



**STAFF REPORT
ACTION REQUIRED**

**Operating Variance Report for the Nine-month Period
Ended September 30, 2008**

Date:	November 6, 2008
To:	Budget Committee
From:	Acting Deputy City Manager and Chief Financial Officer
Wards:	All
Reference Number:	P:\2008\Internal Services\FP\bc08019Fp (AFS#8405)

SUMMARY

The purpose of this report is to provide Council with the City of Toronto Operating Variance for the nine-month period ended September 30, 2008, together with operating variance projections for the year ending December 31, 2008; and to obtain Council's approval for amendments to the City of Toronto Operating Budget between Programs to ensure accurate reporting and financial accountability with no increase to the 2008 Council Approved Net Operating Budget.

At the end of the nine-month period ended September 30, 2008, actual net expenditures were under budget by \$12.528 million or 0.5 per cent of the 2008 Operating Budget. Projections to year-end indicate that the 2008 Council Approved Net Operating Budget will be under-spent by \$6.882 million or 0.2 per cent. As indicated in Appendix A, City Operations project a favourable variance at year-end of \$4.657 million primarily due to under-expenditures in various City Programs including Social Services, Office of the Treasurer, and Shelter, Support and Housing Administration. These under-expenditures are partially offset by significant over-expenditures in Transportation Services because of higher than budgeted snow removal costs and increases in new winter maintenance and salt contracts to be incurred in the fourth quarter.

Agencies, Boards and Commissions (ABCs) collectively project an unfavourable variance at year-end of \$5.705 million net as a result of increased employee benefit costs, higher than expected overtime expenses, increased snow removal costs due to higher than normal snowfall in early 2008, as well as passenger revenue loss during the 2-day transit strike in April all attributed to Toronto Transit Commission (TTC) – Conventional Services. Corporate Accounts will be under-spent by \$7.930 million attributed to delays in issuing new debt given uncertain capital market conditions resulting in lower than

budgeted debt charges of \$5.000 million; higher than budgeted interest, dividend and investment earnings of \$4.746 million, and higher than expected revenue of \$1.810 million generated from off-street and on-street parking facilities by Toronto Parking Authority. These favourable variances will be partially offset by higher than planned vacancy rebates and tax deficiencies.

CONTENTS

Topic	See page ...
Recommendations	2
Financial impact	3
Issue background	3
Comments	4
Contact	22
Attachments	23

RECOMMENDATIONS

The Acting Deputy City Manager and Chief Financial Officer recommends that:

1. Council approve an expenditure increase of \$0.300 million in the 2008 Non-Program Operating Budget funded from the Arbitration and Legal Awards Reserve to enable the City Solicitor to pay court orders and legal settlement faster and more efficiently.
2. Council approve the technical adjustments detailed in Appendix D to amend the 2008 Council Approved Operating Budget between Programs with no Net Budget impact in order to ensure accurate reporting and financial accountability.
3. Budget Committee forward this September 30, 2008 Operating Variance Report to the Executive Committee for its consideration.

Financial Impact

Net expenditures for the nine-month period ended September 30, 2008 were under budget by \$8.128 million or 0.3 per cent (See Table 1). Projections to year-end indicate a net operating budget under-expenditure of \$6.882 million or 0.2 per cent. The Acting Deputy City Manager and Chief Financial Officer will monitor expenditures of Programs and ABCs projecting over-

expenditures by year-end, and will institute appropriate strategies to ensure that the spending is on budget at year-end.

Table 1		
Net Expenditure Variance (\$ Millions)		
	September 2008	Projected Y/E 2008
	Over/(Under)	Over/(Under)
Citizen Centred Services "A"	(8.7)	(8.7)
Citizen Centred Services "B"	3.0	11.1
Internal Services	(5.9)	(4.2)
City Manager	(0.7)	(0.8)
Other City Programs	(4.2)	(1.9)
Council Appointed Programs	(0.3)	(0.1)
Total - City Operations	(16.8)	(4.7)
Agencies, Boards and Commissions	6.3	5.7
Corporate Accounts	(2.0)	(7.9)
Sub-Total	4.3	(2.2)
Total Variance	(12.5)	(6.9)

ISSUE BACKGROUND

This report is provided pursuant to good business practice and budgetary control. As part of the City's accountability framework, operating variance reports are submitted to Committees and Council quarterly, to provide information on how the approved operating funds are being spent, and on an exceptions basis, to identify issues that require direction and / or decisions from Council. In addition, Council is required to approve budget adjustments that amend the Council Approved Operating Budget between Programs to ensure accurate reporting and financial accountability. These budget adjustments have no incremental impact on the 2008 Council Approved Net Operating Budget.

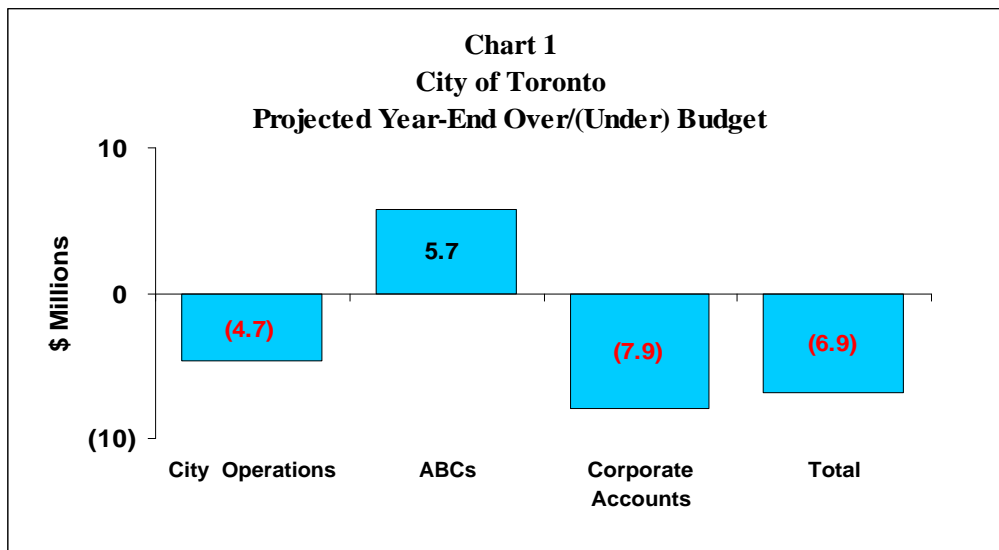
COMMENTS

Operating results for the nine-month period ended September 30, 2008 reflected a favourable net variance of \$12.528 million or 0.5 per cent of planned expenditures for that period. A net favourable variance of \$6.882 million or 0.2 per cent is projected at year-end, as shown in Chart 1. This projected favourable position is attributed to under-expenditures in Corporate Accounts of \$7.930 million and City Operations of \$4.657 million partially offset by over expenditures in ABCs of \$5.705 million.

City Operations reported a net under-expenditure of \$16.843 million or 1.2 per cent of planned expenditures for the nine-month period ended September 30, 2008; and project a net under expenditure of \$4.657 million or 0.2 per cent at year-end. The projected under-expenditure is primarily attributed to lower than anticipated program costs and unbudgeted provincial subsidies in Social Services; savings in salaries resulting from delays in filling vacant positions in the Office of the Treasurer; and increased subsidy for higher than planned bed night volume in Shelter, Support and Housing Administration. These under-expenditures, however, were partially offset by overspending in Transportation Services to cover the cost of salt, sand and snow removal activities in early 2008; underachievement of Red Light Camera revenues by Court Services; unbudgeted WSIB occupational illness charges over historical levels in Fire Services; and higher than planned overtime costs due to ongoing hospital offload situation in Emergency Management Services.

Agencies, Boards and Commissions reported a net unfavourable variance of \$6.318 million or 0.7 per cent for the nine months ended September 30, 2008; and project an unfavourable net expenditure at year-end of \$5.705 million or 0.4 per cent over the 2008 Approved Operating Budget. The unfavourable variance is primarily due to increased employee benefit costs, higher than expected overtime expenses, increased snow removal costs due to higher than normal snowfall in early 2008, as well as the effects of the passenger revenue loss during the 2-day transit strike in April all attributed to Toronto Transit Commission (TTC) – Conventional Services.

Corporate Accounts had a net under-expenditure of \$2.002 million or 11.0 per cent of planned expenditures during the period ended September 30, 2008; and will be under-spent by \$7.930 million or 26.1 per cent of the 2008 Approved Operating Budget at year-end. The favourable year-end variance is attributed to better than budgeted investment and interest income, and dividend earnings from Toronto Hydro; higher than expected revenues from Toronto Parking Authority; and lower debt charges due to delays in issuing new debt in an uncertain capital market conditions.



Discussion of Significant Program Variances

Citizen Centred Services "A":

Citizen Centred Services "A" reported a favourable net variance of \$8.688 million or 1.3 per cent of planned expenditures for the nine-month period ended September 30, 2008 and projects a year-end under expenditure of \$8.711 million or 0.9 per cent of the 2008 Approved Operating Budget. While the Cluster faces significant unfavourable variances in Court Services and Emergency Medical Services, several other Programs are projecting favourable performances, which will result in an overall under-expenditure as, discussed below:

	September 2008 Over/(Under)	Projected Y/E 2008 Over/(Under)
Affordable Housing Office	(0.0)	(0.0)
Children's Services	(0.0)	0.0
Court Services	3.4	3.3
Economic Development, Culture & Tourism	(0.1)	(0.1)
Emergency Medical Services	1.2	2.1
Long Term Care Homes and Services	(0.5)	0.0
Parks, Forestry & Recreation	0.7	(0.0)
Shelter, Support & Housing Administration	(2.4)	(2.0)
Social Development, Finance & Administration	(0.3)	(0.1)
Social Services	(10.2)	(11.3)
311 Customer Service Strategy	(0.5)	(0.7)
Sub-Total	(8.7)	(8.7)

Court Services had an unfavourable net expenditure variance of \$3.382 million or 43.1 per cent of planned expenditures during the nine months ended September 30, 2008. Actual gross expenditures totalled to \$29.417 million, which was \$0.066 million or 0.2 per cent higher than the budget of \$29.351 million, while total revenues of \$33.879 million were \$3.316 million or 8.9 per cent short of the corresponding budget of \$37.195 million. The net revenue shortfall was mainly due to the lower than budgeted revenue from Red Light Camera charges, even after an expansion initiative was implemented by Transportation Services. As the Red Light Camera revenue will continue to be underachieved for the duration of 2008, the Program is projecting an unfavourable net expenditure variance of \$3.254 million or 28.1 per cent at year-end.

Economic Development, Culture & Tourism (EDCT) reported a favourable net expenditure variance of \$0.069 million or 0.4 per cent of planned net expenditures during the nine months ended September 30, 2008 resulting from a combination of unfilled vacancies, procurement

delays and early receipt of revenue. At year-end, the Program is projecting a favourable net expenditure variance of \$0.088 million or 0.3 per cent of the 2008 Approved Operating Budget.

Emergency Medical Services (EMS) reported unfavourable gross and net expenditure variances of \$2.740 million and \$1.213 million representing 2.5 per cent and 2.9 per cent of planned expenditures, respectively, for the nine-month period ended September 30, 2008. These variances were largely attributed to higher than planned overtime costs of \$2.085 million due to the ongoing hospital offload situation and an over expenditure in medical and equipment supplies of \$0.822 million to ensure that supplies and medical equipment meet Provincial standards in preparation for the tri-annual Service Audit by the Ministry of Health. The over-expenditure for overtime costs will continue to year-end and the Program is projecting an unfavourable net variance of \$2.140 million or 3.9 per cent of the 2008 Approved Operating Budget.

EMS recently received confirmation of 100 per cent Provincial one-time funding of \$1.625 million (\$0.949 million in 2008) for a new EMS Nurses pilot project effective August 2008 and permanent base funding of \$0.795 million (100 per cent funded by the Province) for the Duty Officer Pilot Program. These projects are expected to help mitigate increased overtime costs associated with the hospital offload delays beginning in 2009.

Long Term Care Homes and Services reported favourable year-to-date gross and net expenditure variances of \$4.987 million or 3.4 per cent, and \$0.515 million or 2.3 per cent respectively. The favourable gross expenditure variance was mainly attributed to reduced expenditures in both the community based services and homes programs (due to lower than anticipated provincial subsidies and grants). This favourable gross variance was somewhat offset by delayed and/or lower than anticipated Provincial subsidy and grant approvals. In addition, the anticipated provincial subsidy increase to long term care homes has been delayed and the Program has deferred the implementation of specific care and service level adjustments until the funding is made available. By year-end, Long Term Care Homes and Service projects a favourable gross expenditure variance of \$3.0 million, and a net expenditure variance of \$0, primarily driven by delays in Ministry and Local Health Integration Networks (LHINs) approvals for increased long-term care homes funding and community program expansion.

Parks, Forestry and Recreation (PF&R) reported an unfavourable net variance of \$0.669 million or 0.4 per cent of net planned expenditures for the nine months ended September 30, 2008. The unfavourable net variance was mainly attributed to delays in filling staff vacancies (\$0.937 million) and was offset by unachieved revenue for leases and agreements (\$2.598 million). The Program is projecting a zero year-end variance as a result of offsetting additional overtime costs, Facilities and Real Estate interdepartmental charges and unrealized revenue targets for leases and agreements with savings arising from staff hiring delays.

Shelter, Support and Housing Administration (SSHA) reported year-to-date favourable variances of \$17.367 million gross or 3.5 per cent, and \$2.370 million net or 1.3 per cent respectively. The favourable net variance was primarily attributable to the increased subsidy for higher than planned bed nights of 22,354 (1,051,053 actual bed nights vs. budgeted volume of 1,028,699) due to higher refugee claimants in the family sector, a variance of 2.2 per cent. At

year-end, the Program projects under spending of \$26.151 million gross or 3.6 per cent and \$1.992 million net or 0.8 per cent, respectively. SSHA is projecting increased subsidy for higher than planned bed night volumes. As well, under spending in Social Housing is projected to be \$17.1 million, with savings in subsidies due to lower than budgeted property taxes; interest-rate savings in mortgage renewals; savings in Rent-Geared-Income (RGI) subsidies; and cost factor subsidy adjustments. The savings in Social Housing will reduce the budgeted reserve draw by the same amount.

Social Development, Finance & Administration (SDFa) reported year-to-date favourable variances of \$1.225 million gross or 6.5 per cent, and \$0.295 million net or 2.6 per cent of planned expenditures respectively. The favourable gross variance was mainly due to under spending in 100 per cent funded programs, including the Street Involved Youth Program and the WHO Safe Community Design Project, as well as staff vacancies and discretionary program savings. SDFa is projecting a favourable variance of \$1.320 million gross or 5.0 per cent and \$0.090 million net or 0.6 per cent of the 2008 Approved Budget at year-end.

Social Services reported a favourable net under expenditure of \$10.185 million during the nine months ended September 30, 2008 mainly attributed to lower Ontario Works (OW) social assistance costs and Cost of Administration (COA), and the receipt of unbudgeted provincial subsidies. The projected year-end net favourable variance of \$11.255 million is due to the following:

- Social assistance costs and COA are projected to be under-spent by \$9.5 million mainly due to a higher proportion of singles compared to families in the caseload. The projected OW average monthly caseload, which includes unemployed and underemployed Torontonians who are provided with integrated employment services and supports through the Employment Resource Centres and the Application Centre, is projected to be 79,000 by December 2008; that is 2,000 cases higher than the 2008 budgeted caseload of 77,000 cases;
- An unbudgeted prior-year Provincial ODB rebate of \$1.0 million; and,
- An unbudgeted Ontario Child Benefit (OCB) implementation subsidy of \$0.8 million.

311 Customer Service Strategy reported year-to-date favourable variances of \$1.314 million or 17.9 per cent gross and \$0.518 million or 16.1 per cent net respectively. The favourable variances were mainly due to the late implementation of the new 311 Division and delays in signing the Technology Solution contract. It is noted that project completion dates will not be impacted. The Program is projecting a favourable variance of \$1.569 million gross or 15.4 per cent, and \$0.680 million net or 15.2 per cent of the 2008 Approved Operating Budget at year-end.

Citizen Centred Services “B”

Citizen Centred Services “B” reported an unfavourable net variance of \$2.971 million or 0.5 per cent of planned expenditures for the period ended September 30, 2008 and projects a year-end net expenditure of \$11.092 million or 1.5 per cent over the 2008 Approved Operating Budget.

The projected net expenditure to year-end are primarily attributed to Transportation Services, and to a less extent, Fire Services as indicated in Table 3 below.

Table 3 Citizen Centred Services "B" Net Expenditure Variance (\$ Million)		
	September 2008 Over/(Under)	Projected Y/E 2008 Over/(Under)
City Planning	0.6	0.1
Fire Services	2.7	2.5
Municipal Licensing & Standards	(1.1)	(0.2)
Policy, Planning, Finance and Administration	(1.5)	0.0
Solid Waste Management Services	(5.2)	(0.6)
Technical Services	3.6	0.5
Toronto Building	(1.1)	(1.2)
Toronto Environment Office	(1.3)	(0.8)
Transportation Services	6.4	10.8
Waterfront Secretariat	(0.1)	(0.0)
Sub-Total	3.0	11.1

City Planning reported an unfavourable net expenditure variance of \$0.581 million or 7.0 per cent of planned expenditures for the nine months ended September 30, 2008. This variance was the result of lower than anticipated revenues stemming from the mix of Community Planning application types received to date, which generated lower revenues than application mixes experienced in previous years. The unfavourable variance was somewhat offset by savings from staff vacancies. Numerous competitions for these vacant positions are either underway or nearing completion. The Program projects that year-end net expenditures will be \$0.102 million or 0.7 per cent higher than budget due to the effect of the revenue loss from development fees given the uncertainty in the development industry under the current economic conditions.

Fire Services was over spent by \$2.652 million net or 1.1 per cent of planned expenditures as of September 30, 2008. This was primarily the result of higher than budgeted gross expenditures of \$1.9 million for salaries and benefits and non-salary overspending of \$0.4 million. These variances were mainly comprised of under spending on salaries & benefits of \$4.8 million offset by unbudgeted spending of \$6.8 million mainly for retroactive WSIB occupational illness charges relating to the new cancer claims. Overspending in Fleet Maintenance for vehicle parts (\$0.4 million) as well as charges for Diesel (\$0.3 million), Hydro (\$0.2 million) Emergency Service & Medical Supplies (\$0.3 million) and Refund of False Alarm Fees (\$0.3 million), were offset by under spending in areas such as Uniforms & Protective Clothing (\$0.2 million), and General Equipment (\$0.9 million). As of September 30th, \$1.2 million less was realized from false alarm fees as a result of lower call volumes, which were offset by unbudgeted recoveries of

\$0.8 million including revenue from highway responses, the sale of old vehicles and a temporary HUSAR funding surplus resulting in a net unfavourable variance of \$0.4 million.

The year-end projection includes the continuing impact of unbudgeted expenditures for WSIB occupational illness charges relating to the new cancer claims, which are projected to increase to \$7.1 million. With these unusually high WSIB pressures and the impact of the new recruit class on any further gapping savings, the projected year-end position on salaries and benefits is an unfavourable variance of \$1.8 million. Fleet and facility maintenance costs are projected to be over spent by \$0.4 million. In addition, revenues are projected to be under budget by \$0.3 million primarily due to the lower volume of false alarms. As a result, Fire Services will have a net unfavourable variance of \$2.500 million or 0.7 per cent of the 2008 Approved Budget at year-end.

Municipal Licensing and Standards reported a favourable net expenditure variance of \$1.075 million or 8.5 per cent of planned expenditures for the nine months ended September 30, 2008. The favourable variance was primarily the result of savings in salaries and benefits from vacancies of 38 full-time positions. These savings have offset the underachievement of licensing revenues of \$0.500 million from the Dog and Cat Licensing Strategy. The Program is projecting a year-end favourable net expenditure variance of \$0.247 million or 1.3 per cent of the 2008 Approved Operating Budget. The year-end projection reflects a gross under-expenditure of \$1.247 million or 2.8 per cent primarily due to savings in salaries and benefits and projected under budgeted revenue collection of \$1.0 million or 3.9 per cent.

Policy, Planning, Finance and Administration (PPF&A) reported a year-to-date favourable net variance of \$1.507 million or 9.9 per cent of planned expenditures for the nine months ended September 30, 2008. This variance was mainly attributed to staff vacancies that were held pending the restructuring of PPF&A. The restructuring in PPF&A is in the final phase of implementation and vacant positions are expected to be filled by year-end. As a result, it is projected that the Program will be on budget at year-end.

Solid Waste Management Services (SWMS) was under spent by \$5.183 million net or 4.1 per cent of planned expenditures as of September 30, 2008. This was primarily the result of lower contracted costs of recycling and organics processing of \$6.1 million due to lower tonnage. Lower than planned expenditures of \$2.1 million were also the result of delays in the implementation of in-store packaging reduction initiative for retail and fast food industries, as well as diversion initiatives such as the pilot re-use centre and the start of organics collection in apartments and condos. These under expenditures were partially offset by higher than planned expenditures of \$1.2 million for higher tonnages of leaf and yard waste processed by contractors and higher fleet costs of \$1.9 million as well as \$3.9 million for higher than planned overtime and unachieved gapping. Revenue as of September 30, 2008 showed a favourable variance of \$2.9 million due to higher revenue of \$2.8 million from the sale of recyclable materials and associated commodity prices.

Year-end expenditures are projected to be \$4.5 million over budget primarily due to higher costs for shipping waste to Michigan, including tonnage amounts and fuel surcharges and the increased cost of processing organics and leaf & yard waste including Emerald Ash Borer

infestation costs. Year-end revenues are expected to be \$5.1 million over-budget. This revenue surplus is primarily composed of \$5.5 million for higher than expected revenue from the sale of recyclable material offset by lower tonnage fees of \$0.8 million from transfer stations. As a result, it is projected that Solid Waste Management Services will have a net favourable variance of \$0.550 million or 0.3 per cent at year-end.

Technical Services reported actual gross expenditures of \$0.384 million or 0.9 per cent under planned expenditures as of September 30, 2008. The favourable gross expenditure variance is attributed primarily to salary savings from 30 full-time vacant positions. Revenues were \$3.990 million or 12.1 per cent below budget, resulting from the under-recovery of revenues from clients and a shortfall in user fees from the review of development applications. Net expenditures were \$3.606 million or 38.1 per cent above budget, which was largely the result of declining revenue and lower than expected expenditures.

The Program is forecasting 2008 year-end gross expenditures of \$59.685 million, which is under budget by \$0.450 million or 0.7 per cent compared to the 2008 Approved Operating Budget of \$60.135 million. The favourable gross variance is attributed primarily to salary savings from 30 full-time vacant positions. Technical Services is projecting that year-end revenue will not be achieved and is forecasted to be approximately \$1.000 million or 2.3 per cent below the 2008 Approved Operating Budget of \$44.137 million. The unfavourable variance reflects the under-recovery of revenues from client programs. The 2008 year-end net expenditure projection is \$0.550 million or 3.4 per cent above the 2008 Approved Operating Budget of \$15.998 million and reflects lower than forecast revenue recoveries from client programs which are partially offset by lower gross expenditures.

Toronto Building reported a favourable net expenditure variance of \$1.072 million or 9.8 per cent of planned expenditures for the nine months ended September 30, 2008. This favourable variance was largely attributed to lower staff expenses due to higher than anticipated vacancies. The Program expects that the under spending due to hiring delays will marginally decrease throughout the remainder of the year due to an aggressive hiring strategy and the resolution of the Harmonization Reconsideration but by year-end, spending will continue to be under budget. Revenues are expected to be on budget by year-end and therefore, the Program projects that it will have a year-end favourable net variance of \$1.250 million or 10.9 per cent of the 2008 Approved Operating Budget.

Toronto Environment Office (TEO) reported a year-to-date favourable net variance of \$1.261 million or 51.5 per cent of planned expenditures for the nine months ended September 30, 2008. This variance was due to the restructuring of TEO which had delayed the hiring to fill a large number of vacant positions. The delays in hiring have also resulted in under expenditures in advertising and promotion for the Live Green Initiative. The recruitment process is now underway to fill a number of these positions and the Program is projecting a year-end net favourable variance of \$0.775 million or 22.5 per cent of the 2008 Approved Operating Budget.

Transportation Services reported an unfavourable variance of \$6.370 million net or 4.8 per cent of planned expenditures as at September 30, 2008. This unfavourable variance was primarily due to the large accumulation of snow from January to April 2008, resulting in over expenditures in

overtime, salt, sand and for snow removal activities in the amount of \$30.394 million. The over expenditures were partially offset by \$3.428 million in revenues received earlier than anticipated and \$21.230 million in under expenditures in non-winter maintenance programs to partially mitigate over expenditures associated with higher than normal winter maintenance activities. The under expenditures included salaries and benefits of \$4.270 million, materials & supplies of \$0.957 million, equipment of \$0.431 million, asphalt, roadway, roadside and traffic sign maintenance of \$11.145 million, other contracted services (e.g. boulevard maintenance, curb maintenance, traffic signal electronics maintenance pavement marking, grass cutting, etc) of \$3.570 million, facility maintenance & other expenses of \$0.447 million.

Transportation Services is projecting a year-end over net expenditure of \$10.803 million or 6.4 per cent due to anticipated additional over expenditures of \$14.521 including \$4.450 million arising from the new winter maintenance and salt contracts; \$5.200 million in expenditures for equipment, asphalt, roadway, roadside and traffic sign maintenance; and \$1.500 million in other contracted services that result from expenditures that were delayed from the third quarter. The additional over expenditures will be offset partly through the withdrawal of \$10.000 million from the Winter Control Stabilization Reserve to reduce the projected year-end unfavourable variance within the Program.

Waterfront Secretariat reported a favourable net expenditure variance of \$0.14 million or 17.2 per cent of planned expenditures for the nine months ended September 30, 2008. This favourable variance was due primarily to the deferral of retaining external expertise to the latter part of the year and from higher than anticipated gapping due to the transfer of one employee to long-term disability status. Consequently, the Secretariat expects to have a year-end favourable net expenditure variance of \$0.040 million or 3.7 per cent of its 2008 Approved Operating Budget.

Internal Services

During the nine months ended September 30, 2008, Internal Services reported a favourable net expenditure variance of \$5.868 million or 5.2 per cent of planned expenditure and is projecting a year-end under expenditure of \$4.229 million or 2.9 per cent of the 2008 Approved Operating Budget. The Office of the Treasurer is the major contributor to this favourable net variance as shown in Table 4 below.

Table 4 Internal Services Net Expenditure Variance (\$ Million)		
	September 2008 Over/(Under)	Projected Y/E 2008 Over/(Under)
Office of the Chief Financial Officer	(0.8)	(0.8)
Office of the Treasurer	(3.8)	(3.5)
Facilities & Real Estate	(1.8)	(0.4)
Fleet Services	0.7	0.9
Information & Technology	(0.2)	(0.4)
Sub-Total	(5.9)	(4.2)

Office of the Chief Financial Officer (inclusive of Financial Planning, Special Projects, Corporate Finance and Finance & Administration Divisions) reported a favourable year-to-date net variance of \$0.844 million or 12.0 per cent and is projecting a favourable year-end net variance of \$0.844 million or 8.3 per cent of the 2008 Approved Operating Budget. These savings are mainly attributed to delays in filling vacant positions.

Office of the Treasurer (inclusive of Revenue Services, Accounting Services, Pensions, Payroll & Employee Benefits and Purchasing & Materials Management Divisions) reported a favourable year-to-date net variance of \$3.785 million or 18.3 per cent of planned expenditures and is projecting a favourable year-end net variance of \$3.520 million or 11.3 per cent of the 2008 Approved Operating Budget. The year-to-date favourable variance was primarily due to savings in salaries resulting from delays in filling vacant positions, not backfilling short term alternate rate assignments and the delays experienced in hiring staff for new initiatives. Savings in non-salary expenses are directly related to the decreased staffing levels. Overall, revenues were over-achieved by \$0.341 million attributable to higher external user fee revenue but partially offset by the lower than anticipated interdepartmental recoveries (due to the delays and deferral of existing and new initiatives). The year-end projected net variance of \$3.520 million is mainly due to savings of \$2.4 million related to vacancies and delays in start-up of new initiatives. Projected year-end short-fall in overall revenues of \$1.1 million is the result of decreased inter-program recoveries (delay in start-up of new initiatives) offset by higher user fee revenue.

Facilities & Real Estate reported a year-to-date favourable variance of \$1.763 million or 3.5 per cent of planned expenditures for this timeframe. This favourable variance was primarily due to lower utility costs of \$2.1 million resulting from seasonal weather fluctuations and savings of \$1.5 million in salaries and benefits from a number of vacant staff positions. Materials and supplies were under spent by \$2.3 million. These savings have been somewhat offset by \$3.728 million in unrealized revenues from clients and an early retirement of a Sunlife Loan of \$1.1 million for energy upgrades that have already been implemented in various corporate facilities.

The Program is projecting a favourable variance of \$0.381 million or 0.7 per cent of the 2008 Approved Operating Budget by year-end. The year-end projection reflects a gross under-

expenditure of \$0.923 million primarily due to savings in utility costs and under achieved revenues of \$0.542 million.

Fleet Services reported an unfavourable net variance of \$0.686 million or 22.4 per cent of planned net expenditures for the nine months ended September 30, 2008. This was mainly attributed to the impacts of unfunded retroactive pay and year to-date wage increases totalling \$0.450 million for 9 positions resulting from job evaluations. In addition, the delay in fully implementing the parts consignment contract at all Fleet locations due to unforeseen problems in the system interface process resulted in a loss of bulk purchase savings in parts supply of \$0.300 million. The Program is projecting an unfavourable net variance at year-end of \$0.878 million primarily due to the impacts of job evaluation, and the loss of bulk purchase savings, offset by savings from reduced overtime costs, contracted service costs, and vacant positions.

Information & Technology reported a favourable year-to-date net variance of \$0.163 million or 0.4 per cent of planned expenditures. The favourable variance was primarily due to delays in filling vacancies resulting from various recruitment challenges. Some of the resultant savings in salaries and benefits are offset by a decrease in corresponding recoveries from the Capital Budget, causing revenues to be below budget. These savings were partially offset by increased contracted professional services required for the development of new processes and standards for a new organization structure as a result of the IT Governance and Transformation project. The Program is projecting a favourable net variance at year-end of \$0.363 million or 0.7 per cent of the 2008 Approved Operating Budget.

City Manager

City Manager's Office (which includes Human Resources) reported a year-to-date net favourable variance of \$0.727 million or 2.8 per cent of planned expenditures for the nine-month period ended September 30, 2008. This was the result of savings in non-labour expenditures due to the implementation of cost containment measures and higher than budgeted interdepartmental recoveries as a result of increased demand for human resources services. The Program is projecting a year-end favourable variance of \$0.788 million or 2.1 per cent of the 2008 Approved Operating Budget.

Table 5 City Manager Office Net Expenditure Variance (\$ Million)		
	September 2008 Over/(Under)	Projected Y/E 2008 Over/(Under)
City Manager's Office	(0.7)	(0.8)

Other City Programs

Other City Programs (see table 6 below) reported a total favourable net variance of \$4.187 million or 7.3 per cent of planned expenditures for the nine-month period ended September 30, 2008 and are projecting a year-end under expenditure of \$1.928 million or 2.5 per cent of the 2008 Approved Operating Budget.

Table 6 Other City Programs Net Expenditure Variance (\$ Million)		
	September 2008 Over/(Under)	Projected Y/E 2008 Over/(Under)
City Clerk's Office	(1.5)	0.2
Legal Services	(1.0)	(1.2)
Mayor's Office	(0.3)	(0.1)
City Council	(1.4)	(0.8)
Sub-Total	(4.2)	(1.9)

City Clerk's Office reported a favourable net variance of \$1.471 million or 5.8 per cent of planned expenditures for the nine months ended September 30, 2008 due to staff vacancies and reduced client demand for printing and copying services. Lower expenditures in equipment rentals, license fees, and interdivisional charges also contributed to the under spending which was in part offset by lower interdivisional recoveries. This was due to significantly reduced demand for printing and reproduction across City's Operations and ABCs as a result of the implementation of the Toronto Meeting Management Information System. As the revenue continues to be underachieved and all purchase orders are processed, the Program is projecting an unfavourable year-end net expenditure variance of \$0.160 million or 0.5 per cent.

Legal Services reported a year-to-date favourable variance of \$1.048 million or 6.7 per cent of planned expenditures for this timeframe. This was mainly due to not filling vacant positions and savings in office materials and training & development. Projections to year-end indicate a favourable variance of \$1.219 million or 5.8 per cent of the 2008 Approved Operating Budget, mainly be due to continued savings in staff training, equipment and office supplies.

The Mayor's Office reported a year-to-date favourable net variance of \$0.271 million or 14.4 per cent of planned expenditures for the nine-month period ended September 30, 2008 primarily due to delays in hiring staff and purchase of the constituency database and scheduling system. At year-end, the Mayor's Office is projecting a favourable net variance of \$0.071 million or 2.3 per cent of the 2008 Approved Operating Budget as a result of continued savings in staff salaries and benefits.

City Council reported a year-to-date net favourable variance of \$1.398 million or 9.9 per cent of planned expenditures for the nine month period ended September 30, 2008 and projects a net under expenditure of \$0.798 million or 4.1 per cent of its 2008 Approved Operating Budget by year- end. This net favourable variance is largely attributed to under spending in some Councillor’s staff salaries and benefits and office budgets.

Accountability Offices

The Accountability Offices collectively reported a net under expenditure of \$0.345 million or 9.5 per cent for the nine-month period ended September 30, 2008. Collectively, these Programs are projecting a favourable variance of \$0.093 million or 1.7 per cent of their 2008 Approved Operating Budget.

Table 7 Accountability Offices Net Expenditure Variance (\$ Million)		
	September 2008 Over/(Under)	Projected Y/E 2008 Over/(Under)
Auditor General's Office	(0.1)	(0.1)
Integrity Commissioner's Office	(0.0)	(0.0)
Lobbyist Registrar	(0.1)	(0.0)
Office of the Ombudsperson	(0.2)	(0.0)
Sub-Total	(0.3)	(0.1)

The Auditor General’s Office reported a year-to-date favourable variance of \$0.072 million or 2.6 per cent of planned expenditures for this timeframe and is projecting a year-end favourable variance of \$0.083 million or 1.9 per cent of the 2008 Approved Operating Budget. This is mainly due to salary savings from staff vacancies.

The Integrity Commissioner Office reported a year-to-date favourable variance of \$0.015 million or 9.9 per cent in net expenditures for the nine-month period ended September 30, 2008 due to lower spending in services and rents and expects a net favourable variance of \$0.003 million or 1.2 per cent by year-end.

The Lobbyist Registrar reported a year-to-date favourable variance of \$0.099 million or 19.5 per cent of planned net expenditures for the nine-month period ended September 30, 2008. The Office is projecting a balanced operating budget at year-end.

The Office of the Ombudsperson reported a year-to-date favourable variance of \$0.159 million or 73.5 per cent in net expenditures during the nine months ended September 30, 2008. This was largely due to delays in staffing. The Ombudsperson will officially start on November 17, 2008. Expenditures to-date represent office set-up costs only.

Agencies, Boards and Commissions

Collectively, Agencies, Boards and Commissions (ABCs) reported an unfavourable variance of \$6.318 million or 0.7 per cent of planned net expenditures for the nine-month period ended September 30, 2008. At year-end, ABCs are projecting a net over expenditure of \$5.705 million or 0.4 per cent of the 2008 Approved Operating Budget. This unfavourable variance is mainly due to over-expenditures in TTC Conventional Services.

	September 2008 Over/(Under)	Projected Y/E 2008 Over/(Under)
Toronto Public Health	0.3	(0.0)
Toronto Public Library	(0.2)	1.7
Association of Community Centres	(0.0)	0.0
Exhibition Place	(0.9)	(0.2)
Heritage Toronto	0.0	(0.0)
Theatres	1.1	0.2
Toronto Zoo	(1.0)	(0.6)
Arena Boards of Management	(0.2)	0.0
Yonge Dundas Square	(0.1)	(0.0)
Toronto & Region Conservation Authority	0.0	0.0
Toronto Transit Commission - Conventional	8.5	6.3
Toronto Transit Commission - Wheel Trans	(0.4)	(0.6)
Toronto Police Service	(0.8)	(1.0)
Toronto Police Services Board	0.0	0.0
Sub-Total	6.3	5.7

Toronto Public Health (TPH) reported an unfavourable net expenditure variance of \$0.284 million or 1.0 per cent of planned expenditures for the nine-month period ended September 30, 2008. This variance was the result of unexpected expenditures that were planned for the fourth quarter. The Program is projecting that net expenditures will be on budget by year-end.

Toronto Public Library (TPL) reported favourable year-to-date net variance of \$0.180 million due to higher than budgeted funding from external grants and other revenue, along with spending restrictions implemented to offset increasing costs and service demands as a result of higher than budgeted sick leave and additional programs which affect salaries, materials, supplies and services. The projected year-end unfavourable variance of \$1.712 million is primarily due to the unbudgeted Pay Equity and Job Evaluation settlement of \$1.948 million in 2008. In addition, a one-time retroactive payment of \$6.385 million is required in 2008 as part of the Pay Equity and Job Evaluation settlement. As approved by City Council in its meeting of October 29 and 30,

2008, the retroactive payments of \$6.385 million (which cover the period from March 1, 2004 to December 31, 2007) will be funded from the Employee Retiree Benefits Reserve Fund, resulting in a one-time increase to the Toronto Public Library's 2008 Operating Budget of \$6.385 million gross and \$0 net. Toronto Public Library makes every effort possible to accommodate within the 2008 Approved Operating Budget, the 2008 financial impact resulting from the job evaluation and pay equity plan settlement.

Exhibition Place reported a year-to-date favourable net variance of \$0.950 million, primarily due to greater than expected show revenues and food and beverage sales at the National Soccer Stadium (BMO Field) and the Canadian National Exhibition. Exhibition Place is projecting, at year-end, a favourable net variance of \$0.227 million.

Theatres reported an unfavourable net variance of \$1.054 million or 36.9 per cent of planned expenditures for the period ended September 30, 2008. At year-end, the Theatres are projecting an unfavourable net variance of \$0.154 million or 4.0 per cent primarily due to lower ticket sales and lower take-up for attractions at the Sony Centre and inability to secure programming for the summer at the St. Lawrence Centre.

Toronto Zoo reported a net favourable variance of \$0.957 million or 17.3 per cent at the end of September 30, 2008 which was primarily due to an attendance revenue increase of \$0.342 million and under spending of \$0.298 million due to delayed services and rents expenditures. Toronto Zoo is projecting a net favourable variance of \$0.602 million or 5.1 per cent at year-end as attendance revenues are anticipated to remain favourable and contracted services will be completed in the fourth quarter.

Arena Boards of Management reported a year-to-date favourable net expenditure variance of \$0.2 million primarily due to seasonal fluctuations in revenues (prepaid program registration fees) and expenses, and actual expenditures not matching the pattern assumed in the budget. These variances are expected to self-adjust over the course of the year with the Arena Boards projecting that it will be on budget at year-end.

Yonge Dundas Square reported a favourable net expenditure variance of \$0.112 million or 25.6 per cent of net planned expenditures, resulting from increased activity and usage by major festivals and cultural events for the nine-month period September 30, 2008. The Program is projecting a favourable year-end net expenditure variance of \$0.007 million or 1.2 per cent of the 2008 Approved Operating Budget as a result of the increased activity.

Toronto Transit Commission (TTC) had an unfavourable net expenditure variance of \$8.533 million or 4.5 per cent for the nine-month period ended September 30, 2008. Year-to-date total revenues, which exceeded budget by \$3.749 million, were more than offset by expenditures which were \$12.282 million over budget. TTC expenditures were over budget as a result of higher employee benefit costs, higher than expected overtime expenses, and increased snow removal costs due to higher than normal snowfall in early 2008. Also, an unplanned Orion V rear axle bolt replacement program and additional structural/collision repair work on the bus fleet of \$1.900 million contributed to the year-to-date over-expenditures. This work addressed a shortage of vehicles available for service due to the late delivery of new buses (which were expected in

2008). In addition, there were unanticipated component replacements on subway vehicles, increased SRT maintenance and the addition of six new Route Supervisors who have been hired to improve streetcar service.

Wheel-Trans, however, reported a favourable net expenditure variance of \$0.377 million or 0.8 per cent. The favourable variance largely reflects a reduction in the number of passenger trips carried by bus due to increased vehicle maintenance requirements for the ageing bus fleet. The variance was also impacted by unbudgeted taxicab fare increases recently approved by the City.

TTC and Wheel-Trans together are projecting an unfavourable variance of \$5.674 million or 2.2 per cent at year-end. TTC staff will continue to closely monitor revenues and expenses in an effort to minimize the unfavourable variance by year-end. TTC and Wheel-Trans together are projecting an unfavourable variance of \$5.674 million or 2.2 per cent at year-end. In the final four months of 2008, the TTC's expenditures will be over budget an additional \$4.9 million. The primary drivers for this variance will be employee benefits, overtime, vehicle maintenance and parts replacement and increased accident claims expenses. This expenditure increase will be more than offset by a \$7.1 million increase in revenue due to higher than expected ridership, reduced counterfeiting as a result of the elimination of the Adult tickets, increased advertising revenues and the assessment of liquidated damages on a current vehicle procurement contract. TTC staff will continue to closely monitor revenues and expenses in an effort to minimize the unfavourable variance by year-end.

Toronto Police Service (TPS) reported a favourable net expenditure variance of \$0.750 million or 0.1 per cent lower than planned for the nine months ended September 30, 2008. This favourable variance was primarily the result of salary savings arising from the timing of uniform and civilian separations. The Service is projecting that year-end net expenditures will be \$1.000 million or 0.1 per cent under budget.

Corporate Accounts

For the period ended September 30, 2008, **Corporate Accounts** realized a favourable net variance of \$2.002 million or 11.0 per cent. Projections to year-end indicate a favourable net expenditure variance of \$7.930 million or 26.1 per cent of the 2008 Approved Operating Budget. The major reasons for the variances are summarized below.

Table 9 Corporate Accounts Net Expenditure Variance (\$ Million)		
	September 2008 Over/(Under)	Projected Y/E 2008 Over/(Under)
Community Partnership and Investment Program	5.6	(0.0)
Capital & Corporate Financing	0.0	(5.0)
Non-Program Expenditures	2.6	2.7
Non-Program Revenues	(10.1)	(5.6)
Sub-Total	(2.0)	(7.9)

Community Partnership and Investment Program (CPIP) had an unfavourable variance of \$5.580 million for the nine months ended September 30, 2008, primarily due to timing differences in disbursements, as most payments for 2008 grants were made after Council approved the 2008 allocation reports in June 2008. Nonetheless, projections for the year indicate that Corporate Accounts will be balanced at year-end.

Capital & Corporate Financing Account was on budget for the nine-month period ending September 30, 2008. It is projected that there will be \$5.000 million savings in debt charges at year-end due to delays in issuing new debt, influenced by the uncertain financial and capital market situation.

Non-Program Accounts overall achieved a favourable net expenditure variance during the nine-month period ended September 30, 2008, mainly due to higher than expected revenues, and it is projected that this favourable variance will continue to year-end. The year-to-date favourable net expenditure variances were attributed to higher than forecasted rates of return in interest and investment earnings of \$11.434 million, and stronger parking and ticket revenues of \$1.940 million contributed by Toronto Parking Authority and Parking Tag Enforcement & Operations, respectively. These favourable variances, however, were partially offset by lower payments in lieu of taxes revenue, higher than planned vacancy rebate expenses, tax deficiencies, and write-off expenditures within the Non-Program Expenditure Account.

Non Levy Operations

Table 10 Non Levy Operations Net Expenditure Variance (\$ Million)		
	September 2008 Over/(Under)	Projected Y/E 2008 Over/(Under)
Toronto Parking Authority	0.0	0.0
Toronto Water	(3.8)	12.2
Sub-Total	(3.8)	12.2

Toronto Parking Authority (TPA) reported actual gross expenditure of \$0.410 million or 0.9 per cent over planned expenditures as at September 30, 2008. Revenues were \$1.875 million or 2.2 per cent over the budgeted estimates, reflecting a general strong revenue generation improvement throughout all areas of the City from off-street and on-street parking facilities. Net expenditures were \$1.465 million or 3.9 per cent favourable to budget, which was largely the result of increased revenue.

The projected year-end net expenditure for the Toronto Parking Authority is anticipated to be \$51.995 million. This represents a favourable variance of approximately \$2.378 million or 4.8 per cent compared to the 2008 Operating Budget of \$49.617 million. The increase is primarily attributed to higher than forecasted revenues, as noted above.

Toronto Water reported actual gross expenditure of \$5.454 million or 1.1 per cent under planned expenditures as of September 30, 2008. The favourable variance was attributed primarily to salary saving from vacant positions. Revenues were \$1.666 million or 0.4 per cent under budget, reflecting minor timing differences in water billings. Net expenditures were \$3.788 million or 5.5 per cent below planned expenditure levels, which were largely the result of lower than planned gross expenditures, as noted above.

Toronto Water anticipates that year-end water sales and sewer surcharges will not be achieved and is forecasted to be approximately \$27.800 million or 4.1 per cent below the 2008 Approved Operating Budget of \$677.393 million. The projected decline in water sales revenue is attributed to lower consumption through the summer months as Toronto experienced the wettest summer on record. This decline will be partially offset by, a lower than anticipated year-end gross expenditures of \$15.632 million or 4.2 per cent compared to the 2008 Approved Operating Budget of \$375.207 million which is largely attributed to salary and reduced utility costs due to lower water production. The 2008 year-end net expenditure projection for Toronto Water is anticipated to be \$12.168 million, and reflects lower than forecasted revenues and gross expenditures.

Consulting Costs

The total 2008 consulting cost budget is \$4.320 million gross and the reported City's actual consulting costs were \$3.793 million gross with a favourable variance of \$0.527 million gross or 12.2 per cent as at September 30, 2008. The Acting Deputy City Manager & Chief Financial Officer will continue to monitor consulting expenditures and report through future operating variance reports.

Approved Positions

The City of Toronto budgets and monitors its staff complement based on Approved Positions. As at September 30, 2008, the City reported 45,736.9 full-time approved positions (43,639.1 permanent and 2,097.8 casual/seasonal) and 4,470.9 part-time approved positions (1,602.7 permanent and 2,868.2 casual/seasonal). This reflects a decrease of 2.2 per cent from the 2008

Council Approved Positions which occurred mainly due to delays in filling vacant positions and seasonal fluctuations within City Programs/ABCs.

Utility Costs

As at September 30, 2008, levy and rate operations reported actual utility costs of \$99.281 million gross (compared to the planned expenditures of \$107.403 million gross) with a favourable variance of \$8.122 million gross. The under-expenditure in utility costs was primarily the result of lower than planned consumption, predominantly in Toronto Water followed by Facilities and Real Estates, Parks, Forestry and Recreation, and TTC. By year-end, the City is projecting a total utility cost to be \$147.913 million gross with a favourable variance of \$8.260 million gross or 5.3 per cent as compared to a total budget of \$156.173 million gross.

Budget Adjustments

Legal Services - Settlements

The City Solicitor is required to pay court orders and legal settlements. Currently, City staff is required to prepare reports to Council for every claim that the City has. It is recommended that the 2008 Non-Program Expenditure Budget be increased by \$0.300 million, funded by the Arbitration and Legal Awards Reserve to allow for faster and more efficient payment of claims. This adjustment will have no impact on the 2008 Net Operating Budget.

311 Customer Service

The new 311 Operating Division has been established to provide direct customer service to the public. This division will have permanent staff and funding reallocated from other City divisions. When fully implemented, the Division will improve accessibility to City services and will increase the City's effectiveness in responding to public inquiries. This budget adjustment has no impact on the 2008 Net Operating Budget.

Appendix D identifies all budget adjustments made between July 1 and September 30, 2008. These adjustments amended the 2008 Council Approved Operating Budget between Programs to ensure accurate reporting and financial accountability, and do not increase the overall 2008 Council Approved Operating Budget.

CONTACT

Josie La Vita
Director, Financial Planning
Phone: 416-397-4229
Fax: 416-397-4465
Email: jlavita@toronto.ca

Bert Riviere
Manager, Financial Planning
Phone: 416-397-4227
Fax: 416-392-3649
Email: briviere@toronto.ca

SIGNATURE

Cam Weldon
Acting Deputy City Manager
and Chief Financial Officer

ATTACHMENTS

Appendix A – City of Toronto Consolidated Net Expenditures
Appendix B – City of Toronto Consolidated Gross Expenditures
Appendix C – City of Toronto Consolidated Revenues
Appendix D – City of Toronto Budget Adjustments



CITY OF TORONTO
CONSOLIDATED NET EXPENDITURES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008
(\$000s)

	September 30, 2008				December 31, 2008			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Citizen Centred Services "A"								
Affordable Housing Office	1,297.3	1,297.3	(0.0)	0.0%	1,307.1	1,307.1	(0.0)	0.0%
Children's Services	39,428.3	39,428.3	(0.0)	0.0%	68,992.7	68,992.7	0.0	0.0%
Court Services	(7,844.3)	(4,462.1)	3,382.2	-43.1%	(11,585.8)	(8,331.9)	3,253.9	-28.1%
Economic Development, Culture & Tourism	16,718.4	16,649.8	(68.6)	-0.4%	25,933.8	25,845.9	(87.9)	-0.3%
Emergency Medical Services	41,376.2	42,589.2	1,213.0	2.9%	62,025.1	64,164.7	2,139.6	3.4%
Long Term Care Homes and Services	22,619.7	22,104.2	(515.5)	-2.3%	41,547.8	41,547.8	0.0	0.0%
Parks, Forestry & Recreation	175,260.3	175,929.8	668.9	0.4%	238,399.4	238,399.4	(0.0)	0.0%
Shelter, Support & Housing Administration	183,577.4	181,207.0	(2,370.4)	-1.3%	253,819.8	251,827.8	(1,992.0)	-0.8%
Social Development, Finance & Administration	11,473.3	11,178.7	(295.1)	-2.6%	16,117.9	16,027.7	(90.2)	-0.6%
Social Services	190,822.3	180,638.3	(10,184.5)	-5.3%	275,768.0	264,512.8	(11,255.2)	-4.1%
311 Customer Service Strategy	3,209.3	2,691.8	(517.5)	-16.1%	4,465.8	3,786.3	(679.5)	-15.2%
Sub-Total Citizen Centred Services "A"	677,939.3	669,252.2	(8,687.6)	-1.3%	976,791.6	968,080.3	(8,711.3)	-0.9%
Citizen Centred Services "B"								
City Planning	8,244.7	8,825.4	580.7	7.0%	13,647.6	13,749.1	101.5	0.7%
Fire Services	251,395.7	254,048.0	2,652.3	1.1%	347,853.7	350,353.7	2,500.0	0.7%
Municipal Licensing & Standards	12,612.3	11,538.0	(1,074.8)	-8.5%	19,335.7	19,088.4	(247.3)	-1.3%
Policy, Planning, Finance and Administration	15,251.8	13,744.4	(1,507.4)	-9.9%	22,973.6	22,973.6	0.0	0.0%
Solid Waste Management Services	126,463.6	121,280.9	(5,182.7)	-4.1%	182,391.9	181,842.0	(550.0)	-0.3%
Technical Services	9,455.2	13,060.7	3,605.5	38.1%	15,998.4	16,548.4	550.0	3.4%
Toronto Building	(10,998.0)	(12,070.3)	(1,072.3)	9.8%	(11,420.1)	(12,670.1)	(1,250.0)	10.9%
Toronto Environment Office	2,450.1	1,189.3	(1,260.8)	-51.5%	3,450.7	2,675.7	(775.0)	-22.5%
Transportation Services	132,897.1	139,266.7	6,369.6	4.8%	167,555.4	178,358.4	10,803.0	6.4%
Waterfront Secretariat	811.6	672.1	(139.5)	-17.2%	1,082.0	1,042.0	(40.0)	-3.7%
Sub-Total Citizen Centred Services "B"	548,584.6	551,555.2	2,970.5	0.5%	762,869.0	773,961.3	11,092.1	1.5%
Internal Services								
Office of the Chief Financial Officer	7,011.4	6,167.5	(843.9)	-12.0%	10,193.0	9,349.0	(844.0)	-8.3%
Office of the Treasurer	20,666.7	16,882.0	(3,784.7)	-18.3%	31,076.0	27,556.3	(3,519.7)	-11.3%
Facilities & Real Estate	51,052.0	49,289.1	(1,762.9)	-3.5%	55,269.6	54,888.6	(381.0)	-0.7%
Fleet Services	(3,062.7)	(2,376.4)	686.3	-22.4%	(63.0)	815.4	878.4	-1394.3%
Information & Technology	37,517.8	37,354.6	(163.2)	-0.4%	49,135.5	48,772.6	(362.9)	-0.7%
Sub-Total Internal Services	113,185.1	107,316.8	(5,868.3)	-5.2%	145,611.1	141,381.9	(4,229.3)	-2.9%
City Manager								
City Manager's Office	25,703.3	24,976.9	(726.5)	-2.8%	37,496.9	36,709.2	(787.7)	-2.1%
Sub-Total City Manager	25,703.3	24,976.9	(726.5)	-2.8%	37,496.9	36,709.2	(787.7)	-2.1%
Other City Programs								
City Clerk's Office	25,394.6	23,923.9	(1,470.7)	-5.8%	34,310.9	34,471.0	160.1	0.5%
Legal Services	15,696.7	14,649.2	(1,047.5)	-6.7%	20,922.5	19,703.0	(1,219.5)	-5.8%
Mayor's Office	1,882.3	1,611.4	(270.9)	-14.4%	2,603.5	2,532.5	(71.0)	-2.7%
City Council	14,109.9	12,712.4	(1,397.5)	-9.9%	19,465.7	18,668.2	(797.5)	-4.1%
Sub-Total Other City Programs	57,083.6	52,896.9	(4,186.7)	-7.3%	77,302.6	75,374.7	(1,927.9)	-2.5%
Accountability Offices								
Auditor General's Office	2,741.4	2,669.5	(71.9)	-2.6%	4,269.6	4,186.5	(83.1)	-1.9%
Integrity Commissioner's Office	147.8	133.1	(14.7)	-9.9%	201.4	198.9	(2.5)	-1.2%
Lobbyist Registrar	509.0	409.9	(99.1)	-19.5%	711.2	705.8	(5.4)	-0.8%
Office of the Ombudsperson	216.3	57.4	(159.1)	-73.5%	404.5	402.4	(2.1)	-0.5%
Sub-Total Council Appointed Programs	3,614.6	3,269.9	(344.8)	-9.5%	5,586.7	5,493.6	(93.1)	-1.7%
TOTAL - CITY OPERATIONS	1,426,111.0	1,409,267.9	(16,843.3)	-1.2%	2,005,658.0	2,001,001.0	(4,657.1)	-0.2%



CITY OF TORONTO
CONSOLIDATED NET EXPENDITURES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008
(\$000s)

	September 30, 2008				December 31, 2008			
	Year-To-Date Budget	Actual	Actual vs Budget Over / (Under)	%	Year-End Budget	Projection	Projection vs Budget Over / (Under)	%
Agencies, Boards and Commissions								
Toronto Public Health	28,508.0	28,791.6	283.6	1.0%	42,902.3	42,902.2	(0.1)	0.0%
Toronto Public Library	115,741.5	115,561.2	(180.3)	-0.2%	155,790.6	157,502.9	1,712.3	1.1%
Association of Community Centres	5,066.3	5,027.0	(39.3)	-0.8%	6,756.5	6,756.5	0.0	0.0%
Exhibition Place	218.4	(731.6)	(950.0)	-435.0%	27.7	(199.4)	(227.1)	-820.0%
Heritage Toronto	269.5	305.5	36.0	13.3%	390.0	390.0	(0.0)	0.0%
Theatres	2,855.7	3,910.1	1,054.4	36.9%	3,815.9	3,970.3	154.4	4.0%
Toronto Zoo	5,537.1	4,580.2	(956.9)	-17.3%	11,728.1	11,126.5	(601.6)	-5.1%
Arena Boards of Management	32.3	(190.8)	(223.1)	-691.1%	42.8	42.8	0.0	0.0%
Yonge Dundas Square	438.0	325.7	(112.3)	-25.6%	583.8	577.0	(6.8)	-1.2%
Toronto & Region Conservation Authority	2,378.4	2,378.4	0.0	0.0%	3,171.1	3,171.1	0.0	0.0%
Toronto Transit Commission - Conventional	190,859.0	199,392.0	8,533.0	4.5%	202,323.0	208,612.0	6,289.0	3.1%
Toronto Transit Commission - Wheel Trans	26,822.2	26,445.2	(377.0)	-1.4%	50,351.2	49,736.4	(614.8)	-1.2%
Toronto Police Service	572,789.4	572,039.4	(750.0)	-0.1%	798,699.2	797,699.2	(1,000.0)	-0.1%
Toronto Police Services Board	1,450.5	1,450.5	0.0	0.0%	2,233.9	2,233.9	0.0	0.0%
TOTAL - AGENCIES, BOARDS & COMMISSIONS	952,966.3	959,284.4	6,318.1	0.7%	1,278,816.1	1,284,521.4	5,705.3	0.4%
Corporate Accounts								
Community Partnership and Investment Program	32,449.7	38,029.3	5,579.6	17.2%	43,266.2	43,266.2	(0.0)	0.0%
Capital & Corporate Financing	398,544.8	398,544.8	0.0	0.0%	531,393.0	526,393.0	(5,000.0)	-0.9%
Non-Program Expenditures								
- Tax Deficiencies/Write-offs	35,165.4	36,165.4	1,000.0	2.8%	78,000.0	79,000.0	1,000.0	1.3%
- Assessment Function (MPAC)	25,125.0	24,598.3	(526.7)	-2.1%	33,500.0	33,200.0	(300.0)	-0.9%
- Temporary Borrowing	21.9	21.9	0.0	0.0%	400.0	400.0	0.0	0.0%
- Funding of Employee Related Liabilities	29,387.0	29,387.0	(0.0)	0.0%	39,496.2	39,496.2	0.0	0.0%
- Other Corporate Expenditures	5,102.3	5,016.2	(86.1)	-1.7%	56,200.0	55,700.0	(500.0)	-0.9%
- Insurance Premiums & Claims	225.0	225.0	(0.0)	0.0%	300.0	300.0	(0.0)	0.0%
- Parking Tag Enforcement & Oper.	30,654.2	30,332.2	(322.0)	-1.1%	45,376.5	45,376.5	0.0	0.0%
- Programs Funded from Reserve Funds	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Vacancy Rebate Program	8,772.1	11,272.1	2,500.0	28.5%	16,500.0	19,000.0	2,500.0	15.2%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	3,500.0	3,500.0	0.0	0.0%
- Tax Rebates for Registered Charities	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Street & Expressway Lighting Services	15,359.3	15,359.3	(0.0)	0.0%	24,195.3	24,195.3	0.0	0.0%
Non-Program Expenditures	149,812.3	152,377.5	2,565.2	1.7%	297,467.9	300,168.0	2,700.0	0.9%
Non-Program Revenue								
- Payments in Lieu of Taxes	(82,536.5)	(77,958.0)	4,578.5	-5.5%	(82,536.5)	(77,958.0)	4,578.5	-5.5%
- Supplementary Taxes	(18,730.0)	(18,985.0)	(255.0)	1.4%	(35,000.0)	(38,900.0)	(3,900.0)	11.1%
- Tax Penalties	(21,677.5)	(22,000.0)	(322.5)	1.5%	(28,000.0)	(28,000.0)	0.0	0.0%
- Interest/Investment Earnings	(51,185.4)	(58,188.9)	(7,003.6)	13.7%	(68,435.4)	(71,765.0)	(3,329.6)	4.9%
- Prior Year Surplus	(63,948.8)	(63,948.8)	0.0	0.0%	(85,265.0)	(85,265.0)	0.0	0.0%
- Other Corporate Revenues	(5,751.3)	(5,542.0)	209.3	-3.6%	(9,822.8)	(9,822.8)	0.0	0.0%
- Toronto Hydro Revenues	(63,675.0)	(68,105.3)	(4,430.3)	7.0%	(84,900.0)	(86,316.0)	(1,416.0)	1.7%
- Provincial Revenue	(68,700.0)	(68,700.0)	0.0	0.0%	(91,600.0)	(91,600.0)	0.0	0.0%
- New CoTA Revenues	(111,381.7)	(111,381.7)	0.0	0.0%	(175,000.0)	(175,000.0)	0.0	0.0%
- Parking Authority Revenues	(23,172.1)	(24,270.8)	(1,098.7)	4.7%	(32,383.7)	(34,193.3)	(1,809.6)	5.6%
- Administrative Support Recoveries - Water	(14,229.8)	(14,229.8)	0.0	0.0%	(18,973.0)	(18,973.0)	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	(12,976.3)	(12,976.3)	0.0	0.0%	(17,301.7)	(17,301.7)	0.0	0.0%
- Parking Tag Enforcement & Oper.	(34,194.4)	(35,357.4)	(1,163.0)	3.4%	(81,815.0)	(81,815.0)	0.0	0.0%
- Other Tax Revenues	(15,150.0)	(14,903.1)	246.9	-1.6%	(15,150.0)	(14,903.1)	246.9	-1.6%
- Woodbine Slots	(11,700.0)	(12,608.8)	(908.8)	7.8%	(15,600.0)	(15,600.0)	0.0	0.0%
Non-Program Revenues	(599,008.6)	(609,155.8)	(10,147.2)	1.7%	(841,783.1)	(847,412.9)	(5,629.8)	0.7%
TOTAL - CORPORATE ACCOUNTS	(18,201.8)	(20,204.2)	(2,002.4)	11.0%	30,344.0	22,414.3	(7,929.8)	-26.1%
NET OPERATING TAX LEVY	2,360,875.5	2,348,348.0	(12,527.6)	-0.5%	3,314,818.1	3,307,936.6	(6,881.6)	-0.2%
NON LEVY OPERATIONS								
Toronto Parking Authority	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Toronto Water	68,546.4	64,758.4	(3,788.0)	-5.5%	0.0	12,167.5	12,167.5	n/a
NON LEVY OPERATING NET EXPENDITURES	68,546.4	64,758.4	(3,788.0)	-5.5%	0.0	12,167.5	12,167.5	n/a



CITY OF TORONTO
CONSOLIDATED GROSS EXPENDITURES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008
(\$000s)

	September 30, 2008				December 31, 2008			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Citizen Centred Services "A"								
Affordable Housing Office	2,058.1	1,722.9	(335.2)	-16.3%	2,920.1	2,508.2	(411.9)	-14.1%
Children's Services	262,184.7	257,113.2	(5,071.6)	-1.9%	360,855.9	360,855.9	0.0	0.0%
Court Services	29,351.0	29,416.8	65.8	0.2%	39,132.1	40,987.6	1,855.5	4.7%
Economic Development, Culture & Tourism	22,845.4	22,858.3	12.9	0.1%	33,424.0	33,336.1	(87.9)	-0.3%
Emergency Medical Services	108,591.4	111,331.0	2,739.6	2.5%	152,118.5	156,798.1	4,679.6	3.1%
Long Term Care Homes & Services	146,100.5	141,113.4	(4,987.1)	-3.4%	207,426.6	204,426.6	(3,000.0)	-1.4%
Parks, Forestry & Recreation	234,108.5	232,179.4	(1,929.0)	-0.8%	321,110.0	319,110.0	(2,000.0)	-0.6%
Shelter, Support & Housing Administration	491,517.1	474,150.3	(17,366.8)	-3.5%	721,270.4	695,119.3	(26,151.1)	-3.6%
Social Development, Finance & Administration	18,840.3	17,615.4	(1,224.9)	-6.5%	26,347.3	25,027.3	(1,320.0)	-5.0%
Social Services	774,244.8	722,516.3	(51,728.5)	-6.7%	1,059,943.2	1,015,506.8	(44,436.4)	-4.2%
311 Customer Service Strategy	7,333.8	6,019.4	(1,314.4)	-17.9%	10,206.2	8,637.0	(1,569.2)	-15.4%
Sub-Total Citizen Centred Services "A"	2,097,175.6	2,016,036.3	(81,139.3)	-3.9%	2,934,754.4	2,862,312.9	(72,441.5)	-2.5%
Citizen Centred Services "B"								
City Planning	25,027.9	22,440.7	(2,587.1)	-10.3%	36,098.1	33,199.1	(2,899.0)	-8.0%
Fire Services	257,627.8	259,913.9	2,286.1	0.9%	356,029.8	358,179.8	2,150.0	0.6%
Municipal Licensing & Standards	31,947.9	29,275.3	(2,672.6)	-8.4%	45,205.5	43,958.2	(1,247.3)	-2.8%
Policy, Planning, Finance and Administration	29,936.3	26,105.9	(3,830.4)	-12.8%	42,628.6	42,628.6	0.0	0.0%
Solid Waste Management Services	176,896.1	174,617.2	(2,278.9)	-1.3%	276,962.6	281,462.6	4,500.0	1.6%
Technical Services	42,425.3	42,041.2	(384.1)	-0.9%	60,135.1	59,685.1	(450.0)	-0.7%
Toronto Buildings	27,895.7	26,464.2	(1,431.5)	-5.1%	42,152.5	40,902.5	(1,250.0)	-3.0%
Toronto Environment Office	2,554.7	1,272.4	(1,282.3)	-50.2%	3,590.7	2,815.7	(775.0)	-21.6%
Transportation Services	182,044.0	191,841.6	9,797.6	5.4%	260,511.1	281,314.1	20,803.0	8.0%
Waterfront Secretariat	1,146.9	904.2	(242.7)	-21.2%	1,563.0	1,442.0	(121.0)	-7.7%
Sub-Total Citizen Centred Services "B"	777,502.6	774,876.7	(2,625.9)	-0.3%	1,124,876.9	1,145,587.7	20,710.8	1.8%
Internal Services								
Office of the Chief Financial Officer	10,018.9	9,124.5	(894.4)	-8.9%	14,248.4	13,355.9	(892.5)	-6.3%
Office of the Treasurer	49,792.2	46,348.4	(3,443.8)	-6.9%	70,410.2	65,799.1	(4,611.1)	-6.5%
Facilities & Real Estate	92,802.2	87,310.4	(5,491.8)	-5.9%	131,440.7	130,516.9	(923.8)	-0.7%
Fleet Services	27,799.6	34,463.1	6,663.5	24.0%	41,396.8	49,345.5	7,948.7	19.2%
Information & Technology	42,509.1	41,022.2	(1,486.8)	-3.5%	58,469.0	54,743.8	(3,725.2)	-6.4%
Sub-Total Internal Services	222,921.9	218,268.6	(4,653.3)	-2.1%	315,965.1	313,761.2	(2,203.9)	-0.7%
City Manager								
City Manager's Office	27,387.4	26,816.0	(571.4)	-2.1%	39,757.7	39,060.6	(697.1)	-1.8%
Sub-Total City Manager	27,387.4	26,816.0	(571.4)	-2.1%	39,757.7	39,060.6	(697.1)	-1.8%
Other City Programs								
City Clerk's Office	35,745.6	33,717.8	(2,027.8)	-5.7%	49,600.4	49,278.5	(321.9)	-0.6%
Legal Services	27,529.9	26,271.7	(1,258.2)	-4.6%	36,700.0	34,606.6	(2,093.4)	-5.7%
Mayor's Office	1,882.3	1,611.4	(270.9)	-14.4%	2,603.5	2,532.5	(71.0)	-2.7%
City Council	14,109.9	12,712.4	(1,397.5)	-9.9%	19,465.7	18,668.2	(797.5)	-4.1%
Sub-Total Other City Programs	79,267.7	74,313.3	(4,954.4)	-6.3%	108,369.7	105,085.8	(3,283.9)	-3.0%
Accountability Offices								
Auditor General's Office	2,741.4	2,669.5	(71.9)	-2.6%	4,269.6	4,186.5	(83.1)	-1.9%
Integrity Commissioner's Office	147.8	133.1	(14.7)	-9.9%	201.4	198.9	(2.5)	-1.2%
Lobbyist Registrar	509.0	409.9	(99.1)	-19.5%	711.2	705.8	(5.4)	-0.8%
Office of the Ombudsperson	216.3	57.4	(159.0)	-73.5%	404.5	402.4	(2.1)	-0.5%
Sub-Total Council Appointed Programs	3,614.6	3,269.9	(344.7)	-9.5%	5,586.7	5,493.6	(93.1)	-1.7%
TOTAL - CITY OPERATIONS	3,207,869.8	3,113,580.8	(94,289.0)	-2.9%	4,529,310.5	4,471,301.8	(58,008.8)	-1.3%



CITY OF TORONTO
CONSOLIDATED GROSS EXPENDITURES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008
(\$000s)

	September 30, 2008				December 31, 2008			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Agencies, Boards and Commissions								
Toronto Public Health	148,466.1	144,711.2	(3,754.9)	-2.5%	209,696.6	206,574.7	(3,121.9)	-1.5%
Toronto Public Library	126,088.8	126,425.6	336.8	0.3%	170,105.1	172,601.4	2,496.3	1.5%
Association of Community Centres	5,193.7	5,154.4	(39.3)	-0.8%	6,926.4	6,926.4	0.0	0.0%
Exhibition Place	43,444.2	44,725.9	1,281.7	3.0%	53,994.9	55,314.6	1,319.7	2.4%
Heritage Toronto	441.3	417.6	(23.7)	-5.4%	694.0	610.7	(83.3)	-12.0%
Theatres	17,441.8	15,196.1	(2,245.7)	-12.9%	23,264.0	18,406.5	(4,857.5)	-20.9%
Toronto Zoo	31,353.6	30,739.5	(614.1)	-2.0%	41,262.1	40,351.9	(910.2)	-2.2%
Arena Boards of Management	4,519.2	4,140.8	(378.4)	-8.4%	6,025.4	6,011.4	(14.0)	-0.2%
Yonge Dundas Square	1,014.0	1,116.0	102.0	10.1%	1,351.8	1,606.0	254.2	18.8%
Toronto & Region Conservation Authority	24,712.8	24,703.7	(9.1)	0.0%	37,363.0	34,970.3	(2,392.7)	-6.4%
Toronto Transit Commission - Conventional	761,582.0	773,864.0	12,282.0	1.6%	1,155,414.1	1,172,583.1	17,169.0	1.5%
Toronto Transit Commission - Wheel Trans	49,074.0	48,521.7	(552.3)	-1.1%	73,862.2	73,065.8	(796.4)	-1.1%
Toronto Police Service	603,363.5	601,488.5	(1,875.0)	-0.3%	858,493.4	855,993.4	(2,500.0)	-0.3%
Toronto Police Services Board	1,450.5	1,450.5	0.0	0.0%	2,233.9	2,233.9	0.0	0.0%
TOTAL - AGENCIES, BOARDS & COMMISSIONS	1,818,145.6	1,822,655.5	4,509.9	0.2%	2,640,686.9	2,647,250.1	6,563.2	0.2%
Corporate Accounts								
Community Partnership and Investment Program	32,643.9	38,512.3	5,868.4	18.0%	43,525.2	43,525.2	(0.0)	0.0%
Capital & Corporate Financing	448,428.5	448,428.5	0.0	0.0%	597,904.7	592,904.7	(5,000.0)	-0.8%
Non-Program Expenditures								
- Tax Deficiencies/Write-offs	35,165.4	36,165.4	1,000.0	2.8%	78,000.0	79,000.0	1,000.0	1.3%
- Assessment Function (MPAC)	25,125.0	24,598.3	(526.7)	-2.1%	33,500.0	33,200.0	(300.0)	-0.9%
- Temporary Borrowing	21.9	21.9	0.0	0.0%	400.0	400.0	0.0	0.0%
- Funding of Employee Related Liabilities	29,387	29,387.0	(0.0)	0.0%	39,496.2	39,496.2	0.0	0.0%
- Other Corporate Expenditures	5,766.2	5,513.9	(252.3)	-4.4%	58,826.7	58,326.7	(500.0)	-0.8%
- Insurance Premiums & Claims	225.0	225.0	(0.0)	0.0%	300.0	300.0	(0.0)	0.0%
- Parking Tag Enforcement & Oper.	30,654.2	30,332.2	(322.0)	-1.1%	45,376.5	45,376.5	0.0	0.0%
- Programs Funded from Reserve Funds	68,823.2	68,597.9	(225.3)	-0.3%	91,764.2	91,764.2	0.0	0.0%
- Vacancy Rebate Program	8,772.1	11,272.1	2,500.0	28.5%	16,500.0	19,000.0	2,500.0	15.2%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	3,500.0	3,500.0	0.0	0.0%
- Tax Rebates for Registered Charities	0.0	5,327.2	5,327.2	n/a	0.0	5,327.2	5,327.2	n/a
- Street & Expressway Lighting Services	16,239.3	16,239.3	(0.0)	0.0%	25,075.3	25,075.3	0.0	0.0%
Non-Program Expenditures	220,179.3	227,680.2	7,500.9	3.4%	392,738.9	400,766.1	8,027.2	2.0%
Non-Program Revenue								
- Interest/Investment Earnings	564.6	615.0	50.4	8.9%	564.6	615.0	50.4	8.9%
- New CoTA Revenues	1,313.1	1,313.1	0.0	0.0%	2,600.0	2,600.0	0.0	0.0%
Non-Program Revenues	1,877.7	1,928.1	50.4	2.7%	3,164.6	3,215.0	50.4	1.6%
TOTAL - CORPORATE ACCOUNTS	703,129.5	716,549.2	13,419.7	1.9%	1,037,333.4	1,040,411.1	3,077.7	0.3%
LEVY OPERATING GROSS EXPENDITURES	5,729,144.8	5,652,785.5	(76,359.4)	-1.3%	8,207,330.8	8,158,962.9	(48,367.9)	-0.6%
NON LEVY OPERATIONS								
Toronto Parking Authority	47,493.0	47,903.0	410.0	0.9%	63,498.3	63,695.0	196.7	0.3%
Toronto Water	496,609.1	491,155.5	(5,453.5)	-1.1%	677,393.3	661,760.9	(15,632.4)	-2.3%
NON LEVY OPER. GROSS EXPENDITURES	544,102.1	539,058.5	(5,043.5)	-0.9%	740,891.6	725,455.9	(15,435.7)	-2.1%



CITY OF TORONTO
CONSOLIDATED REVENUES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008
(\$000s)

	September 30, 2008				December 31, 2008			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Citizen Centred Services "A"								
Affordable Housing Office	760.8	425.6	(335.2)	-44.1%	1,613.0	1,201.1	(411.9)	-25.5%
Children's Services	222,756.4	217,684.9	(5,071.6)	-2.3%	291,863.2	291,863.2	0.0	0.0%
Court Services	37,195.3	33,878.9	(3,316.4)	-8.9%	50,717.9	49,319.5	(1,398.4)	-2.8%
Economic Development, Culture & Tourism	6,127.0	6,208.5	81.5	1.3%	7,490.2	7,490.2	0.0	0.0%
Emergency Medical Services	67,215.2	68,741.8	1,526.6	2.3%	90,093.4	92,633.4	2,540.0	2.8%
Long Term Care Homes and Services	123,480.8	119,009.2	(4,471.6)	-3.6%	165,878.8	162,878.8	(3,000.0)	-1.8%
Parks, Forestry & Recreation	58,847.7	56,249.7	(2,598.0)	-4.4%	82,710.6	80,710.6	(2,000.0)	-2.4%
Shelter, Support & Housing Administration	307,939.7	292,943.3	(14,996.4)	-4.9%	467,450.6	443,291.5	(24,159.1)	-5.2%
Social Development, Finance & Administration	7,366.5	6,436.7	(929.8)	-12.6%	10,229.4	8,999.6	(1,229.8)	-12.0%
Social Services	583,422.0	541,878.0	(41,544.0)	-7.1%	784,175.2	750,994.0	(33,181.2)	-4.2%
311 Customer Service Strategy	4,124.4	3,327.6	(796.8)	-19.3%	5,740.4	4,850.7	(889.7)	-15.5%
Sub-Total Citizen Centred Services "A"	1,419,235.8	1,346,784.1	(72,451.7)	-5.1%	1,957,962.7	1,894,232.6	(63,730.1)	-3.3%
Citizen Centred Services "B"								
City Planning	16,783.2	13,615.3	(3,167.9)	-18.9%	22,450.5	19,450.0	(3,000.5)	-13.4%
Fire Services	6,232.1	5,865.9	(366.2)	-5.9%	8,176.1	7,826.1	(350.0)	-4.3%
Municipal Licensing & Standards	19,335.2	17,737.4	(1,597.8)	-8.3%	25,869.8	24,869.8	(1,000.0)	-3.9%
Policy, Planning, Finance and Administration	14,684.5	12,361.5	(2,323.0)	-15.8%	19,655.0	19,655.0	0.0	0.0%
Solid Waste Management Services	50,432.4	53,336.3	2,903.9	5.8%	94,570.6	99,620.6	5,050.0	5.3%
Technical Services	32,970.1	28,980.5	(3,989.6)	-12.1%	44,136.7	43,136.7	(1,000.0)	-2.3%
Toronto Building	38,893.7	38,534.5	(359.2)	-0.9%	53,572.6	53,572.6	0.0	0.0%
Toronto Environment Office	104.6	83.1	(21.5)	-20.6%	140.0	140.0	0.0	0.0%
Transportation Services	49,146.9	52,574.9	3,428.0	7.0%	92,955.7	102,955.7	10,000.0	10.8%
Waterfront Secretariat	335.3	232.1	(103.2)	-30.8%	481.0	400.0	(81.0)	-16.8%
Sub-Total Citizen Centred Services "B"	228,918.0	223,321.5	(5,596.5)	-2.4%	362,008.0	371,626.5	9,618.5	2.7%
Internal Services								
Office of the Chief Financial Officer	3,007.5	2,957.0	(50.5)	-1.7%	4,055.4	4,006.9	(48.5)	-1.2%
Office of the Treasurer	29,125.5	29,466.4	340.8	1.2%	39,334.2	38,242.8	(1,091.4)	-2.8%
Facilities & Real Estate	41,750.2	38,021.3	(3,728.9)	-8.9%	76,171.1	75,628.3	(542.8)	-0.7%
Fleet Services	30,862.3	36,839.5	5,977.2	19.4%	41,459.8	48,530.1	7,070.3	17.1%
Information & Technology	4,991.3	3,667.7	(1,323.6)	-26.5%	9,333.5	5,971.3	(3,362.3)	-36.0%
Sub-Total Internal Services	109,736.8	110,951.8	1,215.0	1.1%	170,354.0	172,379.4	2,025.3	1.2%
City Manager								
City Manager's Office	1,684.1	1,839.1	155.0	9.2%	2,260.9	2,351.4	90.5	4.0%
Sub-Total City Manager	1,684.1	1,839.1	155.0	9.2%	2,260.9	2,351.4	90.5	4.0%
Other City Programs								
City Clerk's Office	10,350.9	9,793.9	(557.0)	-5.4%	15,289.5	14,807.5	(482.0)	-3.2%
Legal Services	11,833.2	11,622.5	(210.7)	-1.8%	15,777.6	14,903.6	(874.0)	-5.5%
Mayor's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
City Council	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Sub-Total Other City Programs	22,184.1	21,416.4	(767.7)	-3.5%	31,067.1	29,711.1	(1,356.0)	-4.4%
Accountability Offices								
Auditor General's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Integrity Commissioner's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Lobbyist Registrar	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Office of the Ombudsperson	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Sub-Total Council Appointed Programs	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
TOTAL - CITY OPERATIONS	1,781,758.8	1,704,312.9	(77,445.8)	-4.3%	2,523,652.6	2,470,300.9	(53,351.7)	-2.1%



CITY OF TORONTO
CONSOLIDATED REVENUES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008
(\$000s)

	September 30, 2008				December 31, 2008			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Agencies, Boards and Commissions								
Toronto Public Health	119,958.1	115,919.6	(4,038.5)	-3.4%	166,794.3	163,672.5	(3,121.8)	-1.9%
Toronto Public Library	10,347.3	10,864.4	517.1	5.0%	14,314.4	15,098.5	784.1	5.5%
Association of Community Centres	127.4	127.4	0.0	0.0%	169.9	169.9	0.0	0.0%
Exhibition Place	43,225.8	45,457.5	2,231.7	5.2%	53,967.2	55,514.0	1,546.8	2.9%
Heritage Toronto	171.8	112.1	(59.7)	-34.7%	304.0	220.7	(83.3)	-27.4%
Theatres	14,586.1	11,286.0	(3,300.1)	-22.6%	19,448.1	14,436.2	(5,011.9)	-25.8%
Toronto Zoo	25,816.5	26,159.3	342.8	1.3%	29,534.0	29,225.4	(308.6)	-1.0%
Arena Boards of Management	4,486.9	4,331.6	(155.3)	-3.5%	5,982.6	5,968.6	(14.0)	-0.2%
Yonge Dundas Square	576.0	790.3	214.3	37.2%	768.0	1,029.0	261.0	34.0%
Toronto & Region Conservation Authority	22,334.4	22,325.2	(9.2)	0.0%	34,191.9	31,799.2	(2,392.7)	-7.0%
Toronto Transit Commission - Conventional	570,723.0	574,472.0	3,749.0	0.7%	953,091.1	963,971.1	10,880.0	1.1%
Toronto Transit Commission - Wheel Trans	22,251.8	22,076.5	(175.3)	-0.8%	23,511.0	23,329.4	(181.6)	-0.8%
Toronto Police Service	30,574.1	29,449.1	(1,125.0)	-3.7%	59,794.2	58,294.2	(1,500.0)	-2.5%
Toronto Police Services Board	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
TOTAL - AGENCIES, BOARDS & COMMISSIONS	865,179.3	863,371.1	(1,808.2)	-0.2%	1,361,870.7	1,362,728.7	858.0	0.1%
Corporate Accounts								
Community Partnership and Investment Program	194.2	483.0	288.8	148.7%	259.0	259.0	0.0	0.0%
Capital & Corporate Financing	49,883.8	49,883.8	(0.0)	0.0%	66,511.7	66,511.7	0.0	0.0%
Non-Program Expenditures								
- Other Corporate Expenditures	663.8	497.6	(166.2)	-25.0%	2,626.7	2,626.7	0.0	0.0%
- Programs Funded from Reserve Funds	68,823.2	68,597.9	(225.3)	-0.3%	91,764.2	91,764.2	0.0	0.0%
- Tax Rebates for Registered Charities	0.0	5,327.2	5,327.2	n/a	0.0	5,327.2	5,327.2	n/a
- Street & Expressway Lighting Services	880.0	880.0	0.0	0.0%	880.0	880.0	0.0	0.0%
Non-Program Expenditures	70,367.0	75,302.7	4,935.8	7.0%	95,270.9	100,598.1	5,327.2	5.6%
Non-Program Revenue								
- Payments in Lieu of Taxes	82,536.5	77,958.0	(4,578.5)	-5.5%	82,536.5	77,958.0	(4,578.5)	-5.5%
- Supplementary Taxes	18,730.0	18,985.0	255.0	1.4%	35,000.0	38,900.0	3,900.0	11.1%
- Tax Penalties	21,677.5	22,000.0	322.5	1.5%	28,000.0	28,000.0	0.0	0.0%
- Interest/Investment Earnings	51,750.0	58,804.0	7,054.0	13.6%	69,000.0	72,380.0	3,380.0	4.9%
- Prior Year Surplus	63,948.8	63,948.8	0.0	0.0%	85,265.0	85,265.0	0.0	0.0%
- Other Corporate Revenues	5,751.3	5,542.0	(209.3)	-3.6%	9,822.8	9,822.8	0.0	0.0%
- Toronto Hydro Revenues	63,675.0	68,105.3	4,430.3	7.0%	84,900.0	86,316.0	1,416.0	1.7%
- Provincial Revenue	68,700.0	68,700.0	0.0	0.0%	91,600.0	91,600.0	0.0	0.0%
- New COTA Tax Revenues	112,694.8	112,694.8	0.0	0.0%	177,600.0	177,600.0	0.0	0.0%
- Parking Authority Revenues	23,172.1	24,270.8	1,098.7	4.7%	32,383.7	34,193.3	1,809.6	5.6%
- Administrative Support Recoveries - Water	14,229.8	14,229.8	0.0	0.0%	18,973.0	18,973.0	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	12,976.3	12,976.3	0.0	0.0%	17,301.7	17,301.7	0.0	0.0%
- Parking Tag Enforcement & Oper.	34,194.4	35,357.4	1,163.0	3.4%	81,815.0	81,815.0	0.0	0.0%
- Other Tax Revenues	15,150.0	14,903.1	(246.9)	-1.6%	15,150.0	14,903.1	(246.9)	-1.6%
- Woodbine Slots	11,700.0	12,608.8	908.8	7.8%	15,600.0	15,600.0	0.0	0.0%
Non-Program Revenues	600,886.3	611,083.9	10,197.6	1.7%	844,947.7	850,627.9	5,580.2	0.7%
TOTAL - CORPORATE ACCOUNTS	721,331.3	736,753.5	15,422.1	2.1%	1,006,989.3	1,017,996.7	11,007.4	1.1%
LEVY OPERATING REVENUES	3,368,269.4	3,304,437.5	(63,831.9)	-1.9%	4,892,512.6	4,851,026.3	(41,486.3)	-0.8%
NON LEVY OPERATIONS								
Toronto Parking Authority	47,493.0	47,903.0	410.0	0.9%	63,498.3	63,695.0	196.7	0.3%
Toronto Water	428,062.6	426,397.1	(1,665.5)	-0.4%	677,393.3	649,593.4	(27,799.9)	-4.1%
NON LEVY OPERATING REVENUES	475,555.6	474,300.1	(1,255.5)	-0.3%	740,891.6	713,288.4	(27,603.2)	-3.7%

**CITY OF TORONTO
BUDGET ADJUSTMENTS
FOR THE THIRD QUARTER ENDED SEPTEMBER 30, 2008
(\$000s)**

Appendix D

	Gross Expenditure	Revenue	Net Expenditure	Position
Citizen Centred Service "A"				
Court Services				
Transfer of 3 positions from Court Services to 311 Project	(210.0)		(210.0)	(3.0)
Total Court Services	(210.0)		(210.0)	(3.0)
Economic Development, Culture & Tourism				
Transfer of 1 position from EDCT to 311 Project	(54.8)		(54.8)	(1.0)
Total Economic Development, Culture & Tourism	(54.8)		(54.8)	(1.0)
Parks, Forestry & Recreation				
Welcome Policy subsidy expense \$2 million moved from Divisional Coordination & Community Engagement to Community Recreation Services	0.0		0.0	
Transfer of 6 positions from Parks to 311 Project	(416.9)		(416.9)	(6.0)
Total Parks, Forestry & Recreation	(416.9)		(416.9)	(6.0)
Shelter Support & Housing Administration				
Transferred intradivisional funds from IDC/IDRs to cost element 9520	(755.9)	(755.9)	0.0	
Total Shelter Support & Housing Administration	(755.9)	(755.9)	0.0	
Social Development Finance & Administration				
Reallocation: Funds paid directly to Agency rather than through IDC/IDR; HPI Funding to Street Involved Youth Program	(527.2)	(527.2)	0.0	
Total Social Development Finance & Administration	(527.2)	(527.2)	0.0	

**CITY OF TORONTO
BUDGET ADJUSTMENTS
FOR THE THIRD QUARTER ENDED SEPTEMBER 30, 2008
(\$000s)**

Appendix D

	Gross Expenditure	Revenue	Net Expenditure	Position
3-1-1 Project Management Office				
Transfer of 3 positions from Court Services to 311 Project	210.0		210.0	3.0
Transfer of 1 position from IT Services to 311 Project	54.4		54.4	1.0
Transfer of 1 position from Fleet Services to 311 Project	68.0		68.0	1.0
Transfer of 2 positions from FR&E to 311 Project	134.5		134.5	2.0
Transfer of 1 position from Accounting Services to 311 Project	57.5		57.5	1.0
Transfer of 1 position from Purchasing Services to 311 Project	67.3		67.3	1.0
Transfer of 1 position from EDCT to 311 Project	54.8		54.8	1.0
Transfer of 6 positions from Parks to 311 Project	416.9		416.9	6.0
Total 3-1-1 Project Management Office	1,063.4		1,063.4	16.0
Total Citizen Centred Service "A"	(901.4)	(1,283.1)	381.7	6.0
Citizen Centred Service "B"				
City Planning				
Budget reduced for City Planning to match reduction in funding in Waterfront Revitalization Capital Program	(45.0)	(45.0)	0.0	
Transfer Assistant Planner position from Community Planning to Toronto Building	(77.5)	0.0	(77.5)	(1.0)
Transfer staff and corresponding budget from City Planning to Transportation Services to strengthen the City's ability to deliver the Bike Plan/Program	(329.6)	0.0	(329.6)	(6.0)
Total City Planning	(452.1)	(45.0)	(407.1)	(7.0)
Policy, Planning, Finance & Administration				
To set up staff costs for the implementation of the Mainframe Application, Computer System Integration and Document Mgmt System Capital projects approved in the 2008 PPF&A Capital Budget	740.5	740.5	0.0	
Total Policy, Planning, Finance & Administration	740.5	740.5	0.0	
Toronto Building				
Transfer Assistant Planner position from Community Planning to Toronto Building	77.5	0.0	77.5	1.0
Total Toronto Building	77.5	0.0	77.5	1.0

**CITY OF TORONTO
BUDGET ADJUSTMENTS
FOR THE THIRD QUARTER ENDED SEPTEMBER 30, 2008
(\$000s)**

Appendix D

	Gross Expenditure	Revenue	Net Expenditure	Position
Transportation Services				
Transfer staff and corresponding budget from City Planning to Transportation Services to strengthen the City's ability to deliver the Bike Plan/Program	329.6	0.0	329.6	6.0
Total Transportation Services	329.6	0.0	329.6	6.0
Total Citizen Centred Service "B"	695.5	695.5	0.0	0.0
Internal Services				
Office of the Treasurer				
Transfer of 1 position from Accounting Services to 311 Project	(57.5)		(57.5)	(1.0)
Transfer of 1 position from Purchasing Services to 311 Project	(67.3)		(67.3)	(1.0)
Total Office of the Treasurer	(124.8)		(124.8)	(2.0)
Facilities & Real Estate				
To set up staff costs for BIP project team salaries, to be recovered from the approved 2008 Capital Budget- Project CCA140-01	289.2	289.2	0.0	
Transfer of 2 positions from FR&E to 311 Project	(134.5)		(134.5)	(2.0)
Total Facilities & Real Estate	154.7	289.2	(134.5)	(2.0)
Fleet Services				
Transfer of 1 position from Fleet Services to 311 Project	(68.0)		(68.0)	(1.0)
Total Fleet Services	(68.0)		(68.0)	(1.0)
Information & Technology				
Transfer of 1 position from IT Services to 311 Project	(54.4)		(54.4)	(1.0)
Total Information & Technology	(54.4)		(54.4)	(1.0)
Total Internal Services	(92.5)	289.2	(381.7)	(6.0)

**CITY OF TORONTO
BUDGET ADJUSTMENTS
FOR THE THIRD QUARTER ENDED SEPTEMBER 30, 2008
(\$000s)**

Appendix D

	Gross Expenditure	Revenue	Net Expenditure	Position
City Manager				
City Manager's Office				
Transfer training budget from Non Program to City Manager's Office	300.0		300.0	
Total City Manager's Office	300.0		300.0	
Total City Manager	300.0		300.0	
Agencies, Boards and Commissions				
Toronto Public Health				
Smokefree Ontario funding received for High School Grants	40.0	40.0	0.0	
Total Toronto Public Health	40.0	40.0	0.0	
Total Agencies, Boards and Commissions	40.0	40.0	0.0	
Corporate Accounts				
Other Corporate Expenditures				
Transfer training budget from Non Program to City Manager's Office	(300.0)		(300.0)	
Total Other Corporate Expenditures	(300.0)		(300.0)	
Total Corporate Accounts	(300.0)		(300.0)	
Total	(258.4)	(258.4)	0.0	0.0