Agenda - Council - July 18, 2007

Report - Standing Policy Committee on Property and Development - June 26, 2007

Item No. 19 Terms and Conditions - Lease Agreement - Winnipeg Soccer Complex (River Heights-Fort Garry Ward)
File FI-2.2(32)

STANDING COMMITTEE RECOMMENDATION:

On July 11, 2007, the Executive Policy Committee concurred in the recommendation of the Standing Policy Committee on Property and Development and submits the following to Council:

1. That the terms and conditions of a lease agreement with the Winnipeg Soccer Federation Inc. for the operation of the Winnipeg Soccer Complex, as outlined in the report from the Acting Director of Planning, Property and Development dated April 18, 2007, be approved.

2. That all leasing revenue from parking lot tenants at the Winnipeg Soccer Complex be directed to the Winnipeg Soccer Federation Inc. on an annual basis, subject to satisfactory performance of lease covenants, up to a maximum of $73,100.00 per annum, to be used to maintain the lands and buildings.

3. That pursuant to Subsection 11(2.1) of The Municipal Assessment Act, the Community Groups Occupying City-owned Facilities By-law No. 89/2005 be amended by adding the Winnipeg Soccer Federation Inc. occupancy of the Winnipeg Soccer Complex at 900 Waverley Street to the Non Profit Community Groups Occupying City-owned Property List.

4. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

Pursuant to Section 205(2) of The City of Winnipeg Charter, disposal of land owned or acquired by the City for park or cemetery purposes requires approval by two-thirds of all Members of Council.

Report - Standing Policy Committee on Property and Development - June 26, 2007

DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On July 11, 2007, the Executive Policy Committee concurred in the recommendation of the Standing Policy Committee on Property and Development and submitted the matter to Council.

STANDING COMMITTEE RECOMMENDATION:

On June 26, 2007, the Standing Policy Committee on Property and Development concurred in the administrative recommendation and submitted the matter to the Executive Policy Committee and Council.

Re: **Proposed Terms and Conditions For a Lease Agreement With the Winnipeg Soccer Federation Inc. For the Operation of Winnipeg Soccer Complex Located at 900 Waverley St.**
River Heights/ Fort Garry Ward
City Centre Community

For submission to: Standing Policy Committee on Property and Development

Original report signed by: Director of Planning, Property and Development

Report date: April 18, 2007

Recommendation(s):

1. That the proposed terms and conditions of a lease agreement with the Winnipeg Soccer Federation Inc. for the operation of the Winnipeg Soccer Complex as referenced herein, be approved.
2. That all leasing revenue from parking lot tenants at the Winnipeg Soccer Complex be directed to the Winnipeg Soccer Federation Inc., on an annual basis, subject to satisfactory performance of lease covenants up to a maximum of $73,100.00 per annum and to be used to maintain the lands and buildings.
3. That Council amends By-law 89/2005 by adding the Winnipeg Soccer Federation Inc. occupancy of the Winnipeg Soccer Complex at 900 Waverley Street to the Non Profit Community Groups Occupying City-owned Property List.
4. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

REPORT SUMMARY

Key Issues:

- The Manitoba Soccer Association Inc. (MSA) operated the Winnipeg Soccer Complex between 1987 and 2005. In 2005, the MSA advised the City that it was no longer interested in operating the facility, which had fallen into an inoperable state.

- Beginning in 2005, the City initiated discussions with the Winnipeg Soccer Federation Inc. (WSF) to enter into a long term lease agreement, which was conditional upon the proposed terms and conditions, the development of a business plan, the formulation of a refurbishment plan to repair the facility, and the regularization of pre-existing lease arrangements with several occupiers of the lands at the Winnipeg Soccer Complex.

- The WSF and the Administration have reached agreement on the proposed terms and conditions of lease, the five-year projection of revenues and expenses and a refurbishment plan.

- The management of the Winnipeg Soccer Complex by the Winnipeg Soccer Federation Inc. represents an alternative model for the operation of a sports facility, which achieves the goals of increased local management autonomy, cost effectiveness and sourcing of external capital for the repair and maintenance of the complex.

- In addition, the Planning, Property and Development Department (PP&D) initiated discussions with Manitoba Hydro (parking), Pattison Outdoor Group (advertising sign), Stantec Consulting (parking) and most recently with National Leasing (parking) to regularize existing and to establish new occupancies as a potential means of generating additional revenue sources to flow to the WSF. These will be the subject of separate reports.

Implications of the Recommendation(s):

General Implications

( ) None

(x) For the organization overall and/or for other departments

(x) For the community and/or organizations external to the City

( ) Involves a multi-year contract

Comment(s):
The Administration supports the WSF request for a lease agreement and is satisfied with its operation of the Winnipeg Soccer Complex.

Policy Implications

(x) No

( ) Yes

Comment(s):

Regulatory Implications

(x) None

( ) Eliminates or reduces regulatory impact

( ) Proposes regulatory impact

Comment(s):

Environmental Implications

(x) No

( ) Yes

Comment(s):

Human Resources Implications

(x) No

( ) Yes

Comment(s):

Financial Implications

(x) Within approved current and/or capital budget

( ) Current and/or capital budget adjustment required

Comment(s):

While there would be no out-of-pocket costs associated with the recommendations in this report, the City would forego annually approximately $143,500 in revenue as follows:

Rent	$ 92,800[1]
Municipal realty tax	$ 15,300[2]
Business tax	$ 7,200[3]
Parking & Advertising	$ 28,200[4]
	$143,500

[1].Based on assumption that annual rent would be 10% of assessed value.
[2] Based on current assessed value of land & building totalling $928,000 x 65% portion x 0.025448
[3] Assumed to be 7.75% of annual rent.
[4] See table on Page 7.

REASON FOR THE REPORT:

In accordance with the Council Order of July 18, 1979, the Standing Policy Committee on Property and Development shall authorize the leasing or rental of City properties for which the Director of the Planning, Property and Development Department has no authority. In this regard, the Department has negotiated a proposed lease in favour of the Winnipeg Soccer Federation Inc. for the use of the City-owned lands identified as "Leased Area" on Misc. Plan No.10561/2 as attached. This report seeks the Committee's approval of the lease as negotiated.

HISTORY:

In 1986, the Manitoba Soccer Association Inc., in consultation with the then Parks and Recreation Department, identified the westerly portion of the W.D. Hurst Water Reservoir to be the most suitable location for the development of a new soccer complex. At that time, the Waterworks, Waste and Disposal Department advised that the identified lands would not be required for at least 50 years, if at all, and could be used for the proposed development of the soccer complex.

The Winnipeg Soccer Complex (Complex) was completed in 1987, including parking for approximately 370 cars. At that time, the City and Alexander Park Corp./Manitoba Soccer Association Inc. (MSA) entered into a lease agreement for the management and operation of the Complex. The original lease expired in 1997. The MSA continued to operate the Complex on an annual basis under the provisions of a Facility Use Agreement until the end of the 2003 soccer season.

At its meeting held on January 27, 1999, Council approved the terms and conditions for a Modified Facility Use Agreement with the Manitoba Soccer Association Inc. for the operation of the Winnipeg Soccer Complex (the Complex).

The Modified Facility Use Agreement was renewed with the Manitoba Soccer Association Inc. on an annual basis between the period of 1997 and 2005.
In 2005, the Manitoba Soccer Association Inc. advised that it would no longer be operating the Winnipeg Soccer Complex and requested the City to enter into the agreement with the Winnipeg Soccer Federation Inc.

In 2004 and 2005, the MSA did not operate the Complex.

Given the inability to resolve facility and operating issues with the Winnipeg Soccer Federation Inc. (WSF) in 2005, the Complex was not operated.

In 2006, the Winnipeg Soccer Federation Inc. initiated discussions with the City to repair and operate the Complex. A plan was formulated to complete certain repairs to the field house and playing fields between the WSF and the Public Works Department. The Complex was made operational in 2006.

During the period between 2005 and early 2007, the WSF and the Planning, Property and Development Department came to an agreement on the proposed terms and conditions for a lease agreement, five-year projection of revenues and expenses and a refurbishment plan.

By letter dated February 26, 2007, the WSF agreed to the above referenced matters.

DISCUSSION:

1. Winnipeg Soccer Complex Operations:

The Winnipeg Soccer Complex is located at 900 Waverley Street in the River Heights – Fort Garry Ward. The City-owned outdoor soccer complex was constructed in 1987 and consists of three outdoor fields, a seasonal field house and a 370 stall parking lot.

The WSF currently operates the soccer complex between May 1st and October 31st each season. The WSF in turn has established a relationship with the Manitoba Major Soccer League Inc.(MMSL) to utilize volunteers and maintenance contractors to maintain the Complex. Users of the Complex will include: The Manitoba Major Soccer League (men), Winnipeg Women's Soccer League, Winnipeg Youth Soccer Association (and possibly its affiliated Districts) and the Manitoba Soccer Association Inc. and the University of Manitoba.

2. Facility Condition and Repairs and Maintenance:

The Winnipeg Soccer Complex is approximately 20 years old.

As part of hosting the 1999 Pan Am Games, certain site improvements were made to the Complex including the installation of field lighting to broadcasting standards as well as certain field repairs.

During 2005, the Complex had fallen into a state of disrepair and certain improvements were needed to make it operational. The WSF in cooperation with the MMSL, completed repairs to the field house including: mould removal, cleaning, painting, plumbing and other repairs. The Public Works Department continued to undertake measures to preserve the three playing fields and field house. During 2007, the WSF intends to complete additional repairs to the field house as outlined in Schedule “A”.

The Facility is now considered to be in good operating condition and will be maintained in accordance with specified field and building maintenance standards.

3. Financial Performance:

The WSF intends to operate the Complex on annual projected revenues of $60,500 and expenses of $59,950 (2007) over the next five years as outlined in Schedule “B”.

The Administration has reviewed these estimates and made the following observations:

- annual projected income and expenses appear to reasonable;

- the proposed annual contingency is low; and,
- the revenue estimates do not include additional rental revenue from all parking and sign tenants.

The Administration is satisfied with the proposed five-year projection of revenues and expenses for its operations and with the refurbishment plan to carry out certain repairs, primarily to the existing field house.

4. Proposed Terms and Conditions for a Lease Agreement:

The particulars of the subject City-owned property and proposed terms and conditions for a lease agreement are as follows:

Owner:	City
Tenant:	Winnipeg Soccer Federation Inc.
Leased Lands:	900 Waverley Street – see attached Misc. Plan 10561/2
Use:	Amateur soccer programs and activities
Zoning:	PR1
Term:	Five (5) years commencing November 1, 2006
Option to Renew:	One – (5) Five year term
Cancellation:	One hundred eighty days written notice (180) if required for water and waste supply/storage purposes, a widening of Waverley Street or additional parking purposes.
Premises:	See attached Misc. Plan 10561/3
Rent:	$1.00
Administration Fee:	$500.00 per annum
Realty Taxes:	Tenant
Insurance:	Tenant to provide Comprehensive General Liability in the amount of $2.0 million dollars all inclusive, all risks property insurance for buildings, contents, stock and equipment, City to be added as additional named insured, and if required, boiler and machinery insurance.
Tenant Responsibilities:	To operate and manage the facility for amateur soccer programs in accordance with the projected revenues and expenses; to complete repairs as set out in the refurbishment plan; to maintain the field house and playing fields in accordance with agreed upon standards at its sole cost including utilities, operating costs, maintenance and repairs; right to provide catering concessions; and right to sell advertising subject to the Director's approval.
City Responsibilities:	To provide annual aeration and herbicide service for the three playing fields.

5. Parking Lot Revenue:

In order to support the WSF operation of the Winnipeg Soccer Complex, the Administration is supportive of directing all annual parking lot and advertising leasing revenue from the Complex to the WSF. A summary of the revenue is as follows:

Tenant	Leased Premises	Annual Lease Revenue
Stantec Consulting	Misc Plan 12590 (44) stalls	$13,440[5]
Mb Hydro	Misc Plan 12590/1 (22) stalls	$8,400[6]
National Leasing	Misc Plan 12590/2 (10) stalls	$3,360[6]
Pattison Group Advertising	Misc Plan 12590/1 (Sign)	$3,000[6]
Total		$28,200

6. By-law 89/2005:

At its meeting held on April 27, 2005, Council approved By-law 89/2005 and a list of properties, which included the Manitoba Soccer Association Inc. occupancy of the Winnipeg Soccer Complex at 900 Waverley Street.

Subsequently, PP&D prepared the annual By-law 89/2005 Report and requested that the Manitoba Soccer Association Inc. occupancy at 900 Waverley Street be deleted, as the MSA no longer occupied the site. This Report was approved by Council at its meeting held on December 6, 2006.

At this time, Property Assessment, Corporate Finance, Legal Services and PP&D are in agreement with the recommendation to add the proposed Winnipeg Soccer Federation Inc. occupancy of the Winnipeg Soccer Complex at 900 Waverley Street be added to the Non Profit Community Groups Occupying City-owned Property List.

[5] Approved by Standing Policy Committee on Property & Development – July 5, 2005
[6] Subject of separate report.

Financial Impact Statement

Date: April 12, 2007

Project Name: **First Year of Program**

Proposed Terms and Conditions For a Lease Agreement With the Winnipeg Soccer Federation Inc. for the Operation of the Winnipeg Soccer Complex Located at 900 Waverley St.

	2007	2008	2009	2010	2011
Capital					
Capital Expenditures Required	$ -	$ -	$ -	$ -	$ -
Less: Existing Budgeted Costs	-	-	-	-	-
Additional Capital Budget Required	$ -	$ -	$ -	$ -	$ -
Funding Sources:					
Debt - Internal	$ -	$ -	$ -	$ -	$ -
External	-	-	-	-	-
Grants (Identify)	-	-	-	-	-
Reserves, Equity, Surplus, Other	-	-	-	-	-
Total Funding	$ -	$ -	$ -	$ -	$ -
Total Additional Capital Budget Required	$ -				
Total Additional Debt Required	$ -				
Current Expenditures/Revenues					
Direct Costs	$ -	$ -	$ -	$ -	$ -
Less: Incremental Revenue/Recovery	500	500	500	500	500
Net Cost/(Benefit)	$ (500)	$ (500)	$ (500)	$ (500)	$ (500)
Less: Existing Budget Amounts	(500)	(500)	(500)	(500)	(500)
Net Budget Adjustment Required	$ -	$ -	$ -	$ -	$ -

Additional Comments:

Incremental revenues consist of an annual payment of $500 to the Planning, Property and Development Department towards its administrative costs. The subject lease agreement will allow the Public Works Dept. to reallocate for other purposes resources of approximately $24,000 in each of the next five years by having the WSF perform site maintenance at its sole cost and expense.

"Original signed by"
Mike McGinn, CA
Manager of Finance

IN PREPARING THIS REPORT, THERE WAS CONSULTATION WITH AND CONCURRENCE BY:

Public Works Department

Community Services Department

Corporate Finance – Risk Management Branch

Legal Services Division as to form and content of proposed terms and conditions

Property Assessment Department

ATTACHMENTS:

Schedule “A” Refurbishment Plan

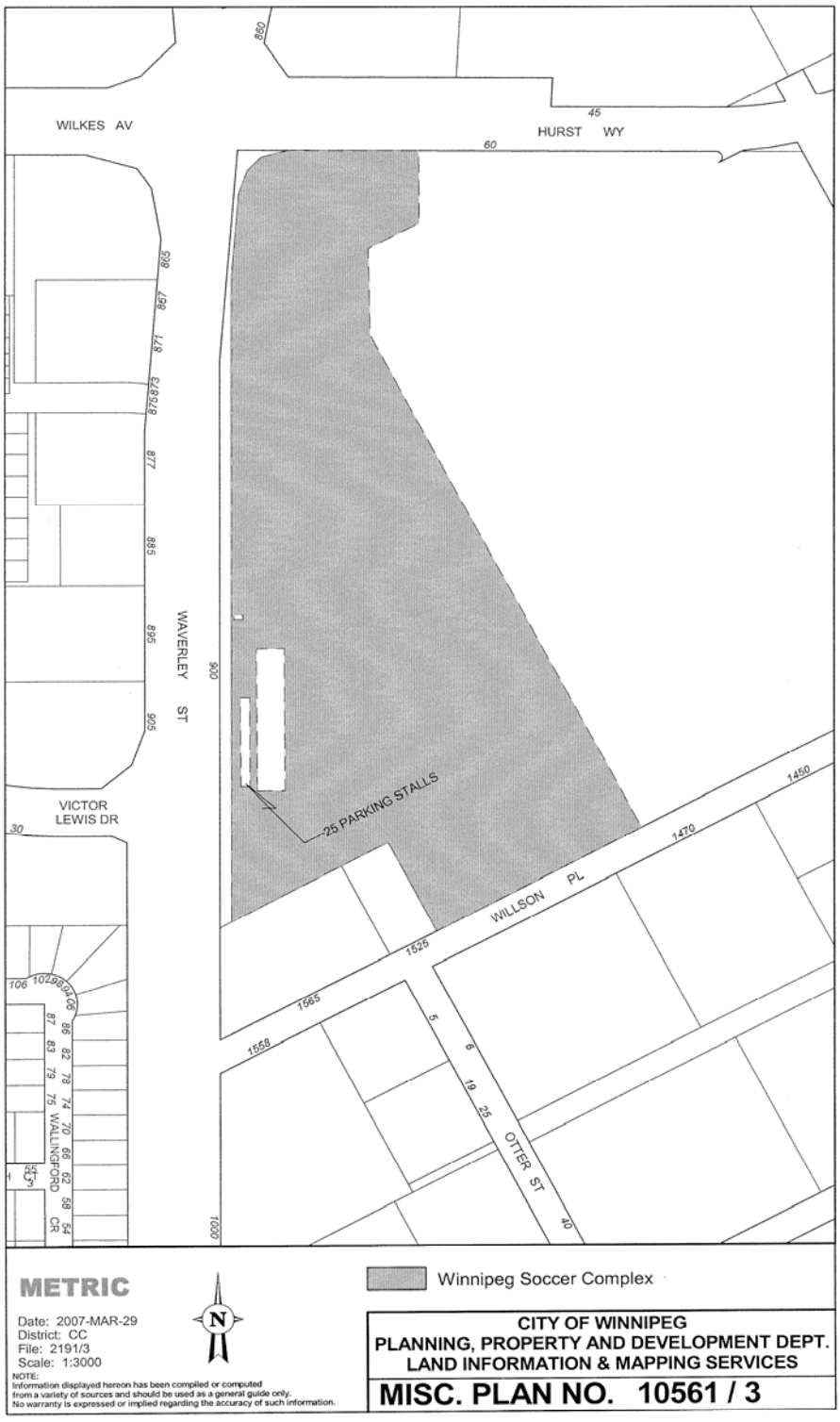
Schedule “B” Projection of Five - Year Revenues and Expenses

Misc. Plan 10561/3

This report submitted by:

Planning, Property and Development Department
Division: Real Estate
Prepared by: D. Armstrong
PPD File #: 5524

Document name: o:\reports directive\real estate\leasing\(da) winnipeg soccer complex1.doc


WILKES AV
HURST WY
WAVERLEY ST
VICTOR LEWIS DR
25 PARKING STALLS
WILLSON PL
OTTER ST
WALLINGFORD CR
Winnipeg Soccer Complex
METRIC
Date: 2007-MAR-29
District: CC
File: 2191/3
Scale: 1:3000
NOTE:
Information displayed hereon has been compiled or computed from a variety of sources and should be used as a general guide only. No warranty is expressed or implied regarding the accuracy of such information.
CITY OF WINNIPEG
PLANNING, PROPERTY AND DEVELOPMENT DEPT.
LAND INFORMATION & MAPPING SERVICES
MISC. PLAN NO. 10561 / 3

Winnipeg Soccer Complex: 900 Waverley Street

MMSL Estimate Athletic Field/Grounds Refurbishment Costs

Description	2007	Estimate: To refurbish for June 2006	COMMENTS	Repair Type	2006 Major Non-Recurring	2006 Maintenance	2006 Total	City Estimate: Annual Maintenance Cost
Architectural								
Annual One-Time Clean-up	$1,500	$1,500.00	Bldg. clean up after mould removal. Could be volunteer driven.	Major Non-Recurring	1,500.00	-	1,500.00	1,500.00
Mouse Excrement Clean-up/Pest Control		$0.00		Maintenance	-	-	-	600.00
Mould Abatement	$600.00	$3,500.00		Major Non-Recurring	3,500.00	-	3,500.00	?
Fire Extinguishers	$150.00	$150.00		Maintenance	-	150.00	150.00	150.00
Site Grading	$500.00				-	-	-	200.00
Roofing/Eaves trough/Splash Pads	$1,000.00	$1,750.00	Review extent of damage to eaves first. Roofing appears fine (minor repairs).	Major Non-Recurring	1,750.00	-	1,750.00	500.00
Painting	$500.00	$1,000.00	volunteer driven (paint showers w/epoxy) paint materials to be purchased	Major Non-Recurring	1,000.00	-	1,000.00	1,000.00
Doors	$1,000	$350.00	minor repairs needed	Maintenance	-	350.00	350.00	1,000.00
Building Access/Keying	(above)				-	-	-	
Fire Safety Plan	(above)		in place already (simple sketch)		-	-	-	
Garage	(above)				-	-	-	200.00
Man Door and Frame Replacement	(above)				-	-	-	
Installation of Cover Inspection Plates	(above)				-	-	-	
					-	-	-	
					-	-	-	
Site					-	-	-	
					-	-	-	
Parking Lot/Painting/Sweeping	$500.00	$500.00	volunteer driven (will need proper equipment)	Maintenance	-	500.00	500.00	1,000.00
Walkway/Pathway to/from building	0				-	-	-	500.00
Lighting - Parking Lot/Pathway	0				-	-	-	?
Field Lighting	$500.00				-	-	-	?
					-	-	-	
Drain crawlspace of standing water		$1,200.00	will require 2 pumps and 2 temporary fans over 2-3 days to remove water and allow for drying out the crawlspace.	Major Non-Recurring	1,200.00	-	1,200.00	
					-	-	-	

Winnipeg Soccer Complex: 900 Waverley Street

MMSL Estimate Athletic Field/Grounds Refurbishment Costs

City Estimate

Description	2007	Estimate: To refurbish for June 2006	COMMENTS	Repair Type	2006 Major Non-Recurring	2006 Maintenance	2006 Total	Estimate: Annual Maintenance Cost
Finishes					-	-	-	
					-	-	-	
Toilet Partitions	$1,500.00	$5,000.00	To fix anything in poor shape now. To replace all partitions, doors for toilets budget $6000	Major Non-Recurring	5,000.00	-	5,000.00	?
Shower Curtains/Rods	$200.00	$500.00		Major Non-Recurring	500.00	-	500.00	300.00
Shower Stall Refurbishing	0	$0.00	volunteer driven		-	-	-	1,000.00
Flooring	$1,000.00		OK for now		-	-	-	1,000.00
Signage	0		??? Is anything required at this point		-	-	-	
Washroom Accesscries	$300.00	$500.00	paper towel dispensers, etc	Major Non-Recurring	500.00	-	500.00	300.00
Benches	$1,000.00				-	-	-	?
Canteen	$1,000.00				-	-	-	?
First Aid	$100.00	$300.00	update stock, stretcher, etc.	Maintenance	-	300.00	300.00	100.00
					-	-	-	
					-	-	-	
Structural					-	-	-	
					-	-	-	
Masonry	0				-	-	-	?
Venting/Attic	$1,000.00	$0.00	Review, should be looked after with new exhaust fan connection.		-	-	-	
Barrier Free Access	0				-	-	-	?
Insulation	0				-	-	-	?
					-	-	-	
					-	-	-	
Mechanical					-	-	-	
Supply Fans	$250.00	$3,500.00		Major Non-Recurring	3,500.00	-	3,500.00	250.00
Exhaust Fans	0	included			-	-	-	250.00
Sump Pumps	0		review and fix sumps in crawlspace (3?)		-	-	-	?
Thermostats	0	included			-	-	-	?
Filter Replacement	0	included			-	-	-	200.00
Toilet/Basin Repair	$500.00		Appear in good shape, TBD after toilets are primed?		-	-	-	?
Crawl Space Ventilation	0	included	Exhaust fans apparently are in crawl space (3). Need to be refurbished once water is removed from crawl space.		-	-	-	?
Dampers/Louvers	0	included			-	-	-	?
Air Balancing	0	included			-	-	-	
Duct Cleaning	0	included			-	-	-	
Summerize/Winterizing/Antifreeze/Drain Systems/Greasing	0	included			-	-	-	1,000.00
Circulating Pumps	$500.00				-	-	-	?
Hot Water Tanks	$1,000.00		apperar to be in good shape		-	-	-	?
Mechanical System Operation/Maintenance/Training	$500.00				-	-	-	
Shower Valve/Head Refurbishing/Maintenance	$1,500.00		not needed now - budget $1500		-	-	-	300.00
Miscellaneous	$10[illegible]	$350.00	screens, parts, etc.	Maintenance	-	350.00	350.00	

0.291667
4191.25

Winnipeg Soccer Complex: 900 Waverley Street

MMSL Estimate **Athletic Field/Grounds Refurbishment Costs** City Estimate

Description	2007	Estimate: To refurbish for June 2006	COMMENTS	Repair Type	2006 Major Non-Recurring	2006 Maintenance	2006 Total	Estimate: Annual Maintenance Cost
Custodial					-	-	-	
					-	-	-	
Estimated Custodial (July1 - Oct 15)					-	-	-	4,200.00
					-	-	-	
Electrical					-	-	-	
Replace any damaged fixtures or equipment	$500.00	$500.00	TBD once fans, equipment are operational (appear to be OK now)	Major Non-Recurring	500.00	-	500.00	
Telephone Activation	$100.00	$100.00		Maintenance	-	100.00	100.00	100.00
Emergency Lighting	$250.00	$250.00		Maintenance	-	250.00	250.00	250.00
Lighting/Relamping/Switches/Fire Exit Signs/Receptacles	$250.00	$550.00		Major Non-Recurring	550.00	-	550.00	250.00
Security Systems	0				-	-	-	
Tie in exhaust fans on separate timer for change rooms/bathrooms	0	$1,200.00		Major Non-Recurring	1,200.00	-	1,200.00	
Sub-Totals:	**$17,800.00**	**$22,700.00**			20,700.00	2,000.00	22,700.00	16,150.00
Contigency 10%	$1,780.00	$2,270.00		Major Non-Recurring	2,270.00	-	2,270.00	-
Totals:	**$19,580.00**	**$24,970.00**			22,970.00	2,000.00	24,970.00	16,150.00

33173

Building Main Floor Total Area: 5,748 sq. ft.

Estimate prepared on August 3/2005

Schedule “B”

Five - Year Projection of Revenues and Expenses

	2007	2008	2009	2010	2011
Ordinary Income/Expense					
Income					
4005 · Advertising	500	750	1,000	1,500	2,000
4070 · Field User Fees	37,000	38,900	40,800	42,800	44,900
4072 · Grass Cutting	0	0	0	0	0
4090 · Gate receipts - playoffs	0	0	0	0	0
4093 · Gate Receipts - WSC	5,000	5,300	5,600	5,900	6,200
4100 · Interest income	0	0	0	0	0
4120 · Miscellaneous	0	0	0	0	0
4130 · Tournament fees	0	0	0	0	0
4165 · Rental income - other	18,000	18,500	19,000	19,500	20,000
	0	0	0	0	0
Total Income	60,500	63,450	66,400	69,700	73,100
Expense					
5020 · Bank charges and interest	0	0	0	0	0
5022 · Building maintenance - major	10,000	2,500	3,000	3,500	4,000
5023 · Building maintenance - regular	3,000	3,500	4,000	4,500	5,000
5025 · Computer					
5025a · Hardware	0	0	0	0	0
5025b · Software	0	0	0	0	0
5025 · Computer - Other	0	0	0	0	0
Total 5025 · Computer	0	0	0	0	0
5030 · MSA Cup playdowns expense	0	0	0	0	0
5035 · Equipment replacement	4,800	4,800	4,800	4,800	4,800
5038 · Field Lining Expense	5,200	5,500	5,800	6,200	6,600
5065 · Grounds keeping and maintenance	15,000	17,500	20,000	22,500	25,000
5070 · Honorariums	1,700	1,000	500	0	0
5075 · Labour - Contract	2,500	2,500	3,500	4,000	5,000
5080 · Meetings and promotion	0	0	0	0	0
5090 · Miscellaneous Expenses	1,500	1,600	1,700	1,800	1,900
5100 · Office	250	350	400	450	500
5110 · Postage and delivery	100	125	150	175	200
5120 · Printing	0	0	0	0	0
5200 · Telephone	600	650	675	700	725
5210 · Tournament expenses	0	0	0	0	0
5220 · Trophies	0	0	0	0	0
5223 · Utilities	3,700	3,900	4,100	4,300	4,500
5300 · Water	11,600	12,200	12,800	13,400	14,100
Total Expense	59,950	56,125	61,425	66,325	72,325

Net Ordinary Income	550	7,325	4,975	3,375	775
Other Income/Expense					
Other Expense (Income)					
6199 · Profit Deferral WSC	0	0	0	0	0
Total Other Expense	0	0	0	0	0
Net Other Income	0	0	0	0	0
	550	**7,325**	**4,975**	**3,375**	**775**