



## STAFF REPORT ACTION REQUIRED

### Operating Variance Report for the Four-month Period Ended April 30, 2009

<b>Date:</b>	May 27, 2009
<b>To:</b>	Executive Committee
<b>From:</b>	Deputy City Manager and Chief Financial Officer
<b>Wards:</b>	All
<b>Reference Number:</b>	P:\2009\Internal Services\FP\Ec09013FP (AFS#9907)

#### **SUMMARY**

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The purpose of this report is to provide City Council with the City of Toronto Operating Variance for the four-month period ended April 30, 2009 and to obtain Council's approval for amendments to the 2009 Council Approved Operating Budget with no change to the Net Operating Budget.

At the end of the four-month period ended April 30, 2009, actual net expenditures were over-budget by \$5.018 million or 0.6 per cent of the 2009 Net Operating Budget for that period. Projections to year-end indicate that the 2009 Council Approved Net Operating Budget may be over-spent by \$1.857 million or 0.1 per cent. Analysis indicates that the unfavourable year-to-date variance is primarily driven by the impact of the ongoing recession on key non-tax revenues. Staff will continue to monitor the impacts of the recession closely and take action as appropriate.

## CONTENTS

Topic	See page ...
<b>Recommendations</b>	<b>2</b>
<b>Financial impact</b>	<b>2</b>
<b>Issue background</b>	<b>3</b>
<b>Comments</b>	<b>3</b>
<b>Contact</b>	<b>20</b>
<b>Attachments</b>	<b>21</b>

## RECOMMENDATIONS

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The Deputy City Manager and Chief Financial Officer recommends that:

1. Council approve the 2009 Operating Budget Adjustments related to service and program re-alignments for Solid Waste Management Services, Technical Services, and Parks, Forestry and Recreation Division as detailed in Appendix D.
2. Executive Committee forward the Operating Variance Report for Four-month Period Ended April 30, 2009 to Budget Committee for its consideration.

### Financial Impact

Net expenditures for the four-month period ended April 30, 2009 were over budget by \$5.018 million or 0.6 per cent (See Table 1). Projections to year-end indicate an unfavourable net operating budget variance of \$1.857 million or 0.1 per cent. The Deputy City Manager and Chief Financial Officer will monitor expenditures of City Operations and Agencies, Boards, and Commissions (ABCs) that are projecting over-expenditures, and will institute appropriate strategies to bring spending in line with the budget by year-end.

<b>Table 1</b>		
<b>Net Expenditure Variance (\$ Millions)</b>		
	April 2009	Projected Y/E 2009
	Over/(Under)	Over/(Under)
Citizen Centred Services "A"	1.5	4.6
Citizen Centred Services "B"	3.3	(1.7)
Internal Services	(2.2)	(3.2)
City Manager	0.1	(1.0)
Other City Programs	(2.9)	(0.7)
Council Appointed Programs	(0.1)	(0.0)
Total - City Operations	(0.4)	(2.0)
Agencies, Boards and Commissions	3.2	6.0
Corporate Accounts	2.2	(2.2)
Sub-Total	5.4	3.8
Total Variance	5.0	1.9

## **ISSUE BACKGROUND**

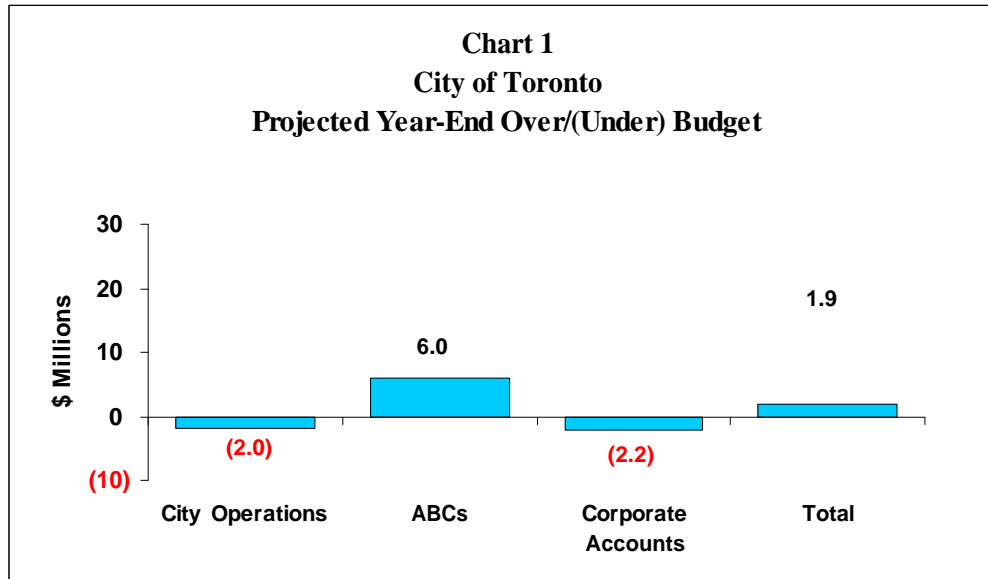
This report is provided pursuant to good business practice and budgetary control. As part of the City's accountability framework, operating variance reports are submitted to Committees and Council quarterly, to provide information on how the approved operating funds are being spent, and on an exceptions basis, to identify issues that require direction and / or decisions from Council. In addition, Council is required to approve any 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 2009 Council Approved Net Operating Budget.

## **COMMENTS**

Table 2 below shows key economic and recessionary indicators that directly impact implementation of the City's 2009 Operating Budget. It is noted that although TTC ridership shows a slight increase over budget during the four months ended April 30, 2009, it will be on target by year-end. Similarly, the social assistance monthly average caseloads during the first four months of 2009 increased slightly; however, it is expected to be on target by year-end. The biggest impact of the recession is on home sales which has negatively impacted revenues from Municipal Land Transfer Tax. As show in Table 2, land transfer tax revenues were below budget by \$6.7 million during the four months ended April 30, 2009, but is expected to be on target by year-end as there are signs that the housing market is improving.

<b>Table 2 City of Toronto Key Economic and Recession Indicators</b>		
	<b>As at April 30, 2009</b>	<b>Forecast - Dec. 31, 2009</b>
<b>TTC Ridership:</b>		
- Budget (Million)	155,273	473,000
- Actuals (Million)	156,140	473,000
<b>Social Assistance Caseload:</b>		
- Monthly Average - Budget	83,503	90,000
- Monthly Average - Actuals	84,266	90,000
<b>Land Transfer Tax Revenues:</b>		
- Budget (\$Million)	37	160
- Actuals (\$Million)	30	160
<b>Other Economic Factors:</b>		
- Inflation Rate, Toronto	0.80%	1.00%
- Interest Rate - 3 month Treasury Bill	3.00%	2.50%
- Interest Rate - 10 year Gov't of Canada Bond	3.10%	2.98%
- Unemployment Rate, Toronto	8.50%	9.20%
<b>City of Toronto Home Sales:</b>		
- Units Sold - cumulative	7,542	42,587
- Average Monthly Units Sold	1,886	3,549
- Average Monthly Home Price	\$421,470	\$423,956 *
<i>* This is the Average Monthly Home Price as at April 30, 2008</i>		

Operating results for the four-month period ended April 30, 2009 reflected an unfavourable net variance of \$5.018 million or 0.6 per cent of the 2009 Approved Net Operating Budget. A net unfavourable variance of \$1.857 million or 0.1 per cent is projected at year-end, as shown in Chart 1 below. This projected year-end unfavourable position is attributed to over expenditures in Agencies, Boards and Commissions (ABCs) of \$6.025 million partially offset by under expenditures in Corporate Accounts of \$2.196 million and City Operations of \$1.971 million.



Agencies, Boards and Commissions (ABCs) reported a net over expenditure of \$3.220 million or 0.7 per cent for the four months ended April 30, 2009; and project an unfavourable net expenditure at year-end of \$6.025 million or 0.4 per cent over the 2009 Approved Operating Budget. The unfavourable variance is due to lower than expected Toronto Transit Commission (TTC) - Conventional passenger revenues of \$3.988 million as a result of higher Adult pass sales and increased usage of student and senior fares, both of which reduce the overall average fare. Also, the current economic situation has impacted on TTC advertising sales activity, thus generating lower than anticipated advertising revenues. Furthermore, given the temporary shutdown for renovations and upgrades for the Sony Centre for the Performing Arts the Theatres Program is collectively projecting a revenue shortfall at year-end of \$2.041 million.

Corporate Accounts had a net over expenditure of \$2.177 million or 1.6 per cent of planned expenditures during the period ended April 30, 2009; and will be under-spent by \$2.196 million or 3.7 per cent of the 2009 Approved Operating Budget at year-end. The unfavourable year-to-date variance was mainly attributed to the under achievement of Municipal Land Transfer Tax (MLTT) revenue resulting from lower than expected average home price and weaker than expected housing sales activities during that period. However, based on better reported sales volumes in March/April and better sales in May sales, which will translate into revenue on closure, it is predicted that the overall MLTT revenue is still expected to be on budget at year-end. In addition, the Hydro Revenues included in the 2009 Operating Budget will be underachieved in 2009, as a result of a revision to dividend payments to the City but will be fully offset by strong interest and investment earnings due to greater than expected volume of cash available to invest.

City Operations overall were in line with their approved Net Operating Budget with a minimal favourable variance of \$0.380 million or 0.1 per cent for the four months ended April 30, 2009; and project a net under-expenditure of \$1.971 million or 0.1 per cent at year-end. City Operations project a favourable variance at year-end primarily due to under-expenditures in various City Programs including Shelter, Support & Housing Administration, Facilities & Real

Estate, and the Office of the Treasurer. These under-expenditures are partially offset by the over-expenditures in Cluster A attributable to lower than projected number of fine charges laid and difficulties collecting unpaid fines in Court Services; delays in hospital offload for Emergency Medical Services; and concession revenue shortfall, significant increase in Welcome Policy uptake, overtime and maintenance costs in Parks, Forestry & Recreation.

## City Operations

### Citizen Centred Services "A"

Citizen Centred Services "A" collectively reported an unfavourable net variance of \$1.473 million or 0.5 per cent of planned expenditures for the four-month period ended April 30, 2009 and projects a year-end over expenditure of \$4.602 million net or 0.4 per cent over the 2009 Approved Operating Budget. Major contributors to the unfavourable variance are Court Services; Parks, Forestry & Recreation; and Emergency Medical Services, which will result in an overall over expenditure as illustrated Table 3 below.

	April 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Affordable Housing Office	(0.0)	0.0
Children's Services	0.0	0.0
Court Services	3.7	2.5
Economic Development, Culture & Tourism	(1.1)	(0.0)
Emergency Medical Services	(0.0)	1.7
Long Term Care Homes and Services	(0.2)	0.2
Parks, Forestry & Recreation	1.0	2.5
Shelter, Support & Housing Administration	(1.0)	(2.0)
Social Development, Finance & Administration	(0.5)	(0.1)
Toronto Employment & Social Services	(0.0)	0.0
311 Customer Service Strategy	(0.4)	(0.1)
<b>Total</b>	<b>1.5</b>	<b>4.6</b>

**Court Services** had an unfavourable net variance of \$3.735 million or 50.1 per cent of its 2009 Approved Operating Budget during the four months ended April 30, 2009. This variance was the result of higher than planned expenditures for attendance of police officers at trials (\$0.290 million); revenue shortfall attributable to lower than projected number of fine charges laid and difficulties collecting unpaid fines (\$2.574 million); and Red Light Camera (RLC) charges (\$0.87 million).

As at April 30, 2009, Red Light Camera charges issued and filed with the court totalled 8,393 compared to a year-to-date budget of 23,300. Compared the same time period in 2008, RLC

charges have increased by 342%, from 2,454 to 8,393. The increase is due to the RLC expansion completion. However, RLC revenues are still below 2009 budgeted charges of 70,000.

With increased court capacity commencing in the second half of the year and the ability to process a greater number of cases, the Program expects a stronger revenue flow for the rest of the year. Collection efforts are expected to improve with recruitment of collection officers and possible new enforcement sanctions implemented by the Province. The year-end expenditures and revenues are projected to be \$47.567 million and \$57.229 million respectively, resulting in net revenues of \$9.662 million, which will be \$2.520 million below budget. This is primarily attributed to the underachievement of Red Light Camera revenues.

***Economic Development, Culture & Tourism (EDCT)*** reported a favourable year-to-date net expenditure variance of \$1.117 million or 13.9 per cent of net planned expenditures resulting from a combination of unfilled vacancies, procurement delays and early receipt of revenue. Economic Development Culture and Tourism is projecting no variance at year-end.

***Emergency Medical Services (EMS)*** reported favourable gross and net expenditure variances of \$0.550 million and \$0.040 million representing 1.4 per cent and 0.5 per cent under planned expenditures respectively during the four-month period ended April 30, 2009. Higher than planned overtime costs due to hospital offloading were more than offset by savings in regular salaries and benefits due to higher turnover of staff than normal levels. Staff vacancies will be filled during EMS' annual paramedic recruiting process scheduled in May. The Program is projecting an unfavourable year-end net expenditure variance of \$1.650 million or 2.6 per cent over the 2009 Approved Operating Budget mostly as a result of overtime pressures due to delays in hospital offloads.

***Long Term Care Homes and Services'*** year-to-date favourable gross and net expenditure variances were \$4.093 million and \$0.157 million or 6.9 per cent and 1.6 per cent under planned expenditures respectively. The favourable gross expenditure variance was mainly attributed to reduced expenditures in both community based services and homes programs (due to lower than anticipated provincial subsidies and grants). 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 Services is projecting a favourable gross expenditure variance of \$1.900 million, and an unfavourable net expenditure variance of \$0.200 million. The projected favourable gross variance is a combined result of reduced spending due to Ministry of Health & Long-Term Care (MOHLTC) and Local Health Integration Networks (LHINs) funding delays in the amount of \$3.2 million, offset by the impact of delays in downsizing Kipling Acres resulting in higher gross expenditures of \$1.3 million and \$0.200 million net. The delay in downsizing Kipling Acres is due to late Provincial approvals for capital redevelopment as the original assumption was that downsizing would begin in the 2nd quarter of 2009 but is now anticipated to begin in the 3rd quarter of 2009.

***Parks, Forestry and Recreation (PF&R)*** reported an unfavourable net variance of \$0.967 million or 1.6 per cent over net planned expenditures for the four-month period ended April 30, 2009 mainly due to overtime costs, increased interdepartmental charges from Fleet Services for

unscheduled repairs and from Facilities & Real Estate for required additional maintenance; unrealized concessions revenues; decline in Fitness Memberships; and a significant increase in Welcome Policy uptake. The Program is projecting an unfavourable net variance of \$2.500 million or 1.0 per cent at year-end as a result of overtime costs, interdepartmental charges for Fleet and Facilities & Real Estate services and further increase in Welcome Policy uptake. The unfavourable year-end variance may be higher should revenues be further impacted by the recession and additional pressures from the Council's direction to extend the season for artificial ice rinks.

***Shelter, Support and Housing Administration (SSHA)*** reported year-to-date favourable variance of \$1.019 million net or 1.4 per cent. The favourable variance was primarily attributed to salary savings and increased subsidy for higher than planned bed nights of 11,115 (473,831 actual bed nights vs. budgeted volume of 462,716), a variance of 2.4 per cent. The bed night variance was due to higher refugee claimants in the family sector, with increased volumes primarily in the directly operated shelters. As the costs of the directly operated shelters are largely fixed, the increase in occupancy results in a favourable impact in subsidy, resulting in a favourable net variance. SSHA projects an increase in bed nights of 13,042 or 0.9 per cent variance by year -end, with under spending of \$2.041 million net or 0.8 per cent.

***Social Development, Finance & Administration (SDFA)*** reported a favourable net variance of \$0.473 million or 10.4 per cent under planned expenditures during the four months ended April 30, 2009. This favourable net variance was mainly due to under spending in discretionary expenditures and unplanned gapping. SDFA is projecting a favourable net variance of \$0.127 million or 0.8 per cent by year-end.

***Toronto Employment and Social Services (TESS)*** reported an unfavourable net expenditure of \$0.684 million or 0.8 per cent over planned expenditures (before budgeted reserve fund draws) during the four-month period ended April 30, 2009. TESS is projecting an unfavourable net variance of \$2.663 million or 0.8 per cent (prior to draws from the Social Assistance Stabilization (SAS) Reserve Fund) mainly due to the Ontario Disability Support Program (ODSP) costs that are projected to be over spent by \$5.4 million (attributable to an increasing ODSP caseload), which will be partially offset by lower than budgeted social assistance costs due to case mix. The projected net over expenditure of \$2.663 million will be reduced to zero by a withdrawal of the same amount from the SAS Reserve Fund (budgeted at \$8.1 million in 2009).

- The April actual average monthly caseload was 84,266 compared to the budget of 83,503. The Program is projecting a year-end average monthly caseload of 90,000 which is in line with the caseload funded in the 2009 Approved Operating Budget.

The Province announced a two per cent increase in social assistance rates effective December 2009. Although the rate increase will be absorbed by the Province in 2009, the full year costs (the City's share of 20%) will impact the 2010 Operating Budget.

***311 Customer Service Strategy*** reported a year-to-date favourable net variance of \$0.424 million or 26.6 per cent under planned expenditures primarily due to under-spending in salaries and benefits because of the need to time the hiring staff to coincide with the launch date of 311



Toronto in June 2009. This has also resulted in a corresponding reduction in recoveries from the Capital Budget, causing revenues to be below budget. The Program is projecting a year-end unfavourable net expenditure variance of \$0.100 million or 1.4 per cent below the 2009 Approved Operating Budget.

### Citizen Centred Services “B”

Citizen Centred Services “B” collectively reported an unfavourable net expenditure variance of \$3.301 million or 1.8 per cent above planned expenditures for the four months ended April 30, 2009, and projects a year-end net expenditure of \$1.678 million or 0.3 per cent below the 2009 Approved Operating Budget. The year-to-date April unfavourable variances were due to the under achievement of permit revenues by Toronto Building as a direct result of recession and over expenditures in Transportation Services for contracted services, increased commodity price of salt and overtime costs for winter maintenance. The projected net under expenditure to year-end is primarily attributed to Transportation Services, Municipal Licensing & Standards, and to a lesser extent, Technical Services as indicated in Table 4 below.

Table 4 Citizen Centred Services "B" Net Expenditure Variance (\$ Million)		
	April 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
City Planning	0.0	(0.0)
Fire Services	(0.2)	0.0
Municipal Licensing & Standards	(1.1)	(0.6)
Policy, Planning, Finance and Administration	0.1	0.0
Technical Services	(0.9)	(0.4)
Toronto Building	2.7	0.0
Toronto Environment Office	(0.1)	0.0
Transportation Services	2.8	(0.7)
Waterfront Secretariat	0.0	(0.0)
<b>Total</b>	<b>3.3</b>	<b>(1.7)</b>

**Fire Services** was under-spent by \$0.159 million net or 0.2% of planned expenditures as of April 30, 2009. This was primarily the result of lower than budgeted gross expenditures of \$0.5 million for salaries and benefits offset by non-salary overspending. The favourable variance for salaries & benefits was composed of savings of \$1.3 million in salaries due to the large number of retirements early in the year, which will require scheduling a new class of recruits by July, offset by unbudgeted spending of \$0.8 million for WSIB claims. Non-salary spending was higher than planned by 5.0 per cent or \$0.3 million for vehicle parts, uniforms, protective clothing, footwear and natural gas.

As at April 30th, revenues were \$0.097 million or 3.4 per cent lower than planned due to user fees being \$0.2 million lower as a result of delayed reports for false alarms and road incidents to enable billing offset by surplus provincial funding for HUSAR/CBRN activities. Fire Services projected spending and revenues to year-end will be on budget.

***Municipal Licensing and Standards*** reported a favourable net expenditure variance of \$1.102 million or 37.6 per cent below planned expenditures for the four months ended April 30, 2009. The favourable variance was primarily the result of savings of \$1.149 million in salaries and benefits from 42 full-time vacant positions. These savings have been somewhat offset by \$0.047 million in unrealized revenues mainly resulting from Dog and Cat Licensing revenues being under budget. The Program is projecting a year-end favourable net expenditure variance of \$0.568 million or 3.2 per cent under the 2009 Approved Operating Budget. The year-end projection reflects a gross under-expenditure of \$1.762 million or 3.7 per cent primarily due to savings in salaries and benefits offset by an under-recovery of revenues of \$1.194 million or 4.1 per cent.

***Policy, Planning, Finance and Administration (PPF&A)*** reported an unfavourable variance for the four-month period ended April 30, 2009 of \$0.108 million or 2.3 per cent above planned expenditures and projects that it will be on budget at year-end. The unfavourable net variance to the end of April 2009 was mainly due to lower than planned recoveries from the Capital Budget.

***Technical Services' (TS)*** actual gross expenditures, as at April 30, 2009, were \$1.017 million or 6.1 per cent under planned expenditures for this period. The favourable gross variance is attributed primarily to salary savings from vacant positions. Net expenditures were \$0.939 million or 16 per cent below planned expenditures, which was largely the result of lower gross expenditures, as indicated above.

TS projects that year-end gross expenditures will be \$1.900 million or 3.0 per cent below the 2009 Approved Operating Budget of \$64.131 million due largely to salary and benefit savings. Revenues to year-end are projected to be \$1.500 million or 3.1 per cent under budget, reflecting lower user fees and capital recoveries from other City Programs. The year-end net under-expenditure is estimated to be \$0.400 million.

***Toronto Building*** reported an unfavourable net expenditure variance of \$2.736 million or 194.9 per cent above planned expenditures for the four months ended April 30, 2009. This unfavourable variance was primarily due to unrealized revenues of \$3.265 million as a result of lower permit activity due to current economic climate. This unfavourable variance was partially offset by \$0.529 million in savings from salaries and benefits due to vacancies. Toronto Building projects that it will be on budget by year-end; this will be accomplished by offsetting the revenue shortfall of \$5.100 million by a gross under expenditure of \$5.100 million. The Program is closely monitoring the market and re-evaluating its hiring strategy and other priorities to ensure an appropriate alignment of resources in order to meet the net budget target by year-end.

***Toronto Environment Office (TEO)*** reported a favourable net expenditure variance of \$0.129 million or 13.4 per cent under planned expenditures for the four months ended April 30, 2009. The year-to-date favourable variance was mainly the result of \$0.632 million in under-spending

of funds primarily allocated to the Live Green Toronto Social Marketing activities, as this campaign is still in development and will be launched in the fall. Expenditures within the Program are primarily funded from the Environment Protection Reserve Fund, and as a result the favourable expenditure variance is mostly offset as funding from the reserve fund is not withdrawn. TEO is projecting to be on budget at year-end.

**Transportation Services** reported an unfavourable net expenditure variance of \$2.761 million or 4.1 per cent over planned expenditures as at April 30, 2009. This unfavourable variance was primarily due to increased expenditures of \$3.4 million for de-icing salt arising from the winter conditions earlier this year as well as the increasing commodity price of salt. Additionally, there were increased salaries and benefits of \$2.4 million for in-house winter maintenance. Contracted costs for road, curb, and sidewalk maintenance were \$1.4 million higher than expected in this period. Other over-expenditures of \$2.0 million occurred with software, asphalt, hydro and natural gas. These over-expenditures in salt, in-house snow removal activities and contracted services were partially offset by under-spending of \$6.8 million for in-house non winter maintenance and contracted winter maintenance.

On the revenue side, the Program reported an unfavourable variance of \$0.521 million or 3.0 per cent due to lower revenue from the recovery of utility cut costs. This is not expected to continue to year-end. Contingent upon prevailing weather conditions and maintaining normal winter maintenance expenditures, Transportation Services is projecting a year-end net under-expenditure of \$0.667 million or 0.4%.

### Internal Services

During the four months ended April 30, 2009, Internal Services collectively reported a favourable net expenditure variance of \$2.247 million or 4.0 per cent below planned expenditures, and is projecting a year-end under expenditure of \$3.202 million or 2.2 per cent under the 2009 Approved Operating Budget. Facilities & Real Estate (F&RE) and the Office of the Treasurer are the major contributors to this favourable net variance as shown in Table 5 below.

Table 5 Internal Services Net Expenditure Variance (\$ Million)		
	April 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Office of the Chief Financial Officer	(0.1)	(0.2)
Office of the Treasurer	(0.3)	(1.1)
Facilities & Real Estate	(1.5)	(1.8)
Fleet Services	0.0	0.0
Information & Technology	(0.4)	(0.1)
<b>Total</b>	<b>(2.2)</b>	<b>(3.2)</b>

The ***Office of the Chief Financial Officer*** (inclusive of Financial Planning, Special Projects, Corporate Finance and Finance & Administration Divisions) reported a favourable net variance at April 30, 2009 of \$0.138 million or 5.4 per cent under planned expenditures and projects an under-expenditure at year-end of \$0.179 million or 1.8 per cent below the 2009 Approved Operating Budget, respectively. The favourable variance is primarily attributed to delays in filling vacant positions.

The ***Office of the Treasurer*** (inclusive of Revenue Services, Accounting Services, Pensions, Payroll & Employee Benefits and Purchasing & Materials Management Divisions) reported a favourable net expenditure variance of \$0.284 million or 4.3 per cent below planned expenditures for the period ending April 30, 2009 and is projecting a favourable year-end net expenditure variance of \$1.090 million or 3.6 per cent less than the 2009 Approved Operating Budget. The favourable variance was primarily due to delays in filling vacant positions for new initiatives as well as a determination that the funding allocated for software development for the Municipal Land Transfer Tax (MLTT) will not be required.

***Facilities & Real Estate*** reported a year-to-date favourable net variance of \$1.520 million or 5.1 per cent less than planned expenditures primarily due to a lag in hiring new positions for Union Station and the Energy Management Office. In addition, the expenditures for Better Buildings Partnership (BBP) energy programs and Union Station project experienced delays. The postponement of the transfer of the management of Union Station from Toronto Terminals Railway Company Limited (TTR) to Facilities and Real Estate Services from January 2, 2009 to May 1, 2009 also contributed to the under-spending, and underachievement of associated revenues. F&RE is projecting a favourable net variance at year-end of \$1.830 million or 3.4 per cent below the 2009 Approved Operating Budget.

***Information & Technology*** reported a favourable year-to-date net variance of \$0.352 million or 1.8 per cent under planned expenditures. The favourable variance was primarily due to delays in filling vacancies resulting from various recruitment challenges facing the Division. This under expenditure was offset by a decrease in corresponding recoveries from the Capital Budget, causing revenues to be below budget. The Program is projecting a favourable net variance at year-end of \$0.104 million or 0.2 per cent below the 2009 Approved Operating Budget.

#### City Manager

***City Manager's Office*** (CMO) reported an unfavourable year-to-date net variance of \$0.125 million or 1.2 per cent above planned expenditures. The unfavourable variance was primarily due to over expenditures in staff costs for the ongoing labour negotiations. The CMO is projecting a favourable net expenditure variance at year-end of \$0.989 million or 2.6 per cent below the 2009 Approved Operating Budget as a result of Council's decision to cancel the re-earnable performance pay entitlement of non-union employees at the top of their salary range; and reduction of inter-divisional revenues mainly due from other City Programs.

Table 6 City Manager Office Net Expenditure Variance (\$ Million)		
	April 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
City Manager's Office	0.1	(1.0)

### Other City Programs

Other City Programs (see table 6 below) reported a total favourable variance of \$2.884 million or 12.7 per cent below planned expenditures for the four-month period ended April 30, 2009 and are projecting a year-end under net expenditure of \$0.674 million or 3.3 per cent under the 2009 Approved Operating Budget.

Table 7 Other City Programs Net Expenditure Variance (\$ Million)		
	April 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
City Clerk's Office	(0.6)	0.0
Legal Services	(1.8)	(0.7)
Mayor's Office	(0.0)	(0.0)
City Council	(0.4)	0.0
Total	(2.9)	(0.7)

**City Clerk's Office** reported a favourable net variance of \$0.638 million or 6.4 per cent below planned expenditures for the four months ended April 30, 2009, primarily attributed to savings from vacant positions and delayed inter-divisional charge billing by divisional service providers. The City Clerk's Office is projecting to be on budget at year-end.

**Legal Services** reported a favourable net variance of \$1.837 million or 27 per cent below planned expenditures for the four months ended April 30, 2009. The favourable variance was primarily due to savings from vacant positions and delayed inter-divisional charge billing by divisional service providers. The Program is projecting a favourable net variance at year-end of \$0.674 million or 3.3 per cent below the 2009 Approved Operating Budget.

**City Council** reported a favourable variance of \$0.361 million or 6.8 per cent less than planned expenditures for this timeframe at the end of April 2009. This favourable variance was largely attributed to under-spending of some Councillors' staff salaries and benefits and office budgets. It is projected that City Council's budget will be fully spent by year-end.

### Accountability Offices

Accountability Offices collectively reported a net under expenditure of \$0.148 million or 8.5 per cent less than planned expenditures for the four-month period ended April 30, 2009. The favourable variance was due to the delay in hiring staff and under spending in services and rents in the Office of the Ombudsman. These Offices are projecting that their collective budget will be fully spent by year-end as presented in Table 8 below.

Table 8 Accountability Offices Net Expenditure Variance (\$ Million)		
	April 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Auditor General's Office	(0.0)	(0.0)
Integrity Commissioner's Office	(0.0)	0.0
Lobbyist Registrar	(0.0)	0.0
Office of the Ombudsperson	(0.1)	0.0
Total	(0.1)	(0.0)

### Agencies, Boards and Commissions (ABCs)

Agencies, Boards and Commissions (ABCs) collectively reported an unfavourable variance of \$3.220 million or 0.7 per cent above planned net expenditures for the four-month period ended April 30, 2009 and project a year-end net over expenditure of \$6.025 million or 0.4 per cent over the 2009 Approved Operating Budget. The projected net expenditure increase to year-end is primarily attributed to Toronto Transit Commission – Conventional, and Sony Centre for the Arts, as discussed below:

Table 9 Agencies, Boards and Commissions Net Expenditure Variance (\$ Million)		
	April 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Toronto Public Health	(0.1)	0.0
Toronto Public Library	(0.1)	0.0
Association of Community Centres	(0.0)	0.0
Exhibition Place	(0.1)	0.0
Heritage Toronto	(0.0)	0.0
Theatres	0.8	2.0
Toronto Zoo	(0.3)	0.0
Arena Boards of Management	(0.6)	(0.0)
Yonge Dundas Square	0.1	(0.0)
Toronto & Region Conservation Authority	0.0	0.0
Toronto Transit Commission - Conventional	3.1	4.0
Toronto Transit Commission - Wheel Trans	0.3	0.0
Toronto Police Service	0.0	0.0
Toronto Police Services Board	0.0	0.0
<b>Total</b>	<b>3.2</b>	<b>6.0</b>

**Toronto Public Health (TPH)** reported favourable net expenditure variance of \$0.083 million or 0.8 per cent below planned net expenditures during the four-month period ended April 30, 2009. The favourable variance was mainly due to under-spending in provincially cost shared and fully funded services with a corresponding reduction in Provincial subsidies. TPH is projecting that net expenditures will be on budget by year-end.

**Toronto Public Library (TPL)** reported a favourable net variance of \$0.066 million or 0.1 per cent less than planned net expenditures during the four months ended on April 30, 2009. This was mainly attributed to the receipt of higher than budgeted funding from external grants and other revenues. TPH projects that it will be on budget at year-end.

**Exhibition Place** reported an unfavourable net variance of \$0.054 million or 5.9 per cent of planned expenditures for the four-month period ended April 30, 2009. The minor fluctuation in revenue will be offset by controlling expenditures to maintain budget. Exhibition Place projects that it will be on budget at year-end.

**Theatres** reported an unfavourable net variance of \$0.811 million or 84.9 per cent above planned expenditures for the period ending April 30, 2009 and the Theatres are projecting an unfavourable net variance of \$2.041 million or 54.9 per cent over the 2009 Approved Operating Budget at year-end. This year-to-date unfavourable variance is primarily attributed to the delayed ramp up of the Sony Centre resulting from the delay in finalizing development agreement.

**Toronto Zoo** reported a favourable net expenditure variance of \$0.311 million or 4.8 per cent below planned expenditures for the four months ended April 30, 2009, primarily due to favourable attendance levels resulting in increased admissions and parking revenues. The Toronto Zoo projections indicate that it will be on budget at year-end.

**Arena Boards of Management** reported a favourable net expenditure variance of \$0.563 million primarily for the period ending April 30, 2009, 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 and the Arena Boards of Management Program is projecting that it will be on budget at year-end.

**Yonge-Dundas Square** reported a year-to-date unfavourable net variance of \$0.084 million for the period ending April 30, 2009 due to the seasonal nature of the Square's business. The current economic recession has resulted in a decrease in sponsorship revenues. The Board, however, will increase revenues derived from the Square's sightseeing kiosk as the opportunity was tendered earlier this year. As a result, no revenue shortfall is anticipated by year-end. The forecast to year-end indicates that Yonge-Dundas Square is on track to post a small favourable variance of \$0.001 million.

**Toronto Transit Commission (TTC)** reported an unfavourable net expenditure variance of \$3.430 million or 3.0 per cent over planned expenditures (Conventional and Wheel-Trans combined) for the period ended April 30, 2009. It is projected that the TTC and Wheel-Trans combined will be \$3.988 million or 1.1 per cent over-budget at year-end as noted below:

- Passenger revenues were approximately \$2 million below budget at the end of April 2009, due to higher than anticipated sales of adult passes and increased usage of student and senior fares, which together reduced the overall average fare. For the time being, the year-end forecast has been pegged at this level. However, it is possible that the average fare could continue to decline which may result in further passenger revenue loss in the order of several more millions of dollars. Staff will continue to closely monitor these revenues.
- Advertising revenues are expected to fall short of the budget by approximately \$2 million by year-end as a result of the current recession and its impact on advertising sales activity.

TTC staff will continue to closely monitor revenues and expenses in order to be on budget by year-end.



## Corporate Accounts

Table 10 Corporate Accounts Net Expenditure Variance (\$ Million)		
	April 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Community Partnership and Investment Program	0.0	0.0
Capital & Corporate Financing	0.0	0.0
Non-Program Expenditures	(3.0)	0.3
Non-Program Revenues	5.2	(2.5)
<b>Total</b>	<b>2.2</b>	<b>(2.2)</b>

For the period ended April 30, 2009, **Corporate Accounts** realized an unfavourable variance of \$2.177 million or 1.6 per cent over planned expenditures. Projections to year-end indicate that Corporate Accounts' expenditures will be under the 2009 Approved Net Operating Budget by \$2.196 million or 3.7 per cent. The principal cause of this year-to-date unfavourable variance was underachievement of the Municipal Land Transfer Tax (MLTT) revenues due to lower than forecasted average home price and weaker than expected housing market during the four months ended April 30, 2009. However, based on better reported sales volumes in March/April and better sales so far in May, which will translate into revenue on closure, it is forecasted that the overall MLTT revenue is still expected to be on budget at \$160.000 million by year-end. With respect to the year-end projections, the Hydro Revenues included in the 2009 Operating Budget will be underachieved by \$2.000 million in 2009, as a result of a revision to dividend payments to the City and will be fully offset by strong interest and investment earnings of \$5.000 million because of higher than expected cash available to invest.

## Non Levy Operations

Table 11 Non Levy Operations Net Expenditure Variance (\$ Million)		
	April 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Solid Waste Management Services	4.0	0.0
Toronto Parking Authority	0.0	0.0
Toronto Water	(17.7)	(9.0)
<b>Total</b>	<b>(17.7)</b>	<b>(9.0)</b>

**Solid Waste Management Services (SWMS)** underspent its 2009 gross Operating Budget for the four months ended April 30, 2009 by \$1.812 million or 3.0 per cent. This was primarily due to lower tonnage which resulted in lower contracted costs of \$2.4 million for processing

recyclables; lower costs of \$2.5 million for haulage and disposal of waste in Michigan; and lower costs of \$0.6 million for the source separated organics programs due to the delay in multi-unit green bin implementation. Lower than expected tonnage may be related to the overall slowdown in the economy which would affect the production of waste. These lower expenditures were offset by higher costs of \$2.1 million for source separated organics contracted processing, higher costs of \$1.1 million for Corporate Fleet rentals as well as unplanned maintenance, repair costs, and \$0.6 million for early contribution to the Equipment Replacement Reserve.

On the revenue side, SWMS reported an unfavourable variance of \$5.795 million due to lower revenue of \$4.4 million from the sale of recyclable materials resulting from lower associated commodity prices. In addition, revenue from paid private tonnage at Green Lane was \$1.0 million lower than expected as was revenue from commercial collection fees of \$0.2 million and revenue from the sale of multi-unit organics containers due to implementation delays.

Year-end gross expenditures are projected to be 4.6 per cent or \$14.787 million lower than the 2009 Approved Gross Operating Budget mainly due to the deferral of the 2009 contribution of \$12.6 million to the Waste Management Reserve Fund. In addition, year-end gross expenditures will be impacted by continuing lower costs of \$3.4 million for shipping waste to Michigan, due to less tonnage and fewer fuel surcharges and lower costs of \$1.7 million due to lower tonnages of waste being transferred, hauled and disposed of at Green Lane. Year-end revenues are projected to have an unfavourable variance of 4.6 per cent or \$14.787 million mainly due to a \$14.3 million shortfall in revenue from the sale of recyclable materials. As previously mentioned, this revenue shortfall will likely pre-empt any contribution to the Waste Management Reserve Fund for 2009. As a result, it is projected that Solid Waste Management Services will maintain a net zero variance at year-end.

*Toronto Water's* actual gross expenditure, as of April 30, 2009, is \$9.533 million or 5.3 per cent under planned expenditures. The favourable variance was primarily attributed to salary savings from vacant positions and utility costs. Revenues were \$8.199 million or 6.4 per cent over budget, reflecting minor timing differences in water billings. Together, net expenditures were \$17.733 million below plan, which were largely the result of increased revenue billing and lower than forecasted gross expenditures, as noted above.

The Program projects that the year-end revenue budget of \$698.703 million including water sales and sewer surcharges will be achieved. The projected year-end gross expenditure is expected to be \$9.000 million or 2.3 per cent lower than the 2009 Approved Operating Budget. The decrease reflects savings from unfilled vacancies, lower than anticipated utility costs and cut repairs.

### Consulting Costs

The total 2009 Budget for consulting costs was \$2.395 million gross and the reported City's actual consulting costs totalled \$1.409 million gross with a favourable variance of \$0.986 million gross or 41.2 per cent as at April 30, 2009.

## Approved Positions

The City of Toronto budgets and monitors its staff complement based on Approved Positions. As at April 30, 2009, the City reported 46,432.1 full-time approved positions (44,359.3 permanent and 2,072.8 casual/seasonal) and 4,298.6 part-time approved positions (1,551.2 permanent and 2,747.4 casual/seasonal). This reflected a decrease of 1,510.5 positions or 2.9 per cent from the 2009 Council Approved Positions which occurred mainly due to delays in filling vacant positions and seasonal fluctuations within City Programs/ABCs.

## Utility Costs

As at April 30, 2009, levy and rate operations reported actual utility costs of \$44.359 million gross (compared to the planned expenditures of \$47.731 million gross) with a favourable variance of \$3.372 million gross or 7.1 per cent. The under-expenditure in utility costs was primarily the result of lower than planned consumption, predominantly in Toronto Water followed by Parks, Forestry & Recreation.

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## **SIGNATURE**

Cam Weldon  
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 FOUR MONTHS ENDED APRIL 30, 2009**  
**(\$000s)**

	April 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	500.8	500.8	(0.0)	0.0%	1,281.0	1,281.0	0.0	0.0%
Children's Services	23,157.1	23,157.1	0.0	0.0%	67,612.8	67,612.8	0.0	0.0%
Court Services	(7,458.9)	(3,724.2)	3,734.7	-50.1%	(12,182.0)	(9,662.0)	2,520.0	-20.7%
Economic Development, Culture & Tourism	8,063.7	6,946.6	(1,117.1)	-13.9%	27,313.4	27,313.4	(0.0)	0.0%
Emergency Medical Services	8,005.9	7,967.1	(38.8)	-0.5%	63,712.7	65,362.7	1,650.0	2.6%
Long Term Care Homes and Services	9,945.8	9,788.7	(157.1)	-1.6%	42,311.3	42,511.3	200.0	0.5%
Parks, Forestry & Recreation	60,430.2	61,397.0	966.8	1.6%	246,346.9	248,846.9	2,500.0	1.0%
Shelter, Support & Housing Administration	74,601.0	73,581.9	(1,019.1)	-1.4%	266,272.4	264,231.3	(2,041.1)	-0.8%
Social Development, Finance & Administration	4,568.6	4,095.7	(472.9)	-10.4%	15,795.6	15,668.9	(126.7)	-0.8%
Toronto Employment & Social Services	89,386.1	89,386.1	(0.0)	0.0%	317,843.2	317,843.2	0.0	0.0%
311 Customer Service Strategy	1,592.9	1,169.0	(423.9)	-26.6%	7,338.4	7,238.4	(100.0)	-1.4%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>272,793.2</b>	<b>274,265.8</b>	<b>1,472.6</b>	<b>0.5%</b>	<b>1,043,645.6</b>	<b>1,048,247.8</b>	<b>4,602.3</b>	<b>0.4%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	4,067.9	4,085.4	17.4	0.4%	13,612.8	13,612.8	(0.0)	0.0%
Fire Services	102,852.0	102,692.2	(159.8)	-0.2%	357,175.2	357,175.2	0.0	0.0%
Municipal Licensing & Standards	2,929.2	1,827.4	(1,101.8)	-37.6%	17,781.4	17,213.5	(567.9)	-3.2%
Policy, Planning, Finance and Administration	4,714.9	4,822.5	107.6	2.3%	21,789.1	21,789.1	0.0	0.0%
Technical Services	5,871.6	4,932.7	(938.9)	-16.0%	14,982.0	14,582.0	(400.0)	-2.7%
Toronto Building	(1,403.3)	1,332.2	2,735.4	-194.9%	(11,420.1)	(11,420.1)	0.0	0.0%
Toronto Environment Office	958.5	829.5	(128.9)	-13.4%	3,522.7	3,522.7	0.0	0.0%
Transportation Services	67,594.3	70,355.6	2,761.3	4.1%	183,106.1	182,438.9	(667.3)	-0.4%
Waterfront Secretariat	182.6	191.3	8.7	4.8%	1,011.9	968.9	(43.0)	-4.3%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>187,767.6</b>	<b>191,068.8</b>	<b>3,301.2</b>	<b>1.8%</b>	<b>601,561.2</b>	<b>599,883.0</b>	<b>(1,678.2)</b>	<b>-0.3%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	2,551.9	2,414.4	(137.5)	-5.4%	9,989.0	9,810.1	(179.0)	-1.8%
Office of the Treasurer	6,648.9	6,364.9	(284.0)	-4.3%	29,901.6	28,811.9	(1,089.7)	-3.6%
Facilities & Real Estate	29,670.3	28,150.8	(1,519.5)	-5.1%	54,100.5	52,270.5	(1,830.0)	-3.4%
Fleet Services	(2,149.8)	(2,103.8)	46.0	-2.1%	0.0	0.0	0.0	n/a
Information & Technology	19,547.8	19,196.0	(351.8)	-1.8%	49,052.9	48,948.7	(104.2)	-0.2%
<b>Sub-Total Internal Services</b>	<b>56,269.1</b>	<b>54,022.3</b>	<b>(2,246.9)</b>	<b>-4.0%</b>	<b>143,044.0</b>	<b>139,841.1</b>	<b>(3,202.8)</b>	<b>-2.2%</b>
<b>City Manager</b>								
City Manager's Office	10,514.5	10,639.2	124.7	1.2%	38,487.3	37,498.4	(988.9)	-2.6%
<b>Sub-Total City Manager</b>	<b>10,514.5</b>	<b>10,639.2</b>	<b>124.7</b>	<b>1.2%</b>	<b>38,487.3</b>	<b>37,498.4</b>	<b>(988.9)</b>	<b>-2.6%</b>
<b>Other City Programs</b>								
City Clerk's Office	9,958.5	9,320.9	(637.6)	-6.4%	35,016.6	35,016.6	0.0	0.0%
Legal Services	6,797.7	4,960.5	(1,837.2)	-27.0%	20,412.8	19,739.1	(673.7)	-3.3%
Mayor's Office	674.6	626.4	(48.2)	-7.1%	2,599.4	2,599.4	(0.0)	0.0%
City Council	5,330.3	4,969.4	(360.9)	-6.8%	19,445.7	19,445.7	0.0	0.0%
<b>Sub-Total Other City Programs</b>	<b>22,761.0</b>	<b>19,877.2</b>	<b>(2,883.8)</b>	<b>-12.7%</b>	<b>77,474.5</b>	<b>76,800.8</b>	<b>(673.7)</b>	<b>-0.9%</b>
<b>Accountability Offices</b>								
Auditor General's Office	1,235.0	1,187.0	(48.0)	-3.9%	4,338.5	4,308.5	(30.0)	-0.7%
Integrity Commissioner's Office	49.0	45.4	(3.6)	-7.4%	201.4	201.4	0.0	0.0%
Lobbyist Registrar	182.9	164.9	(18.0)	-9.9%	942.0	942.0	0.0	0.0%
Office of the Ombudsperson	272.6	194.7	(77.9)	-28.6%	1,218.3	1,218.3	0.0	0.0%
<b>Sub-Total Council Appointed Programs</b>	<b>1,739.6</b>	<b>1,592.0</b>	<b>(147.5)</b>	<b>-8.5%</b>	<b>6,700.2</b>	<b>6,670.2</b>	<b>(30.0)</b>	<b>-0.4%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>551,845.0</b>	<b>551,465.3</b>	<b>(379.7)</b>	<b>-0.1%</b>	<b>1,910,912.8</b>	<b>1,908,941.4</b>	<b>(1,971.4)</b>	<b>-0.1%</b>



**CITY OF TORONTO  
CONSOLIDATED NET EXPENDITURES  
FOR THE FOUR MONTHS ENDED APRIL 30, 2009  
(\$000s)**

	April 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	10,681.5	10,598.0	(83.5)	-0.8%	43,417.7	43,417.7	0.0	0.0%
Toronto Public Library	51,860.1	51,794.2	(65.9)	-0.1%	162,015.5	162,015.5	0.0	0.0%
Association of Community Centres	2,331.2	2,311.6	(19.6)	-0.8%	6,993.5	6,993.5	0.0	0.0%
Exhibition Place	(912.7)	(966.6)	(53.9)	5.9%	(50.5)	(50.5)	0.0	0.0%
Heritage Toronto	150.4	143.4	(7.0)	-4.7%	385.0	385.0	0.0	0.0%
Theatres	955.3	1,766.4	811.1	84.9%	3,716.5	5,757.0	2,040.5	54.9%
Toronto Zoo	6,470.2	6,159.2	(311.0)	-4.8%	11,667.1	11,667.1	0.0	0.0%
Arena Boards of Management	(2.2)	(565.4)	(563.2)	25166.6%	(6.7)	(9.4)	(2.7)	40.7%
Yonge Dundas Square	190.7	274.4	83.7	43.9%	572.1	571.3	(0.8)	-0.1%
Toronto & Region Conservation Authority	426.1	426.1	0.0	0.0%	3,269.4	3,269.4	0.0	0.0%
Toronto Transit Commission - Conventional	95,429.0	98,532.0	3,103.0	3.3%	302,054.6	306,042.6	3,988.0	1.3%
Toronto Transit Commission - Wheel Trans	19,149.9	19,476.6	326.7	1.7%	76,341.4	76,341.4	0.0	0.0%
Toronto Police Service	261,444.2	261,444.2	0.0	0.0%	855,126.5	855,126.5	0.0	0.0%
Toronto Police Services Board	334.7	334.7	0.0	0.0%	2,301.2	2,301.2	0.0	0.0%
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>448,508.3</b>	<b>451,728.8</b>	<b>3,220.4</b>	<b>0.7%</b>	<b>1,467,803.3</b>	<b>1,473,828.3</b>	<b>6,025.0</b>	<b>0.4%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	3,813.3	3,813.3	0.0	0.0%	45,332.0	45,332.0	0.0	0.0%
Capital & Corporate Financing	64,966.3	64,966.3	0.0	0.0%	364,918.0	364,918.0	0.0	0.0%
<u>Non-Program Expenditures</u>								
- Tax Deficiencies/Write-offs	19,178.3	19,173.3	(5.0)	0.0%	81,200.0	81,200.0	0.0	0.0%
- Assessment Function (MPAC)	8,714.1	8,480.5	(233.6)	-2.7%	35,000.0	35,000.0	0.0	0.0%
- Temporary Borrowing	0.0	0.0	0.0	n/a	400.0	400.0	0.0	0.0%
- Funding of Employee Related Liabilities	8,743.0	8,743.0	0.0	0.0%	43,502.1	43,502.1	0.0	0.0%
- Other Corporate Expenditures	2,031.0	2,031.0	0.0	0.0%	56,057.2	56,057.2	0.0	0.0%
- Insurance Premiums & Claims	0.0	0.0	0.0	n/a	1,050.0	1,050.0	0.0	0.0%
- Parking Tag Enforcement & Oper.	13,733.3	12,913.4	(819.9)	-6.0%	48,207.2	48,507.2	300.0	0.6%
- Vacancy Rebate Program	4,384.1	4,376.1	(8.0)	-0.2%	20,000.0	20,000.0	0.0	0.0%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	3,500.0	3,500.0	0.0	0.0%
- Solid Waste Management Rebates	12,388.4	12,313.7	(74.7)	-0.6%	182,391.9	182,391.9	0.0	0.0%
- Street & Expressway Lighting Services	8,620.3	6,742.4	(1,877.9)	-21.8%	24,980.9	24,980.9	0.0	0.0%
- Pandemic Influenza Stockpiling	0.0	0.0	0.0	n/a	2,705.0	2,705.0	0.0	0.0%
Non-Program Expenditures	77,792.5	74,773.3	(3,019.2)	-3.9%	498,994.3	499,294.3	300.0	0.1%
<u>Non-Program Revenue</u>								
- Payments in Lieu of Taxes	(33,853.6)	(33,853.6)	0.0	0.0%	(77,427.0)	(77,427.0)	0.0	0.0%
- Supplementary Taxes	0.0	0.0	0.0	n/a	(25,000.0)	(25,000.0)	0.0	0.0%
- Tax Penalties	(9,066.0)	(9,400.0)	(334.0)	3.7%	(28,000.0)	(28,000.0)	0.0	0.0%
- Interest/Investment Earnings	(27,472.1)	(29,171.9)	(1,699.8)	6.2%	(82,416.3)	(87,416.3)	(5,000.0)	6.1%
- Prior Year Surplus	(74,178.4)	(74,178.0)	0.4	0.0%	(74,178.4)	(74,178.0)	0.4	0.0%
- Other Corporate Revenues	(2,890.5)	(1,314.5)	1,575.9	-54.5%	(8,671.4)	(8,168.0)	503.4	-5.8%
- Toronto Hydro Revenues	(17,975.0)	(17,399.3)	575.7	-3.2%	(71,900.0)	(69,900.0)	2,000.0	-2.8%
- Provincial Revenue	(30,533.3)	(30,533.3)	0.0	0.0%	(91,600.0)	(91,600.0)	0.0	0.0%
- New CoTA Revenues	(51,933.3)	(45,639.1)	6,294.2	-12.1%	(206,000.0)	(206,000.0)	0.0	0.0%
- Parking Authority Revenues	(11,991.1)	(11,991.1)	0.0	0.0%	(35,973.3)	(35,973.3)	0.0	0.0%
- Administrative Support Recoveries - Water	0.0	0.0	0.0	n/a	(19,033.0)	(19,033.0)	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	(2,685.2)	(2,685.2)	0.0	0.0%	(16,651.7)	(16,651.7)	0.0	0.0%
- Parking Tag Enforcement & Oper.	(14,671.7)	(15,881.4)	(1,209.7)	8.2%	(81,815.0)	(81,815.0)	0.0	0.0%
- Other Tax Revenues	(4,446.8)	(4,472.2)	(25.4)	0.6%	(15,105.0)	(15,105.0)	0.0	0.0%
- Woodbine Slots	(3,975.0)	(3,956.4)	18.6	-0.5%	(15,900.0)	(15,900.0)	0.0	0.0%
Non-Program Revenues	(285,672.0)	(280,475.9)	5,196.0	-1.8%	(849,671.1)	(852,167.3)	(2,496.2)	0.3%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>(139,099.9)</b>	<b>(136,923.0)</b>	<b>2,176.8</b>	<b>-1.6%</b>	<b>59,573.1</b>	<b>57,376.9</b>	<b>(2,196.2)</b>	<b>-3.7%</b>
<b>NET OPERATING TAX LEVY</b>	<b>861,253.5</b>	<b>866,271.0</b>	<b>5,017.5</b>	<b>0.6%</b>	<b>3,438,289.3</b>	<b>3,440,146.6</b>	<b>1,857.4</b>	<b>0.1%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	2,385.7	6,368.5	3,982.8	166.9%	0.0	0.0	0.0	n/a
Toronto Parking Authority	18,182.1	18,182.1	0.0	0.0%	54,546.2	54,546.2	0.0	0.0%
Toronto Water	52,812.1	35,079.6	(17,732.5)	-33.6%	0.0	(9,000.0)	(9,000.0)	n/a
<b>NON LEVY OPERATING NET EXPENDITURES</b>	<b>73,379.8</b>	<b>59,630.2</b>	<b>(13,749.7)</b>	<b>-18.7%</b>	<b>54,546.2</b>	<b>45,546.2</b>	<b>(9,000.0)</b>	<b>-16.5%</b>



**CITY OF TORONTO**  
**CONSOLIDATED GROSS EXPENDITURES**  
**FOR THE FOUR MONTHS ENDED APRIL 30, 2009**  
 (\$000s)

	April 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	860.8	832.7	(28.1)	-3.3%	3,185.3	3,084.8	(100.5)	-3.2%
Children's Services	127,432.1	125,603.8	(1,828.3)	-1.4%	369,453.9	369,453.9	0.0	0.0%
Court Services	6,228.3	6,518.7	290.4	4.7%	47,566.8	47,566.8	0.0	0.0%
Economic Development, Culture & Tourism	9,936.9	8,939.5	(997.4)	-10.0%	36,410.8	36,410.8	(0.0)	0.0%
Emergency Medical Services	39,938.6	39,388.3	(550.3)	-1.4%	159,546.4	161,196.4	1,650.0	1.0%
Long Term Care Homes & Services	59,642.0	55,549.5	(4,092.5)	-6.9%	213,460.4	211,560.4	(1,900.0)	-0.9%
Parks, Forestry & Recreation	83,665.1	83,165.0	(500.1)	-0.6%	337,665.0	339,165.0	1,500.0	0.4%
Shelter, Support & Housing Administration	223,029.8	212,743.1	(10,286.7)	-4.6%	724,488.6	722,170.8	(2,317.8)	-0.3%
Social Development, Finance & Administration	7,505.2	6,871.5	(633.7)	-8.4%	27,258.9	26,763.7	(495.2)	-1.8%
Toronto Employment & Social Services	367,247.3	344,586.6	(22,660.7)	-6.2%	1,203,021.9	1,175,741.7	(27,280.2)	-2.3%
311 Customer Service Strategy	3,981.4	2,827.0	(1,154.4)	-29.0%	15,281.7	14,881.7	(400.0)	-2.6%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>929,467.6</b>	<b>887,025.7</b>	<b>(42,441.9)</b>	<b>-4.6%</b>	<b>3,137,339.5</b>	<b>3,107,995.9</b>	<b>(29,343.6)</b>	<b>-0.9%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	10,953.1	9,023.0	(1,930.1)	-17.6%	37,114.3	35,459.2	(1,655.1)	-4.5%
Fire Services	105,733.8	105,477.0	(256.8)	-0.2%	365,028.1	365,028.1	(0.0)	0.0%
Municipal Licensing & Standards	11,873.3	10,724.6	(1,148.7)	-9.7%	47,227.3	45,465.4	(1,761.9)	-3.7%
Policy, Planning, Finance and Administration	11,525.8	9,507.1	(2,018.7)	-17.5%	42,303.9	42,303.9	0.0	0.0%
Technical Services	16,616.7	15,599.5	(1,017.1)	-6.1%	64,130.5	62,230.5	(1,900.0)	-3.0%
Toronto Buildings	10,870.9	10,342.0	(528.9)	-4.9%	45,068.0	39,968.0	(5,100.0)	-11.3%
Toronto Environment Office	2,009.2	854.2	(1,155.0)	-57.5%	8,887.7	8,887.7	0.0	0.0%
Transportation Services	84,980.5	87,221.2	2,240.7	2.6%	280,795.0	280,127.7	(667.3)	-0.2%
Waterfront Secretariat	377.6	343.1	(34.5)	-9.1%	1,596.9	1,453.9	(143.0)	-9.0%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>254,940.9</b>	<b>249,091.8</b>	<b>(5,849.1)</b>	<b>-2.3%</b>	<b>892,151.8</b>	<b>880,924.4</b>	<b>(11,227.4)</b>	<b>-1.3%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	4,017.1	3,779.7	(237.4)	-5.9%	14,384.8	14,205.8	(179.0)	-1.2%
Office of the Treasurer	20,990.7	18,371.9	(2,618.8)	-12.5%	72,927.0	67,767.2	(5,159.8)	-7.1%
Facilities & Real Estate	44,019.9	39,607.3	(4,412.6)	-10.0%	163,961.2	162,131.1	(1,830.1)	-1.1%
Fleet Services	12,806.5	14,639.2	1,832.7	14.3%	46,478.2	46,478.2	0.0	0.0%
Information & Technology	20,708.8	20,111.0	(597.8)	-2.9%	60,312.8	58,747.1	(1,565.7)	-2.6%
<b>Sub-Total Internal Services</b>	<b>102,543.0</b>	<b>96,509.1</b>	<b>(6,033.9)</b>	<b>-5.9%</b>	<b>358,064.0</b>	<b>349,329.4</b>	<b>(8,734.6)</b>	<b>-2.4%</b>
<b>City Manager</b>								
City Manager's Office	10,531.4	10,655.1	123.7	1.2%	41,798.7	41,209.7	(588.9)	-1.4%
<b>Sub-Total City Manager</b>	<b>10,531.4</b>	<b>10,655.1</b>	<b>123.7</b>	<b>1.2%</b>	<b>41,798.7</b>	<b>41,209.7</b>	<b>(588.9)</b>	<b>-1.4%</b>
<b>Other City Programs</b>								
City Clerk's Office	13,162.7	12,790.3	(372.4)	-2.8%	53,057.9	53,057.9	0.0	0.0%
Legal Services	13,168.8	11,065.1	(2,103.7)	-16.0%	39,526.1	38,545.0	(981.1)	-2.5%
Mayor's Office	674.6	626.4	(48.2)	-7.1%	2,603.4	2,603.4	0.0	0.0%
City Council	5,330.3	4,969.4	(360.9)	-6.8%	19,445.7	19,445.7	0.0	0.0%
<b>Sub-Total Other City Programs</b>	<b>32,336.3</b>	<b>29,451.2</b>	<b>(2,885.1)</b>	<b>-8.9%</b>	<b>114,633.1</b>	<b>113,652.0</b>	<b>(981.1)</b>	<b>-0.9%</b>
<b>Accountability Offices</b>								
Auditor General's Office	1,235.0	1,187.0	(48.0)	-3.9%	4,338.5	4,308.5	(30.0)	-0.7%
Integrity Commissioner's Office	49.0	45.4	(3.6)	-7.4%	201.4	201.4	0.0	0.0%
Lobbyist Registrar	182.9	164.9	(18.0)	-9.9%	942.0	942.0	0.0	0.0%
Office of the Ombudsperson	272.6	194.7	(77.9)	-28.6%	1,218.3	1,218.3	0.0	0.0%
<b>Sub-Total Council Appointed Programs</b>	<b>1,739.6</b>	<b>1,592.0</b>	<b>(147.5)</b>	<b>-8.5%</b>	<b>6,700.2</b>	<b>6,670.2</b>	<b>(30.0)</b>	<b>-0.4%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>1,331,558.7</b>	<b>1,274,324.9</b>	<b>(57,233.8)</b>	<b>-4.3%</b>	<b>4,550,687.2</b>	<b>4,499,781.6</b>	<b>(50,905.6)</b>	<b>-1.1%</b>



**CITY OF TORONTO**  
**CONSOLIDATED GROSS EXPENDITURES**  
**FOR THE FOUR MONTHS ENDED APRIL 30, 2009**  
 (\$000s)

	April 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	59,088.0	56,567.8	(2,520.2)	-4.3%	218,032.9	218,032.9	0.0	0.0%
Toronto Public Library	56,152.6	56,455.7	303.1	0.5%	175,777.4	175,860.7	83.3	0.0%
Association of Community Centres	2,390.6	2,371.0	(19.6)	-0.8%	7,171.8	7,171.8	0.0	0.0%
Exhibition Place	12,803.0	12,181.3	(621.7)	-4.9%	59,687.4	59,687.4	0.0	0.0%
Heritage Toronto	181.0	170.4	(10.6)	-5.9%	694.0	694.0	0.0	0.0%
Theatres	4,203.2	4,714.5	511.3	12.2%	14,210.0	13,093.5	(1,116.5)	-7.9%
Toronto Zoo	10,691.3	10,537.2	(154.1)	-1.4%	43,228.0	43,228.0	0.0	0.0%
Arena Boards of Management	2,085.3	1,992.8	(92.5)	-4.4%	6,255.8	6,253.1	(2.7)	0.0%
Yonge Dundas Square	539.4	386.1	(153.3)	-28.4%	1,618.2	1,632.4	14.2	0.9%
Toronto & Region Conservation Authority	9,499.2	9,298.0	(201.2)	-2.1%	37,996.8	37,996.8	0.0	0.0%
Toronto Transit Commission - Conventional	326,106.0	326,860.0	754.0	0.2%	1,298,364.8	1,298,352.8	(12.0)	0.0%
Toronto Transit Commission - Wheel Trans	20,117.0	20,420.0	303.0	1.5%	80,169.1	80,169.1	0.0	0.0%
Toronto Police Service	275,365.8	275,440.8	75.0	0.0%	919,251.2	918,951.2	(300.0)	0.0%
Toronto Police Services Board	334.7	334.7	0.0	0.0%	2,301.2	2,301.2	0.0	0.0%
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>779,557.1</b>	<b>777,730.3</b>	<b>(1,826.8)</b>	<b>-0.2%</b>	<b>2,864,758.6</b>	<b>2,863,424.8</b>	<b>(1,333.8)</b>	<b>0.0%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	3,824.1	3,824.1	0.0	0.0%	45,691.0	45,691.0	0.0	0.0%
Capital & Corporate Financing	152,700.0	152,700.0	0.0	0.0%	628,229.6	628,229.6	0.0	0.0%
<b>Non-Program Expenditures</b>								
- Tax Deficiencies/Write-offs	19,178.3	19,173.3	(5.0)	0.0%	81,200.0	81,200.0	0.0	0.0%
- Assessment Function (MPAC)	8,714.1	8,480.5	(233.6)	-2.7%	35,000.0	35,000.0	0.0	0.0%
- Temporary Borrowing	0.0	0.0	0.0	n/a	400.0	400.0	0.0	0.0%
- Funding of Employee Related Liabilities	8,743.0	8,743.0	0.0	0.0%	43,502.1	43,502.1	0.0	0.0%
- Other Corporate Expenditures	2,053.0	2,053.0	0.0	0.0%	66,509.1	66,509.1	0.0	0.0%
- Insurance Premiums & Claims	0.0	0.0	0.0	n/a	1,050.0	1,050.0	0.0	0.0%
- Parking Tag Enforcement & Oper.	13,733.3	12,913.4	(819.9)	-6.0%	48,207.2	48,507.2	300.0	0.6%
- Programs Funded from Reserve Funds	29,129.2	25,916.5	(3,212.7)	-11.0%	87,387.6	87,387.6	0.0	0.0%
- Vacancy Rebate Program	4,384.1	4,376.1	(8.0)	-0.2%	20,000.0	20,000.0	0.0	0.0%
- 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	3,242.4	3,242.4	0.0	0.0%	6,609.7	6,609.7	0.0	0.0%
- Solid Waste Management Rebates	12,388.4	12,313.7	(74.7)	-0.6%	182,391.9	182,391.9	0.0	0.0%
- Street & Expressway Lighting Services	8,620.3	6,742.4	(1,877.9)	-21.8%	25,860.9	25,860.9	0.0	0.0%
- Pandemic Influenza Stockpiling	0.0	0.0	0.0	n/a	6,263.0	6,263.0	0.0	0.0%
Non-Program Expenditures	110,186.1	103,954.3	(6,231.9)	-5.7%	607,881.5	608,181.5	300.0	0.0%
<b>Non-Program Revenue</b>								
- Interest/Investment Earnings	194.6	161.4	(33.1)	-17.0%	583.7	583.7	0.0	0.0%
- Prior Year Surplus	0.0	5,348.0	5,348.0	n/a	0.0	5,348.0	5,348.0	n/a
- Other Corporate Revenues	0.0	503.4	503.4	n/a	0.0	503.4	503.4	n/a
- New CoTA Revenues	1,459.3	1,099.8	(359.5)	-24.6%	5,700.0	4,854.0	(846.0)	-14.8%
- Other Tax Revenues	0.0	(5.5)	(5.5)	n/a	0.0	0.0	0.0	n/a
Non-Program Revenues	1,653.9	7,107.1	5,453.2	329.7%	6,283.7	11,289.1	5,005.4	79.7%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>268,364.1</b>	<b>267,585.5</b>	<b>(778.6)</b>	<b>-0.3%</b>	<b>1,288,085.7</b>	<b>1,293,391.1</b>	<b>5,305.4</b>	<b>0.4%</b>
<b>LEVY OPERATING GROSS EXPENDITURES</b>	<b>2,379,479.9</b>	<b>2,319,640.7</b>	<b>(59,839.2)</b>	<b>-2.5%</b>	<b>8,703,531.6</b>	<b>8,656,597.6</b>	<b>(46,934.0)</b>	<b>-0.5%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	60,395.6	58,583.7	(1,811.9)	-3.0%	320,341.8	305,554.6	(14,787.2)	-4.6%
Toronto Parking Authority	40,069.2	40,069.2	0.0	0.0%	120,207.5	120,207.5	0.0	0.0%
Toronto Water	181,452.2	171,919.0	(9,533.2)	-5.3%	698,703.4	689,703.4	(9,000.0)	-1.3%
<b>NON LEVY OPER. GROSS EXPENDITURES</b>	<b>281,917.0</b>	<b>270,571.9</b>	<b>(11,345.1)</b>	<b>-4.0%</b>	<b>1,139,252.8</b>	<b>1,115,465.5</b>	<b>(23,787.3)</b>	<b>-2.1%</b>



**CITY OF TORONTO**  
**CONSOLIDATED REVENUES**  
**FOR THE FOUR MONTHS ENDED APRIL 30, 2009**  
**(\$000s)**

	April 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	360.0	331.9	(28.1)	-7.8%	1,904.3	1,803.8	(100.5)	-5.3%
Children's Services	104,275.0	102,446.7	(1,828.3)	-1.8%	301,841.1	301,841.1	0.0	0.0%
Court Services	13,687.2	10,242.9	(3,444.3)	-25.2%	59,748.8	57,228.8	(2,520.0)	-4.2%
Economic Development, Culture & Tourism	1,873.2	1,992.9	119.7	6.4%	9,097.4	9,097.4	0.0	0.0%
Emergency Medical Services	31,932.7	31,421.2	(511.5)	-1.6%	95,833.7	95,833.7	0.0	0.0%
Long Term Care Homes and Services	49,696.2	45,760.8	(3,935.4)	-7.9%	171,149.1	169,049.1	(2,100.0)	-1.2%
Parks, Forestry & Recreation	23,234.8	21,768.0	(1,466.9)	-6.3%	91,318.1	90,318.1	(1,000.0)	-1.1%
Shelter, Support & Housing Administration	148,428.8	139,161.2	(9,267.6)	-6.2%	458,216.2	457,939.5	(276.7)	-0.1%
Social Development, Finance & Administration	2,936.6	2,775.8	(160.8)	-5.5%	11,463.3	11,094.8	(368.5)	-3.2%
Toronto Employment & Social Services	277,861.2	255,200.5	(22,660.7)	-8.2%	885,178.7	857,898.5	(27,280.2)	-3.1%
311 Customer Service Strategy	2,388.5	1,658.0	(730.5)	-30.6%	7,943.3	7,643.3	(300.0)	-3.8%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>656,674.3</b>	<b>612,759.9</b>	<b>(43,914.5)</b>	<b>-6.7%</b>	<b>2,093,693.9</b>	<b>2,059,748.1</b>	<b>(33,945.9)</b>	<b>-1.6%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	6,885.2	4,937.6	(1,947.5)	-28.3%	23,501.4	21,846.4	(1,655.0)	-7.0%
Fire Services	2,881.8	2,784.8	(97.0)	-3.4%	7,852.9	7,852.9	(0.0)	0.0%
Municipal Licensing & Standards	8,944.1	8,897.2	(46.9)	-0.5%	29,445.9	28,251.9	(1,194.0)	-4.1%
Policy, Planning, Finance and Administration	6,810.9	4,684.6	(2,126.3)	-31.2%	20,514.8	20,514.8	0.0	0.0%
Technical Services	10,745.1	10,666.8	(78.2)	-0.7%	49,148.5	47,648.5	(1,500.0)	-3.1%
Toronto Building	12,274.2	9,009.8	(3,264.4)	-26.6%	56,488.1	51,388.1	(5,100.0)	-9.0%
Toronto Environment Office	1,050.8	24.7	(1,026.1)	-97.7%	5,365.0	5,365.0	0.0	0.0%
Transportation Services	17,386.2	16,865.6	(520.6)	-3.0%	97,688.8	97,688.8	0.0	0.0%
Waterfront Secretariat	195.0	151.8	(43.2)	-22.2%	585.0	485.0	(100.0)	-17.1%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>67,173.3</b>	<b>58,023.0</b>	<b>(9,150.3)</b>	<b>-13.6%</b>	<b>290,590.6</b>	<b>281,041.5</b>	<b>(9,549.1)</b>	<b>-3.3%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	1,465.2	1,365.3	(99.9)	-6.8%	4,395.7	4,395.7	0.0	0.0%
Office of the Treasurer	14,341.8	12,007.0	(2,334.8)	-16.3%	43,025.4	38,955.3	(4,070.1)	-9.5%
Facilities & Real Estate	14,349.6	11,456.5	(2,893.1)	-20.2%	109,860.6	109,860.6	0.0	0.0%
Fleet Services	14,956.3	16,743.0	1,786.7	11.9%	46,478.2	46,478.2	0.0	0.0%
Information & Technology	1,161.0	915.1	(245.9)	-21.2%	11,260.0	9,798.4	(1,461.6)	-13.0%
<b>Sub-Total Internal Services</b>	<b>46,273.9</b>	<b>42,486.9</b>	<b>(3,787.0)</b>	<b>-8.2%</b>	<b>215,019.9</b>	<b>209,488.2</b>	<b>(5,531.7)</b>	<b>-2.6%</b>
<b>City Manager</b>								
City Manager's Office	16.9	15.9	(0.9)	-5.6%	3,311.3	3,711.3	400.0	12.1%
<b>Sub-Total City Manager</b>	<b>16.9</b>	<b>15.9</b>	<b>(0.9)</b>	<b>-5.6%</b>	<b>3,311.3</b>	<b>3,711.3</b>	<b>400.0</b>	<b>12.1%</b>
<b>Other City Programs</b>								
City Clerk's Office	3,204.2	3,469.4	265.2	8.3%	18,041.3	18,041.3	0.0	0.0%
Legal Services	6,371.1	6,104.6	(266.5)	-4.2%	19,113.3	18,805.9	(307.4)	-1.6%
Mayor's Office	0.0	0.0	0.0	n/a	4.0	4.0	0.0	0.3%
City Council	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
<b>Sub-Total Other City Programs</b>	<b>9,575.3</b>	<b>9,574.0</b>	<b>(1.3)</b>	<b>0.0%</b>	<b>37,158.6</b>	<b>36,851.2</b>	<b>(307.4)</b>	<b>-0.8%</b>
<b>Accountability Offices</b>								
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
<b>Sub-Total Council Appointed Programs</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>779,713.7</b>	<b>722,859.6</b>	<b>(56,854.0)</b>	<b>-7.3%</b>	<b>2,639,774.4</b>	<b>2,590,840.3</b>	<b>(48,934.1)</b>	<b>-1.9%</b>





**CITY OF TORONTO**  
**CONSOLIDATED REVENUES**  
**FOR THE FOUR MONTHS ENDED APRIL 30, 2009**  
**(\$000s)**

	April 30, 2009				December 31, 2009			
	Year-To-Date Budget	Actual	Actual vs Budget Over / (Under)	%	Year-End Budget	Projection	Projection vs Budget Over / (Under)	%
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	48,406.6	45,969.8	(2,436.8)	-5.0%	174,615.1	174,615.1	0.0	0.0%
Toronto Public Library	4,292.5	4,661.5	369.0	8.6%	13,761.9	13,845.2	83.3	0.6%
Association of Community Centres	59.4	59.4	0.0	0.0%	178.3	178.3	0.0	0.0%
Exhibition Place	13,715.7	13,147.9	(567.8)	-4.1%	59,737.9	59,737.9	0.0	0.0%
Heritage Toronto	30.6	27.0	(3.6)	-11.8%	309.0	309.0	0.0	0.0%
Theatres	3,247.9	2,948.1	(299.8)	-9.2%	10,493.5	7,336.5	(3,157.0)	-30.1%
Toronto Zoo	4,221.1	4,378.0	156.9	3.7%	31,560.9	31,560.9	0.0	0.0%
Arena Boards of Management	2,087.5	2,558.2	470.7	22.5%	6,262.5	6,262.5	0.0	0.0%
Yonge Dundas Square	348.7	111.7	(237.0)	-68.0%	1,046.1	1,061.1	15.0	1.4%
Toronto & Region Conservation Authority	9,073.1	8,871.9	(201.2)	-2.2%	34,727.4	34,727.4	0.0	0.0%
Toronto Transit Commission - Conventional	230,677.0	228,328.0	(2,349.0)	-1.0%	996,310.2	992,310.2	(4,000.0)	-0.4%
Toronto Transit Commission - Wheel Trans	967.1	943.4	(23.7)	-2.5%	3,827.7	3,827.7	0.0	0.0%
Toronto Police Service	13,921.6	13,996.6	75.0	0.5%	64,124.7	63,824.7	(300.0)	-0.5%
Toronto Police Services Board	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>331,048.9</b>	<b>326,001.5</b>	<b>(5,047.3)</b>	<b>-1.5%</b>	<b>1,396,955.2</b>	<b>1,389,596.5</b>	<b>(7,358.7)</b>	<b>-0.5%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	10.8	10.8	0.0	0.0%	359.0	359.0	0.0	0.0%
Capital & Corporate Financing	87,733.7	87,733.7	0.0	0.0%	263,311.7	263,311.7	0.0	0.0%
<b>Non-Program Expenditures</b>								
- Other Corporate Expenditures	22.0	22.0	0.0	0.0%	10,451.9	10,451.9	0.0	0.0%
- Programs Funded from Reserve Funds	29,129.2	25,916.5	(3,212.7)	-11.0%	87,387.6	87,387.6	0.0	0.0%
- Tax Rebates for Registered Charities	3,242.4	3,242.4	0.0	0.0%	6,609.7	6,609.7	0.0	0.0%
- Street & Expressway Lighting Services	0.0	0.0	0.0	n/a	880.0	880.0	0.0	0.0%
- Pandemic Influenza Stockpiling	0.0	0.0	0.0	n/a	3,558.0	3,558.0	0.0	0.0%
Non-Program Expenditures	32,393.6	29,181.0	(3,212.7)	-9.9%	108,887.2	108,887.2	0.0	0.0%
<b>Non-Program Revenue</b>								
- Payments in Lieu of Taxes	33,853.6	33,853.6	0.0	0.0%	77,427.0	77,427.0	0.0	0.0%
- Supplementary Taxes	0.0	0.0	0.0	n/a	25,000.0	25,000.0	0.0	0.0%
- Tax Penalties	9,066.0	9,400.0	334.0	3.7%	28,000.0	28,000.0	0.0	0.0%
- Interest/Investment Earnings	27,666.7	29,333.3	1,666.7	6.0%	83,000.0	88,000.0	5,000.0	6.0%
- Prior Year Surplus	74,178.4	79,526.0	5,347.6	7.2%	74,178.4	79,526.0	5,347.6	7.2%
- Other Corporate Revenues	2,890.5	1,817.9	(1,072.6)	-37.1%	8,671.4	8,671.4	0.0	0.0%
- Toronto Hydro Revenues	17,975.0	17,399.3	(575.7)	-3.2%	71,900.0	69,900.0	(2,000.0)	-2.8%
- Provincial Revenue	30,533.3	30,533.3	0.0	0.0%	91,600.0	91,600.0	0.0	0.0%
- New COTA Tax Revenues	53,392.6	46,738.9	(6,653.7)	-12.5%	211,700.0	210,854.0	(846.0)	-0.4%
- Parking Authority Revenues	11,991.1	11,991.1	0.0	0.0%	35,973.3	35,973.3	0.0	0.0%
- Administrative Support Recoveries - Water	0.0	0.0	0.0	n/a	19,033.0	19,033.0	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	2,685.2	2,685.2	0.0	0.0%	16,651.7	16,651.7	0.0	0.0%
- Parking Tag Enforcement & Oper.	14,671.7	15,881.4	1,209.7	8.2%	81,815.0	81,815.0	0.0	0.0%
- Other Tax Revenues	4,446.8	4,466.7	19.9	0.4%	15,105.0	15,105.0	0.0	0.0%
- Woodbine Slots	3,975.0	3,956.4	(18.6)	-0.5%	15,900.0	15,900.0	0.0	0.0%
Non-Program Revenues	287,325.8	287,583.0	257.2	0.1%	855,954.8	863,456.4	7,501.6	0.9%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>407,463.9</b>	<b>404,508.5</b>	<b>(2,955.5)</b>	<b>-0.7%</b>	<b>1,228,512.6</b>	<b>1,236,014.2</b>	<b>7,501.6</b>	<b>0.6%</b>
<b>LEVY OPERATING REVENUES</b>	<b>1,518,226.5</b>	<b>1,453,369.7</b>	<b>(64,856.8)</b>	<b>-4.3%</b>	<b>5,265,242.3</b>	<b>5,216,451.0</b>	<b>(48,791.2)</b>	<b>-0.9%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	58,009.9	52,215.3	(5,794.7)	-10.0%	320,341.8	305,554.6	(14,787.2)	-4.6%
Toronto Parking Authority	21,887.1	21,887.1	0.0	0.0%	65,661.3	65,661.3	0.0	0.0%
Toronto Water	128,640.1	136,839.4	8,199.3	6.4%	698,703.4	698,703.4	0.0	0.0%
<b>NON LEVY OPERATING REVENUES</b>	<b>208,537.2</b>	<b>210,941.8</b>	<b>2,404.6</b>	<b>1.2%</b>	<b>1,084,706.6</b>	<b>1,069,919.3</b>	<b>(14,787.2)</b>	<b>-1.4%</b>



**CITY OF TORONTO  
BUDGET ADJUSTMENTS  
FOR THE FOUR MONTHS ENDED APRIL 30, 2009  
(\$000s)**

	Gross Expenditure	Revenue	Net Expenditure	Approved Position
<b>1. Solid Waste Management and Technical Services</b>				
To transfer funds from Solid Waste Management Services to Technical Services in order to fund the perpetual care of landfill sites:				
The Solid Waste Management Services' reorganization in 2008 recommended a transfer of 15 permanent technical staff from Solid Waste Management Transfer and Disposal Operations Landfill Management – Perpetual Care Unit to Technical Services Works Facilities and Structures Unit. This transfer will realign the technical and engineering component of the perpetual care function to a more appropriate engineering focused area in Cluster B. In addition, the Manager, Landfills and Engineer Landfills will be transferred to continue with the technical budgeting and policy requirements associated with the perpetual care function. In view of this, a budget adjustment for the transfer of perpetual care of landfill sites from Solid Waste Management Services to Technical Services for \$1.381 million gross / \$0 net and 15 permanent full-time positions is required.				
<b>Solid Waste Management Services</b>	(1,381.0)	(1,381.0)	0.0	(15.0)
<b>Technical Services</b>	1,381.0	1,381.0	0.0	15.0
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>2. Parks, Forestry and Recreation</b>				
To transfer Facility Operations between services to enhance consistency, create clear lines of responsibility, and increase efficiency in the Division's service delivery practices.				
The Facility Operations function will be transferred from Parks Development and Infrastructure Management services to Community Recreation services within the Parks, Forestry and Recreation Operating Budget. This realignment will reduce duplication of duties as well as increase and enhance consistency in delivery practices. The Facility Operations staff will have a direct reporting alignment with staff working in Community Centres and Arenas for on-site support and issue management. The transfer of Facility Operations operating budget excludes budgets relating to Maintenance activities.				
<b>Parks Development and Infrastructure Management</b>	(39,392.8)	(198.5)	(39,194.3)	(340.0)
<b>Community Recreation</b>	39,392.8	198.5	39,194.3	340.0
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Grand Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>