

Analyst Briefing Notes

Budget Committee

(February 10, 2009)

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Executive Summary

- The Toronto Parking Authority provides safe, attractive, self sustaining, conveniently located and competitively priced off-street and on-street public parking as an integral component of Toronto's transportation system. The Authority delivers two services, which include: (1) off-street parking and (2) on-street (curbside) parking.
- The key challenges and opportunities for the Toronto Parking Authority over the next three years include:
 - Balancing a range of competing and emerging Mayoral and/or Council priorities, such as parking needs for the St. Lawrence Market North project, Toronto Transit Commission street car right-of-way, Toronto Transit City Light Rail Plan, Nathan Phillips Square Redesign and implementation of the Climate Change Adaptation, Clean Air and Sustainable Energy Action Plan.
 - Land in the City is at a premium and the highly competitive market possesses challenges for the Authority in acquiring sites with identified parking shortfalls, such as: (1) delays arising from the unavailability of land, (2) delays due to on-going negotiations for identified sites and (3) time lags in joint venture arrangements.
 - Technology is driving how the Authority provides service. City residents expect to pay off-street parking infractions over the internet, use the Corporate Convenience Card at parking facilities and the implementation of multi-space meters to reduce operating costs.
 - The current economic downturn may put pressure on the Toronto Parking Authority's future revenue from on-street and off-street parking facilities. Should economic conditions worsen there is a risk that revenue could decline by as much as 10% to 15%, based on the experience of previous downturns.
- The Toronto Parking Authority has established the following key service objectives over the next three years to address its challenges and opportunities outlined above:
 - Satisfying urgent parking needs in areas that have identified shortfalls.
 - Supporting local business communities by: (1) providing alternative payment options for customers, (2) enhancing customer service delivery and (3) ensuring competitively priced and conveniently located parking facilities.
 - Continuing innovative and economic expansion by the implementation of new technologies to enhance services and reduce operating costs.
 - Growing off-street parking capacity through joint venture partnerships.

- Continuing to remain 100% self funding with no reliance on the municipal property tax base.
- The 2009 Recommended Operating Budget provides base funding for a variety of programs and activities which address the Authority’s key objectives, as outlined above. These include the following:
 - Providing conveniently located and competitively priced public parking to support local business communities through the management and general maintenance of all municipal metered on-street and off-street facilities.
 - Ensuring the Authority remains 100% self sustaining with no impact on the municipal property tax base. Consistent with the current Income Sharing Agreement, approximately 75% of the Authority’s 2009 forecasted net revenue of \$54.546 million will be returned to the City’s general revenues, amounting to \$40.652 million.
 - Examining and implementing new technologies aimed at improving customer service and reducing operating costs, examples include the Fast Track Corporate Convince Card, biometric hand scanners and payment control equipment.
- For 2008, the projected year-end net of \$54.594 million is expected to be \$4.977 million or 10.0% above the 2008 Approved Operating Budget of \$49.617 million. The anticipated year-end net favourable variance is attributed to the following:
 - Year-end expenditures are projected to be under budget by \$0.592 million or 0.9% compared to the 2008 Approved Operating Budget of \$63.498 million, representing in large part, salary and administrative savings.
 - The Authority is forecasting that year-end revenue will be over achieved and approximately \$4.385 million or 3.9 % above the 2008 Approved Operating Budget of \$113.115 million. This increase represents a general improvement across the City for revenue from off-street and on-street parking facilities.

Table 1: 2009 Recommended Budget

	2008		2009 Recomm'd Operating Budget			Change - 2009 Recommended Operating Budget v. 2008 Appvd. Budget		FY Incremental Outlook	
	2008Appvd. Budget	2008 Projected Actual	2009 Base	2009 New/ Enhanced	2009 Operating Budget			2010	2011
	\$	\$	\$	\$	\$			%	\$
GROSS EXP.	63,498.2	62,906.3	65,661.3	0.0	65,661.3	2,163.1	3.4	1,238.7	975.0
REVENUE	113,115.4	117,500.5	120,207.5	0.0	120,207.5	7,092.1	6.3	1,392.5	1,350.0
NET EXP.	(49,617.2)	(54,594.2)	(54,546.2)	0.0	(54,546.2)	(4,929.0)	9.9	(153.8)	(375.0)
Approved Positions	299.1	294.9	299.6	0.0	299.6	0.5	0.2	0.4	2.4

- The 2009 Recommended Operating Budget for the Authority is comprised of base funding of \$65.661 million gross and \$54.546 million net, reflecting an increase of \$4.929 million or 9.9% compared to the 2008 Approved Operating Budget net of \$49.617 million.
- Approval of the 2009 Recommended Operating Budget will result in the complement increasing by 0.2% or 0.5 full time equivalent positions from 299.1 to 299.6 positions.
- The Toronto Parking Authority's 2009 Recommended Operating Budget does not include new and/or enhanced service priority actions.
 - The 2010 Outlook anticipates a net favourable increase of \$0.154 million, and accounts for incremental growth in revenues, merit and step adjustments, cost of living allowance (COLA) and other non-salary economic factors required to maintain 2009 service levels and standards for off-street and on-street parking.
 - The 2011 Outlook forecasts a net increase of \$0.375 million, and includes the incremental costs and revenue to maintain 2009 service levels and standards.
 - The Authority is forecasting that incremental revenue growth for 2010 and 2011 will remain flat in comparison to 2009, reflecting a 1% increase.
- The 2009 Recommended Base Budget funds the Authority's key drivers including cost of living adjustments (COLA), merit and step increases and other non-discretionary expenditures that total \$2.163 million gross. These cost pressures are partially defrayed by savings from a depreciation reduction for off-street equipment of \$0.645 million and planned salary gapping of \$0.031 million.
- The 2009 Recommended Operating Budget provides base funding of \$0.120 million gross to advance the Mayor's Mandate and Council's policy agenda. These include the following:
 - **Climate Change Adaptation, Clean Air and Sustainable Energy Action Plan:** The reducing of greenhouse gas emissions is a commitment that the Authority, the City and its citizens all share. The 2009 Recommended Operating Budget provides approximately \$0.070 million in base funding for activities which advance the Climate Change Adaptation Action Plan.
 - **Community Partnerships:** The 2009 Recommended Operating Budget provides base funding of \$0.050 million gross for strengthening the Authority's community partnerships, which include the Toronto Association of Businesses Improvement Areas.
- The Toronto Parking Authority's 2009 Recommended Operating Budget provides funding for the following:
 - Operation and management of approximately 18,000 on-street (curbside) spaces controlled by pay-and-display technology or single spaced meters and 20,000 off-street spaces in 180 facilities, including 22 parking garages. In addition, the Authority manages 14,000 spaces at Toronto Transit Commission park-and-ride facilities and various waterfront surface lots for the Parks, Forestry and Recreation Program.

- Ensuring the safety of parking patrons and facilities through the enforcement of off-street parking regulations, prevention of vandalism, implementation of secure credit card payment options, 24 hour attendants at selected locations and the use of highly trained canine detection teams with professional handlers during peak hours of operation.
- Strengthening the Authority's partnership with local communities, through continued support for the Toronto Associated of Business Improvement Areas.

Recommendations

The City Manager and Acting Chief Financial Officer recommend that:

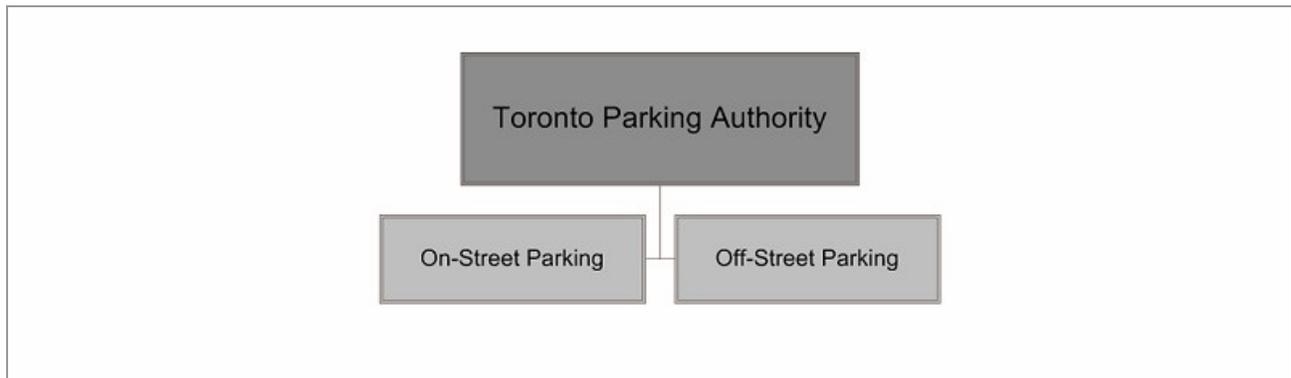
1. Council approve the 2009 Recommended Operating Budget for the Toronto Parking Authority of \$65.661 million gross and \$54.546 million net, comprised of the following services:

<u>Service:</u>	Gross <u>(\$000s)</u>	Net <u>(\$000s)</u>
On-Street Parking	12,696.8	(32,713.2)
Off-Street Parking	<u>52,964.5</u>	<u>(21,833.0)</u>
Total Program Budget	<u><u>65,661.3</u></u>	<u><u>(54,546.2)</u></u>

2. the Director of Financial Planning and President of the Toronto Parking Authority, in consultation with Legal Services and City Manager's Office, undertake a through due diligence of the current Income Sharing Agreement between the Authority and City and forward an updated Income Sharing Agreement to Budget Committee for consideration as part of the 2010 Operating Budget process.

- The Toronto Parking Authority provides safe, attractive, self sustaining, conveniently located and competitively priced off-street and on-street public parking as an integral component of Toronto's transportation system.
- The Authority has been in operation since 1952, and is governed by a Board of five citizens and two City Councilors. Council is responsible for establishing policy, such as on-street rate setting, but leaves the strategies and operations of parking management to the Authority.
- The Authority is responsible for the life-cycle management of the City's municipal parking system from planning, design and construction to operations, maintenance and enforcement. On-street parking enforcement is managed by the Parking Enforcement Unit of the Toronto Police Service.
- The Authority is 100% self sustaining through user fees from off-street and on-street parking facilities and the selling of air rights. There is no reliance on the municipal property tax base. Under the current Income Sharing Agreement, the Authority contributes 75% of its annual net operating income to the City's general revenues.
 - From 1992 to 2007, the Toronto Parking Authority returned approximately \$376.924 million to the City; reflecting approximately 85.1% of the Authority's net operating income of \$442.852 million.
- The Authority emphasizes the provision of short term on-street and off-street public parking and discourages unnecessary automobile commuting.
- Parking service levels and standards provided by the Authority are not spatially homogenous, but reflect the differing functions and needs of unique business communities across the City. For example, off-street parking services range from small surface lots for local retail development to large multi-deck garages in high density centres.
- The Toronto Parking Authority delivers two services, as outlined below. The Toronto Parking Authority is the largest supplier of municipal parking services in North America.
 1. **On-Street Parking:** The Authority operates approximately 18,000 on-street (curbside) spaces controlled by pay-and-display technology or single spaced meters.
 2. **Off-Street Parking:** The Toronto Parking Authority maintains 20,000 off-street spaces in 180 facilities, including 22 parking garages. In addition, the Authority manages on behalf of the Toronto Transit Commission, 14,000 spaces at their park-and-ride facilities and surface lots serving waterfront parks during the summer season for the Parks, Forestry and Recreation Program.

Program Map



Service Challenges and Opportunities

The provision of public parking is a complex service. While on the surface it appears simply a matter of providing enough paved spaces to meet the needs of a particular area, there is a dynamic set of challenges and opportunities between parking, land use, each impacting the other in the context of numerous factors including location, adjacent activities, parking behavior, enforcement, cost, traffic, business vitality, proximity to transit and overall intensity and density of development. The following section summarizes Toronto Parking Authority's key service challenges and opportunities over the next three years.

Mayoral and Council Priorities

The Toronto Parking Authority experiences challenges in balancing a range of competing and emerging Mayoral and/or Council priorities, such as parking needs for the St. Lawrence Market North project, Toronto Transit Commission street car right-of-way, Toronto Transit City Light Rail Plan, Nathan Phillips Square Redesign and implementation of the Climate Change Adaptation, Clean Air and Sustainable Energy Action Plan.

Meeting Off-Street Parking Demands

Land in the City is at a premium and the highly competitive market possesses challenges for the Authority in acquiring off-street parking sites, such as: (1) delays arising from the unavailability of land, (2) delays due to on-going negotiations for identified sites and (3) time lags in joint venture arrangements, as outlined below.

1. **Land Availability:** The City's downtown density has been increasing in recent years. Higher land values are encouraging more intensive development and limiting the financial viability of new off-street parking facilities in the downtown core.
2. **Land Use Planning and Development:** Land use planning and development policies, codes, regulations and approval processes has delayed and, in some instances, resulted in the cancellation of proposed off-street parking sites. The Authority's site selection process must adhere to the land use regulations as any other private organization. For example, in 2008 public consultation with key stakeholders lead to the cancellation of Authority plans to expropriate the

Matador Club, located at Dovercourt Road and College Street, for development of a 20 space surface lot.

- 3. *Joint Venture Arrangements:*** Joint ventures, with both the private and public sectors, can be time consuming, resulting in time lags for the development of off-street parking facilities.

Technology is Driving Change

Technology is creating new demands for the Authority's service delivery standards. City residents expect to pay off-street parking infractions over the internet, use the Corporate Convenience Card at facilities and implementation of multi-space meters to reduce operating costs. A modern technology infrastructure is needed to keep parking cost-effective and ensure that services are capable of meeting customer expectations.

Increasingly Regulated Payment Card Industry

The Toronto Parking Authority operates within an increasingly regulated payment processing environment. To highlight, the Authority's 2,900 solar powered pay-and-display machines are currently being retrofitted with upgraded credit card readers to ensure compliance with payment card industry standards for credit card acceptance. The Authority processes upwards of 25,000 credit card transactions each day.

Economic Downturn

The current economic downturn may put pressure on the Toronto Parking Authority's future revenue from on-street and off-street parking facilities. Should economic conditions worsen there is a risk that revenue could decline by as much as 10% to 15%, based on previous downturns. However, by the end of November 2008, the Authority did not experience a measurable decline in revenue.

Service Objectives

The objectives for the Toronto Parking Authority addresses the challenges and opportunities outlined above, and primarily reflect the Authority's strong commitment to providing off-street and on-street parking services which meet or exceed customer expectations. The following section outlines the key service objectives established by the Authority for the next three years:

1. Satisfying urgent parking needs in areas that have identified shortfalls.
 - Authority planning, marketing and real estate staff constantly review commercial areas throughout the City using surveys of existing facilities and by measuring the parking generated land uses to assist in identifying areas with shortfalls.
2. Supporting local businesses through:
 - Providing alternative payment options for customers.
 - Constantly enhancing and/or improving customer service delivery.

- Competitively priced and conveniently located on-street and off-street public parking facilities.
3. Continuing the innovative and economic expansion of services by:
- Examination/implementation of new technologies to enhance services and reduce operating costs, examples include:
 - Expansion of the Corporate Convince Card. This initiative, which is part of the Authority's Fast Track program, allows customers to use the Card as payment at Green P lots and street paystations. Customers can pay, track and manage parking expense information in one central place, eliminating the need for collecting and submitting receipts.
 - Conversion of conventional parking meters to solar powered pay-and-display technology, where financially prudent.
 - Upgrading to biometric hand scanners for payroll processing and control. The Authority recently implemented biometric hand scanning terminals to replace existing manual time cards for collecting employee hours worked.
4. Expansion of off-street parking capacity through joint venture partnerships with the private sector at reduced costs.
- The Authority will continue to aggressively pursue joint venture development opportunities with private and/or public organizations on property owned by the City or a third party.
5. Continuing to remain 100% self funding with no reliance on the municipal property tax base.
- Part of the Authority's mandate is to constantly seek ways to enhance revenue and provide services at lower costs through technology and automation.

Priority Actions

The 2009 Recommended Operating Budget for the Toronto Parking Authority will fund a broad range of priority actions which advance the Mayor's Mandate and/or Council's policy agenda, as outlined below.

- ***Climate Change Adaptation, Clean Air and Sustainable Energy Action Plan***

Reducing greenhouse gas emissions is a commitment that the Authority, the City and its citizens all share. The 2009 Recommended Operating Budget provides approximately \$0.070 million in base funding for programs and activities that support the Action Plan for Climate Change Adaptation.

Tree Advocacy Planting Program: In response to continuing urbanization, Council approved the Tree Advocacy Planting Program for Toronto in 2000. The Program, administered by the Parks, Forestry and Recreation Division, seeks to leave a legacy of trees for future generations by initiating tree planting along City streets, arterial roads, neighbourhood parks and in ravines. The planting of

trees will improve the retainment of rainwater to reduce surface run-off and also contribute to the reduction of CO₂ and other green house gases in the atmosphere. Over the past eight years, the Authority has sponsored the City's Tree Advocacy Planting Program with a total contribution of \$0.400 million. The Toronto Parking Authority's 2009 Recommended Operating Budget provides \$0.050 million in base funding for the Program.

Bike Month: The 2009 Recommended Operating Budget provides base funding of \$0.020 million to support Bike Month. Bike Month, an annual City of Toronto initiative, demonstrates the Authority's commitment to cycling safety, especially concerning the issue of parked cars. Funding will be used to promote the "Pedal N Park" facilities and protection of the environment by promoting sustainable transportation.

- *Community Partnership*

Business Improvement Associations: The Authority continues to partner with local Business Improvement Associations for event planning and promotion, as well as proposed operational and rate changes, in doing so, the Authority remains connected and informed regarding the evolving parking demands and special events in each community.

The Authority's 2009 Recommended Operating Budget provides \$0.050 million in base funding for the Toronto Association of Business Improvement Areas to strengthen their affiliation with the local Business Improvement Areas. Funding will support business community events through advertisements that recognize the Authority's participation and direct customers to local parking facilities.

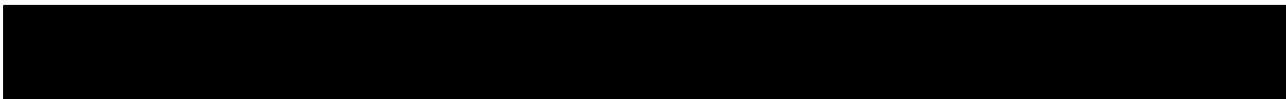


Table 2: 2008 Budget Variance Review

(In \$000s)	2007 Actuals	2008 Approved Budget	2008 Projected Actuals*	2008 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	%
GROSS EXP.	59,923.0	63,498.2	62,906.3	(591.9)	(0.9)
REVENUES	106,462.6	113,115.4	117,500.5	4,385.1	3.9
NET EXP.	(46,539.6)	(49,617.2)	(54,594.2)	(4,977.0)	10.0
Approved Positions	294.1	299.1	294.9	(4.2)	(1.4)

Note: *Based on December 1, 2008.

2008 Experience

The 2008 year-end gross expenditure projection of \$62.906 million is under budget by approximately 0.9% or \$0.592 million compared to the 2008 Approved Operating Budget of \$63.498 million, as at December 1st, 2008. The forecasted year-end variance in gross expenditures is attributed to the following:

- Rental expenses are overspent by \$0.371 million. A majority of rental expenses are based on paying a high percentage of the net income from the lot to the owner with the Authority retaining a small amount of the income or an administration fee. Therefore, large increases in revenue at these locations are accompanied by a significant increase in rental expenses.
- Municipal property taxes are higher by \$0.308 million. The increase was incurred due to a reassessment of the Alvin Avenue property after it was sold in the spring of 2008. The Authority continues to operate the facility until construction begins.
- Other expenses directly related to revenue are projected to grow by \$0.009 million by year-end.
- The projected increase in year-end gross expenditures outlined above is off-set by salary savings.

The projected year-end revenue for the Authority is \$117.501 million. This represents an increase of approximately \$4.385 million or 3.9% in revenue compared to the 2008 Approved Operating Budget of \$113.115 million that was generated across all areas of the City from off-street and on-street parking facilities.

The projected year-end net revenue for the Authority is \$54.594 million. This represents an increase of approximately \$4.977 million or 10.0% compared to the 2008 Approved Operating Budget of \$49.617 million. The increase in net revenue is primarily attributed to higher than forecasted revenue, as noted above.

The year-end revenue projection for the Toronto Parking Authority does not include the \$20.500 million in proceeds from the sale of air rights at 30 Alvin Avenue.

The Toronto Parking Authority is projecting a vacancy rate of 4.2 approved full time equivalent positions or 1.4% compared to the 2008 Approved Operating Budget complement of 299.1 positions. The vacancies are reflective of unplanned temporary salary gapping.

Impact of 2008 Operating Variance on the 2009 Recommended Budget

At this time, it is envisioned that the favourable increase in revenues from on-street and off-street parking facilities will continue into 2009. The Toronto Parking Authority is assessing revenue very closely to detect any effects of the worsening economic climate. Through the end of November 2008, the Authority has not experienced any significant impact on parking revenues. However, the Authority notes that it may be a difficult period for revenue growth. In addition, the savings from unplanned salary gapping for senior management positions will not continue in 2009. The Authority anticipates a full complement early in the new year.

Table 3: 2009 Recommended Base Budget

(In \$000s)	2008 Appvd. Budget	2009 Recommended Base	Change		FY Incremental Outlook	
			2009 Recommended Base v. 2008 Appvd. Budget		2010	2011
	\$	\$	\$	%	\$	\$
GROSS EXP.	63,498.2	65,661.3	2,163.1	3.4	1,238.7	975.0
REVENUE	113,115.4	120,207.5	7,092.1	6.3	1,392.5	1,350.0
NET EXP.	(49,617.2)	(54,546.2)	(4,929.0)	9.9	(153.8)	(375.0)
Approved Positions	299.1	299.6	0.5	0.2	0.4	2.4

2009 Recommended Base Budget

The Toronto Parking Authority is 100% self sustaining and does not receive subsidies from any governmental body or impact the municipal property tax base to fund its activities. The City does not set a target for the Toronto Parking Authority since the Authority funds its operating budgets from retained earnings.

The 2009 Recommended Base Budget expenditures of \$65.661 million represent an increase of 3.4% or \$2.163 million compared to the 2008 Approved Operating Budget of \$63.498 million. The additional funding is required for merit and step increases, cost of living allowance (COLA), non-salary economic factors and other base changes required for the delivery of off-street and on-street parking.

The 2009 Recommended Base Budget revenues of \$120.208 million are \$7.092 million or 6.3% higher than the 2008 Approved Operating Budget of \$113.115 million. The factors contributing to the projected growth in revenue includes the following:

- Off-street revenues are forecasted to increase by \$4.405 million, reflecting primarily rate changes, growth in off-street parking spaces and higher utilization of existing facilities.
- On-street revenues are projected to grow by \$1.883 million largely from rate changes and the recapture of declined credit card charges associated with the upgrade to on-line authorization of payment for pay-and-display machines.
- Sundry revenues are forecasted to increase by \$0.804 million resulting from rent for leasing operations and investment income.

The 2009 Recommended Base Budget net revenue is projected to grow from \$49.617 million in 2008 to \$54.546 million in 2009, reflecting an increase of \$4.929 million or 9.9%. As noted above, the increase in net revenues will be primarily attributed to revenue growth from off-street and parking facilities throughout the City. Based on the current revenue sharing agreement, approximately 75% of the Authority's net revenue will be returned to the City's general revenues, amounting to \$40.652 million, reflecting an increase of approximately \$3.590 million compared to the 2008 Approved Operating Budget.

The 2009 Recommended Base Budget includes 299.6 approved positions, reflecting an increase of 0.2% or 0.5 full time equivalent positions compared to the 2008 Approved Operating Budget complement of 299.1 staff

2009 Key Cost Drivers and Reduction Strategies

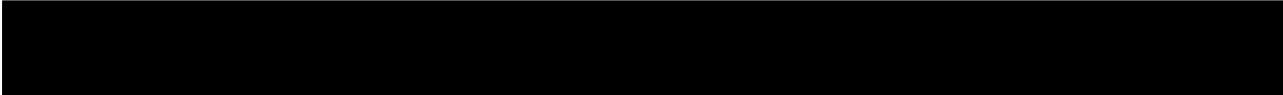
The 2009 Recommended Base Budget provides funding for key cost drivers which include the following:

- Labour costs are projected to grow by \$0.713 million, reflecting merit and step increases of \$0.148 million and cost of living allowances (COLA) of \$0.565 million.
- Property taxes are estimated to increase by \$0.722 million for off-street parking facilities from new locations and rate adjustments.
- Credit card processing for on-street and off-street services is forecasted to grow by \$0.407 million reflecting the higher level of revenue and the replacement of revenue control equipment components.

The cost drivers noted above will be partially off-set by savings from a depreciation reduction for off-street equipment of \$0.645 million and gapping of \$0.031 million.

2010 and 2011 Outlook: Net Incremental Impact

The 2010 and 2011 Outlooks increase the projected 2009 level of service while including increases for labour adjustments for cost of living allowance and merit and step, non-salary economic factors and other base changes. 2010 net incremental funding is \$0.154 million and \$0.375 million in 2011 respectively.



2009 Budget Issues

Income Sharing Agreement

In 2007, the City and the Toronto Parking Authority renewed its Income Sharing Agreement for an additional three years. The agreement requires the Authority to pay annual rent to the City equal to 75% of its net income for the year or \$18.000 million; whichever is greater. In addition, from time to time, the Authority will pay an amount to the City that is in excess of capital asset funding requirements over the ensuing five year period. This is in addition to the share of annual net operating income paid under the current agreement. The Income Sharing Agreement between the Toronto Parking Authority and the City is set for renewal prior to January 1, 2010. It is therefore recommended that the:

Director of Financial Planning and President of the Toronto Parking Authority, in consultation with Legal Services and City Manager's Office, undertake a through due diligence of the current Income Sharing Agreement between the Authority and City and forward an updated Income Sharing Agreement to Budget Committee for consideration as part of the 2010 Operating Budget process.

Economic Downturn

The current economic downturn may put pressure on the Toronto Parking Authority's future revenue from on-street and off-street parking facilities. Should economic conditions worsen there is a risk that revenue could decline by as much as 10% to 15%, based on the experience of previous downturns. However, by the end of November 2008, the Authority did not experience a measurable decline in revenue.

Appendix A

2009 Recommended Base Budget Changes vs. 2008 Approved Budget

(In \$000s)	Summary of 2009 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2010	2011
		\$	\$	\$	\$	\$
2008 Council Approved Operating Budget	299.1	63,498.2	113,115.4	(49,617.2)	0.0	0.0
In-year approvals and technical adjustments Corporate adjustments						
2008 Approved Operating Budget	299.1	63,498.2	113,115.4	(49,617.2)	0.0	0.0
Prior year impacts		148.0		148.0		
Zero base items						
Economic factors		565.0		565.0	1,238.7	975.0
Adjusted Base Budget	299.1	64,211.2	113,115.4	(48,904.2)	1,238.7	975.0
Other base changes	0.5	1,450.1		1,450.1		
Base revenue changes			7,092.1	(7,092.1)	1,392.5	1,350.0
Recommended Service Level Adjustments:						
Base changes						
Service efficiencies						
Revenue adjustments						
Minor service impact						
Major service impact						
Total Recommended Base Adjustments	0.5	1,450.1	7,092.1	(5,642.0)	1,392.5	1,350.0
2009 Recommended Base Budget	299.6	65,661.3	120,207.5	(54,546.2)	(153.8)	(375.0)

Appendix D
Program Summary by Expenditure Category

CLUSTER: B PROGRAM: TORONTO PARKING AUTHORITY							
	2008 Approved Budget	2008 Projected Actuals	2009 Recommended Budget	Change from 2008 Approved Budget		2010 Outlook	2011 Outlook
	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	18,061.8	17,926.7	18,902.1	840.3	4.7%	19,450.0	19,925.0
Materials and Supplies	6,048.7	6,054.8	6,414.2	365.5	6.0%	6,600.0	6,700.0
Equipment	9,036.7	7,928.0	8,484.9	(551.8)	(6.1%)	8,850.0	9,050.0
Services & Rents	15,100.3	15,443.8	15,887.7	787.4	5.2%	16,000.0	16,150.0
Contributions to Capital							
Contributions to Reserve/Res Funds							
Other Expenditures	15,250.7	15,553.0	15,972.4	721.7	4.7%	16,000.0	16,050.0
Interdivisional Charges							
TOTAL GROSS EXPENDITURES	63,498.2	62,906.3	65,661.3	2,163.1	3.4%	66,900.0	67,875.0
Interdivisional Recoveries							
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations	109,128.8	112,643.7	115,417.1	6,288.3	5.8%	116,800.0	118,100.0
Transfers from Capital Fund							
Contribution from Reserve Funds							
Contribution from Reserve							
Sundry Revenues	3,986.6	4,856.8	4,790.4	803.8	20.2%	4,800.0	4,850.0
TOTAL REVENUE	113,115.4	117,500.5	120,207.5	7,092.1	6.3%	121,600.0	122,950.0
TOTAL NET EXPENDITURES	(49,617.2)	(54,594.2)	(54,546.2)	(4,929.0)	9.9%	(54,700.0)	(55,075.0)
APPROVED POSITIONS	299.1	294.9	299.6	0.5	0.2%	300.0	302.0