

April 3, 2006

To: Budget Advisory Committee

From: Deputy City Manager and Chief Financial Officer

Subject: 2005 Preliminary Year-end Capital Variance Report

Purpose:

The purpose of this report is to present the City of Toronto Preliminary Capital Variance Report for the year ended December 31, 2005. A final report will be prepared and submitted following the completion of the annual audit of the City's accounts and financial statements.

Financial Implications and Impact Statement:

Table 1 Corporate Capital Variance Summary for the Year Ended December 31, 2005 (\$000s)			
	2005 Approved Budget	2005 Actuals to Preliminary Year-End	% Spent
Tax Supported Programs:			
Citizen Centred Services - A	151,054	69,022	45.7%
Citizen Centred Services - B	377,125	206,700	54.8%
Internal Services	189,129	105,855	56.0%
Other City Programs	27,287	9,218	33.8%
Agencies, Boards & Commissions	530,058	477,917	90.2%
Total - Tax Supported	1,274,652	868,712	68.2%
Rate Supported:			
Toronto Parking Authority	35,049	15,117	43.1%
Toronto Water	353,325	202,852	57.4%
Total Rate Supported	388,374	217,969	56.1%
Total	1,663,026	1,086,681	65.3%

As summarized in Table 1 above, Tax Supported Programs' actual expenditures for the year ended December 31, 2005 totalled \$868.712 million or 68.2% of the 2005 Approved Capital Budget of \$1.275 billion (see Appendix 1). Several Programs including the Technology End-of Lease, Social Services and Homes for the Aged realized significant saving by completing projects under budget. Under-spending in other Programs such as Children Services and Shelter, Support and Housing Administration, was caused by uncontrollable external factors including delays in obtaining OMB approvals and Provincial approvals in the case of the Best Start project. If spending on these Programs were adjusted accordingly, the actual spending rate for Tax Supported Programs would increase to 70.6%.

Capital expenditures for *Citizen Centred Services 'A'* during the twelve-month period ended December 31, 2005, totalled \$69.022 million or 45.7% of the 2005 Approved Capital Budget of \$151.054 million (inclusive of carry-forward funding). Citizen Centred Services 'A' under-spending is mainly due to factors not within the control of the cluster. For instance, in accordance with approved financial policies, proceeding with work on cost-shared capital projects is contingent on obtaining funding guarantees from contributing partners for their share of the cost. In several cases, these guarantees were not received as planned. Furthermore, progress on some projects was delayed because of unanticipated legal challenges; discovery of contaminants on project sites; unforeseen delays in finding suitable locations; obtaining site zoning and permits; longer than scheduled delivery of equipment; and protracted OMB hearings.

Citizen Centred Services 'B' spent \$206.700 million or 54.8% of its 2005 Approved Capital Budget of \$377.125 million (inclusive of 2005 Carry-forward funding) during the year ended December 31, 2005 (see Table 1 above and Appendix 1). Under-spending was primarily due to key activities requiring more time to complete than initially planned and OMB hearings.

Internal Services capital expenditures for the year ended December 31, 2005 totalled \$105.856 million or 56.0% of the 2005 Approved Capital Budget of \$189.129 million, including 2005 carry-forward funding (see Table 1 above and Appendix 1). Primary causes of the under-spending include delays in issuing Requests for Proposals (RFP), project deferrals due to change in scope of some projects and negotiation of favourable contract prices. The TELS project was completed on time and was significantly under-spent as a result of negotiation of favourable contract prices, purchase of less equipment, and reduction by 29% of the number of servers needed as a result of better coordination, which reduces the percentage of capital expenditures spent in 2005.

Other City Programs spent \$9.218 million or 33.8% of the 2005 Approved Capital Budget of \$27.287 million, including 2005 carry-forward funding (see Table 1 above and Appendix 1). The under-spending was due to late completion of concept designs, unresolved negotiations (i.e., Union Station), and funding issues with cost-sharing partners, and delays in tendering process and hiring project staff.

Capital expenditures for *Agencies, Boards and Commissions (ABCs)* during the year ended December 31, 2005 totalled \$477.917 million or 90.2% of the 2005 Approved Capital Budget of \$530.058 million, inclusive of 2005 carry-forward funding (see Table 1 above and Appendix 1).

Rate-Supported Programs spent \$217.969 million or 56.1% of the 2005 Approved Capital Budget of \$388.375 million (inclusive of 2005 Carry-forward). With regards to Toronto Parking Authority was 43.1% spent due mainly to suitable parking sites not available and expected funding from developers was not received as planned, resulting in the deferral of capital work. Toronto Water was 57.4% spent with projects delayed due to scheduling requirements to coordinate projects at plants and tendering delays which result in completion of projects in early 2006.

Recommendations:

It is recommended that:

- (1) the five-year capital plan be revised to reflect realistic cash flow expenditures and affordability debt levels based on:
 - (a) the actual 2005 spending experience;
 - (b) historical under-spending because of delays in obtaining third party and / or external approvals (i.e. OMB, Provincial and other cost shared / partnership approval); and,
 - (c) availability of capital reserve funds;
- (2) the Deputy City Manager and General Managers of Toronto Water and Transportation Services be required to report to the Budget Advisory Committee on a plan to better coordinate delivery of projects that have cross divisional dependencies;
- (3) the Preliminary 2005 Capital Variance Report be forwarded to the Policy & Finance Committee and City Council for its consideration; and
- (4) the appropriate City officials be authorized and directed to take the necessary action to give effect thereto.

Comments:

2005 Consolidated Capital Expenditures

Preliminary capital expenditures for the year ended December 31, 2005, are summarized by Programs, Agency, Board and Commission in Appendix 1 attached. These expenditures represent best information available as at February 20, 2006, and precede the annual audit which will not be finalized until April 2006 and as a result, the information in this report is subject to change.

At its meeting of December 6, 2004, Council approved a 2005 Capital Budget of \$338.5 million for Toronto Water. At its meeting of February 23 – 27, and March 1, 2005, Council approved a 2005 Tax-Supported Capital Budget of \$1.033 billion for the City of Toronto, and a 2005 Rate-Supported Capital Budget of \$32.8 million for the Toronto Parking Authority. After adjusting for 2004 capital expenditures and associated funding carried-forward to 2005, capital

expenditure deferrals requested by Council in order to constrain the City's debt burden, and other technical adjustments that were approved by Council, the total 2005 Approved Capital Budget was increased to \$1.663 billion.

Tax Supported Programs' actual expenditures for the year ended December 31, 2005 totalled \$868.712 million or 68.2% of the 2005 Approved Capital Budget of \$1.275 billion (see Appendix 1). Several Programs were under-spent due to negotiation of favourable contract prices or uncontrollable external factors. For instance, the Desktop replacement for the Technology End of Lease (TELS) project was successfully completed at a cost of \$34.698 million, which is \$26.039 million under the approved budget of \$60.737 million. Primarily, this was due to negotiation of favourable prices for computers and deployment services, and equipment consolidation undertaken to reduce the number of servers required. In Homes for the Aged, the Site Redevelopment Project was completed under budget by \$3.219 million. Similarly, Social Services realized savings of \$2.791 million due to favourable computer prices for the Corporate IT Refresh Project. Children Services spent 18.6% of its approved cash flow because delay in obtaining Provincial approvals affected coordination and plan of projects associated with the Best Start Initiative; and Shelter, Housing and Support experienced delays in obtaining OMB approvals resulting in a spending rate of 17.5%. After adjusting for these factors, the actual spending rate for Tax Supported Programs approximates 70.6%.

Rate-Supported Programs spent \$217.969 million or 56.1% of the 2005 Approved Capital Budget of \$388.375 million. In accordance with the City's carry-forward policy, capital projects were reviewed and where warranted, unspent funds totalling \$165 million required to complete projects in 2006 were included as part of the 2006 Council Approved Capital Budget. Additional carry-forward requirements will be submitted for Council approval as part of the 2005 Final Year-end Capital Variance Report.

It is noted that, in accordance with good financial practices, the City only issues debt when needed to finance capital expenditures that have been incurred or committed for fully approved projects. In effect, this strategy minimizes the incurrence of debt service cost and the resultant impact on the Operating Budget.

In accordance with the Financial Control By-law, completed projects will be closed and any unspent funds will be returned to the original funding source. Projects recommended for closure will be included as part of the final 2005 Year-end Capital Variance report.

Citizen Centred Services "A"

Actual capital expenditures for this Cluster for the year ended December 31, 2005 totalled \$69.022 million or 45.7% of the 2005 Approved Capital Budget of \$151.054 million. The following Programs contributed to the under-expenditures:

Children's Services spent \$2.672 million or 18.6% of its 2005 approved cash flow of \$14.333 million during 2005. Under-spending was mainly attributed to the Health and Safety projects (\$5.3 million), the New Child Care Centres (\$2.4 million), and the Best Start Capital (\$2.0 million) Projects. The Program experienced difficulties in co-ordinating the planning of all of

these projects with the Best Start Initiative as a result of the delay in obtaining Provincial approval of the Best Start Service and Transition Plan. The under-expenditure of \$11.660 million will be carried forward into 2006. Children's Services will report to the Community Services Committee in early 2006 on various capital projects currently underway and to seek Council authority to make specific funding commitments.

Culture spent \$6.734 million or 71.2% of its 2005 approved cash flow of \$9.464 million. Under-spending can be attributed to several factors. Unexpected conditions in heritage buildings have led to a change in scope and schedule for several projects, most notably Casa Loma. The Trinity Bellwoods Gates project was delayed by access requirements of Toronto Fire Services, while the construction contract for restoration of the gates came in below budget. The Guild Revitalization project could not proceed without Council direction which was obtained in June 2005, to undertake negotiation of a lease agreement for the redevelopment of the Guild Inn. The delay of the private donation at the Don Valley Brick Works significantly slowed the approval process; and flooding caused by the August 19th storm further delayed the start of the remediation.

Economic Development spent \$4.446 million or 67.3% of its 2005 approved cash flow of \$6.608 million. The variance is mainly due to delays in obtaining permits from agencies such as Toronto Hydro, postponement of projects undertaken in conjunction with Transportation Services and delays due to procurement planning. Therefore, \$1.272 million was carried forward into 2006.

Emergency Medical Services spent \$4.780 million or 49.6% of its 2005 approved cash flow of \$9.644 million. Under-spending is mainly attributed to delays in construction, ongoing legal contract issues and project deliverables. The purchase of Automatic External Defibrillators (AEDs) for the Public Access Defibrillation (PAD) Programs will be deferred until 2008 while all other projects are anticipated to be completed in 2006.

Homes for the Aged spent \$5.175 million or 44.1% of its 2005 approved cash flow of \$11.734 million. Under-spending is mainly attributed to the Site Redevelopment project which was completed for \$3.219 million less than its approved budget. In addition, delays in finalizing design and specification requirements for a small number of projects within the capital maintenance program have contributed to the year-end variance.

Parks & Recreation spent \$39.792 million or 46.9% of its 2005 approved cash flow of \$84.877 million. The under-spending is attributed to several causes including: delays in completing public consultation and obtaining input from users; stakeholders and Councillors have extended timelines for the completion of many projects; delays in obtaining approvals from agencies such as TRCA, Department of Fisheries & Oceans, Coast Guard, and Ministry of Environment; and unexpected constrained third party funding. City policy dictates that a project cannot proceed until 100% of third party funding is in place. Many projects remain outstanding thus reducing completion rates while waiting for the third party funds to be raised. To address procurement planning and management issues, the Purchasing and Materials Management Division has now hired a dedicated buyer under the terms of a service level agreement with Parks, Forestry and Recreation to focus on procurement issues for this Program and to facilitate an increased spending rate of capital projects within the approved budget.

Shelter, Support and Housing Administration spent \$1.295 million or 17.5% of the 2005 approved cash flow of \$7.393 million. Under-spending was mainly due to delays in obtaining OMB approvals and the selection of Shelter Operators for the Shelter Accommodation projects. Most of the projects also require extensive community consultation. Explanations for significant variances are as follows:

- ◆ The Christie Ossington and Metropolitan United shelter projects (\$1.800 million variance) did not incur any spending in 2005, as suitable sites were not identified. Both of these capital projects have been adjusted in the 2006 to 2010 Capital Plan to include \$0.100 million per project for predevelopment and site identification assessment activities only.
- ◆ Eva's Youth Shelter project with \$0.800 million in approved cash flow and no actual expenditures was delayed while awaiting OMB approval which was granted in March 2005. The City is still negotiating easement issues as directed by the Committee of Adjustment.
- ◆ Bethlehem United Shelter with \$1.4 million in approved cash flow and no actual expenditures was delayed due to site zoning and permit approvals. All necessary approvals are now in place and an operator has been selected for this site and site construction will commence in 2006.
- ◆ Shelter Management Information System (SMIS) project contributes \$0.7 million to the favourable variance as a result of protracted contract negotiations.

Social Services spent \$4.127 million or 59.6% of its 2005 approved cash flow of \$6.926 million. The 2005 under-expenditure was the result of favourable computer prices for the Corporate IT Refresh Project. In accordance with the Financial Control By-law, unspent funds will be returned to their original funding source.

Tourism did not incur any expenditure in 2005 due to an unanticipated delay in the Canada's Walk of Fame design competition. It was determined that explicit Council authority to consider Metro Square as one of the potential sites for the new installation was required before announcing short-listed candidates that included the City site. Council provided the required authority at its meeting on January 31 and February 1 and 2, 2006, and the competition can now proceed with an expected April completion date. Despite this delay, the approved 2006 project should be completed by the end of 2006.

Citizen Centred Services "B"

Actual capital expenditures for this Cluster during the year ended December 31, 2005, totalled \$206.700 million or 54.8% of the 2005 Approved Capital Budget of \$377.125 million. Below are explanations of variances by Program:

City Planning spent \$3.417 million or 42.3% of its 2005 approved cash flow of \$8.076 million during the twelve months ended December 31, 2005. The following projects were the primary contributors to the under-spending:

- ◆ New Official Plan – 38.7% of the 2005 approved cash flow of \$0.964 million was spent. This under-spending was caused by a delay in the start of the OMB hearing which is now expected to occur at phased timeframes throughout 2006.
- ◆ New Zoning By-Law Project – 54.4% of the 2005 approved cash flow of \$1.817 million for this project has been spent. The New Zoning By-Law transition project was completed in 2005 and the next phase of the project will be completed in 2006.
- ◆ Toronto Archaeological Resources – 76.1% of the 2005 approved cash flow of \$0.142 million for this project was spent. The consultant retained to work on the Toronto Archaeological Resources Plan was asked to perform other archaeological studies for the City which needed to proceed in a timely fashion. Due to limited staff resources, the consultant had to set aside some of the necessary core work for the Archaeological Resources Plan which will now be completed in 2006.
- ◆ Civic Improvement Projects - The year-end spending rate for the Civic Improvement Projects was 52.5% or \$1.650 million of the 2005 approved cash flow of \$3.146 million. Unanticipated changes in the Transportation/Toronto Water Capital Budget have led to delays for the Civic Improvement Projects.
- ◆ Union Station Design Study - As at December 31, 2005, \$0.169 million or 33.8% of the approved cash flow of \$0.500 million was spent. The project requires considerable work to be completed in 2006, which includes final public meetings, preparation of a final report and attendance at an OMB hearing. Spending was delayed since the contract was not approved until the summer. However, work is currently underway and it is expected the project will be approximately 66% complete in 2006.

Cross Divisional Projects (Asset Preservation) capital expenditures for the twelve months ended December 31, 2005 totalled \$4.531 million or 56.3% of the 2005 approved cash flow of \$8.055 million. Under spending is mainly due to the following projects:

- ◆ Toronto Infrastructure Data Standards (TIADS) - \$1.534 million or 82.6% of the 2005 approved cash flow of \$1.856 million was spent. The under spending of \$0.322 million is due to delay in hiring integration staff and the delay of the Corporate Enterprise Application Integration (EAI) project on which TIADS is heavily dependent.
- ◆ Development Application Tracking System Project Tracking Portal (PTP) – \$0.541 million or 55.9% of the 2005 approved cash flow of \$0.968 million was spent. In the fourth quarter of 2004, Transportation Services requested additional PTP project work to improve and accelerate horizontal integration of business systems, consolidate reporting and minimize duplication of effort. This change to the work plan results in carry forward funding of \$0.427 million into 2006.
- ◆ WES IT Disaster Recovery – the entire 2005 approved cash flow of \$0.540 million will be carried forward into 2006. Due to the hiring freeze, there was a delay in assigning staff to write the RFP to tender for a supplier to do the Business Impact Assessment (BIA) and to

write the final report and budget for the implementation of the disaster recovery plan. Assuming that the contract will be awarded in early 2006, the entire amount can be spent by the end of 2006.

- ◆ Plan / Drawing Database - \$0.318 million or 50.1% of the 2005 approved cash flow of \$0.635 million was spent. The project is behind schedule due to delay in approval purchase of computer equipment needed to store the data. Therefore, the carry forward funding of \$0.318 million will be required in 2006.
- ◆ Harmonize Survey, Design & Drafting - \$0.054 million or 26.8% of the 2005 approved cash flow of \$0.200 million was spent for staff training. A work plan has been developed and a consultant began standardizing Computer Automated Design & Drafting (CADD) standards and specifications in May 2005. The project is currently behind schedule due to delay in securing Terms of Reference for the consultant. The carry forward funding of \$0.146 million will be required in 2006.
- ◆ Document Management System (DMS) - \$0.035 million or 10.1% of the 2005 approved cash flow of \$0.345 million was spent. This initiative is dependent upon Corporate Services and their lead / selection of a City Document Management Standard. The City Standard was approved by the Bid Committee in December 2005, and will be implemented in Technical Services later in 2006. This project will require estimated carry forward funding of \$0.310 million into 2006.
- ◆ WES IT Implementation – The entire 2005 approved cash flow of \$0.290 million was not spent due to delay in hiring the project lead. During the fourth quarter of 2005, a deployment lead was hired in support of the Technical Services DMS and IT implementation. As a result, the full \$0.290 million balance will be carried forward into 2006.

Emergency Management Plan – The Program spent \$1.641 million or 74.2% of its 2005 Approved Capital Budget of \$2.211 million during the year ended December 31, 2005. The lower spending rate is mainly attributable to the Emergency Back-up Systems project which has been delayed due to a lengthy delivery period for some of the necessary equipment. Therefore, \$0.431 million will be carried forward into 2006.

Fire Services spent \$6.710 million or 59.2% of its 2005 Approved Capital Budget of \$11.326 million in 2005. The largest project in the budget, Computer Aided Dispatch/Record Management System (CAD/RMS), represents 41% of the 2005 Approved Capital Budget. The final phase of the implementation of the record management component of the CAD system was pushed to 2006 thereby causing a significant reduction in the spending rate reported in September 2005. The majority of the funds are for contract payments to the system development company upon completion of acceptance testing. Also, included is funding for the purchase and installation of mobile workstations in all heavy fire vehicles which is scheduled for completion in 2006. The year-end completion rate for the 2005 Asset Management projects is only 41%. This was caused mainly by difficulties and delays in the process of awarding contracts. Of the remaining projects, 11 were completed and 2 are scheduled for completion early in 2006.

Solid Waste Management Services spent \$25.656 million or 71.3% of the 2005 Approved Capital Budget of \$35.987 million. The under-spending is mainly attributed to the following projects:

- ♦ **Diversion Facilities** - A large portion of the under-spending of \$7.340 million was attributable to the Additional Source Separated Organic Processing Capacity Project (\$1.5 million). This project was delayed due to a lengthy, two-stage procurement process, and will be deferred to 2006. The under-spending of Collection Vehicles (\$1.3 million) was due to a lengthy tendering process, and will be carried forward into 2006. The Single Stream Materials Recovery Facility (MRF) (\$1.0 million) was completed with less funding than budgeted. The Dufferin Container Line Upgrade of Optical Glass Sorter Project (\$0.850 million) will be deferred to 2006 to allow sufficient time for commissioning and to monitor the Facility's operation prior to the upgrade. Under-spending for the covered bunker at Commissioners Street (\$0.720 million) and in the Automated Vehicle Location Technology project (\$0.500 million) was attributed to the tendering process and delay in equipment delivery, respectively. The Reuse Centres Project (\$0.450 million) will be deferred to 2006 as no acceptable City location was found in 2005. The start-up of the Environmental Assessment for the Residual Waste Management Facilities Project was delayed due to ongoing development of public participation model with a sub-committee of Works Committee. As a result, \$0.350 million will be deferred to 2006.
- ♦ **Multi-Unit Residential Containers** - The under-spending of \$0.384 million is attributable to the tendering process for the additional purchase of the re-designed containers for multi-unit residential units. The unspent funding will be carried forward into 2006.
- ♦ **Keele Valley Development** - The under-spending of \$0.083 million for this project is primarily due to cost savings for restorative landscaping in the Avondale Pit. The Ministry of Natural Resources approved the elimination of extensive tree planting because of the proposed end use of the site as park land. The funds may be spent in 2006.
- ♦ **Transfer Station Asset Management** – This project was under-spent due to postponement of renovation work at various Transfer Stations including: repairs to the tipping floor at the Commissioners Street Transfer Station (\$0.840 million) due to legal proceedings regarding the original design of the floor; the relocation of the Household Hazardous Waste depot at Bermondsey Transfer Station (\$0.250 million) due to the lengthy design specification process; tipping floor repairs at Bermondsey Transfer Station (\$0.320 million) and the staff facilities renovation at Ingram Yard (\$0.190 million) were delayed due to re-prioritization of projects, additional work pending legal agreement with the supplier for Geoware enhancements (\$0.190 million), and the replacement of Weigh-scale at the Disco Transfer Station (\$0.150 million) due to a procurement issue.

Transportation Services' capital expenditures for the year ended December 31, 2005 totalled \$149.068 million or 51.6% of the 2005 approved cash flow of \$288.701 million. Under spending was mainly due to the following projects:

- ♦ **Local Projects and City Bridge Rehabilitation** – Local Projects include both local and major road resurfacing and reconstruction, laneways and sidewalks. The City Bridge Rehabilitation

includes the annual program for various sites plus the Leaside Bridge. Together, these projects had total expenditures, including commitments and accruals, of \$99.550 million or 75% of the 2005 approved cash flow of \$133.114 million. The remaining planned cash flow for 2005 will be carried forward into 2006.

- ◆ Infrastructure Enhancements – These enhancements include grade separations, street widening, safety and operational improvements and development related projects. In total, these projects had expenditures of \$20.473 million or 20.8% of the 2005 approved cash flow of \$98.631 million was spent on these projects. Each project is unique; some require land acquisitions and co-ordination with other parties which account for delays.
 - The Simcoe Street Underpass project was delayed by the private developer; payments are triggered by developer milestones as per a Precinct Agreement with the City.
 - The Leslie/Sheppard widening project was delayed in acquiring an easement and is expected to proceed in early 2006.
 - The Morningside/Finch Rail Grade Separation project was delayed due to ongoing discussions with CN and late delivery of the structural steel.
 - The Front Street Extension project's 2005 approved cash flow of \$13.349 million was only \$0.044 million spent. Further spending on the Front Street Extension Project was deferred to the Council meeting that will consider the possible dismantling of the Gardner Expressway and no additional significant expenditures other than those required to fund current obligations are to be undertaken pending Council's resolution of this issue.
 - Milner Connection at Morningside was planned to have a 2005 cash flow of \$3.485 million. Expenditures were contingent on receiving a satisfactory certificate of completion from developer which is still pending.
 - St. Clair Dedicated Right of Way – \$2.400 million was included in the major road resurfacing program (state of good repair) and an additional \$21 million (fully recoverable from the TTC) was included in the Various Construction Program. Only nominal expenditures occurred since the project was pending the outcome of the judicial review.
- ◆ Traffic Control Projects – These projects had expenditures of \$19.200 million or 51.9% of their 2005 approved cash flow of \$36.980 million. The Transit Priority project was deferred by one year by TTC due to a review of strategies. The third party work was less than projected on both signals and street lighting. Street lighting contracts were awarded late due to longer than planned negotiations with Toronto Hydro Street Lighting Inc. regarding the sale of the street lighting assets. Lengthy delays in filling staffing vacancies reduced the Program's capacity to administer procurement and capital contract project awards. Toronto Hydro Electric System Limited is behind schedule in their invoicing of capital upgrade projects. Staffing and procurement issues have now been corrected and program delivery is expected to catch up in the 1st quarter of 2006.

- ♦ **Dufferin Street Jog Elimination** – The project had expenditures of \$0.394 million or 5% of its 2005 approved cash flow of \$8.799 million. The 2005 funding was primarily for land acquisition costs; however, expropriations are pending and expected to occur in Spring/Summer 2006. The unspent funds of \$8.405 million will be carried-forward into 2006.

Waterfront Revitalization Initiative spent \$14.585 million or 67.5% of its 2005 Approved Capital Budget of \$21.618 million. The Revised 2005 Capital Budget reflects the Five-Year Plan/Ten-Year Forecast for the Waterfront Revitalization Initiative that was approved by Council on September 30, 2005. The original 2005 Capital Budget of \$36.238 million was decreased by \$14.618 million to \$21.620 million. This reduction resulted from the negotiation of the funding of the Plan with the Federal and Provincial governments. The \$14.618 million will still be required since the City's overall \$500 million commitment to revitalization remains intact. In addition, a total of \$1.216 million of actual expenditures has been reallocated to correspond to the new Budget structure as follows: \$1.159 million from TWRC Corporate Costs to Union Station Subway Platform, and \$0.057 million from Precinct Implementation Projects to Sports Fields & Facilities & Parks Development.

The majority of the year-end variance stems from: (i) delays in construction of the bridge enlargement (part of flood protection) due to a Class EA bump-up request, and increased time required to finalize the Contribution Agreement for the West Don Lands Waterfront precincts to enter the construction phase; (ii) a change in the construction schedule due to technical complexity of the trail section from Marilyn Bell Park to Ontario Place for the Martin Goodman Trail component of the Sports Fields & Facilities project; (iii) deferral of Dockwall repairs to 2006; and, (iv) delays in the construction schedule due to difficulties encountered for acquisition of certain properties for Phase 2 of the Port Union Linear Park component of the Sports Fields & Facilities & Parks Development Project.

Internal Services

In 2005, Internal Services' Programs spent \$105.856 million or 56.0% of their 2005 Approved Capital Budget of \$189.129 million. It should be noted that the TELS project under-spending due to favourable pricing, etc. results in an effective completion rate for Internal Services of about 70%. The spending rate is mainly due to the following Programs:

Financial Services spent approximately \$1.797 million or 33.5% of its 2005 Approved Capital Budget of \$5.362 million during the year ended December 31, 2005. Under spending was due to delays in issuing RFPs for Document Management (\$0.716 million) and Imaging Initiatives (\$0.734 million) and the Cashiering Upgrade (\$0.394 million). In addition, the TES Replacement project was delayed, as staff members concentrated on the implementation of harmonization awards and collective agreements (\$0.769 million).

Facilities & Real Estate spent \$37.383 million, which is approximately 86.0% of the 2005 Approved Capital Budget of \$45.055 million, excluding the City Hall Tower and Hydraulic Elevators Renewal Project of \$1.498 million. Based on Council's direction, the tender for this project will be re-scoped to include elevators in other buildings that require similar maintenance.

In addition, the following projects have also contributed to a lower spending rate as compared to 91.9% reported through the third quarter variance report:

- ◆ State of Good Repair – Police –\$0.918 million or 52.6% of the 2005 approved cash flow of \$1.744 million was spent in 2005. The project was delayed due to legal and other contract negotiation issues resulting in a late contract award. An amount of \$0.827 million is carried forward into 2006.
- ◆ Capital Construction –\$0.882 million or 51.9% of the 2005 approved cash flow of \$1.698 million was spent in 2005. This under-spending is mainly due to site conditions and additional changes to the scope of the work. Therefore, \$0.816 million is to be carried forward, including \$0.274 million for the launch of the Nathan Phillips Square design competition.
- ◆ Property Inventory Project – \$0.570 million or 63.6% of the 2005 approved cash flow of \$0.897 million was spent in 2005. The project was delayed due to the need to resolve issues regarding the integration with SAP and the Business Integration Project, resulting in \$0.310 million being carried forward into 2006.

Fleet Services spent \$34.581 million or 51.1% of its 2005 Approved Capital Budget of \$67.654 million. The projected actual to year end was \$50.919 million or 75.3% of its 2005 Approved Capital Budget. This includes the entire capital activity, including \$16.338 million in commitments. The final recognition of an actual capital expenditure is defined by several factors, one of which includes delivery of the capital item by December 31, 2005. The deliveries of the commitments did not occur by year end, resulting in these payments occurring in 2006.

The Technology End of Lease Strategy project (TELS) had spending of \$26.184 million or 43.1% of the approved cash flow of \$60.737 million during the twelve month period ended December 31, 2005. The under-spending is due to better than anticipated hardware prices, less equipment being purchased than originally expected, and significantly lower than planned requirements for software upgrade/replacement due to extensive product testing and establishment of workarounds to avoid replacement costs. The project will be completed in the first quarter of 2006.

Information & Technology had a 57.3% spending rate excluding TELS. However, spending of \$1.400 million or 14% of approved cash flows in 2005 could not commence during the year due to delays with the award of contracts and the issuance of Requests for Proposals/Quotations. Favorable pricing agreements enabled some projects to be completed below their approved cash flow, resulting in under spending of \$0.138 million. Projects for which an alternate approach has been recommended resulted in deferred spending of \$0.495 million.

Efforts have been made throughout the last quarter of 2005 and early 2006 to improve and expedite the procurement process for I&T related items. Staff from I&T and Purchasing and Materials Management have met to review procurement requirements and timelines to improve cycle times and spending rates for 2006. It is anticipated that significant improvements in completion rates will result from these efforts in 2006.

Other City Programs

Other City Programs collectively reported actual expenditures of \$9.218 million or 33.8% of their 2005 Approved Capital Budget of \$27.287 million in 2005. The under-expenditure projections to year-end are attributed mainly to the 3-1-1 project, Union Station and City Clerk's Office.

City Clerk's Office spent \$1.073 million or 27.0% of its 2005 approved cash flow of \$3.978 million during year ended December 31, 2005. The under expenditure is primarily due to the following projects:

- ♦ Programmable Paper Sizer, and Order Picker Records & Archives - These projects were completed in 2005 with a cost saving of \$0.062 million. The unspent funds will be returned to the Clerk's Equipment Reserve account.
- ♦ Print Equipment Replacement project - \$0.123 million of its \$1.500 million cash flow was spent during 2005. The project was delayed for 2 reasons: (i) the initial approach of buying the press equipment through the auction market did not yield positive result; and, (ii) once the option of buying used equipment was found to be viable, the City's procurement procedures had to be revised to accommodate these purchases. The equipment was purchased in December 2005. The equipment installation was postponed to January 2006 to allow last-minute 2005 printing requests to be completed. Installation is now complete. Final payment was made during January 2006.
- ♦ Council Automation and Meeting Management Phase II – This project was partially delivered at the end of 2005 and included: (i) reorganized procedural by-law/procedures training which has been drafted; (ii) public consultations conducted in partnership with the City Manager; (iii) plain and clear language subproject for which a contract has been awarded; (iv) phase 1 upgrade to committee and community council meeting locations completed; and (v) systems design work. The project was 46.2% spent by year-end. The scope of the project has been revised to extend the project into 2007, by deferring certain components such as hardware replacements, meeting rooms upgrades, clear language implementation, in order to smooth out the capital expenditures, and to await the introduction of the City of Toronto Act, and the completion of the Governing Toronto Panel review, which may have implications for the meeting management process and related-systems.

Energy Retrofit Program (ERP) actual expenditures during the twelve months ended December 31, 2005 totalled \$5.038 million or 44.8% of the 2005 Approved Capital Budget of \$11.248 million. The following projects were the principal causes of the under-expenditure:

- ♦ Arenas Energy Retrofit Program had no expenditures incurred during 2005. The concept report (feasibility study) has been completed and approved and implementation of energy retrofit measures started in the fall. Of the \$3.880 million 2005 approved cash flow; \$2.700 million was spent by year-end on the Arenas' project.

- ♦ Exhibition Place ERP Tri-Gen - This project was delayed due to time required to complete the various stages of a specialized project of this nature and the need to obtain grant approvals prior to construction. As a result, only \$1.400 million of the \$4.400 million of 2005 approved cash flow was spent by year-end.
- ♦ The Firehall Energy Retrofit project is now under construction and is scheduled to be completed in 2006. There was some delay in getting the project started due to a delay in receiving grants from the Federal government with \$1.3 million of the 2005 approved cash flow of \$2.0 million will be carried forward into 2006.
- ♦ The Exhibition Place Energy Retrofit Buildings project is now under construction and should be completed in 2006. Some delays were caused by uncertainty about the status of certain Exhibition Place buildings. As a result year-end expenditures totalled only \$0.215 million, and unspent funds of \$0.650 million are being carried forward into 2006

Union Station - During the twelve months of 2005, the Union Station project had expenditures of \$0.169 million or %2.2 of its 2005 approved cash flow of \$7.528 million. The under-spending resulted from the ongoing negotiations with the Union Pearson Group that remained unresolved at year-end. Union Station is still in the process of coordinating with GO Transit to complete the York Street Expansion Joint project. Other factors include the need for approval from the Toronto Heritage Group before making any repairs to the interior or exterior of the building and delays in tendering.

3-1-1 Customer Service Strategy – Spending on this project totaled \$0.143 million or 8.2% of the 2005 approved cash flow of \$1.737 million. Under-spending was caused by a late in-year approval of the 2005 cash flow and the hiring process that delayed most of expenditures until November.

Agencies, Boards and Commissions (ABCs)

Collectively, Agencies, Boards and Commissions (ABCs) spent \$477.917 million or 90.2% of their 2005 approved cash flow of \$530.058 million. The following Programs have contributed to the under-spending:

Toronto Parking Enforcement Unit spent \$1.335 million or 29.5% of its 2005 Approved Capital Budget of \$4.534 million. This under-expenditure resulted from the unanticipated amount of time required to review all IT requirements to ensure system compatibility before awarding a vendor contract for the Handheld Parking Devices Project. A contract was awarded late in December. It is anticipated that the project will be fully implemented in June of 2006. With the delay in implementation (originally scheduled for July 2005), unspent funds of \$3.199 million will be carried forward to 2006.

Toronto Police Services (TPS) spent \$45.262 million or 67.0% of its 2005 Approved Capital Budget of \$67.535 million by the end of 2005. The 2005 under-spending is attributed to the following projects:

- ◆ Police Integration System - This project provides funding for several integration projects. In 2005, the Request for Proposal (RFP) evaluation for the Inventory Asset / Management System had to be issued twice due to non-compliance with requirements the first time. There was a delay in the implementation of the Time Resource Management System (TRMS) On - line Court Reader due to technical issues as well as the Human Resource Management (HRMS) Security System Integration project. The 2005 unspent amount of \$1.550 million will be carried forward into 2006 in order to complete these projects.
- ◆ Jetform Replacement - The cost of replacing this system is currently estimated at \$1.2 million based on information from Adobe (the company that acquired Jetforms). During 2005, Information Technology Services (ITS) investigated various software programs and, although a few of them met many of the requirements, some of the critical elements were not satisfied. ITS is continuing this research to locate a suitable program that meets all the specifications. As a result, the entire \$1.2 million will be carried forward into 2006 and completion is expected by year-end 2006.
- ◆ HRMS additional functionality - In late 2004, Peoplesoft was purchased by Oracle. This project was delayed as the ramifications of the Oracle acquisition were not known and therefore, it was not prudent to invest in any enhancements at that time. However, Oracle has indicated that current Tools and Platforms will be supported for the duration of the product support - at least until 2013 for the currently released products. The upgrade can now proceed and as a result, the entire \$0.500 million will be carried forward into 2006.
- ◆ TRMS additional functionality - During 2005, TRMS resources were committed to stabilizing the TRMS environment and resolving issues arising from the initial implementation. Work on this project began late in 2005. The remaining funds of \$0.300 million will be carried forward into 2006 to upgrade the TRMS environment.
- ◆ Smartzone Upgrade - This project provides funding for the upgrade of the joint Police/Fire/Emergency Medical Services (EMS) SmartZone voice radio system to version "Z" in order to manage the risk of potential loss of back-up technical support from Motorola. 2005 was overspent by \$0.652 million as this project was accelerated and completed. The plan was to complete the upgrade in 2005, and realize recoveries from Fire and EMS in 2006; however Fire and EMS did not include the recovery in their budgets. As a result, the Police Services Capital Budget was increased.
- ◆ In-Car Camera - This pilot project was launched on November 1, 2005. Twelve marked cars at 13 Division and six at Traffic Services were outfitted with the in-car systems. Since that time, there have been a number of technical challenges, impacting the reliability and performance of the equipment. TPS have been working very closely with the vendors to work through these challenges and find solutions. Equipment enhancements are scheduled for installation in all vehicles during February 2006. The pilot at both locations is scheduled to continue until April 30, 2006. This will be followed by a three-month evaluation by Video Services to determine the impact with respect to disclosure requests for court. The remaining funds of \$0.15 million will be carried forward into 2006.

- ◆ New Training Facility - This project provides for the construction of a new Police College (replacing C.O. Bick), a training facility for Firearm / Defensive Tactics and a Driver Training Track. The Driver Training Pad (located at Toryork) was completed in 2005. The conceptual design for the new training facility has been approved by the Command. The Construction Manager has been hired and TPS is proceeding with developing the specifications. Discussions between TPS, City Real Estate and the Department of National Defence (DND) are continuing in order to reach a partnership agreement. The unspent amount of \$2.0 million will be carried forward into 2006.
- ◆ 23 Division - In 2005 there was a delay in receiving Provisional Site Plan approval so only \$3.6 million of \$6.2 million available funding was utilized. The delay in receiving this approval was due to a number of conditions and requests required by City Planning. These requests included: changing the location of the building on site, removing the fencing, redesigning the parking area, upgrading the landscaping and building a sidewalk. At this point, site foundation work is completed and the structural steel work is 75% completed. The 2005 unspent amount of \$2.6 million will be carried forward into 2006. The project is still on schedule to be completed by the fall of 2007.
- ◆ 11 Division - This project provides for a new 11 Division. A suitable site at 640 Lansdowne Avenue (a former Toronto Transit Commission (TTC) garage location) has been identified; however, environmental and land issues may preclude the use of this site. City Real Estate, on behalf of the Service, is pursuing other options for a new 11 Division. As a result, there was no expenditure in 2005 and the available funding of \$0.7 million will be carried forward into 2006.
- ◆ 43 Division - This project is complete and staff were moved in on January 16, 2006. There are still some minor deficiencies to be resolved. The unspent funding of \$0.651 million will be carried forward into 2006. This amount is required to pay for furniture, a security system, etc.
- ◆ Traffic Services and Garage Facility - The facility was complete in May 2005. Due to ongoing legal issues the Service has not yet been moved into the facility. Pending resolution of these legal matters, the full amount of \$1.7 million will be carried forward into 2006, and additional funds are expected to be spent closer to the time that the Service occupies the facility.
- ◆ 14 Division - This project provides funding for construction of a new 14 Division. City Real Estate, on behalf of the Service, is pursuing the acquisition of a suitable site. There are some potential sites that are being investigated and evaluated by the Service and City Real Estate. In 2005 the Service only spent \$0.010 million and the remaining amount of \$0.700 million will be carried forward into 2006.
- ◆ State of Good Repair - This project provides funds for the on-going maintenance and repair of Police-occupied buildings and is managed by TPS' Facilities Management. The unspent funding of \$0.400 million will be carried forward into 2006 to complete projects commenced in 2005.

- ◆ Boat Replacement - The replacement boat was received by the Marine unit in early January 2006. The 2005 unspent funding of \$0.300 million will be carried forward into 2006 to cover the final payment for the boat.
- ◆ Facility Fencing - This project is to upgrade facility fencing in all TPS facilities located throughout the City. 52, 55 and 22 Divisions are completed. Work has commenced in 12, 31 and 42 Divisions. The design process has started for 32, 33, 41 and 53 Divisions. The 2005 unspent funding of \$0.300 million will be carried forward into 2006.

Toronto Public Health spent \$3.059 million or 73.6% of its approved cash flow of \$4.156 million. Completion of the TCHIS (Toronto Community Health Info & System) project was delayed until 2006 primarily due to (i) loss of experienced and skilled technical staff to support the project; (ii) the recruitment process to fill vacancies; and, (iii) a lengthy RFP process to acquire new enterprise reporting, security, and communication tools/infrastructures to satisfy unique privacy and security health information requirements. Carry forward of 2005 unspent funds of \$1.097 million into 2006 has already been approved by Council.

Toronto Public Library (TPL) spent \$12.814 million or 81.8% of the 2005 Approved Capital Budget of \$15.669 million during the twelve months ended December 31, 2005. Most projects are progressing according to plan, with the exception of some projects with a total cash flow of \$2.855 million that need to be carried forward into 2006. Overall, eight projects and one sub-project have been completed and are ready for closure.

- ◆ The Jane / Sheppard Library Project – Project delayed pending resolution of issues experienced by co-developer Shelter, Housing & Support for \$0.942 million (\$0.443 million to 2006 and \$0.500 million to be deferred to 2007).
- ◆ Toronto Reference Library, Multi-Branch Minor Renovation and Information Technology 2005 Projects were delayed due to work scope and scheduling issues, totalling \$0.982 million.
- ◆ Complexity of Integrated Library System Project requirements delayed the award of contract until the first quarter 2006, for \$0.430 million.
- ◆ Re-opened Branches including, Malvern Library, Runnymede Library, Beaches Library and Long Branch Library require minor deficiencies to be completed in 2006 for a total of \$0.258 million.

Toronto Zoo spent \$3.571 million or 62.5% of its 2005 approved cash flow of \$5.711 million during the year ended December 31, 2005. This under-expenditure is largely attributable to late project start-ups, payments being withheld due to outstanding issues, inclement weather, contractor delays, and projects being cancelled outright. In total, only the Exhibit Refurbishment and the Building and Services Refurbishment projects are complete. The Zoo is requesting that the full unspent balance of \$2.140 million be carried forward into 2006.

Yonge/Dundas Square project- \$1.079 million or 63.3% of the 2005 approved cash flow of \$1.706 million during 2005. Spending for the Yonge/Dundas Redevelopment portion of the project was \$1.049 million or 77% of the approved cash flow of \$1.356 million. Yonge/Dundas Square Board of Management spent \$0.030 million or 8.6% of the approved cash flow of \$0.350 million for the Stage Canopy Project. Under-spending is mainly attributed to delays encountered in completing complex design and construction drawings and tendering of the project.

Toronto Transit Commission (TTC)

Including Sheppard Subway, TTC spent \$377.700 million or 95.9% of its 2005 Approved Capital Budget of \$393.666 million during the twelve-month period ended December 31, 2005. The TTC's capital variance report submission is based on period 11 financial results (to November 26th). The projected 2005 capital expenditures of \$377.700 million is compared to the amended budget of \$393.7 million; noting that the \$385.600 million budget approved by Council on February 23, 2005 was subsequently amended by Council, for 12 liquidated damage buses (\$6.300 million on May 17, 18 and 19 of 2005) and for the purchase of the future bus garage property (\$1.800 million on July 19-21 and 26 of 2005). The primary drivers of this variance are the deferral of surface track work mainly related to the St. Clair Right-of-Way project resulting in under-spending of \$22.100 million and the impact of Sheppard Subway project costs which were accrued to 2004.

Rate Supported Programs:

For the twelve months ended December 31, 2005, Rate Supported Programs spent \$217.969 million or 56.1% of their 2005 Approved Capital Budget of \$388.375 million.

Toronto Water - capital expenditures to December 31, 2005 for the combined Water and Wastewater Programs totalled \$202.852 million which is 57.4% of the 2005 Approved Capital Budget of \$353.325 million. Projects were delayed due to scheduling requirements to integrate projects concurrently running at the plant facilities and coordinating the linear infrastructure replacement program with the roads reconstruction program. Project tendering issues have caused several large projects to be awarded late in the year with approximately \$66.1 million of commitments being carried forward into early 2006 (i.e. Watermain projects such as: Bayview Avenue to Brookshire Boulevard, Ashbridges Bay WWTP Digesters Rehabilitation and Humber WWTP Centrifuge Project).

Despite the delays in starting various projects, a significant number of complex facility projects have been awarded in 2005 and are underway which have multi-year cash flow requirements of approximately \$110 million or 27.0% of our total 2006 cash flow.

Toronto Parking Authority spent \$15.117 million or 43.1% of its 2005 Approved Capital Budget of \$35.049 million by year-end. The under-spending is primarily due to the unavailability of parking sites, and delays in receiving funding from developers.

Conclusion:

Capital expenditures during the twelve months ended December, 2005, totalled \$1.087 billion or 65.3% of the 2005 Approved Capital Budget of \$1.663 billion. Tax levy programs spent \$868.712 million or 68.2% of their Approved Capital Budget of \$1.275 billion while Rate Supported Programs spent \$217.969 million or 56.1% of their 2005 Approved Capital Budget of \$388.375 million. By comparison, spending in 2004 approximated 68.3% or \$1.0 billion of the Council approved budget of \$1.464 billion.

Contacts:

Josie La Vita, Director, Financial Planning Division
Tel: 397-4229, Fax: 397-4465

Bert Riviere, Manager, Financial Planning Division
Tel: 397-4227, Fax: 392-3649

Joseph P. Pennachetti
Deputy City Manager and Chief Financial Officer

List of Attachments:

Appendix 1 - Consolidated Statement of 2005 Preliminary Year-End Capital Variance Report

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Appendix 1
CITY OF TORONTO
Consolidated 2005 Capital Variance Report
For the Twelve - Month Period Ended December 31, 2005

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	2005 Budget Including In-Year App. \$ (a)	2005 Actuals Per Prog' Submission \$ (b)	Unspent \$ (c)=(a)-(b)	% Spent (d)=(b)/(a)
Citizen Centred Services - A				
Children's Services	14,332,755	2,672,423	11,660,332	18.6%
Culture	9,464,000	6,734,240	2,729,760	71.2%
Economic Development	6,608,000	4,446,116	2,161,884	67.3%
Emergency Medical Services	9,644,000	4,780,374	4,863,626	49.6%
Homes for the Aged	11,734,000	5,175,090	6,558,910	44.1%
Parks & Recreation	84,877,000	39,792,443	45,084,557	46.9%
Shelter, Housing & Support	7,393,000	1,294,958	6,098,042	17.5%
Social Services	6,925,942	4,126,582	2,799,360	59.6%
Tourism	75,000	0	75,000	0.0%
Sub-Total	151,053,697	69,022,226	82,031,471	45.7%
Citizen Centred Services - B				
Cross Divisional Projects	8,055,000	4,531,147	3,523,853	56.3%
Business Support Services Division	1,150,000	1,091,870	58,130	94.9%
City Planning Division	8,076,498	3,416,599	4,659,899	42.3%
Emergency Management Plan	2,211,000	1,641,000	570,000	74.2%
Fire Services	11,326,114	6,710,335	4,615,779	59.2%
Solid Waste Management	35,987,000	25,655,826	10,331,174	71.3%
Transportation	288,701,000	149,068,235	139,632,765	51.6%
Waterfront Revitalization	21,618,000	14,584,985	7,033,015	67.5%
Sub-Total	377,124,612	206,699,997	170,424,615	54.8%
Internal Services				
End of Lease Strategy	60,737,000	26,184,264	34,552,736	43.1%
Financial Services	5,361,614	1,796,715	3,564,899	33.5%
Facilities and Real Estate	45,054,919	37,382,998	7,671,921	83.0%
Fleet Services	67,654,000	34,581,076	33,072,924	51.1%
Information Technology	10,321,300	5,910,498	4,410,802	57.3%
Sub-Total	189,128,833	105,855,551	83,273,282	56.0%

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07-Apr-2006 12:47 PM

	2005 Budget Including In-Year App. \$ (a)	2005 Actuals Per Prog' Submission \$ (b)	Unspent \$ (c)=(a)-(b)	% Spent (d)=(b)/(a)
Other City Programs				
City Clerk's Office	3,978,330	1,072,638	2,905,692	27.0%
Energy Retrofit Program	11,248,430	5,037,665	6,210,765	44.8%
Union Station	7,528,000	169,346	7,358,654	2.2%
Investment in Enwave	2,795,043	2,795,043	0	100.0%
3-1-1 Project	1,737,000	142,945	1,594,055	8.2%
Sub-Total	27,286,803	9,217,637	18,069,166	33.8%
Total City Operations	744,593,945	390,795,411	353,798,534	52.5%
Agencies, Boards and Commissions (ABCs)				
Exhibition Place	6,697,245	4,927,052	1,770,193	73.6%
Go Transit	19,437,000	19,223,336	213,664	98.9%
Toronto And Region Conservation Authority	7,946,000	5,946,000	2,000,000	74.8%
Toronto Parking Enforcement Units	4,534,000	1,335,367	3,198,633	29.5%
Toronto Police Service	67,534,855	45,262,026	22,272,829	67.0%
Toronto Port Authority	3,000,000	3,000,000	0	100.0%
Toronto Public Health	4,156,397	3,058,892	1,097,505	73.6%
Toronto Public Library	15,669,322	12,813,977	2,855,345	81.8%
Toronto Transit Commission (Excl. Sheppard Subway)	393,665,997	377,700,000	15,965,997	95.9%
Yonge-Dundas Square	1,706,000	1,079,162	626,838	63.3%
Toronto Zoo	5,711,000	3,570,756	2,140,244	62.5%
Department Total	530,057,816	477,916,568	52,141,248	90.2%
TOTAL - TAX SUPPORTED PROGRAM	1,274,651,761	868,711,979	405,939,782	68.2%
Rate Supported Programs				
Toronto Parking Authority	35,049,000	15,116,524	19,932,476	43.1%
Water Program	204,227,089	127,079,534	77,147,555	62.2%
Wastewater Program	149,098,510	75,772,591	73,325,919	50.8%
TOTAL RATE SUPPORTED PROGRAM	388,374,599	217,968,649	170,405,950	56.1%
TOTAL All PROGRAMS	1,663,026,360	1,086,680,628	576,345,732	65.3%