



**STAFF REPORT  
ACTION REQUIRED**

**Operating Variance Report for the Nine-Month Period  
Ended September 30, 2009**

<b>Date:</b>	October 26, 2009
<b>To:</b>	Budget Committee
<b>From:</b>	Deputy City Manager and Chief Financial Officer
<b>Wards:</b>	All
<b>Reference Number:</b>	P:\2009\Internal Services\FP\Bc09019Fp (AFS #10356)

**SUMMARY**

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The purpose of this report is to provide City Council with the Operating Variance for the nine-month period ended September 30, 2009 and to request Council's approval for amendments to the 2009 Council Approved Operating Budget with no change to the Net Operating Budget. In addition, the report also provides final financial information with respect to costs incurred and savings realized during the 2009 labour disruption by CUPE Local 79 and TCEU Local 416.

Actual net expenditures for the nine-month period ended September 30, 2009 were under budget by \$90.037 million or 3.8 per cent. Projections to year-end indicate that the 2009 Council Approved Net Operating Budget will be under-spent by \$81.292 million or 2.4 per cent. The favourable variance projected at year-end will be largely due to significant net savings of \$35.890 million arising from the 2009 labour disruption in Tax-Levy Programs and under-expenditures of \$29.510 million resulting from Council's compensation policy for management/non-union staff and ratification the 2009 Cost of Living Adjustment (COLA) increase for union staff in accordance with the Memoranda of Agreement and Settlement. Projections also indicate that Corporate Accounts will recognize a favourable variance attributed to a one-time contribution of \$20.0 million in parking revenue by the Toronto Parking Authority and stronger than forecasted rate of return in interest and investment earnings of \$15.0 million.

These favourable variances, however, will be partially offset by a projected over expenditure of \$16.646 million net in Operating Budgets for Agencies, Boards and Commissions (ABCs) directly due to passenger revenue shortfall in Toronto Transit Commission (TTC) and a projected over expenditure of \$9.117 million net in City

Operations mainly attributed to revenue losses in Toronto Building and City Planning due to the impact of the recession on the development industry. The Deputy City Manager and Chief Financial Officer will continue working with Division Heads to explore opportunities to mitigate the impact of these revenue losses.

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## RECOMMENDATIONS

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The Deputy City Manager and Chief Financial Officer recommends that:

1. Council approve a reduction of \$0.196 million to the net Tax-Levy Program savings presented in the “2009 Labour Disruption Costs and Savings” report EX35.6.
2. Council approve a reduction of \$0.130 million to the net Toronto Water savings presented in the “2009 Labour Disruption Costs and Savings” report EX35.6.
3. Council approve an increase of \$0.069 million to the net Solid Waste Management Services costs presented in the “2009 Labour Disruption Costs and Savings” report EX35.6.
4. Council approve the budget adjustments including the approved position transfers as detailed in Appendix D to amend the 2009 Council Approved Operating Budgets between Programs with no net impact to the Tax-Levy Operating Budgets.
5. Budget Committee forward the Operating Variance Report for the Nine-month Period Ended September 30, 2009 to Executive Committee for its consideration.

## Financial Impact

Net expenditures for the nine-month period ended September 30, 2009 were under budget by \$90.037 million or 3.8 per cent (See Table 1). Projections to year-end indicate a favourable net operating budget variance of \$81.292 million or 2.4 per cent. The attached Appendices A, B and C summarize net expenditures, gross expenditures, and revenues by City Program and ABC as at September 30, 2009 and projections to year-end.

<b>Table 1</b>		
<b>Net Expenditure Variance (\$ Millions)</b>		
	Sept. 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Citizen Centred Services "A"	(4.4)	(1.9)
Citizen Centred Services "B"	15.7	18.0
Internal Services	(5.0)	(2.7)
City Manager	(0.1)	(0.8)
Other City Programs	(0.9)	(3.4)
Council Appointed Programs	(0.4)	(0.0)
<b>Total - City Operations</b>	<b>4.9</b>	<b>9.1</b>
Agencies, Boards and Commissions	6.9	16.6
Corporate Accounts	(101.8)	(107.1)
<b>Sub-Total</b>	<b>(94.9)</b>	<b>(90.4)</b>
<b>Total Variance</b>	<b>(90.0)</b>	<b>(81.3)</b>

As detailed in Table 2 below, the total net savings arising from the 2009 labour disruption are decreased by \$0.396 million, of which a reduction of \$0.196 million in net savings is related to Tax-Levy Programs, a reduction of 0.130 million in net savings is related to Toronto Water, and an increase of \$0.069 million in net costs is related to Solid Waste Management Services. The decrease of \$0.396 million is due to additional overtime costs, partially offset by a decrease in revenue losses and extra non-salary savings. The final financial impact totals \$32.773 million in net savings and is comprised of \$35.890 million in net savings for Tax-Levy programs, \$1.043 million in net savings for Toronto Water, offset by \$4.159 million in net costs for Solid Waste Management Services. The final labour disruption costs and savings summarized in Table 2 include all labour disruption expenditures processed as at October 15, 2009 and accrued for services received but not yet paid as well as a provision for unprocessed overtime.

<b>Table 2</b>				
<b>Summary of 2009 Strike Related Net Costs / (Savings)</b>				
\$000s	<b>TOTAL</b>	<b>Tax Levy Programs</b>	<b>Toronto Water</b>	<b>Solid Waste Management</b>
<b>Net Costs/(Savings) per Preliminary report EX 35.6</b>	<b>(33,168.9)</b>	<b>(36,085.3)</b>	<b>(1,173.6)</b>	<b>4,090.0</b>
Additional overtime and other costs	654.0	454.2	130.4	69.4
Decrease in revenue losses	(254.5)	(254.5)		
Additional non-salary savings	(25.2)	(25.2)		
Decrease in cost-shared program cost recoveries	21.2	21.2		
<b>Final Net Costs /(Savings)</b>	<b>(32,773.4)</b>	<b>(35,889.6)</b>	<b>(1,043.2)</b>	<b>4,159.4</b>
<b>Net Change</b>	<b>395.5</b>	<b>195.7</b>	<b>130.4</b>	<b>69.4</b>

## ISSUE BACKGROUND

This report is provided pursuant to good business practice and budgetary control. As part of the City of Toronto's accountability framework, quarterly and year-end operating variance reports are submitted to Committees and Council, 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.

## COMMENTS

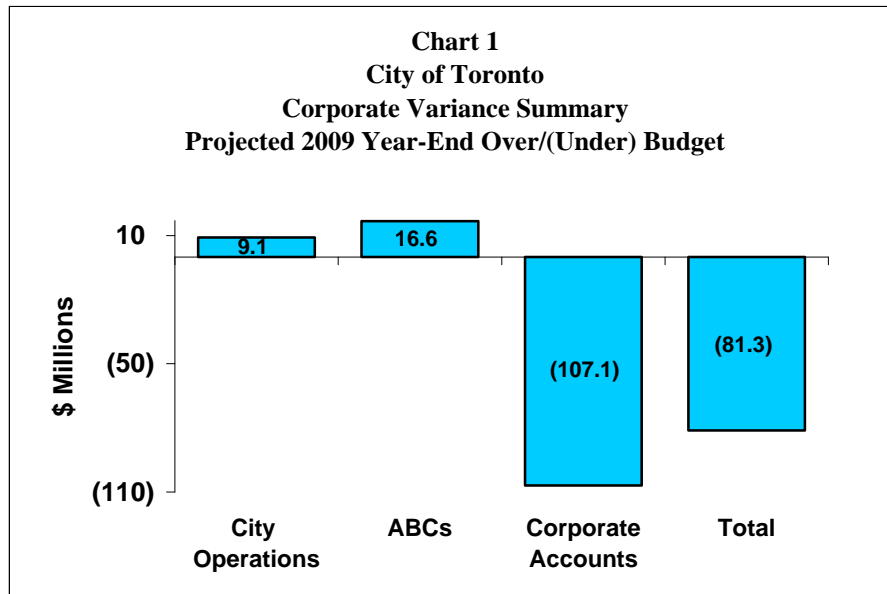
### Key Economic and Recession Indicators

Table 3 below illustrates key economic and recessionary indicators that directly impact the City's 2009 Operating Budget. TTC ridership is projected to be on target at year-end although it was under budget during the nine months ended September 30, 2009. Similarly, the social assistance monthly average caseload during the nine months of 2009 was just slightly under the budget of 87,563 and it is expected to be on target by year-end. Recent trends indicate significant improvements in the housing market. The Municipal Land Transfer Tax (MLTT) revenues exceeded budget by \$3.555 million during the nine months ended September 30, 2009. This was due to the higher than expected average home prices and sales activities during the 3<sup>rd</sup> quarter. Mortgage rates may rise in the 4<sup>th</sup> quarter and this may have a cooling effect on the housing market. The MLTT revenue is anticipated to be on budget by year-end.

<b>Table 3</b>		
<b>City of Toronto</b>		
<b>Key Economic and Recession Indicators</b>		
	<b>As at Sept. 30, 2009</b>	<b>Forecast - Dec. 31, 2009</b>
<b>TTC Ridership:</b>		
- Budget (Million)	346.5	473.0
- Actuals (Million)	344.3	473.0
<b>Social Assistance Caseload:</b>		
- Monthly Average - Budget	87,563	90,000
- Monthly Average - Actuals	87,534	90,000
<b>Land Transfer Tax Revenues:</b>		
- Budget (\$Million)	116.9	160.0
- Actuals (\$Million)	120.5	160.0
<b>Other Economic Factors:</b>		
- Inflation Rate, Toronto	-1.00%	0.50%
- Interest Rate - 3 month Treasury Bill	0.24%	0.35%
- Interest Rate - 10 year Gov't of Canada Bond	3.31%	3.50%
- Unemployment Rate, Toronto (Stats Can, Unadjusted)	9.80%	10.00%
<b>City of Toronto Resale Home Sales:</b>		
- Units Sold - cumulative	26,011	42,587
- Average Monthly Units Sold	2,890	3,549
- Average Home Price - cumulative	\$419,939	\$415,411 *
<i>* This is the Average Monthly Home Price as at September 30, 2008</i>		

### Operating Variance for the Nine Months Period Ended September 30, 2009

Operating results for the nine-month period ended September 30, 2009 reflected a favourable net variance of \$90.037 million or 3.8 per cent under the 2009 Approved Net Operating Budget. At year-end, it is projected that there will be a favourable net variance of \$81.292 million or 2.4 per cent as shown in Chart 1 below.



*City Operations* reported a net over expenditure of \$4.897 million or 0.4 per cent for the nine months ended September 30, 2009 and project an unfavourable variance at year-end of \$9.117 million or 0.5 per cent above the 2009 Approved Operating Budget. The unfavourable net variance was predominantly attributed to Toronto Building and City Planning as the current economic conditions have given rise to uncertainty in the development industry resulting in a reduction in project sizes and significant underachievement in revenues for community planning development applications and building permits.

*Agencies, Boards and Commissions (ABCs)* also experienced an unfavourable net variance of \$6.892 million or 0.7 per cent above planned expenditures for the nine months ended September 30, 2009. Collectively, ABCs project an unfavourable net expenditure at year-end of \$16.646 million or 1.1 per cent over the 2009 Approved Operating Budget. The projected unfavourable variance is directly due to lower than expected Conventional TTC passenger revenues as a result of higher Adult pass sales and greater than anticipated usage of student and senior fares, both of which would reduce the overall average fare. It should be noted that the projected passenger revenue shortfall of \$15.0 million by TTC is based on achieving the ridership target of 473 million at year-end. If the ridership shortfall continues and the average fare does not improve from current levels, this will result in further passenger revenue declines in the remainder of the year. Furthermore, the recession has negatively impacted TTC advertising sales activity, thus generating lower than anticipated advertising revenues estimated to be \$2.3 million below budget at year-end.

*Corporate Accounts* reflected a strong favourable net variance of \$101.826 million or 136.8 per cent below planned expenditures during the nine months ended September 30, 2009. Projections to year-end indicate a favourable net variance of \$107.056 million or 229.5 per cent under the 2009 Approved Operating Budget. The favourable year-end projections are attributed to the final net savings of \$35.890 million arising from the labour disruption for Tax-Levy Programs; the under-expenditure of \$29.510 million resulting from Council's decisions with respect to the

compensation policy for management/non-union staff and the settlement of a Cost of Living Adjustment (COLA) increase for union staff lower than estimated; an inclusion of a one-time contribution of \$20.0 million in parking revenue from the Toronto Parking Authority; as well as higher than forecasted rate of return in interest and investment earnings of \$15.0 million at year-end. In addition, Capital & Corporate Financing expenditures are projected to be \$3.0 million below budgeted debt servicing costs at year-end due to delays in issuing new debt. Furthermore, the Personal Vehicle Tax (PVT) revenues are forecasted to be \$3.0 million above budget and there is an additional \$2.0 million in revenue from tax penalties and interest charges on outstanding tax account balances due to the recessionary environment experienced during 2009.

## City Operations

### Citizen Centred Services “A”

Citizen Centred Services “A” collectively reported a favourable net variance of \$4.388 million or 0.6 per cent below planned expenditures for the nine-month period ended September 30, 2009 and projects a year-end favourable net variance of \$1.861 million or 0.2 per cent below the 2009 Approved Operating Budget. As shown in Table 4 below, major contributors to the year-end favourable variance are Toronto Employment and Social Services (TESS) and Shelter, Support and Housing Administration (SSHA) but it is partially offset by Court Services.

Table 4 Citizen Centred Services "A" Net Expenditure Variance (\$ Million)		
	Sept. 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Affordable Housing Office	0.0	0.0
Children's Services	(0.1)	0.0
Court Services	5.2	4.6
Economic Development, Culture & Tourism	(0.9)	0.0
Emergency Medical Services	(0.4)	1.8
Long Term Care Homes and Services	0.1	0.5
Parks, Forestry & Recreation	1.8	1.5
Shelter, Support & Housing Administration	(5.7)	(4.8)
Social Development, Finance & Administration	(0.4)	(0.4)
Toronto Employment & Social Services	(2.8)	(4.9)
311 Customer Service Strategy	(1.0)	(0.2)
<b>Total</b>	<b>(4.4)</b>	<b>(1.9)</b>

**Children Services** reported a favourable gross variance of \$2.636 million or 0.9 per cent, offset by lower revenues of \$2.499 million or 1.0 per cent, resulting in a favourable net variance of \$0.137 million or 0.3 per cent during the nine-month period ended September 30, 2009. The favourable gross was due to the delay in the construction of two Best Start Phase II projects

(Aboriginal Child Care and the Regent Park Child Care Center), the late start in the capital maintenance projects in the municipal child care centres, and savings in divisional administration. These under-expenditures were partially offset by higher than budgeted program costs in Purchased Child Care services, as the demand for subsidized spaces was greater than budget. Reduced revenues were primarily the result of an equivalent reduction in the draw from the Child Care Expansion Reserve Fund. The Program is projecting a \$0 net variance at year-end, with higher than budgeted user fees resulting from an increase in the number of families with assessed fees offsetting a decrease in provincial subsidy and in the budgeted draw from the Child Care Expansion Reserve Fund.

**Court Services** had a favourable gross variance of \$1.516 million or 5.4 per cent and an unfavourable net variance of \$5.151 million or 52.0 per cent during the nine months ended September 30, 2009. This variance was the result of:

- Savings in salaries, delayed payments to Province and vendors resulting from labour disruption (\$1.986 million), partially offset by higher than planned expenditures for materials, interpretation, prosecution and transcript costs (\$0.471 million).
- Revenue shortfall attributed to lower than projected Red Light Camera (RLC) charges (\$1.9 million).
- Revenue shortfall attributed to lower than projected number of fine charges laid and difficulties collecting unpaid fines (\$4.77 million) resulting from delayed fine enforcement and trial adjournments during the labour disruption.

As of September 30, 2009, Red Light Camera charges issued and filed with the court totalled 18,864 compared to a 2009 full year budget of 70,000. Compared to the same time period in 2008, RLC charges have increased from 13,079 to 18,864 charges, due to the RLC expansion completion. The number of charges laid could have been even greater in 2009 but the labour disruption resulted in no charges laid in the month of July. However, RLC revenues are still well below 2009 budgeted levels, with a revised full year estimate of 27,786 charges only.

The year-end expenditures and revenues are projected to be \$47.021 million and \$54.365 million respectively, resulting in net revenue of \$7.344 million for 2009, which is \$4.581 million or 38.4 per cent below the net revenue budget of \$11.925 million. The Red Light Camera revenue is projected to be underachieved by approximately \$2.385 million, while the deferred fine revenues resulting from the labour disruption are projected to be \$3.0 million.

**Economic Development, Culture & Tourism (EDCT)** reported a favourable net expenditure variance of \$0.936 million or 5.3 per cent under planned expenditures during the nine-month period ended September 30, 2009 resulting from unfilled vacancies. The Program projects no net variance from the 2009 Approved Operating Budget at year-end.

**Emergency Medical Services (EMS)** reported favourable gross and net expenditure variances of \$2.481 million and \$0.367 million representing 2.2 per cent and 0.9 per cent, respectively under planned expenditures for the nine-month period ended September 30, 2009. The favourable net variance was largely attributed to savings in regular salaries and benefits due to higher than



normal staff turnover. These positions were filled during the annual paramedic recruiting scheduled in May. The savings in salaries and benefits were partially offset by higher than planned overtime costs due to hospital offloading, an over expenditure in mobile equipment and medical and dental supplies, and lower than anticipated Provincial grant revenues. The over-expenditure in overtime will continue to year-end and the Program is projecting an unfavourable net variance of \$1.773 million or 2.8 per cent above the 2009 Approved Operating Budget. It should be noted that the overtime costs were \$0.868 million lower compared to the same period in 2008 mainly due to the success of the EMS Nurses Program Pilot program which is 100 per cent funded by the Ministry of Health and Long Term Care.

***Long Term Care Homes and Services'*** favourable gross and net expenditure variances were \$3.824 million and \$0.063 million or 2.5 per cent and 0.3 per cent respectively under planned expenditures for the nine months period ended September 30, 2009. The favourable gross expenditure variance was mainly attributed to reduced expenditures in both the community based services and homes programs (due to lower than anticipated Provincial subsidies and grants). In addition, the anticipated Provincial subsidy increase to long-term care homes has been delayed and the Program has deferred the implementation of specific care and service level adjustments until the funding is made available.

By year-end, Long Term Care Homes and Service is projecting a favourable gross expenditure variance of \$2.6 million, and an unfavourable net expenditure variance of \$0.5 million. The projected favourable gross variance is a combined result of reduced spending due to delays in Ministry of Health & Long-Term Care (MOHLTC) and Local Health Integration Networks (LHINs) funding in the amount of \$4.8 million offset by the impact of delays in downsizing Kipling Acres resulting in higher gross expenditures of \$2.6 million and \$0.5 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 2<sup>nd</sup> quarter of 2009 but is now anticipated to begin late in the 4<sup>th</sup> quarter of 2009.

***Parks, Forestry and Recreation (PF&R)*** reported an unfavourable net variance of \$1.804 million or 1.0 per cent over net planned expenditures for the nine month period ended September 30, 2009 due to a favourable \$0.407 million or 0.2 per cent gross expenditure variance and an unfavourable \$2.210 million or 3.3 per cent revenue variance as a result of unachieved revenues for leases and agreements, parking, golf and ferry operations. The Program is projecting an unfavourable net variance of \$1.5 million or 0.6 per cent at year-end as a result of a favourable \$0.7 million gross expenditure variance and an unfavourable revenue variance of \$2.2 million due to unachieved revenues for leases and agreements.

***Shelter, Support and Housing Administration (SSHA)*** reported a favourable variance of \$5.739 million net or 3.0 per cent for the nine months period ended September 30, 2009. The favourable variance was primarily attributed to:

- Variances in budgeted bed night volumes of 39,829 (1,092,853 actual bed nights vs. budgeted volume of 1,053,024) or 3.8 per cent, resulted in net savings of \$2.968 million. This variance was due to the combination of higher refugee claimants in the family-sector directly operated shelters, resulting in a favourable net variance of approximately \$1.335 million (as the costs of the directly operated shelters are largely fixed, the increase in

occupancy results in increased subsidy); and lower volumes in the purchased service hostels resulted in net savings of \$1.633 million (lower volumes result in savings, as there is a shortfall in the per diem).

- Savings in salaries and benefits of \$2.638 million net, due to delays in hiring qualified staff, in part resulting from the labour disruption.

SSHA is projecting a favourable year-end net variance of \$4.767 million as the bed night trends are projected to continue through year-end resulting in higher than budgeted volumes of 50,566 or 3.6 per cent (1,462,932 projected vs. budgeted volumes of 1,412,366), resulting in savings of \$2.580 million net. As well, savings from hiring delays are projected to be \$2.187 million net.

***Social Development, Finance & Administration (SDFa)*** reported favourable variances of \$2.336 million gross or 12.6 per cent, and \$0.421 million net or 4.2 per cent under planned expenditures respectively for the nine month period ended September 30, 2009. The favourable gross variance was mainly due to payroll savings attributable to delays in hiring and general under-spending in discretionary expenditures. SDFa is projecting a favourable variance of \$1.890 million gross or 7.5 per cent and \$0.356 million net or 2.6 per cent of the 2009 Approved Budget at year-end.

***Toronto Employment and Social Services (TESS)*** reported a favourable net expenditure of \$2.798 million or 1.2 per cent under planned expenditures during the nine-month period ended September 30, 2009. TESS is projecting a favourable net variance of \$4.942 million or 1.5 per cent mainly due to the lower than budgeted social assistance costs because of case mix and lower cost of administration, which will be partially offset by the Ontario Disability Support Program (ODSP) costs that are projected to be over spent by \$5.3 million (attributable to an increasing ODSP caseload).

- The September actual average monthly caseload was 87,534 compared to the budget of 87,563. The Program is projecting a year-end average monthly caseload of 90,000 which is in line with the average monthly caseload funded in the 2009 Approved Operating Budget.

***311 Customer Service Strategy*** reported a favourable net variance of \$1.008 million or 20.6 per cent under planned expenditures for the nine months period ended September 30, 2009. The favourable variance was mainly due to the timing of staff hiring, which was delayed even further due to the labour disruption and staff transfers from other City Programs into 311. Accordingly, project timelines were adjusted to reflect the labour disruption impact. The 311 Toronto was launched on September 24, 2009. 311 Customer Service Strategy staff projects favourable variance of \$0.505 million gross or 3.3 per cent and \$0.150 million net or 2.0 per cent under the 2009 Approved Operating Budget at year-end respectively.

#### Citizen Centred Services “B”

Citizen Centred Services “B” collectively reported an unfavourable net expenditure variance of \$15.750 million or 3.6 per cent above planned expenditures for the nine months ended September 30, 2009, and projects a year-end net variance of \$17.951 million or 3.0 per cent

above the 2009 Approved Operating Budget. As indicated in Table 5 below, the projected net over expenditure to year-end is attributed to revenue losses in Toronto Building and City Planning as a direct result of the recessionary climate followed by over expenditures in Fire Services.

Table 5 Citizen Centred Services "B" Net Expenditure Variance (\$ Million)		
	Sept. 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
City Planning	2.6	7.0
Fire Services	4.0	1.7
Municipal Licensing & Standards	(2.2)	(0.4)
Policy, Planning, Finance and Administration	(1.1)	(0.5)
Technical Services	(0.5)	(0.2)
Toronto Building	11.6	13.3
Toronto Environment Office	1.5	(0.4)
Transportation Services	(0.1)	(2.3)
Waterfront Secretariat	(0.1)	(0.1)
<b>Total</b>	<b>15.7</b>	<b>18.0</b>

**City Planning** reported an unfavourable net expenditure variance of \$2.576 million or 25.5 per cent for the period ending September 30, 2009. This unfavourable variance resulted from a revenue shortfall of \$6.552 million, which was somewhat offset by both salary and non-salary savings as the Program manages its expenditures. Of the revenue shortfall, \$5.499 million was the result of under recovered fees and service charges as the current economic conditions have given rise to uncertainty in the development industry resulting in a reduction in project sizes and a significant under achievement in revenues for community planning development applications.

It is currently projected that City Planning will be \$7.001 million or 50.3 per cent over budget at year-end. The Program will continue to manage expenditures and expects to report a year-end favourable expenditure variance of \$3.275 million, however based on revenue losses experienced up to September 30<sup>th</sup>, lost revenues as a result of the labour disruption and a decrease in estimated larger scale development activity to year-end, the unfavourable revenue variance is projected to be \$10.276 million for that period. Revenues will continue to be closely monitored and every attempt is being made by the Program to restrain both salary and non-salary expenditures to offset projected revenue losses.

**Fire Services** was over spent by \$4.010 million net or 1.6 per cent above planned expenditures as of September 30, 2009. This was primarily the result of higher than budgeted gross expenditures of \$3.1 million for fringe benefits in addition to non-salary overspending and lower revenues. Under spending of \$1.7 million in salaries was due to the large number of retirements early in the year, which will require scheduling a further new class of recruits. Offsetting under spending in

salaries was unbudgeted spending of \$2.6 million for Workplace Safety and Insurance Board (WSIB) claims as well as over-expenditures of \$0.4 million on protective clothing, footwear and uniforms driven mainly by new and replacement bunker suits, \$0.6 million in costs for vehicle parts and contracted fleet maintenance as well as the continuing cost of software maintenance for \$0.3 million. On the revenue side, lower user fees of \$0.8 million, mainly driven by lower chargeable false alarm volumes and offsetting surplus provincial funding for HUSAR/CBRN activities, resulted in an unfavourable revenue variance of 10.8 per cent or \$0.645 million.

Fire Services projects to be over spent at year-end by 0.5 per cent or \$1.650 million net based on net over-expenditures for WSIB claims of \$1.3 million and lower than budgeted revenue of \$0.4 million based on a lower volume of chargeable false alarms.

***Municipal Licensing and Standards*** reported a favourable net expenditure variance of \$2.219 million or 16.1 per cent below planned expenditures for the nine months ended September 30, 2009. The favourable variance was primarily the result of savings of \$2.457 million in salaries and benefits from 45 full-time position vacancies. These savings were partially offset by \$0.239 million in unrealized revenues mainly resulting from Dog and Cat Licensing and Business License revenues being under budget. The Program is projecting a year-end favourable net expenditure variance of \$0.420 million or 2.3 per cent under the 2009 Approved Operating Budget. The year-end projection reflects savings in salaries and benefits offset by a projected under-recovery of revenues.

***Policy, Planning, Finance and Administration (PPF&A)*** reported a favourable gross variance of \$2.259 million or 12.8 per cent and a favourable net variance of \$1.077 million or 12.9 per cent under planned expenditures for the nine-month period ended September 30, 2009. PPF&A is projecting to have a favourable net variance of \$0.522 million or 4.1 per cent by year-end. The year-to-date favourable variance was mainly attributed to the under-expenditure in salaries and benefits due to the large number of vacancies which currently exist in PPF&A. These vacancies are new positions created in the 2009 Operating Budget to support Capital Projects and Financial & Administrative enhancements in Toronto Water and Solid Waste Management. PPF&A is actively recruiting to fill these vacancies hence eliminating most of the favourable expenditure variance. Under expenditures were also identified in non-salary expenses directly related to the delays in implementing a new Emergency Management by-law.

***Technical Services (TS)*** reported a favourable net variance of \$0.523 million or 5.3 per cent under planned expenditures for the period ended September 2009. The gross expenditures were under budget by \$3.352 million mainly due to savings in salaries and benefits of \$2.8 million and delayed interdepartmental charges of \$0.5 million. The under spending in salaries and benefits was attributed to unfilled vacancies, many of which are currently in the process of recruitment. The favourable gross expenditure variance is offset by reduced recoveries from capital as result of unfilled vacancies of \$1.793 million and from reduced survey, mapping and development application fees of \$1.036 million for a total amount of \$2.829 million, thus resulting in a favourable net variance of \$0.523 million.

Technical Services projects that the year-end gross expenditures will be \$3.199 million or 5.0 per cent under budget, largely due to unfilled vacancies. Revenues to year-end are projected to be \$2.989 million or 5.9 per cent under budget, reflecting lower user fees and loss of capital

recoveries from other City programs due to gapping and unfilled vacancies. The year-end net under expenditure is projected to be \$0.210 million or 1.6 per cent under planned expenditures.

**Toronto Building** reported an unfavourable net expenditure variance of \$11.581 million or 134.1 per cent above planned expenditures for the nine months ended September 30, 2009. This unfavourable variance was primarily due to unrealized revenues of \$16.369 million; \$11.769 million as a result of lower permit activity due to current economic climate and \$4.6 million due to labour disruption.

Toronto Building projects an unfavourable year-end net expenditure variance of \$13.260 million or 122.8 per cent over the 2009 Approved Operating Budget. The projected year-end revenue shortfall of \$21.2 million due to the economic downturn will be partially offset by a gross under-expenditure of \$5.1 million through cost containment and \$2.9 million in salary and benefit savings as a result of the labour disruption. It is also expected that the projected year-end revenue shortfall will be offset by recognizing deferred revenues earned from carry-over projects (i.e. the permit applications, developments, etc.) and the Building Code Act Service Improvement Reserve Fund. The Program is closely monitoring the market and is continuously realigning and managing resources accordingly to achieve the net budget target, by year-end.

**Toronto Environment Office (TEO)** reported an unfavourable net expenditure variance of \$1.549 million or 64.5 per cent over planned expenditures for the nine months ended September 30, 2009. The unfavourable variance was mainly the result of the delayed disbursement of grant funding for the Live Green Toronto and the Eco-Roof Financial Incentive programs; and delays in drawing funds from the reserve fund. TEO projects a favourable variance of \$0.403 million or 11.3 per cent by year-end as a result of over-achieved gapping.

**Transportation Services** was under-spent by \$0.095 million or 0.1 per cent from planned expenditures as at September 30, 2009. The gross expenditure was under budget by \$12.972 million or 6.5 per cent, primarily due to savings in salaries and benefits because of vacancies (\$5.379 million) and variance in contracted services and Public Realm Grants (10.077 million). These favourable variances were partially offset by increased expenditures of \$2.954 million for de-icing salt arising from winter conditions earlier this year as well as the increasing commodity price of salt. Increased costs of \$0.307 million were also incurred for utilities.

For revenues, the Program reported an unfavourable variance of \$12.877 million or 24.1 per cent as of September 30, 2009. This was mainly due to under achieved revenues of \$7.678 million from the recovery of utility cut costs because of the delay in invoicing; and reduced reserve funding of \$3.219 million since any expenditure savings in the Public Realm will have a corresponding reduction in revenue as expenditures are fully funded by the Public Realm Reserve Fund.

The over expenditure for road salt as well as the savings related to salary gapping is expected to continue, so that contingent upon prevailing weather conditions and maintaining normal winter maintenance expenditures, Transportation Services is projecting a year-end net under-expenditure of \$2.328 million or 1.3 per cent.

**Waterfront Secretariat** reported a favourable variance for the period ended September 30, 2009 of \$0.051 million or 8.0 per cent below planned expenditures. This favourable variance was primarily due to the under-spending in external contracted services. Waterfront is carrying these savings to year-end and is projecting under spending of \$0.077 million or 7.7 per cent of the 2009 Approved Operating Budget.

### Internal Services

During the nine months ended September 30, 2009, Internal Services reported a favourable net expenditure variance of \$5.033 million or 4.1 per cent below planned expenditures, and projects a year-end favourable variance of \$2.724 million or 1.8 per cent under the 2009 Approved Operating Budget as shown in Table 6 below.

Table 6 Internal Services Net Expenditure Variance (\$ Million)		
	Sept. 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Office of the Chief Financial Officer	(0.5)	(0.5)
Office of the Treasurer	(1.2)	(2.1)
Facilities & Real Estate	(3.3)	(0.1)
Fleet Services	0.3	0.1
Information & Technology	(0.3)	(0.1)
Total	(5.0)	(2.7)

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 September 30, 2009 of \$0.533 million or 8.8 per cent under planned expenditures and projects an under-expenditure at year-end of \$0.540 million or 6.0 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 \$1.172 million or 5.9 per cent under planned expenditures for the period ending September 30, 2009 and projects a favourable year-end net expenditure variance of \$2.059 million or 6.8 per cent under the 2009 Approved Operating Budget. The projected favourable variance includes \$7.2 million in salary savings related to delays in filling vacant positions (\$2.0 million); a delay in the Utility Billing, Municipal Land Transfer Tax (MLTT) and Personal Vehicle Tax (PVT) implementation (\$2.9 million) as well as a determination that the funding of \$1.0 million allocated for purchasing assets for Emergency Preparedness and the Municipal Land Transfer Tax (MLTT) will not be needed in 2009. The projected favourable year-end variance will be partially offset by reduced internal recoveries

(\$3.7 million) due to lower spending; decreased issuance of Statement of Tax Accounts (\$0.2 million); unfavourable tax/utility certificate revenue (\$0.7 million) and a deferred contribution from the Emergency Reserve Fund as a result of the delay in Pandemic Preparedness initiative (\$0.6 million).

**Facilities & Real Estate** reported a favourable variance of \$3.318 million or 6.1 per cent under planned expenditures for this timeframe. This favourable variance was due to a number of factors as follows:

- Delay in the transfer of Union Station operations from Toronto Terminal Railway (TTR) which took place in May, rather than at the beginning of the year as initially anticipated, and lag in hiring of vacant positions resulted in savings of \$3.2 million in salaries and benefits and lower utility costs for Union Station of \$1.2 million. Savings of \$1.1 million were also realized from seasonal weather fluctuations.
- Materials, supplies and other expenditures were also under-spent in the amount of \$10.8 million, including realty taxes and contracted services for Union Station (\$2.6 million and \$1.7 million respectively) and transfers from the Ontario Power Authority (OPA) to various clients delivering energy demand reduction programs (\$3.0 million).

These savings, however, were offset by \$12.5 million in unrealized revenues from internal clients (\$5.3 million) and Union Station operations due to delay in taking over from the TTR (\$4.4 million), as well as lower contributions from the Ontario Power Authority (\$3.0 million).

The Program is projecting a favourable variance of \$0.144 million or 0.3 per cent under the 2009 Approved Operating Budget by year-end. The year-end projection reflects a gross under-expenditure of \$6.646 million primarily due to savings in utility costs, salaries and benefits and an under recovery of revenues of \$6.502 million.

**Fleet Services** reported an unfavourable net variance of \$0.256 million or 7.9 per cent above planned net expenditures. This was mainly attributed to increased costs for vehicle maintenance. The Program is projecting a net unfavourable variance of \$0.091 million or 27.3 per cent at year-end, primarily due to increased costs in vehicle parts and contracted services, and unfunded retroactive pay resulting from job evaluation. The projected savings in fuel costs as a result of the labour disruption will be offset by a reduction in the recoveries from client Divisions, resulting in no net impact to the Fleet Services' budget.

**Information & Technology** reported a favourable net variance of \$0.266 million or 0.6 per cent under planned expenditures, mainly due to savings from staff vacancies. The Program is projecting for year-end, a favourable net variance of \$0.072 million or 0.1 per cent below the 2009 Approved Operating Budget of \$60.310 million as a result of annualized savings from staff vacancies. The 3<sup>rd</sup> quarter variance report includes the operating budget adjustments made to reflect the budget disentanglement of transitioning the Clusters' IT functions into the Corporate I&T Division.

## City Manager

The *City Manager's Office* (CMO) reported a favourable net variance of \$0.144 million or 0.6 per cent below planned expenditures for the nine months ended September 30, 2009. The favourable variance was primarily due to unexpected funding contributions from Local Boards towards the publication of the city-wide newsletter Our Toronto and the recovery of labour costs associated with HR service arrangements with other City Programs. The CMO is projecting a favourable net expenditure variance at year-end of \$0.841 million or 2.2 per cent below the 2009 Approved Operating Budget as a result of the continued recoveries of the labour costs associated with HR service arrangements with other City Programs and the implementation of cost containment measures.

Table 7 City Manager Office Net Expenditure Variance (\$ Million)		
	Sept. 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
City Manager's Office	(0.1)	(0.8)

## Other City Programs

The Other City Programs (see Table 8 below) reported a total favourable variance of \$0.907 million or 1.6 per cent under planned expenditures for the nine-month period ended September 30, 2009 and project a year-end favourable net variance of \$3.378 million or 4.4 per cent under the 2009 Approved Operating Budget. The favourable year-end projection is largely due to under expenditures in salaries and benefits resulting from vacant positions across the Programs.

Table 8 Other City Programs Net Expenditure Variance (\$ Million)		
	Sept. 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
City Clerk's Office	1.3	(1.2)
Legal Services	(0.7)	(1.0)
Mayor's Office	(0.2)	(0.0)
City Council	(1.2)	(1.2)
Total	(0.9)	(3.4)

The *City Clerk's Office* reported an unfavourable net variance of \$1.253 million or 4.9 per cent above planned expenditures for the nine-month period ended September 30, 2009 primarily due



to lower than expected demand from other City Programs, and Agencies and Boards for Design, Print and Mail services, which resulted in less revenue than budgeted. Increased demand is expected to occur in the 4th quarter and results in a favourable net variance of \$1.2 million or 3.4 per cent at year-end, primarily due to higher volume in Design, Print and Mail services, and related expenditures offset by savings in salaries and benefits due to staff vacancies.

**Legal Services** reported a favourable net variance of \$0.731 million or 4.8 per cent below planned expenditures for the nine-month period ended September 30, 2009. The favourable variance was primarily due to vacant positions and delayed inter-divisional charges billing by divisional service providers. The Program is projecting a favourable net variance of \$0.978 million or 4.8 per cent below the 2009 Approved Operating Budget at year-end.

The **Mayor's Office** reported a favourable variance of \$0.231 million or 12.9 per cent under planned net expenditures at the end of September 2009. This was mainly due to delays in the hiring of staff and lower than expected spending for professional services, travel and conferences. The Mayor's Office projects to be on target at year-end.

**City Council** reported a favourable variance of \$1.198 million or 8.7 per cent under planned expenditures at the end of September 2009. This favourable variance was largely attributed to under spending in some Councillor's Staff Salaries and Benefits and Office Budgets. There was also under spending in Council's General Budget for Councillors and Staff severance payments which will be transferred in the fourth quarter. Projections indicate that City Council's 2009 Operating Budget will be under-spent by \$1.2 million net at year-end.

#### Accountability Offices

Accountability Offices collectively reported a net under expenditure of \$0.382 million or 8.7 per cent below planned expenditures for the nine-month period ended September 30, 2009. The favourable variance was mainly due to delays in hiring staff resulting in under expenditures for the Lobbyist Registrar and the Office of the Ombudsman. The Auditor General's Office also experienced a favourable net variance of \$0.134 million below planned expenditures primarily due to salary savings from a maternity leave. Overall, these Offices project that their budgets will be fully spent by year-end as presented in Table 9 below.

Table 9 Accountability Offices Net Expenditure Variance (\$ Million)		
	Sept. 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Auditor General's Office	(0.1)	(0.0)
Integrity Commissioner's Office	0.0	(0.0)
Lobbyist Registrar	(0.2)	0.0
Office of the Ombudsman	(0.1)	0.0
<b>Total</b>	<b>(0.4)</b>	<b>(0.0)</b>

## Agencies, Boards and Commissions (ABCs)

Agencies, Boards and Commissions (ABCs) collectively reported an unfavourable variance of \$6.892 million or 0.7 per cent above planned net expenditures for the nine-month period ended September 30, 2009 and project a year-end net over expenditure of \$16.646 million or 1.1 per cent above the 2009 Approved Operating Budget. As outlined in Table 10 below, the projected net expenditure increase to year-end is entirely attributed to Toronto Transit Commission – Conventional due to lower than budgeted passenger revenues as a result of higher Adult pass sales and greater than anticipated usage of student and senior fares, both of which reduce the overall average fare.

	Sept. 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Toronto Public Health	(0.1)	0.0
Toronto Public Library	(0.3)	(0.0)
Association of Community Centres	0.0	0.0
Exhibition Place	(0.8)	(0.0)
Heritage Toronto	(0.0)	0.0
Theatres	(0.1)	(0.2)
Toronto Zoo	(0.4)	(0.2)
Arena Boards of Management	(0.2)	0.0
Yonge Dundas Square	0.1	(0.0)
Toronto & Region Conservation Authority	0.0	0.0
Toronto Transit Commission - Conventional	9.2	17.4
Toronto Transit Commission - Wheel Trans	(0.2)	0.0
Toronto Police Service	(0.3)	(0.4)
Toronto Police Services Board	0.0	0.0
<b>Total</b>	<b>6.9</b>	<b>16.6</b>

**Toronto Public Health (TPH)** reported favourable gross and net expenditure variances of \$9.275 million and \$0.086 million representing 6.0 per cent and 0.3 per cent under planned expenditures respectively during the nine-month period ended September 30, 2009. The favourable gross variance was mainly due to under spending in salaries and benefits and other discretionary expenditures for Provincially Cost-Shared and 100 per cent funded programs (e.g. Children in need of Dental Treatment Expansion Program). The Program is projecting favourable variances of \$4.0 million gross and \$0 net respectively at year-end. TPH will utilize savings in salaries and benefits in 100 per cent funded programs to fund expenses relating to the Provincial H1N1 emergency planning initiative expected in the last quarter of 2009.

**Toronto Public Library (TPL)**'s favourable net variance of \$0.257 million was the result of higher than budgeted funding from external grants and other revenue, partially offset by costs related to supporting grant-funded programs and increasing service demands. TPL projects a net favourable variance of \$0.024 million at year-end, a result reflective of its ongoing monitoring of expenditures and revenues.

**Exhibition Place** reported a favourable net variance of \$0.815 million or 121.5 per cent under planned expenditures for the nine month period ended September 30, 2009. The net variance was due to lower than expected utility costs, the timing of new events, and preliminary results of the CNE. Management of operating costs is important to Exhibition Place's financial success and the Program is projecting that it will meet its budget at year-end.

**Theatres** reported a favourable net variance of \$0.058 million or 1.6 per cent below planned expenditures for the period ending September 30, 2009 and are projecting a year-end favourable net variance of \$0.189 million or 5.1 per cent under the 2009 Approved Operating Budget. The favourable variance was primarily attributed to higher net revenues and recoveries at Toronto Center for the Arts (TCA) stemming from the successful staging of "Jersey Boys" at the Main Stage Theatre (\$0.156 million), lower rental revenues at the St. Lawrence Centre (\$0.053 million) and lower sundry revenues at the Sony Centre (\$0.026 million). For year end, TCA is projecting a favourable net variance of \$0.189 million, with St. Lawrence Centre and Sony Centre meeting budget at year-end.

**Toronto Zoo** reported a favourable net expenditure variance of \$0.406 million or 7.8 per cent under planned expenditures primarily due to favourable attendance levels resulting in increased admissions and parking revenue. The Toronto Zoo is projecting a favourable variance of \$0.153 million or 1.3 per cent at year-end as a result of increased attendance levels.

The **Arena Boards of Management** reported a favourable net expenditure variance of \$0.187 million primarily due to seasonal fluctuations in revenues (prepaid program registration fees) and expenses, and actual expenditures not matching the pattern assumed in the budget. These variances are expected to self-adjust over the course of the year. The Arena Boards of Management Program is projecting a year-end net unfavourable variance of \$0.013 million due to George Bell Arena's loss of the summer roller derby booking and associated revenue.

**Yonge-Dundas Square (YDS)**'s unfavourable net variance of \$0.058 million for the nine months ended September 30, 2009 reflected the seasonal nature of the Square's business. Forecasts to year-end indicate that YDS is on track to post a small favourable variance of \$0.003 million for 2009.

**Toronto Transit Commission (TTC)** reported an unfavourable net expenditure variance of \$8.947 million or 3.4 per cent (Conventional and Wheel-Trans combined) for the period ending August 1, 2009. This unfavourable variance resulted from passenger revenue on the Conventional service being \$7.9 million less than budget, due to lower than anticipated ridership and as a result of the average fare being two cents below budget. The drop in the average fare is primarily due to higher Adult pass sales and increased usage of concession fares (senior and student).

It is currently projected that the TTC and Wheel-Trans combined will be \$17.401 million or 4.6 per cent over budget at year-end, as a result of reduced revenue from lower than expected ridership and lower overall average fare as well as an expected reduction in advertising revenue of \$2.3 million given the current economic situation. TTC staff will continue to closely monitor ridership, revenues and expenses in order to reduce as much as possible the amount that the TTC will be over budget by year-end.

**Toronto Police Services (TPS)** reported a favourable net expenditure variance of \$0.300 million or 0.05 per cent lower than budget for the nine months ended September 30, 2009. This favourable variance was primarily the result of an increase in various fees for Services the TPS provides. The Service is projecting that year-end net expenditures will be \$0.400 million or 0.05 per cent below their budget.

### Corporate Accounts

For the period ended September 30, 2009, the **Corporate Accounts** realized a strong favourable net expenditure variance of \$101.826 million under planned expenditures and project a favourable net expenditure variance of \$107.056 million at year-end, as outlined in Table 11 below. The major reasons for the favourable variances are summarized below.

Table 11 Corporate Accounts Net Expenditure Variance (\$ Million)		
	Sept. 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Community Partnership and Investment Program	0.0	0.0
Capital & Corporate Financing	0.0	(3.0)
Non-Program Expenditures	(68.0)	(65.9)
Non-Program Revenues	(33.9)	(38.2)
<b>Total</b>	<b>(101.8)</b>	<b>(107.1)</b>

**Capital & Corporate Financing** was on budget for the nine-month period ended September 30, 2009. It is projected that there will be \$3.0 million savings in debt servicing costs or 0.8 per cent under planned expenditures at year-end due to delays in issuing new debt.

**Non-Program Expenditures** overall resulted in a strong favourable net expenditure variance of \$67.970 million or 20.4 per cent below planned expenditures during the nine-month period ended September 30, 2009 and it is projected that there will be a \$65.867 million favourable net expenditure variance or 13.5 per cent under the 2009 Approved Operating Budget at year-end. These favourable variances include the final net savings of \$35.890 million arising from the labour disruption for Tax-Levy Programs as all strike costs and savings have been properly recorded and consolidated under Non-Program so that any net savings would not be absorbed into day-to-day activities within Programs' Operating Budgets. In addition, the Non-Program

Expenditure Budget, which keeps the 2009 Cost of Living Adjustment (COLA) provision, recognizes an under-expenditure of \$29.511 million as a result of Council’s decisions of adopting the amended compensation policy for management/non-union staff at its meeting of April 29 and 30, 2009; and ratifying the Cost of Living Adjustment (COLA) increase for union staff in accordance with the Memoranda of Agreement and Settlement at its meeting of July 31, 2009.

**Non-Program Revenues** achieved a favourable variance of \$33.856 million or 5.1 per cent above planned revenues for the period ended September 30, 2009 and it is projected that this favourable variance will continue to year-end with an estimate of \$38.191 million or 4.5 per cent above the 2009 Approved Operating Budget. The favourable variance includes a positive variance of \$15.0 million from increased interest and investment earnings due to a higher than forecasted rate of return; the receipt of a one-time contribution of \$20.0 million in parking revenue by Toronto Parking Authority; higher than budgeted Personal Vehicle Tax (PVT) revenue of \$3.0 million; and an additional \$2.0 million revenue in tax penalties and interest charges on outstanding balances due to the recessionary environment experienced during 2009. The projected favourable revenue variance, however, will be partially offset by the underachievement of \$2.0 from Toronto Hydro as a result of a revision to dividend payments to the City. Based on better reported sales volume and average home price, the Municipal Land Transfer Tax (MLTT) budget of \$160.0 million is projected to be achieved by year-end.

Non Levy Operations

Table 12 Non Levy Operations Net Expenditure Variance (\$ Million)		
	Sept. 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Solid Waste Management Services	13.4	(1.1)
Toronto Parking Authority	0.0	(0.4)
Toronto Water	(4.0)	(7.6)
Total	(4.0)	(8.0)

**Solid Waste Management Services (SWMS)** was under-spent by \$2.208 million gross or 1.0 per cent below planned expenditures as of September 30, 2009. This was primarily the result of lower contracted costs of processing recyclables of \$0.5 million due to lower tonnage, lower costs of \$1.3 million for haulage and disposal of waste in Michigan due to lower tonnage, and lower costs of \$3.5 million for source separated organics (SSO) programs due to lower tonnages and to the delay in multi-unit green bin implementation. Lower costs of \$0.7 million were also incurred for Leaf & Yard Waste processing based on fewer tonnes received. However, these lower expenditures were offset by higher costs of \$1.8 million for fleet rental costs as well as for unbudgeted maintenance and repairs. Included in the gross variance were the net costs of the

labour disruption in June and July. This was composed of costs for security, pest control and overtime partially offset by savings in salaries and interdepartmental charges.

On the revenues side, SWMS reported an unfavourable variance of \$15.647 million or 8.0 per cent due to lower revenue of \$10.5 million in unrealized proceeds from the sale of recyclable materials resulting from lower associated commodity prices. In addition, revenues expected from the sale of multi-unit organics containers were \$1.3 million lower due to implementation delays. Also included in the revenue variance was an estimated loss from waste disposal and from the sales of recycles due to the labour disruption. Combining expenditure and revenue changes SWMS reported an unfavourable variance of \$13.438 million net.

Year-end expenditures are projected to be 5.1 per cent or \$16.377 million lower than budgeted mainly due to continuing lower costs of \$9.4 million for shipping waste to Michigan, lower processing costs of \$10.9 million based on volumes for SSO, Leaf & Yard Waste and Recyclables and lower costs of \$2 million due to the delay of SSO containers for multi-unit residences. These lower costs include salary savings and non-salary costs incurred during the labour disruption. Year-end revenues are projected to have an unfavourable variance of 4.8 per cent or \$15.308 million including forgone revenues of \$2.2 million because of the labour disruption but mainly due to a projected \$13.5 million shortfall in revenue from the sale of recyclable materials. As a result, it is projected that Solid Waste Management Services will have a net surplus of \$1.069 million at year-end.

**Toronto Parking Authority's (TPA)** actual gross expenditures and revenues are tracking near budget, as of September 30th, 2009. The Authority is projecting that year-end revenue will be \$0.393 million or 0.3 per cent above the 2009 Approved Operating Budget of \$120.207 million. Net revenue is forecasted to be \$0.393 million or 0.7 per cent higher than the 2009 Operating Budget of \$54.546 million, reflecting projected gross expenditures which are on budget of \$65.661 million and a \$0.393 million growth in parking revenues as noted above.

**Toronto Water's** actual gross expenditures, as of September 30th, 2009, were \$11.975 million or 2.4 per cent under planned expenditures. The favourable variance was attributed primarily to salary savings from vacant positions and reduced utility costs. Revenues were \$8.006 million or 1.8 per cent below budget mainly due to the wet summer in July and August. Net expenditures were \$3.969 million or 6.1 per cent below plan, which was largely the result of lower than forecasted gross expenditures, as noted above.

Toronto Water is projecting that year-end water sales and sewer surcharges will not be achieved and are forecasted to be 0.9 per cent or \$6.148 million below budget. The projected revenue loss reflects lower consumption from the wet summer and cooler than normal temperatures. The forecasted year-end gross expenditures are expected to be \$13.778 million or 3.6 per cent lower than the 2009 Approved Operating Budget. This decrease reflects savings from unfilled vacancies and lower than anticipated utility costs from reduced water demand in the summer months. Net expenditures are projected to be \$7.630 million below plan, largely representing gross expenditure savings partially offset by revenue losses.

### Consulting Costs

The 2009 budget for consulting costs was \$4.484 million gross and the reported City's actual consulting costs totalled \$4.101 million gross with a favourable variance of \$0.383 million gross or 8.6 per cent as at September 30, 2009.

### Approved Positions

The City of Toronto budgets and monitors its staff complement based on Approved Positions. As at September 30, 2009, the City reported 48,031.1 full-time approved positions (44,661.2 permanent and 3,369.9 casual/seasonal) and 3,986.1 part-time approved positions (1,548.2 permanent and 2,437.9 casual/seasonal). This reflects a decrease of 1,170.8 positions or 2.2 per cent from the 2009 Council Approved Positions and is primarily attributed to delays and slowdown in filling vacant positions and seasonal fluctuations within City Programs/ABCs.

### Utility Costs

As at September 30, 2009, levy and rate operations reported actual utility costs of \$93.425 million gross (compared to the planned expenditures of \$102.998 million gross) with a favourable variance of \$9.572 million gross or 9.3 per cent. The under-expenditure in utility costs was primarily the result of lower than planned consumption, predominantly in Toronto Water, Facilities & Real Estate followed by Toronto Transit Commission.

## 2009 Final Labour Disruption Costs and Savings

As shown in Table 13 below, the final financial impact totals \$32.773 million in net savings and is comprised of \$35.890 million in net savings for Tax-Levy programs, \$1.043 million in net savings for Toronto Water, but offset by \$4.159 million in net costs for Solid Waste Management Services.

Table 13 Summary of 2009 Strike Related Net Costs / (Savings)				
\$000s	TOTAL	Tax Levy Programs	Toronto Water	Solid Waste Management
<b>Strike Costs</b>	40,326.1	20,840.4	8,937.5	10,548.2
<b>Strike Savings</b>	(93,350.8)	(74,792.5)	(9,980.7)	(8,577.6)
<b>Loss of Revenues</b>	20,251.3	18,062.5	-	2,188.8
<b>NET (SAVINGS) / COST</b>	<b>(32,773.4)</b>	<b>(35,889.6)</b>	<b>(1,043.2)</b>	<b>4,159.4</b>

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## **SIGNATURE**

Cam Weldon  
Deputy City Manager and Chief Financial Officer

## **ATTACHMENTS**

Operating Variance for the Nine-Month Period Ended September 30, 2009:

- Appendix A – City of Toronto Consolidated Net Expenditures for Nine Months Ended Sep 30, 09
- Appendix B – City of Toronto Consolidated Gross Expenditures for Nine Months Ended Sep 30, 09
- Appendix C – City of Toronto Consolidated Revenues for Nine Months Ended Sep 30, 09
- Appendix D – City of Toronto Budget Adjustments for Nine Months Ended Sep 30, 09





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

Appendix A

	September 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	1,321.0	1,321.0	0.0	0.0%	1,305.1	1,305.1	0.0	0.0%
Children's Services	47,502.9	47,366.1	(136.8)	-0.3%	67,775.3	67,775.3	0.0	0.0%
Court Services	(9,911.3)	(4,760.1)	5,151.2	-52.0%	(11,924.5)	(7,343.9)	4,580.6	-38.4%
Economic Development, Culture & Tourism	17,767.9	16,831.9	(936.0)	-5.3%	27,278.4	27,278.4	0.0	0.0%
Emergency Medical Services	40,929.8	40,562.5	(367.3)	-0.9%	64,297.1	66,070.3	1,773.2	2.8%
Long Term Care Homes and Services	23,063.8	23,126.3	62.5	0.3%	44,684.3	45,184.3	500.0	1.1%
Parks, Forestry & Recreation	177,471.1	179,274.7	1,803.6	1.0%	249,592.3	251,092.3	1,500.0	0.6%
Shelter, Support & Housing Administration	191,264.3	185,525.4	(5,738.9)	-3.0%	266,639.7	261,872.7	(4,767.0)	-1.8%
Social Development, Finance & Administration	10,038.8	9,617.9	(420.9)	-4.2%	13,829.0	13,473.4	(355.6)	-2.6%
Toronto Employment & Social Services	228,280.2	225,482.3	(2,797.9)	-1.2%	319,278.2	314,336.1	(4,942.1)	-1.5%
311 Customer Service Strategy	4,883.5	3,875.9	(1,007.6)	-20.6%	7,501.0	7,351.0	(150.0)	-2.0%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>732,612.0</b>	<b>728,223.9</b>	<b>(4,388.1)</b>	<b>-0.6%</b>	<b>1,050,256.0</b>	<b>1,048,395.0</b>	<b>(1,861.0)</b>	<b>-0.2%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	10,087.0	12,662.5	2,575.5	25.5%	13,932.2	20,933.1	7,000.9	50.3%
Fire Services	257,997.7	262,007.8	4,010.1	1.6%	359,254.0	360,904.0	1,650.0	0.5%
Municipal Licensing & Standards	13,794.6	11,575.8	(2,218.8)	-16.1%	18,176.9	17,756.9	(420.0)	-2.3%
Policy, Planning, Finance and Administration	8,371.6	7,294.8	(1,076.8)	-12.9%	12,646.7	12,124.4	(522.3)	-4.1%
Technical Services	9,933.3	9,410.1	(523.2)	-5.3%	13,126.6	12,917.0	(209.6)	-1.6%
Toronto Building	(8,635.5)	2,945.1	11,580.6	-134.1%	(10,800.6)	2,459.1	13,259.7	-122.8%
Toronto Environment Office	2,399.8	3,948.7	1,548.9	64.5%	3,549.2	3,146.4	(402.8)	-11.3%
Transportation Services	146,709.4	146,614.0	(95.4)	-0.1%	185,587.9	183,260.1	(2,327.8)	-1.3%
Waterfront Secretariat	640.0	588.9	(51.1)	-8.0%	993.9	917.0	(76.9)	-7.7%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>441,297.9</b>	<b>457,047.7</b>	<b>15,749.8</b>	<b>3.6%</b>	<b>596,466.8</b>	<b>614,418.0</b>	<b>17,951.2</b>	<b>3.0%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	6,074.7	5,541.9	(532.8)	-8.8%	8,949.8	8,409.7	(540.1)	-6.0%
Office of the Treasurer	19,729.2	18,557.1	(1,172.1)	-5.9%	30,464.2	28,405.3	(2,058.9)	-6.8%
Facilities & Real Estate	54,173.0	50,854.8	(3,318.2)	-6.1%	54,923.9	54,779.6	(144.2)	-0.3%
Fleet Services	(3,261.5)	(3,005.2)	256.3	-7.9%	332.1	422.9	90.8	27.3%
Information & Technology	45,397.9	45,132.2	(265.7)	-0.6%	60,310.5	60,238.9	(71.6)	-0.1%
<b>Sub-Total Internal Services</b>	<b>122,113.3</b>	<b>117,080.8</b>	<b>(5,032.5)</b>	<b>-4.1%</b>	<b>154,980.5</b>	<b>152,256.4</b>	<b>(2,724.0)</b>	<b>-1.8%</b>
<b>City Manager</b>								
City Manager's Office	24,724.5	24,580.8	(143.7)	-0.6%	37,812.0	36,970.6	(841.4)	-2.2%
<b>Sub-Total City Manager</b>	<b>24,724.5</b>	<b>24,580.8</b>	<b>(143.7)</b>	<b>-0.6%</b>	<b>37,812.0</b>	<b>36,970.6</b>	<b>(841.4)</b>	<b>-2.2%</b>
<b>Other City Programs</b>								
City Clerk's Office	25,468.6	26,721.9	1,253.3	4.9%	35,323.2	34,123.2	(1,200.0)	-3.4%
Legal Services	15,179.7	14,448.7	(731.0)	-4.8%	20,234.9	19,257.3	(977.6)	-4.8%
Mayor's Office	1,791.9	1,561.1	(230.8)	-12.9%	2,595.7	2,595.7	(0.0)	0.0%
City Council	13,780.0	12,582.0	(1,198.0)	-8.7%	19,451.5	18,251.5	(1,200.0)	-6.2%
<b>Sub-Total Other City Programs</b>	<b>56,220.2</b>	<b>55,313.7</b>	<b>(906.5)</b>	<b>-1.6%</b>	<b>77,605.3</b>	<b>74,227.7</b>	<b>(3,377.6)</b>	<b>-4.4%</b>
<b>Accountability Offices</b>								
Auditor General's Office	2,795.2	2,661.0	(134.2)	-4.8%	4,336.9	4,306.9	(30.0)	-0.7%
Integrity Commissioner's Office	146.1	158.0	11.9	8.1%	203.9	203.9	(0.0)	0.0%
Lobbyist Registrar	598.8	414.4	(184.4)	-30.8%	941.9	941.9	0.0	0.0%
Office of the Ombudsman	830.4	754.7	(75.7)	-9.1%	1,218.3	1,218.3	0.0	0.0%
<b>Sub-Total Council Appointed Programs</b>	<b>4,370.5</b>	<b>3,988.1</b>	<b>(382.4)</b>	<b>-8.7%</b>	<b>6,701.0</b>	<b>6,671.0</b>	<b>(30.0)</b>	<b>-0.4%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>1,381,338.4</b>	<b>1,386,235.0</b>	<b>4,896.6</b>	<b>0.4%</b>	<b>1,923,821.7</b>	<b>1,932,938.7</b>	<b>9,117.2</b>	<b>0.5%</b>
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	29,945.3	29,859.2	(86.1)	-0.3%	43,819.1	43,819.1	0.0	0.0%
Toronto Public Library	117,738.4	117,481.2	(257.2)	-0.2%	161,883.2	161,859.0	(24.2)	0.0%
Association of Community Centres	5,240.0	5,240.0	0.0	0.0%	6,986.7	6,986.7	0.0	0.0%
Exhibition Place	(670.7)	(1,485.7)	(815.0)	121.5%	27.4	27.1	(0.3)	-1.1%



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

	September 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Heritage Toronto	314.0	310.0	(4.0)	-1.3%	385.0	385.0	0.0	0.0%
Theatres	3,698.2	3,640.7	(57.5)	-1.6%	3,698.8	3,511.1	(187.7)	-5.1%
Toronto Zoo	5,176.6	4,770.8	(405.8)	-7.8%	11,676.5	11,523.4	(153.1)	-1.3%
Arena Boards of Management	7.6	(179.3)	(186.9)	-2459.2%	10.1	23.4	13.3	132.4%
Yonge Dundas Square	429.0	486.9	57.9	13.5%	572.4	569.3	(3.1)	-0.5%
Toronto & Region Conservation Authority	2,455.7	2,455.7	0.0	0.0%	3,269.4	3,269.4	0.0	0.0%
Toronto Transit Commission - Conventional	221,828.0	230,988.0	9,160.0	4.1%	302,054.40	319,455.8	17,401.4	5.8%
Toronto Transit Commission - Wheel Trans	43,974.5	43,761.2	(213.3)	-0.5%	76,341.40	76,341.4	0.0	0.0%
Toronto Police Service	602,462.2	602,162.2	(300.0)	0.0%	854,798.5	854,398.5	(400.0)	0.0%
Toronto Police Services Board	1,315.0	1,315.0	0.0	0.0%	2,301.2	2,301.2	0.0	0.0%
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>1,033,913.8</b>	<b>1,040,805.9</b>	<b>6,892.1</b>	<b>0.7%</b>	<b>1,467,824.0</b>	<b>1,484,470.4</b>	<b>16,646.4</b>	<b>1.1%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	33,232.8	33,232.8	0.0	0.0%	45,332.0	45,332.0	0.0	0.0%
Capital & Corporate Financing	227,931.0	227,931.0	0.0	0.0%	364,918.0	361,918.0	(3,000.0)	-0.8%
<b>Non-Program Expenditures</b>								
- Tax Deficiencies/Write-offs	41,204.1	41,196.6	(7.5)	0.0%	81,200.0	81,200.0	0.0	0.0%
- Assessment Function (MPAC)	25,980.5	25,464.4	(516.1)	-2.0%	35,000.0	34,322.0	(678.0)	-1.9%
- Temporary Borrowing	400.0	0.0	(400.0)	-100.0%	400.0	0.0	(400.0)	-100.0%
- Funding of Employee Related Liabilities	32,607.7	32,607.7	0.0	0.0%	43,502.1	43,502.1	0.0	0.0%
- Contingency	0.0	(35,889.6)	(35,889.6)	n/a	0.0	(35,889.6)	(35,889.6)	n/a
- Other Corporate Expenditures	35,138.9	5,627.6	(29,511.3)	-84.0%	43,962.2	14,452.7	(29,509.5)	-67.1%
- Insurance Premiums & Claims	0.0	0.0	0.0	n/a	349.8	300.0	(49.8)	-14.2%
- Parking Tag Enforcement & Oper.	32,250.9	31,040.9	(1,210.0)	-3.8%	48,207.2	48,469.1	261.9	0.5%
- Vacancy Rebate Program	10,434.8	10,429.8	(5.0)	0.0%	20,000.0	20,400.0	400.0	2.0%
- Heritage Property Taxes Rebate	0.0	3.9	3.9	n/a	3,500.0	3,500.0	0.0	0.0%
- Solid Waste Management Rebates	136,793.9	136,359.1	(434.8)	-0.3%	182,391.9	182,391.9	0.0	0.0%
- Street & Expressway Lighting Services	19,040.6	19,040.6	0.0	0.0%	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	333,851.4	265,881.0	(67,970.4)	-20.4%	486,199.1	420,334.1	(65,865.0)	-13.5%
<b>Non-Program Revenue</b>								
- Payments in Lieu of Taxes	(77,427.0)	(77,422.0)	5.0	0.0%	(77,427.0)	(77,427.0)	0.0	0.0%
- Supplementary Taxes	(13,378.2)	(5,700.0)	7,678.2	-57.4%	(25,000.0)	(25,000.0)	0.0	0.0%
- Tax Penalties	(22,381.7)	(24,037.7)	(1,656.0)	7.4%	(28,000.0)	(30,000.0)	(2,000.0)	7.1%
- Interest/Investment Earnings	(61,677.7)	(76,677.7)	(15,000.0)	24.3%	(82,416.3)	(97,416.3)	(15,000.0)	18.2%
- Prior Year Surplus	(74,178.4)	(74,178.4)	0.4	0.0%	(74,178.4)	(74,178.0)	0.4	0.0%
- Other Corporate Revenues	(6,503.6)	(5,833.1)	670.5	-10.3%	(8,671.4)	(8,371.4)	300.0	-3.5%
- Toronto Hydro Revenues	(53,925.0)	(51,858.8)	2,066.2	-3.8%	(71,900.0)	(70,069.5)	1,830.5	-2.5%
- Provincial Revenue	(68,700.0)	(68,700.0)	0.0	0.0%	(91,600.0)	(91,600.0)	0.0	0.0%
- New CoTA Revenues	(150,687.5)	(158,559.8)	(7,872.3)	5.2%	(206,134.4)	(209,134.4)	(3,000.0)	1.5%
- Parking Authority Revenues	(26,980.0)	(46,980.0)	(20,000.0)	74.1%	(35,973.3)	(56,294.8)	(20,321.5)	56.5%
- Administrative Support Recoveries - Water	(14,229.8)	(14,229.8)	0.0	0.0%	(19,033.0)	(19,033.0)	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	(11,005.5)	(11,005.5)	0.0	0.0%	(16,651.7)	(16,651.7)	0.0	0.0%
- Parking Tag Enforcement & Oper.	(61,361.3)	(61,113.1)	248.2	-0.4%	(81,815.0)	(81,815.0)	0.0	0.0%
- Other Tax Revenues	(15,105.0)	(15,100.9)	4.1	0.0%	(15,105.0)	(15,105.0)	0.0	0.0%
- Woodbine Slots	(11,925.0)	(11,925.0)	0.0	0.0%	(15,900.0)	(15,900.0)	0.0	0.0%
Non-Program Revenues	(669,465.6)	(703,321.3)	(33,855.7)	5.1%	(849,805.4)	(887,996.0)	(38,190.6)	4.5%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>(74,450.4)</b>	<b>(176,276.5)</b>	<b>(101,826.1)</b>	<b>136.8%</b>	<b>46,643.6</b>	<b>(60,412.0)</b>	<b>(107,055.6)</b>	<b>-229.5%</b>
<b>NET OPERATING TAX LEVY</b>	<b>2,340,801.8</b>	<b>2,250,764.4</b>	<b>(90,037.4)</b>	<b>-3.8%</b>	<b>3,438,289.3</b>	<b>3,356,997.1</b>	<b>(81,292.1)</b>	<b>-2.4%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	14,520.8	27,959.4	13,438.6	92.5%	0.0	(1,069.2)	(1,069.2)	n/a
Toronto Parking Authority	(40,909.7)	(40,909.7)	0.0	0.0%	(54,546.2)	(54,938.7)	(392.5)	0.7%
Toronto Water	65,003.6	61,035.0	(3,968.6)	-6.1%	0.0	(7,630.3)	(7,630.3)	n/a
<b>NON LEVY OPERATING NET EXPENDITURES</b>	<b>38,614.8</b>	<b>48,084.8</b>	<b>9,470.0</b>	<b>24.5%</b>	<b>(54,546.2)</b>	<b>(63,638.2)</b>	<b>(9,092.0)</b>	<b>16.7%</b>



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

	September 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>Citizen Centred Services "A"</b>								
Affordable Housing Office	2,242.7	1,782.5	(460.2)	-20.5%	3,209.4	2,699.3	(510.1)	-15.9%
Children's Services	289,106.6	286,470.6	(2,636.0)	-0.9%	370,004.8	370,004.8	0.0	0.0%
Court Services	28,192.4	26,676.7	(1,515.7)	-5.4%	47,824.4	47,020.7	(803.7)	-1.7%
Economic Development, Culture & Tourism	24,601.7	23,637.6	(964.1)	-3.9%	36,785.8	36,517.7	(268.1)	-0.7%
Emergency Medical Services	113,466.3	110,985.8	(2,480.5)	-2.2%	161,180.4	160,280.4	(900.0)	-0.6%
Long Term Care Homes & Services	151,182.7	147,358.8	(3,823.9)	-2.5%	215,833.4	213,233.4	(2,600.0)	-1.2%
Parks, Forestry & Recreation	243,748.3	243,341.6	(406.7)	-0.2%	340,910.4	340,210.3	(700.1)	-0.2%
Shelter, Support & Housing Administration	512,263.8	487,469.6	(24,794.2)	-4.8%	728,582.0	703,107.5	(25,474.5)	-3.5%
Social Development, Finance & Administration	18,508.8	16,172.5	(2,336.3)	-12.6%	25,281.5	23,391.6	(1,889.9)	-7.5%
Toronto Employment & Social Services	875,202.3	810,575.6	(64,626.7)	-7.4%	1,204,456.9	1,145,367.4	(59,089.5)	-4.9%
311 Customer Service Strategy	10,601.2	8,408.3	(2,192.9)	-20.7%	15,444.3	14,939.3	(505.0)	-3.3%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>2,269,116.8</b>	<b>2,162,879.6</b>	<b>(106,237.2)</b>	<b>-4.7%</b>	<b>3,149,513.1</b>	<b>3,056,772.4</b>	<b>(92,740.7)</b>	<b>-2.9%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	26,459.8	22,483.8	(3,976.0)	-15.0%	37,433.6	34,158.8	(3,274.8)	-8.7%
Fire Services	263,987.4	267,352.7	3,365.3	1.3%	367,106.9	368,406.9	1,300.0	0.4%
Municipal Licensing & Standards	31,950.9	29,493.4	(2,457.5)	-7.7%	47,622.8	45,827.9	(1,794.9)	-3.8%
Policy, Planning, Finance and Administration	17,677.3	15,417.9	(2,259.4)	-12.8%	25,104.1	23,843.7	(1,260.4)	-5.0%
Technical Services	43,235.9	39,884.0	(3,351.9)	-7.8%	63,646.5	60,447.5	(3,199.0)	-5.0%
Toronto Buildings	29,298.9	24,510.2	(4,788.7)	-16.3%	45,687.5	37,747.2	(7,940.3)	-17.4%
Toronto Environment Office	6,239.0	3,908.4	(2,330.6)	-37.4%	9,414.2	9,011.4	(402.8)	-4.3%
Transportation Services	200,196.0	187,223.6	(12,972.4)	-6.5%	283,276.8	277,730.0	(5,546.8)	-2.0%
Waterfront Secretariat	1,079.0	903.9	(175.1)	-16.2%	1,578.9	1,389.0	(189.9)	-12.0%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>620,124.2</b>	<b>591,177.9</b>	<b>(28,946.3)</b>	<b>-4.7%</b>	<b>880,871.2</b>	<b>858,562.4</b>	<b>(22,308.8)</b>	<b>-2.5%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	8,902.2	8,331.2	(571.0)	-6.4%	12,719.8	12,154.3	(565.5)	-4.4%
Office of the Treasurer	51,897.5	46,003.9	(5,893.6)	-11.4%	73,355.2	66,124.8	(7,230.4)	-9.9%
Facilities & Real Estate	113,389.8	97,593.6	(15,796.2)	-13.9%	164,852.6	158,206.8	(6,645.8)	-4.0%
Fleet Services	31,261.6	33,432.5	2,170.9	6.9%	46,768.6	48,963.5	2,194.9	4.7%
Information & Technology	56,823.5	52,153.9	(4,669.6)	-8.2%	78,290.2	74,800.8	(3,489.4)	-4.5%
<b>Sub-Total Internal Services</b>	<b>262,274.6</b>	<b>237,515.1</b>	<b>(24,759.5)</b>	<b>-9.4%</b>	<b>375,986.3</b>	<b>360,250.2</b>	<b>(15,736.1)</b>	<b>-4.2%</b>
<b>City Manager</b>								
City Manager's Office	27,187.0	27,343.8	156.8	0.6%	41,116.0	40,684.5	(431.5)	-1.0%
<b>Sub-Total City Manager</b>	<b>27,187.0</b>	<b>27,343.8</b>	<b>156.8</b>	<b>0.6%</b>	<b>41,116.0</b>	<b>40,684.5</b>	<b>(431.5)</b>	<b>-1.0%</b>
<b>Other City Programs</b>								
City Clerk's Office	37,396.4	34,921.7	(2,474.7)	-6.6%	53,599.8	51,699.8	(1,900.0)	-3.5%
Legal Services	29,514.7	28,783.1	(731.6)	-2.5%	39,348.3	38,369.8	(978.5)	-2.5%
Mayor's Office	1,791.9	1,563.9	(228.0)	-12.7%	2,599.7	2,599.7	(0.0)	0.0%
City Council	13,780.0	12,582.0	(1,198.0)	-8.7%	19,451.5	18,251.5	(1,200.0)	-6.2%
<b>Sub-Total Other City Programs</b>	<b>82,483.0</b>	<b>77,850.7</b>	<b>(4,632.3)</b>	<b>-5.6%</b>	<b>114,999.3</b>	<b>110,920.8</b>	<b>(4,078.5)</b>	<b>-3.5%</b>
<b>Accountability Offices</b>								
Auditor General's Office	2,795.2	2,661.0	(134.2)	-4.8%	4,336.9	4,306.9	(30.0)	-0.7%
Integrity Commissioner's Office	146.1	158.0	11.9	8.1%	203.9	203.9	(0.0)	0.0%
Lobbyist Registrar	598.8	414.4	(184.4)	-30.8%	941.9	941.9	0.0	0.0%
Office of the Ombudsman	830.4	754.7	(75.7)	-9.1%	1,218.3	1,218.3	0.0	0.0%
<b>Sub-Total Council Appointed Programs</b>	<b>4,370.5</b>	<b>3,988.1</b>	<b>(382.4)</b>	<b>-8.7%</b>	<b>6,701.0</b>	<b>6,671.0</b>	<b>(30.0)</b>	<b>-0.4%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>3,265,556.1</b>	<b>3,100,755.2</b>	<b>(164,800.9)</b>	<b>-5.0%</b>	<b>4,569,186.9</b>	<b>4,433,861.3</b>	<b>(135,325.6)</b>	<b>-3.0%</b>



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

	September 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	154,578.0	145,302.9	(9,275.1)	-6.0%	221,048.5	217,048.5	(4,000.0)	-1.8%
Toronto Public Library	127,348.5	127,745.7	397.2	0.3%	175,645.1	176,295.1	650.0	0.4%
Association of Community Centres	5,373.7	5,373.7	0.0	0.0%	7,165.0	7,165.0	0.0	0.0%
Exhibition Place	49,948.1	48,753.9	(1,194.2)	-2.4%	59,765.3	60,396.3	631.0	1.1%
Heritage Toronto	470.0	435.0	(35.0)	-7.4%	714.0	714.0	0.0	0.0%
Theatres	8,066.5	9,968.5	1,902.0	23.6%	12,199.8	13,357.7	1,157.9	9.5%
Toronto Zoo	32,696.2	33,258.2	562.0	1.7%	43,237.4	43,734.2	496.8	1.1%
Arena Boards of Management	4,704.5	4,314.3	(390.2)	-8.3%	6,272.6	6,266.8	(5.8)	-0.1%
Yonge Dundas Square	1,213.6	1,407.1	193.5	15.9%	1,618.5	1,821.8	203.3	12.6%
Toronto & Region Conservation Authority	27,478.1	27,039.4	(438.7)	-1.6%	37,496.8	37,996.8	500.0	1.3%
Toronto Transit Commission - Conventional	742,856.0	742,982.0	126.0	0.0%	1,206,364.7	1,208,766.0	2,401.3	0.2%
Toronto Transit Commission - Wheel Trans	46,201.4	46,190.2	(11.2)	0.0%	80,169.1	80,501.6	332.5	0.4%
Toronto Police Service	640,368.8	640,518.8	150.0	0.0%	918,923.2	919,123.2	200.0	0.0%
Toronto Police Services Board	1,315.0	1,326.8	11.8	0.9%	2,301.2	2,313.0	11.8	0.5%
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>1,842,618.4</b>	<b>1,834,616.5</b>	<b>(8,001.9)</b>	<b>-0.4%</b>	<b>2,772,921.1</b>	<b>2,775,500.0</b>	<b>2,578.9</b>	<b>0.1%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	33,368.6	33,368.6	0.0	0.0%	45,716.0	45,716.0	0.0	0.0%
Capital & Corporate Financing	468,317.9	468,317.9	0.0	0.0%	628,229.6	625,229.6	(3,000.0)	-0.5%
<b>Non-Program Expenditures</b>								
- Tax Deficiencies/Write-offs	41,204.1	41,196.6	(7.5)	0.0%	81,200.0	81,200.0	0.0	0.0%
- Assessment Function (MPAC)	25,980.5	25,464.4	(516.1)	-2.0%	35,000.0	34,322.0	(678.0)	-1.9%
- Temporary Borrowing	400.0	0.0	(400.0)	-100.0%	400.0	0.0	(400.0)	-100.0%
- Funding of Employee Related Liabilities	32,607.7	32,607.7	0.0	0.0%	43,502.1	43,502.1	0.0	0.0%
- Contingency	0.0	(53,952.0)	(53,952.0)	n/a	0.0	(53,952.0)	(53,952.0)	n/a
- Other Corporate Expenditures	42,809.1	6,490.1	(36,319.0)	-84.8%	51,756.7	15,437.7	(36,319.0)	-70.2%
- Insurance Premiums & Claims	0.0	0.0	0.0	n/a	349.8	300.0	(49.8)	-14.2%
- Parking Tag Enforcement & Oper.	32,250.9	31,040.9	(1,210.0)	-3.8%	48,207.2	48,469.1	261.9	0.5%
- Programs Funded from Reserve Funds	65,540.7	69,802.4	4,261.7	6.5%	87,387.6	87,387.6	0.0	0.0%
- Vacancy Rebate Program	10,434.8	10,429.8	(5.0)	0.0%	20,000.0	20,400.0	400.0	2.0%
- Heritage Property Taxes Rebate	0.0	3.9	3.9	n/a	3,500.0	3,500.0	0.0	0.0%
- Tax Rebates for Registered Charities	6,609.7	6,609.7	0.0	0.0%	6,609.7	6,609.7	0.0	0.0%
- Solid Waste Management Rebates	136,793.9	136,359.1	(434.8)	-0.3%	182,391.9	182,391.9	0.0	0.0%
- Street & Expressway Lighting Services	19,040.6	19,040.6	0.0	0.0%	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	413,672.0	325,093.2	(88,578.8)	-21.4%	592,428.9	501,692.0	(90,736.9)	-15.3%
<b>Non-Program Revenue</b>								
- Interest/Investment Earnings	572.3	572.3	0.0	0.0%	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
- New CoTA Revenues	4,333.9	3,932.3	(401.6)	-9.3%	6,515.6	6,315.6	(200.0)	-3.1%
- Other Tax Revenues	0.0	627.0	627.0	n/a	0.0	622.9	622.9	n/a
Non-Program Revenues	4,906.2	10,479.6	5,573.4	113.6%	7,099.3	12,870.2	5,770.9	81.3%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>920,264.6</b>	<b>837,259.2</b>	<b>(83,005.4)</b>	<b>-9.0%</b>	<b>1,273,473.8</b>	<b>1,185,507.8</b>	<b>(87,966.0)</b>	<b>-6.9%</b>
<b>LEVY OPERATING GROSS EXPENDITURES</b>	<b>6,028,439.2</b>	<b>5,772,630.9</b>	<b>(255,808.2)</b>	<b>-4.2%</b>	<b>8,615,581.9</b>	<b>8,394,869.2</b>	<b>(220,712.7)</b>	<b>-2.6%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	211,154.9	208,947.1	(2,207.8)	-1.0%	318,986.7	302,609.5	(16,377.2)	-5.1%
Toronto Parking Authority	49,246.0	49,246.0	0.0	0.0%	65,661.3	65,661.3	0.0	0.0%
Toronto Water	506,539.8	494,565.3	(11,974.5)	-2.4%	698,703.4	684,925.1	(13,778.3)	-2.0%
	<b>766,940.7</b>	<b>752,758.4</b>	<b>(14,182.3)</b>	<b>-1.8%</b>	<b>1,083,351.4</b>	<b>1,053,195.9</b>	<b>(30,155.5)</b>	<b>-2.8%</b>



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

	September 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>Citizen Centred Services "A"</b>								
Affordable Housing Office	921.7	461.5	(460.2)	-49.9%	1,904.3	1,394.2	(510.1)	-26.8%
Children's Services	241,603.7	239,104.5	(2,499.2)	-1.0%	302,229.5	302,229.5	0.0	0.0%
Court Services	38,103.7	31,436.8	(6,666.9)	-17.5%	59,748.8	54,364.6	(5,384.2)	-9.0%
Economic Development, Culture & Tourism	6,833.8	6,805.7	(28.1)	-0.4%	9,507.4	9,239.3	(268.1)	-2.8%
Emergency Medical Services	72,536.5	70,423.3	(2,113.2)	-2.9%	96,883.3	94,210.1	(2,673.2)	-2.8%
Long Term Care Homes and Services	128,118.9	124,232.5	(3,886.4)	-3.0%	171,149.1	168,049.1	(3,100.0)	-1.8%
Parks, Forestry & Recreation	66,277.2	64,066.9	(2,210.3)	-3.3%	91,318.1	89,118.0	(2,200.1)	-2.4%
Shelter, Support & Housing Administration	320,999.5	301,944.2	(19,055.3)	-5.9%	461,942.2	441,234.8	(20,707.4)	-4.5%
Social Development, Finance & Administration	8,470.0	6,554.6	(1,915.4)	-22.6%	11,452.4	9,918.2	(1,534.2)	-13.4%
Toronto Employment & Social Services	646,922.1	585,093.3	(61,828.8)	-9.6%	885,178.7	831,031.3	(54,147.4)	-6.1%
311 Customer Service Strategy	5,717.7	4,532.4	(1,185.3)	-20.7%	7,943.3	7,588.3	(355.0)	-4.5%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>1,536,504.8</b>	<b>1,434,655.7</b>	<b>(101,849.1)</b>	<b>-6.6%</b>	<b>2,099,257.2</b>	<b>2,008,377.4</b>	<b>(90,879.8)</b>	<b>-4.3%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	16,372.8	9,821.3	(6,551.5)	-40.0%	23,501.4	13,225.7	(10,275.7)	-43.7%
Fire Services	5,989.7	5,344.9	(644.8)	-10.8%	7,852.9	7,502.9	(350.0)	-4.5%
Municipal Licensing & Standards	18,156.3	17,917.6	(238.7)	-1.3%	29,445.9	28,071.0	(1,374.9)	-4.7%
Policy, Planning, Finance and Administration	9,305.7	8,123.1	(1,182.6)	-12.7%	12,457.3	11,719.3	(738.0)	-5.9%
Technical Services	33,302.6	30,473.9	(2,828.7)	-8.5%	50,519.8	47,530.5	(2,989.3)	-5.9%
Toronto Building	37,934.4	21,565.1	(16,369.3)	-43.2%	56,488.1	35,288.1	(21,200.0)	-37.5%
Toronto Environment Office	3,839.2	(40.3)	(3,879.5)	-101.0%	5,865.0	5,865.0	0.0	0.0%
Transportation Services	53,486.6	40,609.6	(12,877.0)	-24.1%	97,688.8	94,469.9	(3,218.9)	-3.3%
Waterfront Secretariat	439.0	315.0	(124.0)	-28.2%	585.0	472.0	(113.0)	-19.3%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>178,826.3</b>	<b>134,130.2</b>	<b>(44,696.1)</b>	<b>-25.0%</b>	<b>284,404.4</b>	<b>244,144.4</b>	<b>(40,260.0)</b>	<b>-14.2%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	2,827.5	2,789.3	(38.2)	-1.4%	3,769.9	3,744.6	(25.3)	-0.7%
Office of the Treasurer	32,168.3	27,446.8	(4,721.5)	-14.7%	42,891.1	37,719.5	(5,171.6)	-12.1%
Facilities & Real Estate	59,216.8	46,738.8	(12,478.0)	-21.1%	109,928.6	103,427.2	(6,501.4)	-5.9%
Fleet Services	34,523.1	36,437.7	1,914.6	5.5%	46,436.4	48,540.6	2,104.2	4.5%
Information & Technology	11,425.6	7,021.7	(4,403.9)	-38.5%	17,979.6	14,561.9	(3,417.7)	-19.0%
<b>Sub-Total Internal Services</b>	<b>140,161.3</b>	<b>120,434.3</b>	<b>(19,727.0)</b>	<b>-14.1%</b>	<b>221,005.7</b>	<b>207,993.8</b>	<b>(13,011.9)</b>	<b>-5.9%</b>
<b>City Manager</b>								
City Manager's Office	2,462.5	2,763.0	300.5	12.2%	3,304.0	3,713.9	409.9	12.4%
<b>Sub-Total City Manager</b>	<b>2,462.5</b>	<b>2,763.0</b>	<b>300.5</b>	<b>12.2%</b>	<b>3,304.0</b>	<b>3,713.9</b>	<b>409.9</b>	<b>12.4%</b>
<b>Other City Programs</b>								
City Clerk's Office	11,927.8	8,199.8	(3,728.0)	-31.3%	18,276.6	17,576.6	(700.0)	-3.8%
Legal Services	14,335.0	14,334.4	(0.6)	0.0%	19,113.3	19,112.5	(0.8)	0.0%
Mayor's Office	0.0	2.8	2.8	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>26,262.8</b>	<b>22,537.0</b>	<b>(3,725.8)</b>	<b>-14.2%</b>	<b>37,394.0</b>	<b>36,693.1</b>	<b>(700.9)</b>	<b>-1.9%</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 Ombudsman	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>1,884,217.7</b>	<b>1,714,520.2</b>	<b>(169,697.5)</b>	<b>-9.0%</b>	<b>2,645,365.2</b>	<b>2,500,922.6</b>	<b>(144,442.6)</b>	<b>-5.5%</b>



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

	September 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	124,632.7	115,443.7	(9,189.0)	-7.4%	177,229.4	173,229.4	(4,000.0)	-2.3%
Toronto Public Library	9,610.1	10,264.5	654.4	6.8%	13,761.9	14,436.1	674.2	4.9%
Association of Community Centres	133.7	133.7	0.0	0.0%	178.3	178.3	0.0	0.0%
Exhibition Place	50,618.8	50,239.6	(379.2)	-0.7%	59,737.9	60,369.2	631.3	1.1%
Heritage Toronto	156.0	125.0	(31.0)	-19.9%	329.0	329.0	0.0	0.0%
Theatres	4,368.3	6,327.8	1,959.5	44.9%	8,501.0	9,846.6	1,345.6	15.8%
Toronto Zoo	27,519.6	28,487.4	967.8	3.5%	31,560.9	32,210.8	649.9	2.1%
Arena Boards of Management	4,696.9	4,493.6	(203.3)	-4.3%	6,262.5	6,243.4	(19.1)	-0.3%
Yonge Dundas Square	784.6	920.2	135.6	17.3%	1,046.1	1,252.5	206.4	19.7%
Toronto & Region Conservation Authority	25,022.4	24,583.7	(438.7)	-1.8%	34,227.4	34,727.4	500.0	1.5%
Toronto Transit Commission - Conventional	521,028.0	511,994.0	(9,034.0)	-1.7%	904,310.2	889,310.2	(15,000.0)	-1.7%
Toronto Transit Commission - Wheel Trans	2,226.9	2,429.0	202.1	9.1%	3,827.7	4,160.2	332.5	8.7%
Toronto Police Service	37,906.6	38,356.6	450.0	1.2%	64,124.7	64,724.7	600.0	0.9%
Toronto Police Services Board	0.0	11.8	11.8	n/a	0.0	11.8	11.8	n/a
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>808,704.6</b>	<b>793,810.6</b>	<b>(14,894.0)</b>	<b>-1.8%</b>	<b>1,305,097.0</b>	<b>1,291,029.6</b>	<b>(14,067.4)</b>	<b>-1.1%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	135.8	135.8	0.0	0.0%	384.0	384.0	0.0	0.0%
Capital & Corporate Financing	240,386.9	240,386.9	0.0	0.0%	263,311.7	263,311.7	0.0	0.0%
<b>Non-Program Expenditures</b>								
- Contingency	0.0	(18,062.4)	(18,062.4)	n/a	0.0	(18,062.4)	(18,062.4)	n/a
- Other Corporate Expenditures	7,670.2	862.5	(6,807.7)	-88.8%	7,792.7	985.0	(6,807.7)	-87.4%
- Programs Funded from Reserve Funds	65,540.7	69,802.4	4,261.7	6.5%	87,387.6	87,387.6	0.0	0.0%
- Tax Rebates for Registered Charities	6,609.7	6,609.7	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%
<b>Non-Program Expenditures</b>	<b>79,820.6</b>	<b>59,212.1</b>	<b>(20,608.4)</b>	<b>-25.8%</b>	<b>106,228.0</b>	<b>81,357.9</b>	<b>(24,870.1)</b>	<b>-23.4%</b>
<b>Non-Program Revenue</b>								
- Payments in Lieu of Taxes	77,427.0	77,422.0	(5.0)	0.0%	77,427.0	77,427.0	0.0	0.0%
- Supplementary Taxes	13,378.2	5,700.0	(7,678.2)	-57.4%	25,000.0	25,000.0	0.0	0.0%
- Tax Penalties	22,381.7	24,037.7	1,656.0	7.4%	28,000.0	30,000.0	2,000.0	7.1%
- Interest/Investment Earnings	62,250.0	77,250.0	15,000.0	24.1%	83,000.0	98,000.0	15,000.0	18.1%
- 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	6,503.6	5,833.1	(670.5)	-10.3%	8,671.4	8,371.4	(300.0)	-3.5%
- Toronto Hydro Revenues	53,925.0	51,858.8	(2,066.2)	-3.8%	71,900.0	70,069.5	(1,830.5)	-2.5%
- Provincial Revenue	68,700.0	68,700.0	0.0	0.0%	91,600.0	91,600.0	0.0	0.0%
- New COTA Tax Revenues	155,021.4	162,492.1	7,470.7	4.8%	212,650.0	215,450.0	2,800.0	1.3%
- Parking Authority Revenues	26,980.0	46,980.0	20,000.0	74.1%	35,973.3	56,294.8	20,321.5	56.5%
- Administrative Support Recoveries - Water	14,229.8	14,229.8	0.0	0.0%	19,033.0	19,033.0	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	11,005.5	11,005.5	0.0	0.0%	16,651.7	16,651.7	0.0	0.0%
- Parking Tag Enforcement & Oper.	61,361.3	61,113.1	(248.2)	-0.4%	81,815.0	81,815.0	0.0	0.0%
- Other Tax Revenues	15,105.0	15,727.9	622.9	4.1%	15,105.0	15,727.9	622.9	4.1%
- Woodbine Slots	11,925.0	11,925.0	0.0	0.0%	15,900.0	15,900.0	0.0	0.0%
<b>Non-Program Revenues</b>	<b>674,371.8</b>	<b>713,800.9</b>	<b>39,429.1</b>	<b>5.8%</b>	<b>856,904.8</b>	<b>900,866.3</b>	<b>43,961.5</b>	<b>5.1%</b>
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>994,715.0</b>	<b>1,013,535.7</b>	<b>18,820.7</b>	<b>1.9%</b>	<b>1,226,828.4</b>	<b>1,245,919.8</b>	<b>19,091.4</b>	<b>1.6%</b>
<b>LEVY OPERATING REVENUES</b>	<b>3,687,637.4</b>	<b>3,521,866.5</b>	<b>(165,770.8)</b>	<b>-4.5%</b>	<b>5,177,290.7</b>	<b>5,037,872.0</b>	<b>(139,418.6)</b>	<b>-2.7%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	196,634.1	180,987.7	(15,646.4)	-8.0%	318,986.7	303,678.7	(15,308.0)	-4.8%
Toronto Parking Authority	90,155.6	90,155.6	0.0	0.0%	120,207.5	120,600.0	392.5	0.3%
Toronto Water	441,536.2	433,530.3	(8,005.9)	-1.8%	698,703.4	692,555.4	(6,148.0)	-0.9%
<b>NON LEVY OPERATING REVENUES</b>	<b>728,325.9</b>	<b>704,673.6</b>	<b>(23,652.3)</b>	<b>-3.2%</b>	<b>1,137,897.6</b>	<b>1,116,834.1</b>	<b>(21,063.5)</b>	<b>-1.9%</b>

**CITY OF TORONTO  
BUDGET ADJUSTMENTS  
FOR THE THIRD QUARTER ENDED SEPTEMBER 30, 2009  
(\$000s)**

Appendix D

	Gross Expenditure	Revenue	Net Expenditure	Position
<b>Citizen Centred Service "A"</b>				
<b>Parks, Forestry &amp; Recreation</b>				
Transfer of hydro budget to Facilities, to be recovered from TPS	(70.7)		(70.7)	
Transfer the budget for utilities from Facilities for the Scarborough Boys & Girls Club	23.1		23.1	
Transferred from SDF&A in accordance with City's IT Governance & Transformation policy	101.7		101.7	3.0
<b>Total Parks, Forestry &amp; Recreation</b>	<b>54.1</b>		<b>54.1</b>	<b>3.0</b>
<b>Social Development Finance &amp; Administration</b>				
Transferred to IT & Parks in accordance with City's IT Governance & Transformation policy	(543.3)		(543.3)	(16.0)
<b>Total Social Development Finance &amp; Administration</b>	<b>(543.3)</b>		<b>(543.3)</b>	<b>(16.0)</b>
<b>3-1-1 Project Management Office</b>				
Tranferred budget for Education Program to Protocol Serives in Clerk's Division	(134.3)		(134.3)	
Transferred 2 Support Asst. 2 positions from City Clerks to 311	129.5		129.5	2.0
<b>Total 3-1-1 Project Management Office</b>	<b>(4.8)</b>		<b>(4.8)</b>	<b>2.0</b>
<b>Total Citizen Centred Service "A"</b>	<b>(494.0)</b>		<b>(494.0)</b>	<b>(11.0)</b>
<b>Citizen Centred Service "B"</b>				
<b>Fire Services</b>				
Transferred 19.1 positions from PPF&A as part of the disentanglement of Fire Services	2,422.9		2,422.9	19.1
<b>Total Fire Services</b>	<b>2,422.9</b>		<b>2,422.9</b>	<b>19.1</b>

**CITY OF TORONTO  
BUDGET ADJUSTMENTS  
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(\$000s)**

**Appendix D**

	<b>Gross Expenditure</b>	<b>Revenue</b>	<b>Net Expenditure</b>	<b>Position</b>
<b>Policy, Planning, Finance &amp; Administration</b>				
Transfer of non salary budget to IT as part of IT Transformation	(528.3)	(5.1)	(523.2)	
Transfer 39.75 positions supporting capital programs to IT	(3,536.1)	(3,536.1)	0.0	(39.8)
Transfer 91.7 positions to IT including recoveries from Solid Waste and Toronto Water as part of IT Transformation	(8,524.4)	(2,485.3)	(6,039.1)	(91.7)
Transfer one Application & Support Specialist 2 to IT	(82.7)		(82.7)	(1.0)
Transfer of non salary budget to IT as part of IT Transformation	(1,866.4)		(1,866.4)	
Transfer budget for Utilities from PPF&A to Toronto Water as part of the Disentanglement exercise	(290.6)	(290.6)	0.0	
To transfer 19.1 positions to Fire as part of the disentanglement of Fire Services	(2,422.9)		(2,422.9)	(19.1)
<b>Total Policy, Planning, Finance &amp; Administration</b>	<b>(17,251.4)</b>	<b>(6,317.1)</b>	<b>(10,934.3)</b>	<b>(151.6)</b>
<b>Total Citizen Centred Service "B"</b>	<b>(14,828.5)</b>	<b>(6,317.1)</b>	<b>(8,511.4)</b>	<b>(132.5)</b>
<b>Internal Services</b>				
<b>Office of the Treasurer</b>				
Transferred \$67.9K for one position from Treasurer's Office to Fleet Services as per Auto Stores Transition Agreement	(67.9)		(67.9)	(1.0)
<b>Total Office of the Treasurer</b>	<b>(67.9)</b>		<b>(67.9)</b>	<b>(1.0)</b>
<b>Facilities &amp; Real Estate</b>				
Transferred Support Assistant position to Customer Service	(119.3)		(119.3)	(1.0)
Transferred Support Assistant position from Real Estate	119.3		119.3	1.0
Transfer of hydro budget from Parks, to be recovered from TPS	70.7		70.7	
Transferred the budget for utilities to Parks for the Scarborough Boys & Girls Club	(23.1)		(23.1)	
<b>Total Facilities &amp; Real Estate</b>	<b>47.6</b>		<b>47.6</b>	<b>0.0</b>
<b>Fleet Services</b>				
Transferred \$67.9K for one position from Treasurer's Office to Fleet Services as per Auto Stores Transition Agreement	67.9		67.9	1.0
<b>Total Fleet Services</b>	<b>67.9</b>		<b>67.9</b>	<b>1.0</b>



**CITY OF TORONTO  
BUDGET ADJUSTMENTS  
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(\$000s)**

Appendix D

	Gross Expenditure	Revenue	Net Expenditure	Position
<b>Information &amp; Technology</b>				
Transfer of non salary budget from PPF&A as part of IT Transformation	528.3	5.1	523.2	
Transfer 39.75 positions supporting capital programs from PPF&A	3,536.1	3,536.1	0.0	39.8
Transfer 91.7 positions from PPF&A including recoveries from Solid Waste and Toronto Water as part of IT Transformation	8,524.4	2,485.3	6,039.1	91.7
Transfer one Application & Support Specialist 2 from PPF&A	82.7		82.7	1.0
Transfer of non salary budget from PPF&A as part of IT Transformation	1,866.4		1,866.4	
Transferred from SDF&A in accordance with City's IT Governance & Transformation policy	441.6		441.6	13.0
Transferred the maintenance budget to Toronto Public Library for Library's CA Unicentre desktop suite of products	(74.5)		(74.5)	
<b>Total Information &amp; Technology</b>	<b>14,905.0</b>	<b>6,026.5</b>	<b>8,878.5</b>	<b>145.5</b>
<b>Total Internal Services</b>	<b>14,952.6</b>	<b>6,026.5</b>	<b>8,926.1</b>	<b>145.5</b>
<b>Other City Programs</b>				
<b>City Clerk's Office</b>				
Transfer of budget for Education Program from Access Toronto	134.3		134.3	
To reflect changes in the Organizational structure for Design, Print and Mail and Protocol	0.0	0.0	0.0	
Transfer 2 Support Asst. 2 positions from City Clerks to 311	(129.5)		(129.5)	(2.0)
<b>Total City Clerk's Office</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>	<b>(2.0)</b>
<b>Total Other City Programs</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>	<b>(2.0)</b>
<b>Agencies, Boards and Commissions</b>				
<b>Toronto Public Library</b>				
Transferred the maintenance budget from IT for Library's CA Unicentre desktop suite of products	74.5		74.5	
<b>Total Toronto Public Library</b>	<b>74.5</b>		<b>74.5</b>	
<b>Total Agencies, Boards and Commissions</b>	<b>74.5</b>		<b>74.5</b>	

**CITY OF TORONTO  
BUDGET ADJUSTMENTS  
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(\$000s)**

**Appendix D**

	<b>Gross Expenditure</b>	<b>Revenue</b>	<b>Net Expenditure</b>	<b>Position</b>
<b>Non-Levy Operations</b>				
<b>Toronto Water</b>				
Transfer budget for Utilities from PPF&A to Toronto Water as part of the Disentanglement exercise	290.6		290.6	
Transfer corresponding Interdivisional charges from PPF&A to Toronto Water as part of the Disentanglement exercise	(290.6)		(290.6)	
<b>Total Toronto Water</b>	<b>0.0</b>		<b>0.0</b>	
<b>Total Non-Levy Operations</b>	<b>0.0</b>		<b>0.0</b>	
<b>Total</b>	<b>(290.6)</b>	<b>(290.6)</b>	<b>0.0</b>	<b>0.0</b>