

Analyst Briefing Notes

Budget Committee (February 10, 2009)

PART I: 2009 OPERATING BUDGET

Executive Summary	2
Recommendations	5

PART II: 3-YEAR SERVICE OVERVIEW AND PLAN

Service Challenges and Opportunities.....	7
Service Objectives.....	7
Priority Actions	8

PART III: 2008 BUDGET VARIANCE ANALYSIS

2008 Experience	10
Impact of 2008 Operating Variance on the 2009 Recommended Budget	10

PART IV: 2009 RECOMMENDED BASE BUDGET

2009 Recommended Base Budget.....	11
2009 Key Cost Drivers and Reduction Strategies	12

PART V: RECOMMENDED NEW/ENHANCED SERVICE PRIORITY ACTIONS

2009 Recommended New/Enhanced Service Priority Actions	14
--	----

PART VI: ISSUES FOR DISCUSSION

2009 Budget Issues.....	15
Issues Referred to the 2009 Operating Budget Process	N/A

Appendix A: 2009 Recommended Base Budget Changes vs. 2008 Approved Budget	16
--	----

Appendix B: Summary of Service Level Adjustments	17
---	----

Appendix C: Summary of 2009 Recommended New/Enhanced Service Priority Actions	18
--	----

Appendix D: Program Summary by Expenditure Category.....	19
---	----

Appendix E: Inflows/Outflows to/from Reserves and Reserve Funds	N/A
--	-----

Contacts: Judy Skinner
 Manager, Financial Planning
 Tel: (416) 397-4219

 Aneta Poznanski
 Financial Planning Analyst
 Tel: (416) 397-4295

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

- Toronto and Region Conservation Authority (TRCA) develops and delivers programs for the management of the renewable natural resources within its 9 watersheds stretching from Lake Ontario to Oak Ridges Moraine. The TRCA's objective is to work with its partners to ensure that *The Living City* is built upon a natural foundation of healthy rivers and shorelines, greenspace and biodiversity, sustainable communities and business excellence.
- TRCA provides the following services:
 - protection, enhancement, and regeneration of natural resources on a watershed basis;
 - sound environmental information and advice to promote good land management practices;
 - community action on environmental projects;
 - outdoor recreation opportunities on 13,000 hectares of open space, forest lands, and Conservation Areas; and
 - conservation education and heritage programs through outreach education programs, residential and day-use Outdoor Education Centres and Black Creek Pioneer Village.
- The challenges and opportunities over the next three years facing TRCA include:
 - Increasing demands and expectations for TRCA planning and environmental services as a result of the rapid pace of development in the Toronto region; and
 - Additional administrative costs resulting from requests from funding partners for greater accountability through financial reporting and documentation, compliance monitoring and risk management.
- TRCA has established the following service objectives to address the challenges and opportunities outlined above:
 - Over the next three years TRCA will maintain its programs and services and will continue to pursue The Living City vision of healthy rivers and shorelines, greenspace and biodiversity, sustainable communities and business excellence within a constrained municipal financial environment.
- The 2009 Recommended Operating Budget includes funding for priority actions that will address TRCA's challenges and opportunities. Approximately \$20.037 million gross will be used to advance source water protection activities and climate change adaptation and mitigation and \$1.699 million gross will address TRCA's remaining priority actions such as programs at Black Creek Village to support new Canadians and multicultural communities.

- For 2008, the year-end net expenditure of \$7.063 million is projected to be equal to the 2008 Approved Operating Budget.

Table 1: 2009 Recommended Budget

	2008		2009 Recomm'd Operating Budget			Change - 2009 Recommended Operating Budget v. 2008 Appvd. Budget		FY Incremental Outlook	
	2008 Appvd. Budget	2008 Projected Actual	2009 Base	2009 New/Enhanced	2009 Operating Budget			2010	2011
	\$	\$	\$	\$	\$	\$	%	\$	\$
(In \$000s)									
GROSS EXP.	36,733.6	36,733.6	37,612.3	384.5	37,996.8	1,263.2	3.4	690.6	625.9
REVENUE	29,670.5	29,670.5	30,367.0	332.2	30,699.2	1,028.7	3.5	471.1	402.9
NET EXP.	7,063.1	7,063.1	7,245.3	52.3	7,297.6	234.5	3.3	219.5	223.0
Less Toronto Water Contribution	3,892.0	3,892.0	4,028.2	0.0	4,028.2	136.2	3.5		
Tax-Supported	3,171.1	3,171.1	3,217.1	52.3	3,269.4	98.3	3.1		
Approved Positions	404.7	404.7	403.6	5.0	408.6	3.9	1.0		
TARGET			3,171.1		3,171.1				
\$ Over / (Under) Program Target			46.0		98.3				
% Over / (Under) Program Target			1.4%		3.1%				

- The 2009 Recommended Operating Budget for Toronto and Region Conservation Authority (TRCA) is \$37.997 million gross and \$7.298 million net of which \$4.028 million is a contribution from Toronto Water and \$3.269 million is tax-supported. This is comprised of base funding of \$7.245 million and funding for new/enhanced service priorities of \$0.052 million. Approval of the 2009 Recommended Operating Budget will result in TRCA’s staff complement increasing from 404.7 to 408.6 approved positions.
- The 2009 Recommended Tax-Supported Operating Budget of \$3.269 million is \$0.098 million net or 3.1% over the 2009 target of \$3.171 million. As TRCA is an independent body, not impacted by City Collective Agreements, their 2009 target is set at 0% increase over 2008.
 - The 2010 and 2011 Outlooks of \$0.220 million net and \$0.223 million net respectively, maintain the projected 2009 level of services while managing non-labour economic pressures and step increments.
- The 2009 Recommended Base Budget provides funding for the following key cost drivers:
 - Annualization of the 2008 cost-of-living adjustment (COLA) and step increases of \$1.210 million.
 - Non-salary inflationary costs of \$0.373 million.

These cost drivers are partially defrayed by revenue increases of \$1.348 million, from non-debt internal sources such as Toronto Water and external sources such as TRCA’s other municipal funding partners.

- In order to improve a delivery of the information provided to the public, the 2009 Recommended Operating Budget provides funding of \$0.052 million for the cost of 1 new permanent position to

undertake the maintenance of the website. In addition, recommended changes to the approved complement include 4 permanent positions for the Master Planning process for the upcoming Seaton Community in Durham and York region. The costs associated with these 4 positions are offset by revenue provided by Durham and York regions, therefore this new/enhanced change is fully funded by other participating regions.

- The 2009 Recommended Operating Budget addresses a broad range of priority actions by TRCA to improve water and air quality. Partnership with TRCA helps the City to advance the Mayor's Mandate and Council's policy agenda. These include:

- ***Climate Change Adaptation***

- Watershed Plans – TRCA will continue to develop and implement watershed strategies which are community based evaluations of ecosystem health with a community based restoration action plan.
- Flood Management to Reduce Risk - TRCA will continue to predict and warn GTA residents and institutions in regards to potential flooding danger.
- Enhancing Greenspace – Reforestation and other plantings to restore the greenspace.
- Sustainable Living through Education – TRCA will continue to expand and improve delivery of environmental education programs to engage the public in environmentally friendly practices.

- ***Progress on the Waterfront***

TRCA is a major partner with Waterfront Toronto (TWRC) and the City in the development of the waterfront. Operational support provided by TRCA is critical for completion of key City waterfront projects including Port Union, Mimico Parks and the lower Don River.

- ***Clean and Beautiful City***

TRCA's work on the waterfront and support for Parks, Forestry and Recreation contributes directly to this priority of making Toronto a Clean and Beautiful City.

- The 2009 Recommended Operating Budget of \$37.997 million gross and \$7.297 million net is recommended to ensure the continuation of the service levels provided by TRCA and it will fund:
 - Well-used public use programs and facilities at 9 Conservation Areas and Black Creek Pioneer Village (\$11.513 million gross and \$0.710 net);
 - Continue to protect, manage and restore water and land resources and encourage environmentally friendly practices and development progress on the Waterfront projects (\$20.037 million gross and \$2.441 million net);
 - Administrative services to meet regulatory compliance and organizational and governance requirements of the TRCA funding partners (\$5.897 million gross and \$4.060 million net); and
 - Development and administration of the Rouge Park (\$0.551 million gross and \$0.087 million net).

Recommendations

The City Manager and Acting Chief Financial Officer recommend that:

1. City Council approve the 2009 Recommended Operating Budget for Toronto and Region Conservation Authority of \$37.996 million gross and \$7.298 million net, of which \$4.028 million is a contribution from Toronto Water and \$3.269 million is tax-supported, which is comprised of the following services:

<u>Service:</u>	<u>Gross</u> <u>(\$000s)</u>	<u>Net</u> <u>(\$000s)</u>
Watershed Health	20,037.0	2,440.8
Public Use Recreation	11,512.7	709.6
Rouge Park Interim Management	550.7	87.3
Corporate Services	5,896.5	4,059.9
	<hr/>	<hr/>
Total Program Budget	37,996.8	7,297.6
Less: Toronto Water Contribution		(4,028.2)
		<hr/>
Tax-Supported Budget		<u>3,269.4</u>

PART II: 3-YEAR SERVICE OVERVIEW AND PLAN

- The Toronto and Region Conservation Authority is committed to protecting, restoring and celebrating the natural environment in the Toronto region through the development and application of watershed plans, innovative environmental science and education programs.
- TRCA’s area of jurisdiction includes:
 - 3,467 square kilometers of which Toronto comprises 632 square kilometers or 18%;
 - Total population of TRCA’s participating municipalities is 4.269 million of which 2.482 million or 58% are Toronto residents;
 - All of Toronto, major portions of the regions of Peel, York, Durham, the Town of Mono and the Township of Adjala-Tosorontio;
 - 9 watersheds stretching from Lake Ontario to Oak Ridges Moraine;
 - 42 kilometers of Lake Ontario shoreline stretching from Mississauga to Ajax; and
 - Over 38,200 acres of conservation and hazard land in ownership on behalf of residents (of which 11,868 acres are in Toronto)
- Toronto and Region Conservation Authority is a leader in making a *Living City Region* with healthy rivers and shorelines, biodiversity supported by a network of greenspace and people committed to sustainable living.
- TRCA customers include the residents, community groups, businesses and public agencies of its area of jurisdiction. TRCA’s public use facilities such as conservation parks and Black Creek Pioneer Village are used by over 600,000 visitors; its education programs such as Kortright Centre and Conservation Field Centres are used by over 150,000 visitors including students from more than 9 school boards; its planning, technical and environmental services are used by 18 local and regional municipalities in TRCA’s area of jurisdiction.
- Development of TRCA’s program map is still in process. The following summarizes the services TRCA provides:

Program Map



To achieve a vision of a *Living City*, TRCA provides Watershed Health services to protect, manage and restore water and land resources. Public Use Recreation services provide high-quality and well-used public use programs available to the public at 9 Conservation Areas and Black Creek Pioneer Village. TRCA also provides administrative services and support through strategic leadership, executive direction, and decision making and cover the administrative costs for management and development of the Rouge Park.

Service Challenges and Opportunities

TRCA protects and restores the natural environment in the Toronto region by providing watershed plans, innovative environmental science and education programs. The provision of these services is vital to the support of environmental health including water and air quality. TRCA faces challenges in achieving its service mandate because of increasing demands and expectations for TRCA planning and environmental services and the need to balance an increasing level of funding support from the City against the City's fiscal pressure.

The next section summarizes TRCA's internal and external service environment, with attention given to the following key service challenges:

- **Development of Waterfront and other projects**

TRCA is a major partner with Toronto Waterfront Revitalization Corporation (TWRC) and the City in the development of the waterfront. Continued involvement in Toronto waterfront planning and development remains a priority as well as support for redevelopment projects such as the Toronto Brick Works, the Guild Inn and core TRCA flood control programs. However a constrained financial environment can at times shift service priorities and deliverables may not be provided as planned.

- **Updating Program Activities**

Education programs and activities at Black Creek Village must be updated and made relevant to changing multicultural communities.

- **Administrative Costs**

TRCA faces rising administrative costs resulting from requests from funding partners for greater accountability through financial reporting and documentation, compliance monitoring and risk management. These requests result in additional financial pressures as more staff time and legal support is required.

Service Objectives

Over the next 3 years TRCA is will continue to pursue the Living City vision in delivering its programs and activities within a constrained municipal financial environment.

TRCA has identified the following service objectives for 2009 and beyond that will address the challenges and opportunities outlined above:

- **Healthy Rivers and Shorelines**

TRCA will work to restore the integrity and health of the regions' rivers and waters from the headwaters in the Oak Ridges Moraine, throughout each of the 9 watersheds in TRCA's jurisdiction, to the Toronto Waterfront on Lake Ontario.

- **Regional Biodiversity and Greenspace**

TRCA strives to protect and restore a regional system of natural areas that provide habitat for diverse plant and animal species, improve air quality and provide opportunities for the enjoyment of nature.

- **Sustainable Living through Education**

TRCA aims to facilitate broad community understanding, dialogue and action toward integrated approaches to sustainable living and City building that improves the quality of life for residents, businesses and nature.

- **Business Excellence**

TRCA will pursue continuous improvement in the development and delivery of all programs through creative partnership, diverse funding sources and careful auditing of outcomes and effectiveness.

Priority Actions

The 2009 Recommended Operating Budget of \$7.298 million net includes base and new funding for a broad range of services and activities that advance the Mayor's Mandate and Council's policy agenda, including:

- **Climate Change Adaptation**

TRCA will continue to shift the emphasis of programs and activities to achieve higher quality environmental health including water and air quality. Climate change adaptation and mitigation are major priorities. These include:

- Watershed Plans – TRCA will continue to develop and implement watershed strategies which are community based evaluations of ecosystem health with a community based restoration action plan.
- Flood Management to Reduce Risk - TRCA will continue to predict and warn GTA residents and institutions in regards to potential flooding danger.
- Enhancing Greenspace – Reforestation and other plantings to restore the greenspace.
- Sustainable Living through Education – TRCA will continue to expand and improve delivery of environmental education programs to engage the public in environmentally friendly practices.

TRCA will continue acting as a “source protection authority” as outlined in the Clean Water Act.

- **Creation of Vibrant Waterfront Communities**

TRCA will continue its involvement in the Toronto waterfront planning and development. TRCA is a major partner with Waterfront Toronto (TWRC) and the City in the development of the waterfront. Operational support provided by TRCA is critical for completion of key City waterfront projects including Port Union, Mimico Parks and the lower Don River. In addition TRCA will support redevelopment projects such as the Toronto Brick Works, the Guild Inn and core TRCA flood control programs.

- **Youth Initiatives**

TRCA will support new Canadians and multicultural communities through education and programs at Black Creek Pioneer Village (BCPV).

PART III: 2008 BUDGET VARIANCE ANALYSIS

Table 2: 2008 Budget Variance Review

(In \$000s)	2007 Actuals	2008 Approved Budget	2008 Projected Actuals*	2008 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	%
GROSS EXP.	33,301.9	36,733.6	36,733.6	0.0	0.0
REVENUES	26,442.0	29,670.5	29,670.5	0.0	0.0
NET EXP.	6,859.9	7,063.1	7,063.1	0.0	0.0
Less Toronto Water Contribution	3,765.0	3,892.0	3,892.0	0.0	0.0
Tax-Supported	3,094.9	3,171.1	3,171.1	0.0	0.0
Approved Positions	389.3	404.7	404.7	0.0	0.0

Source: *Projected Actuals based on the latest estimates

2008 Experience

TRCA's latest estimates for 2008 indicate that TRCA is tracking to budget on a net expenditure basis. The TRCA's year-end projection of \$3.171 million net matches its 2008 Approved Tax-Supported Operating Budget.

Impact of 2008 Operating Variance on the 2009 Recommended Budget

There are no impacts from the 2008 Operating Variance on the 2009 Recommended Operating Budget.

PART IV: 2009 RECOMMENDED BASE BUDGET

Table 3: 2009 Recommended Base Budget

(In \$000s)	2008 Appvd. Budget	2009 Recommended Base	Change 2009 Recommended Base v. 2008 Appvd. Budget		FY Incremental Outlook	
	\$	\$	\$	%	2010	2011
					\$	\$
GROSS EXP.	36,733.6	37,612.3	878.7	2.4	690.6	625.9
REVENUE	29,670.5	30,367.0	696.5	2.3	471.1	402.9
NET EXP.	7,063.1	7,245.3	182.2	2.6	219.5	223.0
Less Toronto Water Contribution	3,892.0	4,028.2	136.2	3.5		
Tax-Supported	3,171.1	3,217.1	46.0	1.4		
Approved Positions	404.7	403.6	(1.1)	(0.3)		
NET TARGET		3,171.1				
\$ Over / (Under) Program Target		46.0				
% Over / (Under) Program Target		1.4%				

2009 Recommended Base Budget

The 2009 Recommended Operating Budget of \$37.612 million gross and \$7.245 million net reflects an increase of \$0.879 million (2.4%) and \$0.182 million (2.6%) respectively compared to the 2008 Approved Operating Budget of \$36.733 million gross and \$7.063 million net.

The additional \$0.879 million in gross expenditures recommended in the 2009 Base Budget is required for annualized costs, merit and step increases, non-salary economic factors, and other base changes required to maintain current service delivery standards.

The 2009 Recommended Base Budget of \$7.245 million net, of which \$4.028 million is a contribution from Toronto Water and \$3.217 million is tax-supported, represents a \$0.046 million or 1.4% increase over TRCA's 2008 Approved Tax-Supported Budget of \$3.171 million. As TRCA is a separate agency and is not part of any City bargaining unit, their tax-funded target was set at a 0% increase over 2008.

In September 2006, City Council adopted a report from Toronto Water and the Financial Planning Division in consultation with TRCA. The report established a policy for a consistent approach to deriving the proportions of the TRCA operating budgets that are funded from water reserves. The portion of the City's share of TRCA's Operating Budget to be funded from water reserve equates to 55%. As a result, the Toronto Water 2009 Approved Operating Budget includes a contribution of \$4.028 million to the TRCA 2009 Recommended Operating Budget. This equates to an increase of \$0.136 million or 3.5% over the 2008 contribution.

Budgeted revenue for 2009 is \$0.697 million or 2.3% higher than 2008 Approved Operating Budget due to higher user fee revenue and funding from other participating municipalities.

The 2009 Recommended Base Budget will serve to maintain service levels offered in 2008, except food service operations which are adjusted to reflect anticipated decline in revenue. Recommended food service level adjustment is \$0.191 million gross and \$0 million net.

The 2009 Recommended Base Budget results in 403.6 approved positions. This is 1.1 or 0.3% less than the approved staff complement level of 404.7 in 2008. Reduction of 1 position, which was 100% provincially funded, results from narrowing of the provincial program which aimed at integrating new immigrants with a professional degree into Canadian workforce to focus only on Water Engineers. Reduction of .5 positions in Human Resources is a result of maternity leave and 2.5 positions for Watershed Project Managers will not be filled. Furthermore, 1.5 positions in the Food Services are reduced due to lower revenue projection for weddings and corporate events. Finally, 4.4 positions are required to address tangible assets tracking at Water Play facility at Heart Lake.

2009 Key Cost Drivers and Reduction Strategies

The 2009 Recommended Base Budget provides funding for the following key cost drivers:

- Annualization of the 2008 COLA and step increases of \$1.210 million.
- Non-salary inflationary costs increase of \$0.373 million.
- Alleviating some of this expenditure impact in the TRCA 2009 Recommended Base Budget are the following:
 - An increased contribution from Toronto Water of \$0.136 million; and
 - A reduced proportion of the City of Toronto's assessment in relation to the total area served by TRCA from 66% in 2008 to 65.7% in 2009, derived by the provincially-legislate current value assessment formula.

The 2009 Recommended Base Budget includes the following minor service level reduction:

- Food Service Adjustments (\$0.191 million gross and \$0 million net)

The revenue from food operations at the Black Creek Pioneer Village, weddings and corporate events is projected to be reduced from 2008 revenue level. To ensure that gross expenditures are not higher from the projected revenue levels but are maintained according to projected revenue, 1.5 positions and some associated costs are reduced. This service level change brings the 2008 Recommended Operating Budget to a level consistent with anticipated bookings.

2010 and 2011 Outlook: Net Incremental Impact

The 2010 and 2011 Outlooks maintain the projected 2009 level of services while managing the operating impact of non-labour economic pressure factors and COLA increases.

- The 2010 Outlook of \$0.220 million is comprised of an estimate for COLA of \$0.148 million and \$0.072 million for non-salary inflationary costs.
- The 2011 Outlook of \$0.223 million is comprised of an estimate for COLA of \$0.027 million and \$0.196 million for non-salary inflationary costs.

PART V: RECOMMENDED NEW SERVICE PRIORITY ACTIONS

Table 4
2009 New / Enhanced Service Priority Actions: Summary
(In \$000s)

Description	2009 Recommended		Rec. New Positions	Net Incremental	
	Gross Exp.	Net Exp.		2010	2011
	\$	\$	#	\$	\$
Enhanced Services:					
(a) Enhanced Services - Council Approved					
(b) Enhanced Services - Program Initiated					
Master Planning for Seaton Community	331.0	0.0	4.0		
Maintenance of website	53.5	52.3	1.0		
Sub-Total Enhanced Services	384.5	52.3	5.0	0.0	0.0
New Services:					
(a) New Services - Council Approved					
(b) New Services - Program Initiated					
Sub-Total New Services	0.0	0.0	0.0	0.0	0.0
Total New/Enhanced Services	384.5	52.3	5.0	0.0	0.0

2009 Recommended New / Enhanced Service Priority Actions

Enhanced Service Priority Actions – Program Initiated

Additional Staff for Master Planning

Master Planning exercises for the upcoming Seaton Community in Durham and similar developments in York Region require additional planning capacity for TRCA. This enhanced service priority action requires funding for 4 additional permanent positions. The costs associated with these 4 positions of \$0.331 million are offset by revenue supplied by these regions.

Web Specialist Position

Maintenance of TRCA’s website, which is extensively used by the public, government and development industry, will provide timely updates and will ensure a delivery of current information to users. This new service priority action requires funding for 1 permanent position. Total full year funding of \$0.054 gross and \$0.052 net is recommended for this service priority action.

PART VI: ISSUES FOR DISCUSSION**2009 Budget Issues****2009 Recommended Operating Budget vs. Guideline**

- TRCA's tax-supported 2009 Recommended Operating Budget is \$3.269 million net which is \$0.098 million or 3.1% over the 2009 target. As TRCA's total budget is also approved by other municipalities, the City of Toronto's share must maintain the ratio between these funding municipalities according to their share of the overall TRCA property tax assessment base. To bring the City tax-supported funding of TRCA back to the 2008 level would require reductions in funding from other municipalities, as well as a reduction in services, particularly at the
- TRCA is a separate agency and is not part of any City bargaining unit, thus there will be no impact from the City's collective bargaining process. As a result, the 2009 target for the tax-funded portion of the TRCA budget has been set at a 0% increase over the 2008 Approved Operating Budget.

Appendix A
2009 Recommended Base Budget Changes vs. 2008 Approved Budget

(In \$000s)	Summary of 2009 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2010	2011
		\$	\$	\$	\$	\$
2008 Council Approved Operating Budget	421.2	37,363.0	30,299.9	7,063.1	0.0	0.0
In-year approvals and technical adjustments	(16.5)	(629.4)	(629.4)	0.0		
Corporate adjustments						
2008 Approved Operating Budget	404.7	36,733.6	29,670.5	7,063.1	0.0	0.0
Less Toronto Water Contribution				3,892.0		
Tax-Supported				3,171.1		
Prior year impacts	4.4	469.3	305.0	164.3		
Zero base items						
Economic factors	0.0	1,113.2	1,043.0	70.2		
Adjusted Base Budget	409.1	38,316.1	31,018.5	7,297.6	0.0	0.0
Other base changes	(3.0)	(329.3)	(277.0)	(52.3)		
Base revenue changes	(1.0)	(184.0)	(184.0)	0.0		
Recommended Service Level Adjustments:						
Base changes						
Service efficiencies						
Revenue adjustments						
Minor service impact	(1.5)	(190.5)	(190.5)	0.0		
Major service impact						
Total Recommended Base Adjustments	(5.5)	(703.8)	(651.5)	(52.3)	0.0	0.0
2009 Recommended Base Budget	403.6	37,612.3	30,367.0	7,245.3	0.0	0.0
Less Toronto Water Contribution				4,028.2		
Tax-Supported				3,217.1		
2009 Program Operating Target				3,171.1		
% Over (Under) Program Target				1.4%		
% Over (Under) 2008 Appvd. Budget				1.4%		

Appendix B

Summary of Service Level Adjustments

Appendix C

**Summary of 2009 Recommended New/Enhanced
Service Priority Actions**

Appendix D
Program Summary by Expenditure Category

CLUSTER: ABC PROGRAM: TRCA							
	2008 Approved Budget	2008 Projected Actuals	2009 Recommended Budget	Change from 2008 Approved Budget		2010 Outlook	2011 Outlook
	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	26,378.4	26,378.4	27,398.8	1,020.4	3.9%	27,946.9	28,213.2
Materials and Supplies	3,728.2	3,728.2	3,802.7	74.5	2.0%	3,840.8	3,879.2
Equipment	591.0	591.0	623.6	32.6	5.5%	623.6	623.6
Services & Rents	6,036.0	6,036.0	6,171.6	135.6	2.2%	6,276.2	6,597.4
Contributions to Capital							
Contributions to Reserve/Res Funds							
Other Expenditures							
Interdivisional Charges							
TOTAL GROSS EXPENDITURES	36,733.6	36,733.6	37,996.8	1,263.2	3.4%	38,687.5	39,313.4
Interdivisional Recoveries							
Provincial Subsidies	1,532.5	1,532.5	995.4	(537.1)	(35.0%)	1,348.5	1,348.5
Federal Subsidies							
Other Subsidies							
User Fees & Donations	24,159.3	24,159.3	25,519.7	1,360.4	5.6%	25,512.2	25,785.8
Transfers from Capital Fund							
Contribution from Reserve Funds	3,892.0	3,892.0	4,028.2	136.2	3.5%	4,028.2	4,028.2
Contribution from Reserve							
Sundry Revenues	3,978.7	3,978.7	4,184.1	205.4	5.2%	4,308.8	4,438.1
TOTAL REVENUE	33,562.5	33,562.5	34,727.4	1,164.9	3.5%	35,197.7	35,600.6
TOTAL NET EXPENDITURES (EXCLUDING CAPITAL FINANCING)	3,171.1	3,171.1	3,269.4	98.3	3.1%	3,489.8	3,712.8
APPROVED POSITIONS	404.7	404.7	408.6	3.9	1.0%	408.5	408.5