

Analyst Briefing Notes

Budget Committee - February 16, 2010

PART I: 2010 OPERATING BUDGET

Executive Summary	2
Recommendations	5

PART II: 2010 SERVICE OVERVIEW AND PLAN

Mission Statement	6
Program Map	6
2010 Recommended Service: Overview	6

PART III: 2009 EXPERIENCE

2009 Accomplishments	9
2009 Budget Variance Analysis	9
Impact of 2009 Operating Variance on 2010 Recommended Budget	10

PART IV: 2010 RECOMMENDED BASE BUDGET

2010 Recommended Base Budget	11
2010 Key Cost Drivers	11
2010 Service Changes	12

PART V: RECOMMENDED SERVICE CHANGES

2010 Recommended Service Changes	N/A
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PART VI: RECOMMENDED NEW/ENHANCED SERVICE PRIORITY ACTIONS

2010 Service Priority Actions	N/A
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PART VII: ISSUES FOR DISCUSSION

2010 Budget Issues	13
2011 and Future Year Issues	14
Issues Referred to the 2010 Operating Budget Process	N/A
Issues Referred from 2009 and Prior Years	N/A

Appendix A: 2010 Recommended Base Budget Changes vs. 2009 Approved Budget	15
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Appendix B: Summary of Service Changes	N/A
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Appendix C: Summary of 2010 Recommended New/Enhanced Service Priority Actions	N/A
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Appendix D: Program Summary by Expenditure Category	16
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Appendix E: Inflows / Outflows to / from Reserves and Reserve Funds	N/A
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February 16, 2010

PART I: 2010 OPERATING BUDGET**Executive Summary**

- The Parking Tag Enforcement & Operations Program is delivered by the following service areas:
 - **Police – Parking Enforcement Unit** provides parking enforcement officers to administer and enforce the City’s transportation / parking by-laws across the City. Responsibilities include issuing parking tickets to illegally parked vehicles and towing of illegally parked vehicles where necessary.

In addition to its own parking enforcement officers, the Parking Enforcement Unit trains and certifies staff from other independent agencies to serve as Municipal Law Enforcement Officers (MLEOs). Trained and certified by the Toronto Police Services, MLEOs are empowered to write parking tickets on private or municipal property.

- **Office of the City Treasurer – Revenue Services Division** is responsible for the processing and collection of fines for all parking infraction notices (i.e. parking tickets) issued in the City of Toronto. Responsibilities include data entry of parking ticket information; providing service at first appearance facilities; payment processing; pursuing unpaid fines; and filing trial requests with courts.
- **Court Services – Judicial Processing of Parking Tickets** is responsible for the scheduling and supporting of approximately 190,000 Provincial Offences Act part II (parking tickets) trials per year. Responsibilities include the receipt and file maintenance of all parking cases delivered to the court for adjudication purposes and managing over 700,000 default convictions including approximately 146,000 cases that are appeals, re-openings or extensions of time to pay fines.
- **Non-Program Revenues – Parking Tag Revenues** includes the budgeted revenue generated by the parking tickets issued. Approximately 2.8 million parking tickets were issued each year for the last few years. Tickets issued are projected to remain at 2009 levels or 2.8 million in 2010. In 2010, fines of approximately 80 percent of the tickets issued are forecasted to be collected.

The operating budget for the above mentioned service areas are consolidated in this 2010 Recommended Operating Budget to form the Parking Tag Enforcement and Operations Program Budget.

- The key service objectives for Parking Tag Enforcement and Operations in 2010 include:
 - Continuing to provide the City with free flow of traffic through the enforcement of the City’s parking By-laws;
 - Supporting increased courtroom space to address trial requests;
 - Significantly reducing the backlog of trial requests in order to lower the trial rate and provide the Public with a reasonable time to trial; and

- Developing strategies to mitigate increased expenditures and maintain revenues.
- Parking Enforcement Officers and MLEO’s issued 2,795,976 tickets in 2009. The enforcement of disabled parking by-laws saw 1,202 disabled permits retained, 199 permits cautioned and 630 Highway Traffic Act charges issued.
- For 2009, the Parking Tag Enforcement & Operations projects year-end gross expenditures of \$48.469 million, \$33.346 million net revenue which will be \$0.262 million gross and net or 0.8% below the 2009 Approved Operating Budget of \$48.207 million gross, \$33.607 million net revenue.
 - The projected year-end unfavourable net variance is largely attributable to the increased premium pay for the Toronto Parking Enforcement Unit as court attendance increased in 2009.

Table 1: 2010 Recommended Budget

(In \$000s)	2009		2010 Recomm'd Operating Budget			Change - 2010 Recommended Operating Budget v. 2009 Appvd. Budget		FY Incremental Outlook	
	2009 Appvd. Budget	2009 Projected Actual	2010 Rec. Base	2010 Rec. New/Enhanced	2010 Rec. Budget			2011	2012
	\$	\$	\$	\$	\$	\$	%	\$	\$
Parking Enforcement Unit	36,919.7	37,339.7	40,128.3		40,128.3	3,208.6	8.7	200.4	
Parking Revenue Processing	6,044.1	5,885.9	6,214.7		6,214.7	170.6	2.8	130.0	55.0
Judicial Processing of Parking Tickets	1,243.5	1,243.5	4,276.6		4,276.6	3,033.1	243.9	227.4	227.9
Parking Tag Revenue	4,000.0	4,000.0	4,000.0		4,000.0	0.0	0.0		
TOTAL GROSS EXP.	48,207.3	48,469.1	54,619.6	0.0	54,619.6	6,412.3	13.3	557.8	282.9
Parking Enforcement Unit	615.0	615.0	615.0		615.0		0.0		
Parking Revenue Processing							N/A		
Judicial Processing of Parking Tickets							N/A		
Parking Tag Revenue	81,200.0	81,200.0	80,058.6		80,058.6	(1,141.4)	(1.4)		
REVENUE	81,815.0	81,815.0	80,673.6	0.0	80,673.6	(1,141.4)	(1.4)	0.0	0.0
Parking Enforcement Unit	36,304.7	36,724.7	39,513.3		39,513.3	3,208.6	8.8	200.4	
Parking Revenue Processing	6,044.1	5,885.9	6,214.7		6,214.7	170.6	2.8	130.0	55.0
Judicial Processing of Parking Tickets	1,243.5	1,243.5	4,276.6		4,276.6	3,033.1	243.9	227.4	227.9
Parking Tag Revenue	(77,200.0)	(77,200.0)	(76,058.6)		(76,058.6)	1,141.4	(1.5)		
NET EXP.	(33,607.7)	(33,345.9)	(26,053.9)	0.0	(26,053.9)	7,553.8	(22.5)	557.8	282.9
Approved Positions	395.0	395.0	395.0	0.0	395.0	0.0	0.0	0.0	0.0

TARGET COMPARISON	2010 Target	2010 Rec. Budget	2010 Rec. Budget vs. 2010 Target	2011 Target
NET BUDGET	(33,607.7)	(26,053.9)	7,553.8	(33,607.7)
PROGRAM REDUCTION (\$)			0.0	
PROGRAM REDUCTION (%)	NA	NA	NA	NA

- The 2010 Recommended Operating Budget for Parking Enforcement & Operations is \$54.620 million gross, \$26.054 million net revenue and is \$7.554 million or 22.5% below the 2009 Approved Operating Budget of \$33.608 million net revenue. No reduction target was established for Parking Tag Enforcement & Operations.
- The 2010 Recommended Operating Budget for Parking Tag Enforcement & Operations is comprised of base funding of \$54.620 million gross and \$26.054 million net revenue with no funding for new / enhanced service priorities. Approval of the 2010 Recommended Operating Budget will maintain the Program’s staff complement at 395.0 approved positions.

- The 2011 Outlook projects a \$0.558 million net increase in operating costs for the arbitrated Cost of Living settlement for the Police Enforcement Unit staff, as well as known COLA, and progression pay and step increases for other City staff.
- The 2012 Outlook includes an incremental increase of \$0.283 million for progression pay and step increases for City staff.
- The 2010 Recommended Base Budget provides funding for the following key cost drivers:
 - Arbitrated Cost of Living allowance (COLA) and associated fringe benefit for the Parking Enforcement Unit of \$1.695 million.
 - Overtime/premium pay for Parking Enforcement Officers of \$1.670 million to ensure officers appearance in court and shift coverage.
 - \$3.033 million for Court Services to recover the costs of operating three additional court rooms, security and parking administration.
 - Progression pay and other non-salary inflationary increases of \$0.171 million for Parking Revenue Processing.
 - A collection rate of 80% (reduced from 82%) offset by increased revenue from strategies to be implemented in 2010 for a total reduction in revenue of \$1.141 million.
- There are no 2010 Recommended Service Changes for Parking Enforcement & Operations.
- In 2010, various City Divisions will be concurrently working on a number of strategies to mitigate expenditure increases and maintain revenues. These strategies could result in the need for less overtime required by the Parking Enforcement Unit, the need for fewer courtrooms dedicated to parking ticket trials, and increased revenues. City staff will report back on the strategies as part of the 2011 Budget process.
- The 2010 Recommended Operating Budget of \$54.620 million gross provides funding for Parking Tag Enforcement & Operations to:
 - Continue to provide safe and efficient free flow of traffic by responding to local neighborhood parking concerns.
 - Run three additional court rooms dedicated to reducing the backlog of parking ticket trials, for a total of six, which will allow approximately 190,000 parking trials to be heard in 2010, up from 130,000 in 2009.
 - Ensure Police Enforcement Officers will be able to attend court when scheduled and that enforcement activity service levels are maintained.
 - Address the increase in trial requests for parking ticket infractions.

Recommendations

The City Manager and Chief Financial Officer recommend that:

1. City Council approve the 2010 Recommended Operating Budget for Parking Tag Enforcement & Operations of \$54.620 million gross and \$26.054 million net revenue, comprised of the following services:

<u>Service:</u>	<u>Gross</u> <u>(\$000s)</u>	<u>Net</u> <u>(\$000s)</u>
Parking Enforcement Unit	40,128.3	39,513.3
Parking Revenue Processing	6,214.7	6,214.7
Judicial Processing of Parking Tickets	4,276.6	4,276.6
Parking Tag Revenue	<u>4,000.0</u>	<u>(76,058.6)</u>
 Total Program Budget	 <u>54,619.6</u>	 <u>(26,053.9)</u>

2. City Council request the Province to increase the regulated administration fee applied to defaulted parking tags and that the Province consider a revenue-sharing agreement with the City for the increased fee value.
3. City staff work closely with and monitor the Province’s progress in drafting new regulations to the Provincial Offences Act to include changes that no longer require an officer to appear in court to give evidence at parking ticket trials.
4. City staff report back on strategies and initiatives to mitigate expenditure increases and maintain revenues in time for the 2011 Operating Budget Process.

PART II: 2010 SERVICE OVERVIEW AND PLAN

Mission Statement

Parking Tag Enforcement & Operations regulates the movement of traffic on the City's streets and helps to ensure smooth traffic flow and safe city streets. This is achieved through various strategies including enforcement of parking by-laws, visibility of officers, public awareness through traffic safety campaigns and education programs.

Program Map



Parking Tag Enforcement & Operations delivers services through four main service areas: Police – Parking Enforcement Unit (issues parking infraction tickets); Office of the City Treasurer – Revenue Services Division (collects fines for the parking infractions issued by the Police Enforcement unit); Court Services - Judicial Processing of Parking Tickets (schedules trials for disputed parking tickets falling under the Provincial Offences Act (POA)); and Non-Program Revenues – Parking Tag Revenues (provides funding to support the parking by-law initiatives).

Police, Parking Enforcement Unit

The Parking Enforcement unit ensures the safe and orderly flow of traffic and regulates parking by enforcing the Parking By-laws through the issuance of parking tickets to illegally parked vehicles and the training of Municipal Law Enforcement Officers (MLEO's) who are empowered to write parking tickets on private or municipal properties. The Enforcement unit provides the following activities:

- Enforce Parking By-laws:
 - Issue parking infraction tickets - approximately 2.8 million tickets will be issued in 2010
- Train MLEO's as required

Office of the Treasurer – Revenue Services Division

Revenue Services is responsible for the processing and collection of fines for all parking infraction notices issued in the City of Toronto. The service level provided meets the regulations established under the Provincial Offences Act. Revenue Services provides the following activities:

- Parking Ticket Collection:
 - Process parking tickets within 75 days
 - Payment Counter/First Appearance Facilities Operations open daily from 8:30 am to 4:30 pm.

Court Services – Judicial Processing of Parking Tickets

Court Services is responsible for scheduling and supporting Provincial Offences Act part II (parking tickets) trials. Responsibilities include receipt and file maintenance of all parking cases delivered to court for adjudication purposes and managing default convictions including cases that are appeals, re-openings or extensions of times to pay fines. Court Services provides the following activities:

- Trials and other hearings:
 - Parking tickets issued in the City of Toronto will have an estimated 190,000 trials in 2010

Non-Program Revenues – Parking Tag Revenues

Parking Tag Revenues are included in the Non-Program Revenue Budget to track revenues generated by parking tags issued in order to support parking by-law initiatives and other City programs. Non-Program provides the following activities:

- Funding Consolidation:
 - Budget Revenue as required

Service Objectives

The service objectives for Parking Tag Enforcement & Operations reflect the commitment to ensure smooth traffic flow and safe city streets as well ensuring fairness in governing the By-law. The following outlines the key service objectives for 2010 and beyond:

- Continue to provide the City with free flow of traffic through the enforcement of the City's Parking By-law;
- Increase the number of Parent Safety Programs in the vicinity of the schools by continuing to focus on working with the community and schools;
- Provide operational support to the Toronto Police Service (TPS) through language interpretation, location of stolen vehicles, corporate and local community-policing initiatives, emergency support, crime management and other tasks as required;

- Review and plan the strategy of the WiPS for upgrades in 2011;
- Support increased courtroom space to address trial requests for parking infractions;
- Significantly reduce the backlog of trial requests in order to lower the trial rate and provide the Public with a reasonable time to trial; and
- Develop strategies to mitigate increased expenditures and maintain revenues.

PART III: 2009 EXPERIENCE

2009 Accomplishments

- 2,795,976* tickets were issued by Parking Enforcement Officers (PEO) and MLEO’s and were processed in 2009 (*estimated as not all manual tags have been processed)
- Achieved a 99.9% processable rate for the Parking Enforcement Unit members for “officer responsible means” such that tags are not withdrawn for Officer errors such as incorrect date and time or illegible writing.
- 127,816 calls from citizens requesting parking enforcement and/or assessment services were received.
- A total of 1,314 stolen vehicles were located and 31,377 vehicles were towed.
- 1,202 disabled permits were retained, 199 permits cautioned and 630 Highway Traffic Act charges were issued for misuse of disabled permits.
- A total of 2,035,099 parking tickets (issued in 2009 and prior) were paid in 2009.
- A total of 130,063 parking ticket trials were scheduled in 2009.

Table 2: 2009 Budget Variance Review (\$000s)

(In \$000s)	2008 Actuals	2009 Approved Budget	2009 Projected Actuals*	2009 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	%
GROSS EXP.	30,332.2	48,207.3	48,469.1	261.8	0.5
REVENUES	35,357.4	81,815.0	81,815.0	0.0	0.0
NET EXP.	(5,025.2)	(33,607.7)	(33,345.9)	261.8	(0.8)
Approved Positions	395.0	395.0	395.0	0.0	0.0

*Projected Actuals Based on the September 30, 2009 Variance Report

2009 Budget Variance Analysis

The Parking Tag Enforcement and Operations (consolidated) Third Quarter Variance report projects that the Program will be \$0.262 million or 0.8% over the 2009 Approved Operating Budget of \$33.607 million net revenue by year-end.

- The projected unfavourable gross and net variance is attributed to the increased premium pay required for the Toronto Parking Enforcement Unit as court attendance from July 1, 2009 has increased to address a backlog of court cases in the 3 new courtrooms.

Impact of 2009 Operating Variance on the 2010 Recommended Budget

- Parking Tag Enforcement and Operations have identified the need for an increase of \$1.670 million in premium pay to ensure that Parking Enforcement Officers will be able to attend court and maintain the 2009 level of parking ticket issuances.

PART IV: 2010 RECOMMENDED BASE BUDGET

Table 3: 2010 Recommended Base Budgets (\$000s)

	2009 Appvd. Budget	2010 Recommended Base	Change 2010 Recommended Base v. 2009 Appvd. Budget		FY Incremental Outlook	
			\$	%	2011	2012
(In \$000s)	\$	\$	\$	%	\$	\$
GROSS EXP.	48,207.3	54,619.6	6,412.3	13.3	557.8	282.9
REVENUE	81,815.0	80,673.6	(1,141.4)	(1.4)	0.0	0.0
NET EXP.	(33,607.7)	(26,053.9)	7,553.8	(22.5)	557.8	282.9
Approved Positions	395.0	395.0	0.0	0.0	0.0	0.0

TARGET COMPARISON	2010 Target	2010 Rec. Budget	2010 Rec. Budget vs. 2010 Target	2011 Target
NET BUDGET	(33,607.7)	(26,053.9)	7,553.8	(33,607.7)
PROGRAM REDUCTION (\$)			0.0	
PROGRAM REDUCTION (%)	NA	NA	NA	NA

2010 Recommended Base Budget

The 2010 Recommended Base Budget of \$26.054 million net revenue represents a \$7.554 million or 22.5% decrease over Parking Tag Enforcement and Operation's 2009 Approved Operating Budget of \$33.608 million net revenue. The 2010 Recommended Base Budget includes \$6.412 million or 13.3% in gross expenditure increases.

No reduction target was allocated to Parking Tag Enforcement & Operations. However, corporate guidelines were followed with preparation of this budget.

- The increase in gross expenditures is primarily required to cover the costs for three more court rooms dedicated to the purpose of parking trials (for a total of six). Costs increased by \$3.033 million for the judicial processing of parking tickets and premium pay increased by \$1.670 million for Parking Enforcement Officers to attend court and maintain enforcement activity.

Approval of the 2010 Recommended Base Budget will result in the Police Parking Enforcement Unit's complement remaining at 395 approved positions.

2010 Base Budget Key Cost Drivers

The 2010 Recommended Base Budget provides funding for the following key cost drivers:

- Parking Enforcement Unit: An arbitrated salary settlement and associated fringe benefits requires an increase of \$1.507 million and \$0.184 million respectively; premium pay for officers to attend court and for officers to cover the shifts of those in court requires an increase in

overtime pay of \$1.670 million; lease renewals for facilities requires an increase of \$0.088 million and various operating costs require an increase of \$0.099 million.

- Parking Revenue Processing: Progression pay and non-salary inflationary increases of \$0.171 million.
- Judicial Processing of Parking Tickets: Total expenditures increased by \$3.033 million primarily to cover the costs in Court Services for three additional courts dedicated in 2010 to parking ticket trials. The operating cost increase for the additional courtrooms is made up of \$0.383 million for rent, \$0.700 million for judicial services, \$0.228 million for interpreters, \$0.304 million for prosecution, \$0.157 million for court security and \$0.547 million for the salary and benefit costs related to court support. Other increases related to security and parking administration will now be fully recovered as courtrooms are being used 100% for trials.
- Parking Tag Revenue: Total revenue will decrease by \$1.141 million due to a decrease in the collection rate, from 82% to 80%, to better reflect actual experience, offset by a small increase in revenue to be realized from City strategies/initiatives being pursued in 2010.

2010 Service Changes

The Program's 2010 Recommended Base Budget does not include any recommended service change reductions.

2011 and 2012 Outlook: Net Incremental Impact

Approval of the 2010 Recommended Base Budget for Parking Tag Enforcement & Operations will result in a 2011 incremental impact of \$0.558 million and in 2012 an incremental impact of \$0.283 million to maintain the 2010 level of service and staff complement. Future year costs are primarily attributed to the following:

- The 2011 Outlook includes a Cost of Living Allowance (COLA) arbitrated salary settlement for the Police Parking Enforcement unit (\$0.200 million) and known COLA, progression pay and step increases for other City staff (\$0.358 million). 2010 strategies are being developed to mitigate costs and increase revenues which will help reduce the escalating costs and increase revenue/collection in 2011.
- The 2012 Outlook includes progression pay and step increases for City staff.

PART VII: ISSUES FOR DISCUSSION**2010 Budget Issues*****2010 Recommended Operating Budget***

The 2010 Recommended Operating Budget for the Parking Tag Enforcement & Operations results in net revenues decreasing by \$7.554 or 22.5% compared to 2009. The majority of the net revenue loss is due to increased expenditures of \$6.412 million or 13.3%. Half of this increase provides funding for operating three additional courtrooms (for a total of six courtrooms) being used for the sole purpose of hearing parking trials. The cost to judicially process parking tickets has increased by \$3.033 million as more of Court Services' time is attributed to parking trials. The additional courts will help to reduce the backlog of parking trials and ensure an appropriate time to trial.

The increase in courtrooms has also required additional overtime/premium pay of \$1.670 million for the Parking Enforcement Unit as officers will be required to attend day court to present evidence on charges they have imposed. Given that a specific platoon working the day-shift exclusively in high traffic areas will have to attend court during the day, off-duty officers will need to backfill these shifts to ensure enforcement activity is maintained. Funding is also required to cover arbitrated salary settlements for Police staff of \$1.507 million.

Revenue

The 2010 Recommended Operating Budget is based on the same level of parking tickets issued and the same tag values, but the collection rate has been reduced from 82% to 80%. The reduction in rate has been adjusted to reflect 2009 actual experience. The decrease in collection revenue will be somewhat offset in 2010 from various plans/initiatives that the City is working on to maintain/increase revenues and enhance service delivery.

A potential source of revenue in 2010 is from defaulted parking tickets and plate denial. Currently, the City does not receive any of the regulated administration fee payable to the Province on defaulted parking fines. The fee of \$20 has not been increased since 1992 and should be. The City would like to share the additional revenue from this. It is recommended that City Council request the Province to increase the regulated administration fee applied to defaulted parking tags and that the Province consider a revenue-sharing agreement with the City for the increased fee value.

The Good Government Act – Bill 212

On December 15th, 2009, legislation was passed by the Ontario government that proposes to improve accountability and effectiveness in the Province's laws, regulations and systems.

Bill 212, The Good Government Act, 2009, reflects input from provincial ministries and municipalities on ways to increase transparency and streamline certain processes. The proposed items include a number of technical changes that may impact the City of Toronto and the legislation passed included 60 amendments to the Provincial Offences Act. Changes included:

- Not requiring an officer to appear in court to give evidence for certain charges

- Use of certified statements and the ability to use electronic methods to perform a variety of court related processes
- A change in the time permitted for an offender to appeal or reopen a parking ticket from 15 days to 30 days

These items require further study and are still being reviewed but if implemented could result in expenditure savings in overtime for Parking Enforcement Officers, the expense related to courtrooms and an increase in revenue as fewer parking tickets would be cancelled.

It is recommended that City staff work closely with and monitor the Province's progress in drafting new regulations to the Provincial Offences Act to include changes that no longer require an officer to appear in court to give evidence at parking ticket trials.

2011 and Future Year Issues

Trial Rates

Increased court capacity provided in 2010 will help free up some backlog and better prepare the City to handle future trial requests. Further, there are new processes being developed in 2010 that are expected to reduce trial volume and associated costs. The increased scheduling, along with other initiatives, is expected to reduce the trial rate since offenders will have their trial heard more quickly and there will no longer be public misconception related to parking trials not being scheduled.

It is recommended that City staff report back on strategies/initiatives in time for the 2011 Operating Budget process.

Appendix A

2010 Recommended Base Budget Changes vs. 2009 Approved Budget

(In \$000s)	Summary of 2010 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2011	2012
		\$	\$	\$	\$	\$
2009 Council Approved Operating Budget	395.0	48,207.3	81,815.0	(33,607.7)	0.0	0.0
Technical Adjustments						
In-Year Budget Adjustments						
2009 Approved Operating Budget	395.0	48,207.3	81,815.0	(33,607.7)	0.0	0.0
Prior Year Impacts:						
Annualizations from Prior Year						
Reversals from Prior Year						
Operating Impacts of Capital						
Zero Base Items						
Economic Increases:						
Salary		1,253.5		1,253.5	557.9	282.9
Non Salary						
Adjusted Base Budget	395.0	49,460.8	81,815.0	(32,354.2)	557.9	282.9
Base Expenditure Changes		5,158.8		5,158.8		
Base Revenue Changes			(1,141.4)	1,141.4		
2010 Base Budget Prior to Service Changes	395.0	54,619.6	80,673.6	(26,053.9)	557.9	282.9
Recommended Service Changes:						
Service Efficiencies						
Revenue Changes						
Minor Service Level Changes						
Major Service Level Changes						
Total Recommended Base Changes	0.0	0.0	0.0	0.0	0.0	0.0
2010 Recommended Base Budget	395.0	54,619.6	80,673.6	(26,053.9)	557.9	282.9

Appendix D

Program Summary by Expenditure Category

Non-Program PROGRAM: Parking Tag Enforcement & Operations							
	2009 Approved Budget	2009 Projected Actuals	2010 Recommended Budget	Change from 2009 Approved Budget		2011 Outlook	2012 Outlook
	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	31,594.0	32,014.0	34,533.3	2,939.3	9.3%	34,733.7	34,733.7
Materials and Supplies	1,422.0	1,422.0	1,479.5	57.5	4.0%	1,479.5	1,479.5
Equipment	65.0	65.0	64.0	(1.0)	(1.5%)	64.0	64.0
Services & Rents	6,959.7	6,959.7	7,183.5	223.8	3.2%	7,183.5	7,183.5
Contributions to Capital	434.0	434.0	434.0	0.0	0.0%	434.0	434.0
Contributions to Reserve/Res Funds	169.0	169.0	169.0	0.0	0.0%	169.0	169.0
Other Expenditures	265.0	265.0	265.0	0.0	0.0%	265.0	265.0
Interdivisional Charges	7,298.5	7,140.3	10,491.3	3,192.8	43.7%	10,848.8	11,131.7
TOTAL GROSS EXPENDITURES	48,207.2	48,469.0	54,619.6	6,412.4	13.3%	55,177.5	55,460.4
Interdivisional Recoveries							
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations							
Transfers from Capital Fund							
Contribution from Reserve Funds							
Contribution from Reserve							
Sundry Revenues	81,815.0	81,815.0	80,673.6	(1,141.4)	(1.4%)	80,673.6	80,673.6
TOTAL REVENUE	81,815.0	81,815.0	80,673.6	(1,141.4)	(1.4%)	80,673.6	80,673.6
TOTAL NET EXPENDITURES	(33,607.8)	(33,346.0)	(26,053.9)	7,553.9	(22.5%)	(25,496.1)	(25,213.2)
APPROVED POSITIONS	395.0	395.0	395.0	0.0	0.0%	395.0	395.0