIONS	6,021	0	5,000	5,000	5,000	0	
63122 RESOURCE MATERIALS-Inc. BOG budget	108,557	49,272	47,000	47,000	47,000	0	
63023 OFFICE SUPPLIES - Includes BOG budget	14,563	28,638	9,800	9,800	9,800	0	
63118 POSTAGE & COURIER	2,995	1,621	2,500	2,500	2,500	0	
60461 TELEPHONE	0	0	0	0	0	0	5
60453 MARKETING FEE SMG	65,000	65,000	65,000	65,000	65,000	0	3
60416 CONVENTION DEVELOPMENT/SPECIAL EVENTS FUND	0	250,000	250,000	250,000	250,000	0	4
TOTAL EXPENSES	1,154,339	1,356,090	1,446,384	1,476,384	1,511,145	2	

NOTE:

1. Provision for merit increase.
2. SMG facility visit / travel - annual conference; Trade Conferences booth staffing.
3. Contractual marketing alliance arrangement with SMG.
4. TMIF (Toronto Marketing Incentive Fund) for Marketing of Conference Centre, DEC and Ex Place all grounds, dollars are matched by Tourism Toronto.
5. Starting 2010 staff cell phone charge was merged to Corporate Secretary department 50-103

DIRECT ENERGY CENTRE

807 - EVENT SERVICES EXPENSES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	% Increase	Notes
1-60-807-60807-							
<u>EXPENSES</u>							
60000 SALARIES - PERMANENT	763,288	795,752	760,476	758,265	784,881	4	1
60002 SALARIES - TEMPORARY	80,766	49,203	68,000	65,000	71,400	10	1
60001 BENEFITS	181,089	181,541	193,193	193,193	199,811	3	
60437 MEALS & ENTERTAINMENT	971	1,404	1,800	1,800	1,800	0	
60418 CONVENTIONS & MEETINGS	7,470	7,567	3,000	3,000	3,000	0	2
60423 DUES & SUBSCRIPTIONS	1,329	1,094	2,000	2,000	2,000	0	3
60441 MISCELLANEOUS EXPENSES	5,757	11,324	2,500	2,500	2,500	0	4
63125 SMALL EQUIPMENTS	1,941	529	2,000	2,000	2,000	0	5
63127 UNIFORMS	2,486	0	3,400	3,400	3,400	0	
63119 PRINTING & STATIONERY	1,899	626	2,600	2,600	2,700	4	8
63023 OFFICE SUPPLIES - EC GROUP	0	28,015	10,500	10,500	11,000	5	
63023 OFFICE SUPPLIES -EXHIBITOR SERVICES	25,684	0	18,000	18,000	18,000	0	6
63118 POSTAGE & COURIER	326	407	250	250	250	0	
60461 TELEPHONE & COMMUNICATION	0	0	0	0	0	0	7
TOTAL EXPENSES	1,073,006	1,077,461	1,067,719	1,062,508	1,102,741	4	

NOTE:

1. Provision for merit increase. 2010-2011 Budget provided for one contract EC. Budget higher because new staff is paid at a higher rate.
2. Director and Manager travel to conventions, consistent with prior year experience (SMG, IAAM, CAEM, IFMA)
3. Association memberships (Director - IAAM, CAEM), (Manager - IAAM, IFMA)
4. Departmental mileage, parking etc.
5. For additional desks, computers and other equipment.
6. Supplies for Show Manager / Exhibitor Services sales kit.
7. Starting 2010 staff cell phone charge was merged to Corporate Secretary department 50-103
8. Increase staff require, increase in stationery

DIRECT ENERGY CENTRE

815 - EXPENSE RECOVERY

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	% Increase	Notes
1-60-815-60815-							
<u>EXPENSES RECOVERIES</u>							
61021 CLEANING RECOVERY - CENTERPLATE	(27,195)	(18,994)	(25,469)	(25,469)	(20,169)	(21)	1
61113 UTILITY RECOVERY	(66,769)	(65,330)	(81,694)	(81,694)	(72,455)	(11)	2
TOTAL EXPENSES	(93,963)	(84,323)	(107,163)	(107,163)	(92,624)	(14)	

NOTE:

1. Cleaning recovery for corporate events in excess of \$15 @ .50C per head

2. 1% utility recovery per contractual arrangements, based on Centerplate's F&B sales, TTC's actual consumption, RAWF's original charge adjusted by annual inflation.

THE BOARD OF GOVERNORS OF EXHIBITION PLACE

ALLSTREAM CENTRE

SUMMARY

PAGE	ACCOUNT NAME	3 MONTHS					%Increase	Notes
		2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET		
	REVENUE (The building was under construction in 2009; therefore, revenue was budgeted at 3 months of operation)							5
	RENTAL		25,556	907,059	832,059	854,675	3	5
	CATERING CONCESSIONS/RENTALS		17,881	511,000	592,950	700,000	18	6
	SHOW SERVICES - NET		62,863	207,034	177,034	181,846	3	
	PARKING		9,216	71,616	194,180	77,000	(60)	9
	CNE OPERATING COST RECOVERY		0	30,000	86,601	56,345	(35)	3
	TOTAL REVENUE		115,516	1,726,708	1,882,823	1,869,866	(1)	
	DEPARTMENTAL OVERHEAD EXPENSES							
77	BUILDING OPERATIONS		129,820	380,433	507,000	450,500	(11)	
78	CLEANING AND DÉCOR		46,170	197,912	197,912	204,362	3	
79	FINANCE		12,308	70,679	58,653	72,502	24	
80	CONCIERGE SERVICE		2,714	32,110	51,070	52,094	2	
81	OFFICIAL OPENING & START UP PROVISION		93,111	0	0	0	0	
85	SALES AND MARKETING		164,948	264,415	249,718	303,300	21	
86	EVENT SERVICES		12,152	145,118	152,023	208,200	37	
87	HOUSE TECHNICIAN		6,112	37,656	78,492	78,259	(0)	
	TOTAL OPERATING EXPENSES		467,336	1,128,323	1,294,868	1,369,217	6	
	ANNUAL CASH FLOW IN (OUT) BEFORE INTEREST, AMORTIZATION EXPENSES AND TRANSFERS							
			(351,820)	598,385	587,956	500,649	(15)	
84	LESS: INTEREST EXPENSE-FCM LOAN		0	43,307	30,299	45,279	49	4
84	LESS: INTEREST EXPENSE-CITY LOAN		365,472	1,856,516	296,667	1,858,634	527	1
	CASH FLOW BEFORE DEPRECIATION EXPENSE		(717,292)	(1,301,438)	260,991	(1,403,263)	(638)	
79	LESS: AMORTIZATION - EQUIPMENTS AND FIXTURES		129,937	333,633	340,000	333,633	(2)	7
84	LESS: AMORTIZATION - BUILDING IMPROVEMENT		245,099	1,550,594	232,413	1,627,016	600	8
	SUBTOTAL TRANSFER IN (OUT) FROM CONFERENCE CENTRE RESERVE FUND		(1,092,328)	(3,185,665)	(311,422)	(3,363,912)	980	
82	NAMING FEES - ALLSTREAM		(114,583)	468,000	468,000	468,000	0	2
83	NAMING FEES - DIRECT ENERGY		690,000	700,000	700,000	700,000	0	2
	SUBTOTAL TRANSFER IN (OUT) FROM CONFERENCE CENTRE RESERVE FUND		575,417	1,168,000	1,168,000	1,168,000	0	
	NET INCOME (LOSS) BEFORE TRANSFER TO PAYABLE TO CITY		(516,912)	(2,017,665)	856,578	(2,195,912)	(356)	
	TRANSFER (TO) FROM PAYABLE (RECEIVABLE) TO CITY		516,912	2,017,665	(856,578)	2,195,912	(356)	2
	NET INCOME (LOSS) AFTER TRANSFER TO PAYABLE TO CITY		0	0	0	0	0	

NOTE:

1. Debt payment per proforma was to start after the first full year of operation per loan agreement with the City. Interest at 5% over 25 years. However, 2010 interest expense on the loan was for the full year according to financial reporting requirements.

2. The City and the Board agree that the City shall establish an obligatory interest-bearing reserve fund to be called the "Exhibition Place Conference Centre Reserve Fund" per the Loan Agreement and the Board shall place all revenues received under any naming rights agreement Conference Centre Reserve Fund" per the Loan Agreement and the Board shall place all revenues received under any naming rights agreement for the Direct Energy Centre and the Conference Centre (less any activation costs or commissions payable); plus any surplus from Exhibition Place consolidated operations as approved by City Council from time to time in the Exhibition Place Conference Centre Reserve Fund, which shall be used by the City to provide a source of funding for any shortfall by the Board in respect of the loan payments as required under the Agreement. Balance in Reserve at the end of 2010 expected to be approximately \$ 2.2M from prior year surplus contribution and Naming Fees plus any 2010 surplus will add to this.

3. CNE operating cost recovery; 2011 budget decrease due no program taken place inside the building; only use the front of the building.

4. FCM loan for LEED designation and capital restoration/heritage redevelopment (\$2.0M @ 2.375% semi-annually for 20 yrs)

5. Events previously held in the Automotive Building are now using the BLC and included in DEC's budget to be consistent with prior years.

6. 2010 F&B commission forecast is only \$308,132 due to Cerise not securing enough social and Gala. However, the total forecast reflects and additional \$202,868 short fall payable by Cerise to make up the contractual minimum guarantee.

7. FF&E budgeted at \$3.4 millions, amortized over ten years useful life.

8. Amortization of the building improvement is recorded as per 2008 and 2009 financial audit new requirements and agreement with City. Increase in 2011 due to full year oper:

9. 2011 budgeted parking revenue decrease based on the assumption used by parking department: attendees at Allstream are mostly from out of town, thus they use transit, shuttle or taxi instead of driving cars. Attendees for galas may use taxi as well.

ALLSTREAM CENTRE

70-701 BUILDING OPERATIONS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	% Increase	Notes
1-70-701-70701-							
<u>EXPENSES</u>							
60255 HYDRO		112,071	234,600	250,000	250,000	0	1
60252 GAS		8,067	36,625	106,500	50,000	(53)	2
60281 WATER		9,000	30,000	42,500	42,500	0	3
61025 ELEVATORS & ESCALATORS		0	7,500	10,000	10,000	0	
61083 HVAC		0	17,500	25,000	25,000	0	
60427 FIRE PROTECTION		0	10,000	15,000	15,000	0	
61010 BUILDING REPAIR & MAINTENANCE		145	8,208	10,000	10,000	0	
61077 PLUMBING REPAIR & MAINTENANCE		0	14,500	18,000	18,000	0	
61032 ELECTRICAL MAINTENANCE		537	21,500	30,000	30,000	0	4
TOTAL EXPENSES		129,820	380,433	507,000	450,500	(11)	

NOTE:

1. 2011 budget based on 2010 experience. Actual hydro includes renewable energy consumption. Actual kwh consumed monthly as per operation.
2. 2011 budget based on 2010 experience. Gas consumption includes meters for kitchen and boiler
3. Water is budgeted as per prior year.
4. For electrical maintenance.

ALLSTREAM CENTRE

70-702 CLEANING AND DÉCOR

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-70-702-70702-							
<u>EXPENSES</u>							
60002 SALARIES & BENEFITS - HOURLY (BASE BUILDING)		14,530	155,912	155,912	159,798	2	1
60002 SALARIES & BENEFITS - HOURLY (RECOVERABLE)		0	92,331	92,331	94,639	3	1
60002 TOTAL SALARIES & BENEFITS - HOURLY		14,530	248,243	248,243	254,437	2	1
61099 RECOVERIES-VARIOUS		0	(92,331)	(92,331)	(94,639)	3	1
61107 BOG RECOVERIES		0	0	0	0	0	
61108 DEC RECOVERIES		0	0	0	0	0	
61020 CNEA RECOVERIES		0	0	0	0	0	
61086 RICOH RECOVERIES		0	0	0	0	0	
61097 BMO FIELD		0	0	0	0	0	
MAINT. SALARIES AND BENEFITS - HOURLY		14,530	155,912	155,912	159,798	2	
63100 CLEANING SUPPLIES		30,635	11,000	20,000	10,300	(49)	2
60252 LANDSCAPING (INTERIOR AND EXTERIOR)		0	12,000	12,000	12,000	0	
60281 SNOW REMOVAL		1,005	10,000	10,000	10,564	6	6
CONTRACTED SERVICES		0	5,000	0	7,500	###	3
EQUIPMENT MAINTENANCE		0	0	0	1,000	###	5
61031 DUMPING FEES		0	2,500	0	3,200	###	4
SUBTOTAL		31,640	40,500	42,000	44,564	6	
TOTAL EXPENSES		46,170	197,912	197,912	204,362	3	

NOTE:

1. Increase in wages per collective agreement
2. Cleaning supplies includes uniforms, sanitary supplies, safety wares, lead products, odour control materials. Cleaning requirements was higher in 2010 because it was the 1st year of operation to stock.
3. Contract service includes pest control services, wildlife management, waste disposal
4. Non-recoverable portion of City dumping fees
5. Parts and maintenance for vaccums, sweepers, carpet extractors, orbital shampoo machines
6. Shovels, scapers, equipment rentals for five months, lead bead salt, salt spreaders, blowers

ALLSTREAM CENTRE

70-703 FINANCE

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-70-703-70703-							
<u>EXPENSES</u>							
60000 SALARIES - PERMANENT		9,268	55,640	46,460	57,711	24	1
60001 BENEFITS		3,040	15,039	12,193	14,791	21	1
60002 SALARIES - TEMP		0	0	0	0	0	
69800 AMORTIZATION EXPENSE-FF&E		129,937	333,633	340,000	333,633	(2)	2
TOTAL EXPENSES		142,245	404,312	398,653	406,135	2	

NOTE:

1. Increase in 2011 because 2009-2010 budget was based on staffing per proforma submitted to City while 2011 is budgeted based on actuals.
2. FF&E budgeted at \$3.4 millions, assuming a ten years useful life.

ALLSTREAM CENTRE

70-704 CONCIERGE SERVICE

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-70-704-70704-							
<u>EXPENSES</u>							
60000 SALARIES - PERMANENT		2,714	25,400	40,400	41,208	2	1
60001 BENEFITS		0	6,710	10,670	10,886	2	1
60002 WAGES - SECURITY SERVICES		0	0	0	0	0	
TOTAL EXPENSES		2,714	32,110	51,070	52,094	2	

NOTE:

1. Provision for merit increase. Budget provided for one full time conceirge per profoma information submitted to City.

ALLSTREAM CENTRE

70-705 OFFICIAL OPENING AND START UP PROVISION

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-70-705-70705-							
REVENUE							
49040 SPONSORSHIP/OFFICIAL SUPPLIER		22,000	0	0	0	0	
TOTAL REVENUE		22,000	0	0	0	0	
EXPENSES							
61072 START UP PROVISION - VARIOUS EXPENSES		115,111	0	0	0	0	
TOTAL EXPENSES		115,111	0	0	0	0	
NET PROFIT (LOSS)		(93,111)	0	0	0	0	

ALLSTREAM CENTRE

50-304 NAMING RIGHTS - EXHIBITION PLACE

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-50-304-50304-							
49041 NAMING FEE REVENUE		108,333	520,000	520,000	520,000	0	
EXPENSE							
60205 RE-BRANDING INCLUDING BUILDING SIGNAGE		172,172	0	0	0	0	
60200 COMMISSION		10,833	52,000	52,000	52,000	0	
60201 ADMINISTRATIVE COSTS		424	0	0	0	0	
60202 PRODUCTION EXPENSE		39,487	0	0	0	0	
		222,917	52,000	52,000	52,000	0	
NET INCOME (LOSS)		(114,583)	468,000	468,000	468,000	0	
60203 TSF TO CITY CONFERENCE CENTRE OBLIGATORY RESERVE FUND		114,583	(468,000)	(468,000)	(468,000)	0	¹
NET INCOME (LOSS) AFTER TRANSFER TO RESERVE		0	0	0	0	0	

NOTE:

1. The City and the Board agree that the City shall establish an obligatory interest-bearing reserve fund to be called the "Exhibition Place Conference Centre Reserve Fund" per the Loan Agreement and the Board shall place all revenues received under any naming rights agreement Conference Centre Reserve Fund" per the Loan Agreement and the Board shall place all revenues received under any naming rights agreement for the Direct Energy Centre and the Conference Centre (less any activation costs or commissions payable); plus any surplus from Exhibition Place consolidated operations as approved by City Council from time to time in the Exhibition Place Conference Centre Reserve Fund, which shall be used by the City to provide a source of funding for any shortfall by the Board in respect of the loan payments as required under the Agreement. Balance in Reserve at the end of 2010 expected to be approximately \$ 2.2M from prior year surplus contribution and Naming Fees plus any 2010 surplus will add to this.

ALLSTREAM CENTRE

60-812 NAMING RIGHTS - DIRECT ENERGY CENTRE

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	% Increase	Notes
1-60-812-60812-							
42300 <u>NAMING FEE</u>		700,000	700,000	700,000	700,000	0	
<u>EXPENSE</u>							
60205 RE-BRANDING INCLUDING BUILDING SIGNAGE		0	0	0	0	0	
60200 COMMISSION		0	0	0	0	0	
60201 ADMINISTRATIVE COSTS		10,000	0	0	0	0	
60202 PRODUCTION EXPENSE		0	0	0	0	0	
		10,000	0	0	0	0	
NET INCOME (LOSS)		690,000	700,000	700,000	700,000	0	
60203 TSF TO CITY CONFERENCE CENTRE OBLIGATORY RESERVE FUND		(690,000)	(700,000)	(700,000)	(700,000)	0	1
NET INCOME (LOSS) AFTER TRANSFER TO RESERVE		0	0	0	0	0	

NOTE:

1. The City and the Board agree that the City shall establish an obligatory interest-bearing reserve fund to be called the "Exhibition Place Conference Centre Reserve Fund" per the Loan Agreement and the Board shall place all revenues received under any naming rights agreement Conference Centre Reserve Fund" per the Loan Agreement and the Board shall place all revenues received under any naming rights agreement for the Direct Energy Centre and the Conference Centre (less any activation costs or commissions payable); plus any surplus from Exhibition Place consolidated operations as approved by City Council from time to time in the Exhibition Place Conference Centre Reserve Fund, which shall be used by the City to provide a source of funding for any shortfall by the Board in respect of the loan payments as required under the Agreement. Balance in Reserve at the end of 2010 expected to be approximately \$ 2.2M from prior year surplus contribution and Naming Fees plus any 2010 surplus will add to this.

ALLSTREAM CENTRE

70-708 DEBT PAYMENTS

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
<u>EXPENSE</u>							
1-70-708-70801-							
60780 CITY DEBT - BUILDING AMORTIZATON		245,099	1,470,594	145,367	1,547,016	964	1
60781 CITY DEBT - INTEREST		365,472	1,856,516	296,667	1,858,634	527	1
SUBTOTAL CITY DEBT		610,571	3,327,110	442,034	3,405,649	670	
1-70-708-70802-							
60780 FCM LOAN-BUILDING AMORTIZATION		0	80,000	87,045	80,000	(8)	2
60781 FCM LOAN-INTEREST		0	43,307	30,299	45,279	49	2
SUBTOTAL FCM DEBT		0	123,307	117,344	125,279	7	
TOTAL DEBT PAYMENTS		610,571	3,450,417	559,378	3,530,929	531	

NOTE:

1.City debt payment to start after the first full year of operation per loan agreement with the City. Interest at 5% over 25 years. Building opened October 19, 2009. First loan payment due on November 1, 2010.

2. FCM loan for LEED designation and capital restoration/heritage redevelopment (\$2.0M @ 2.375% semi-annually for 20 years). First disbursement of loan advance from FCM received in January, 2010. First loan repayment due on July 29, 2010.

ALLSTREAM CENTRE

70-709 SALES AND MARKETING

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-70-709-70709-							
<u>EXPENSES</u>							
60000 SALARIES - PERMANENT		50,778	143,520	160,050	163,011	2	1
60001 BENEFITS		7,966	35,568	39,668	40,416	2	1
60465 TRAVEL		0	0	0	0	0	
60418 MEETINGS & CONVENTIONS		2,484	1,300	1,300	1,300	0	
60423 DUES & SUBSCRIPTIONS		0	0	0	0	0	
60441 MISCELLANEOUS EXPENSES		0	0	0	0	0	
60404 ADVERTISING		26,725	10,000	15,000	15,000	0	
60419 CORPORATE ADVERTISING		7,338	1,926	0	0	0	
60438 MEDIA / PUBLIC RELATIONS		66,262	25,000	32,000	32,000	0	
60800 CONTRACT STAFF		0	45,400	0	49,872	###	2
63122 RESOURCE MATERIALS		2,449	1,200	1,200	1,200	0	
63023 OFFICE SUPPLIES		945	500	500	500	0	
63118 COURIER		0	0	0	0	0	
TOTAL EXPENSES		164,948	264,415	249,718	303,300	21	

NOTE:

1. Provision for merit increase.
2. Provide for one contract booking assistant from first quarter of 2010

ALLSTREAM CENTRE

70-710 EVENT SERVICES

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-70-710-70710-							
<u>EXPENSES</u>							
60000 SALARIES - PERMANENT		10,051	115,960	121,200	118,611	(2)	1
60001 BENEFITS		2,101	29,158	30,823	30,307	(2)	1
60800 CONTRACT STAFF		0	0	0	59,282	###	2
6XXXX VARIOUS OVERHEAD EXPENSES		0	0	0	0	0	
TOTAL EXPENSES		12,152	145,118	152,023	208,200	37	

NOTE:

1. Provision for merit increase. 2009-2010 budget per city proforma. 2010 and 2011 Budget provided for one senior and one junior MC.
2. 2011 budget provide for one additional contract MC.

ALLSTREAM CENTRE

70-711 HOUSE TECHNICIAN

NEW ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
1-70-711-70711-							
<u>EXPENSES</u>							
60000 SALARIES - PERMANENT		4,429	30,040	62,620	63,872	2	1
60001 BENEFITS		1,683	7,616	15,872	10,886	(31)	1
61036 EQUIPMENT MAINTENANCE		0	0	0	3,500	###	2
TOTAL EXPENSES		6,112	37,656	78,492	78,259	(0)	

NOTE:

1. 2010-2011 Budget provided for one full time in-house technician per proforma information submitted to City.
2. Budget request for Sirious Radio subscription and various repairs to audio/video equipments

THE BOARD OF GOVERNORS OF EXHIBITION PLACE
NATIONAL SOCCER STADIUM (BMO FIELD)
SUMMARY

PAGE	ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
89	REVENUE	10,117,437	9,406,752	9,806,770	10,101,949	9,900,569	(2)	
90	EXPENSES	9,839,754	8,642,105	9,409,533	9,742,469	9,457,631	(3)	
	NET OPERATING INC.(LOSS) BEFORE PARTICIPATION FEE	277,683	764,647	397,236	359,480	442,937	23	
	LESS MLSE PARTICIPATION FEE	118,841	386,778	203,618	199,740	226,469	13	1
	NET OPERATING INCOME (LOSS)	158,841	377,868	193,618	159,740	216,469	36	
	NON-CASH ITEMS							
	CONTRA SPONSORSHIP	(85,000)	(85,000)	(30,000)	0	(30,000)		
	AMORTIZATION	45,000	85,000	40,001	40,000	40,000		
	CASH AVAILABLE FOR DISTRIBUTION TO BOG	118,841	377,868	203,619	199,740	226,469		

NOTE:

1. Any excess cash flow shall be distributed to MLSE (50%) as a Primary Incentive Fee to the Manager as per Clause 3.3 (a) and the Board of Governors of Exhibition Place (50%).

THE BOARD OF GOVERNORS OF EXHIBITION PLACE

NATIONAL SOCCER STADIUM (BMO FIELD)

REVENUES

ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
<u>REVENUES</u>							
CSA SOCCER USAGE FEE	50,317	8,910	76,000	76,000	76,001	0	1
MLS USAGE FEE/TORONTO FC	307,500	328,065	330,130	306,914	307,040	0	2
EVENT RENTAL FEE	134,354	160,674	116,285	170,100	119,600	(30)	13
FIFA U20 TOURNAMENT	0	0	0	0		0	3
OTHER USAGE FEES	880,640	638,898	182,105	601,048	184,240	(69)	4
CLUB SEATS	78,517	78,913	78,462	78,913	80,310	2	
FACILITY USER FEE - CRF PRO TEAMS	359,629	419,249	385,127	364,196	431,016	18	5
TICKETING REBATES	179,460	292,334	222,402	198,470	287,360	45	6
CORPORATE SPONSORS (TOTAL)	853,750	874,583	821,953	842,668	837,791	(1)	14
SUITE RENTAL	570,024	557,452	672,548	622,541	669,148	7	15
F&B EBITDA (INCL. FIFA U20 IN 2007)	4,244,619	4,180,665	4,450,728	4,310,677	4,293,956	(0)	8
SUITE F&B EBITDA - PINANNCE COMMISSION	151,170	145,640	138,234	134,803	132,910	(1)	9
OUTSIDE VENDORS F & B	97,703	85,809	123,578	108,071	127,809	18	10
MERCHANDISE EBITDA (INCL. FIFA U20)	117,141	92,408	113,602	111,051	111,090	0	11
BROADCASTING	172,755	171,666	122,240	103,200	108,800	5	12
INTEREST REVENUE	23,759	40	0	0	0	0	16
SUBTOTAL	8,221,339	8,035,305	7,833,393	8,028,652	7,767,070	(3)	
<u>TRADES RECOVERABLE</u>							
VARIOUS TRADES - LABOR, ELECT, IATSE, SECURITY	1,896,098	1,371,446	1,973,377	2,073,297	2,133,498	3	7
TOTAL REVENUES	10,117,437	9,406,752	9,806,770	10,101,949	9,900,569	(2)	

NOTE:

- Six games per the LOI.
 - 2011 budget revenue increase re CPI
 - 2010 based on 15 Regular Season TFC, 2 CONCACAF, 1 Friendly, 1 Playoff = 19 TFC games + CPI.
 - No FIFA tournament was budgeted beyond 2007. Canada may not be awarded this tournament for a few years.
 - Decrease due to bubble was relocated to Lamport in October 2009; lost revenue offset by operating costs saving (booking commission, gas, winterization, snow removal/ cleaning/ general labour, security. 2011 budget includes rental \$112,000+CPI to be kept whole.
 - 2011 budget increase because additional tickets due to north end grandstands
 - 2011 increase re added northend grandstands.
 - Increase in revenue offset by additional trades expenses
 - 2011 budget decrease due to no lacrosse, offset by increase in F&B per cap
 - Decrease due to lost of MLL
 - Increase due to additional of one new vendor in 2011: Smoke Poutine
 - 9% commission from TFC games
 - 2011 budget increase due to more double broadcast games
 - Decrease due to no Lacrosse and lower field rentals
 - Decrease due to 2010 budget provided for 2.5% CPI while actual was 0.9
- Sponsorship revenue in 2010 was budgeted based on \$787,968 from 2009 budget * 2.5% CPI
- 2009 budget was based on achieving max (max = \$750,000 + CPI); rec'd 17.5% from TFC to a max of \$750 + CPI (2008 based on pro rate share)
- Increase annual suite rental from 27 to 28 suites.
 - No interest income in 2010-2011 because BMO account rate is Prime minus 3.4 %, with prime being below the min 3.4%.

NATIONAL SOCCER STADIUM (BMO FIELD)

EXPENSES

ACCT# ACCOUNT NAME	2008 ACTUAL	2009 ACTUAL	2010 FORECAST	2010 BUDGET	2011 BUDGET	%Increase	Notes
<u>EXPENSES</u>							
PERSONNEL COSTS - SALARIES	648,881	735,001	727,931	786,804	723,692	(8)	1
PERSONNEL COSTS - BENEFITS	104,541	131,642	125,767	132,929	122,029	(8)	1
P - T F & B COSTS (Unicco)	1,223,114	965,584	1,201,641	1,177,843	1,229,689	4	10
TFC & CSA - F & B ROYALTY	1,084,097	1,056,517	1,153,068	1,088,632	1,141,076	5	10
COST OF GOODS SOLD (F & B)	1,556,246	1,574,412	1,614,091	1,549,986	1,556,350	0	10
WAGES - CLEANING	154,720	136,653	80,681	139,808	113,184	(19)	6
WAGES - LABOUR	33,648	78,255	4,044	40,464	4,608	(89)	6
WAGES - ELECTRICAL	34,207	48,865	28,048	21,825	31,125	43	
WAGES - CARPENTRY	36,028	12,296	15,626	14,000	12,000	(14)	
WAGES - PAINTING	13,781	15,582	15,222	11,172	11,172	0	
WAGES - PLUMBING	12,504	3,520	2,600	3,600	3,600	0	
WAGES - HVAC	26,579	23,466	22,526	22,744	22,744	0	
WAGES - SECURITY	137,204	130,566	99,546	131,024	106,764	(19)	6
VARIOUS TRADES-LABOR, ELECT, IATSE, CLN (RECOVERABLE)	2,026,622	1,221,854	2,052,046	2,052,047	2,113,551	3	3
TRADE SUPPLIES	43,678	57,608	99,609	76,400	63,400	(17)	4
TELEPHONE INCL. PORTABLE COMMUNICATIONS	152,424	154,380	151,607	142,107	130,812	(8)	
SUPPLIES & EQUIPMENT	521,154	496,872	402,445	401,065	429,106	7	
TRAVEL, MEALS & ENTERTAINMENT	29,966	10,388	15,237	19,103	22,175	16	
STAFF TRAINING & DEVELOPMENT (USHERS, EVENTS)	109,798	22,833	19,418	72,239	41,050	(43)	5
WINTERIZATION - NON LABOUR	157,016	135,785	106,461	183,000	79,000	(57)	6
DUMPING FEES/GARBAGE RECOVERABLE	0	34,062	9,168	13,000	13,000	0	
HYDRO -ELECTRICITY	310,082	290,337	332,344	360,000	290,000	(19)	6
NATURAL GAS	136,910	97,676	68,782	145,400	94,200	(35)	6
UTILITIES RECOVERED	0	0		0	0	0	
WATER & SEWAGE	20,310	21,046	17,817	20,000	25,000	25	7
MAINTENANCE & EQUIPMENT	162,668	96,516	78,600	67,483	156,750	132	7
OFFICE & GENERAL	8,421	18,279	7,951	49,982	19,740	(61)	8
AUDIT	30,663	19,457	27,998	28,000	12,500	(55)	11
LEGAL & PROFESSIONAL FEES	8,468	31,094	12,000	12,000	12,000	0	
INSURANCE	112,958	129,110	131,987	132,034	139,500	6	9
BOOKING COMMISSION /FEES (OSA) bubble	126,730	67,594	125	86,720	0	(100)	6
INFORMATION TECHNOLOGY COST	38,463	47,095	49,092	48,798	40,000	(18)	
OTHER	115,373	82,206	82,419	56,882	42,390	(25)	2
DEPRECIATION	45,000	85,000	40,001	40,000	40,000	0	
CAPITAL RESERVE FUNDING - CITY	400,000	400,000	400,000	400,000	400,000	0	
MLSE MANAGEMENT BASE FEES	205,000	210,555	213,637	215,378	215,424	0	
GRAND OPENING EXPENSES	0	0		0	0	0	
FIFA TURF APPROVAL	12,500	0		0	0	0	
TOTAL EXPENSES	9,839,754	8,642,105	9,409,533	9,742,469	9,457,631	(3)	

NATIONAL SOCCER STADIUM (BMO FIELD)

EXPENSES

NOTE:

1. 2011 budget decrease due to two FTE positions (Sous Chef and Suite Sales) no longer required due to no more suite available for sales/renewal. Sous Chef is replaced with part-time labour.
2. Operating costs savings
3. Additional trade expenses associated with additional trade recoverable revenue
4. Includes 255 phone lines
5. Savings from bringing staffing in-house
6. 2010 forecast includes start up costs for new grass field.
7. Increase cost in 2010-2011 re maintenance of new grass field
8. Decrease due to reallocation of expense; move to supplies and equipments in 2010 forecast/2011 budget.
9. Increase due to adding the Terrorism policy in 2010.
10. Additional expenses associated with additional revenue from two additional games ONCACAF and MLS Cup in 2011.
11. Includes fee for external audit from PWC's proposal dated December 1,2009