

Analyst Briefing Notes

Budget Committee - February 16, 2010

PART I: 2010 OPERATING BUDGET

Executive Summary	2
Recommendations	5

PART II: 2010 SERVICE OVERVIEW AND PLAN

Mission Statement	6
Program Map	6
2010 Recommended Services: Overview	6

PART III: 2009 EXPERIENCE

2009 Accomplishments	8
2009 Budget Variance Analysis	9
Impact of 2009 Operating Variance on 2010 Recommended Budget	9

PART IV: 2010 RECOMMENDED BASE BUDGET

2010 Recommended Base Budget	10
2010 Key Cost Drivers	11
2010 Service Changes	11

PART V: RECOMMENDED SERVICE CHANGES

2010 Recommended Service Changes	12
--	----

PART VI: RECOMMENDED NEW/ENHANCED SERVICE PRIORITY ACTIONS

2010 Service Priority Actions	N/A
-------------------------------------	-----

PART VII: ISSUES FOR DISCUSSION

2010 Budget Issues	13
2011 and Future Year Issues	N/A
Issues Referred to the 2010 Operating Budget Process	N/A
Issues Referred from 2009 and Prior Years	N/A

Appendix A: 2010 Recommended Base Budget Changes vs. 2009 Approved Budget	15
--	----

Appendix B: Summary of Service Changes	N/A
---	-----

Appendix C: Summary of 2010 Recommended New/Enhanced Service Priority Actions.....	N/A
---	-----

Appendix D: Program Summary by Expenditure Category	16
--	----

Appendix E: Inflows / Outflows to / from Reserves and Reserve Funds.....	N/A
---	-----

Contacts: Alan Cohen
 Manager, Financial Planning
 Tel: (416) 392-3740

Lili Vratonjic
 Financial Planning Analyst
 Tel: (416) 397-4531

March 1, 2010

Executive Summary

- The Association of Community Centres (AOCCs), which is made up of 10 community centres, provides programs and services to meet the diverse and changing needs of communities. The Program is committed to fostering a sense of community, promoting civic engagement, and enhancing the quality of life through the development, provision, and support of activities, services and programs responsive to local needs. The AOCCs receive administrative funding from the City of Toronto to support the delivery of programs and services.
- The Association of Community Centres is comprised of ten community centres:

519 Church Street Community Centre	Applegrove Community Complex
Cecil Street Community Centre	Central Eglinton Community Centre
Community Centre 55	Eastview Neighbourhood Community Centre
Harbourfront Community Centre	Ralph Thornton Community Centre
Scadding Court Community Centre	Swansea Town Hall Community Centre
- The 2010 service objectives for the Association of Community Centres include:
 - Creating/providing new programs that meet community requests and changing needs;
 - Identifying service delivery partners to meet programming needs and expand funding options;
 - Continuing to increase volunteer involvement; and
 - Increasing membership and donor base via website, flyer, newspapers, and events
- 2009 accomplishments for AOCCs include offering services to over 210,000 individuals; negotiating new partnerships to increase program and funding opportunities; increasing summer camp enrolment by 20%; and increasing the volunteer base to include 6,795 volunteers.
- For 2009, the AOCCs are projecting a year-end over-expenditure of \$0.011 million net, mainly attributable to a one-time storage rental cost required during the renovation of The 519 Community Centre. There is no impact on the 2010 Recommended Operating Budget, as The 519 Community Centre does not require continued usage of the storage facility.

Table 1: 2010 Recommended Budget

	2009		2010 Recommended Operating Budget			Change - 2010 Recommended Operating Budget v. 2009 Appvd. Budget		FY Incremental Outlook	
	2009 Appvd. Budget	2009 Projected Actual	2010 Rec. Base	2010 Rec. New/Enhanced	2010 Rec. Budget			2011	2012
	\$	\$	\$	\$	\$			%	\$
(In \$000s)									
GROSS EXP.	7,165.0	7,165.0	7,369.2	0.0	7,369.2	204.2	2.8	163.3	168.0
REVENUE	178.3	178.3	189.1	0.0	189.1	10.8	6.1	0.0	0.0
NET EXP.	6,986.7	6,986.7	7,180.1	0.0	7,180.1	193.4	2.8	163.3	168.0
Approved Positions	91.2	91.2	91.2	0.0	91.2	0.0	0.0	0.0	0.0

TARGET COMPARISON	2010 Target	2010 Rec. Budget	2010 Rec. Budget vs. 2010 Target	2011 Target
NET BUDGET	6,818.4	7,180.1	361.7	6,655.0
PROGRAM REDUCTION (\$)	(439.0)	(77.3)	361.7	(349.3)
PROGRAM REDUCTION (%)	(6.3)	(1.1)	5.2	(5.0)

- The 2010 Recommended Operating Budget for AOCCs of \$7.180 million net is \$0.193 million or 2.8% above the 2009 Approved Operating Budget and \$0.362 million above the reduction target of \$0.439 million.
- The 2010 Recommended Operating Budget of \$7.180 million net is fully comprised of base funding and does not include any funding for new/enhanced services. The 2010 Recommended Operating Budget maintains the same level of service as in 2009.
 - The 2011 and 2012 net increase of \$0.163 million and \$0.168 million respectively, is due to COLA and progression pay and step increases. The AOCCs have not presented any viable 2011 reduction proposals at this point in time. However, reduction proposals will be reviewed as part of the 2011 Operating Budget process.
- The 2010 Recommended Operating Budget of \$7.180 million net incorporates the Program’s key cost drivers including salary expenditures of \$0.200 million, a one-time sick bank payout of \$0.063 million, and other non-salary expenditures of \$0.018 million. These cost pressures are partially offset by various base savings and an increase in user fees, totaling \$0.088 million. Any further reductions would significantly impact service delivery and the centre’s ability to meet community needs and therefore are not recommended.
- Continuing to maintain service levels without additional resources remains a key challenge for AOCCs since changing community demographics and increased demand for services require staff training and retention, volunteer management, fundraising efforts, as well as repairs and upkeep of equipment and furniture under cost pressures and rising cost of living. As most costs are not directly controlled by the centres, any additional reductions will greatly impact service delivery.
 - The Applegrove Community Complex is one the smallest centres with only 3.4 positions and most costs uncontrolled by the centre. Applegrove is the only centre that has not found any savings to offset its increasing costs in 2010. Given significant budget pressures in 2011, a further review of Applegrove’s operations and sustainability will be undertaken before the 2011 Operating Budget process.

- The 2010 Recommended Operating Budget provides AOCCs with administrative funding necessary to support the delivery of programs and services, respond to community requests and local needs, and improve quality of life. In addition, it also supports delivering services to vulnerable areas and at-risk youth. Specifically, the 2010 Recommended Operating Budget will provide administrative funding to continue to support the following initiatives:
 - Provide programs and services that are reflective of the unique needs of local communities by involving community members in the decision making process;
 - Develop partnerships with the local community and businesses to deliver quality community programs and opportunities;
 - The 519 will provide over 13,000 hours of service and peer group support for Lesbian, Gay, Bisexual, Transgendered, Transsexual, Queer (LGBTQ) refugees fleeing countries that actively persecute, imprison and execute LGBTQ peoples;
 - Provide 79 youth, ages 15 to 30, with opportunities for direct community employment, skill training, mentorship and volunteer opportunities through a variety of program activities at the Harbourfront Community Centre;
 - Assist nearly 1,000 low income clients with 2009 tax returns through the Income Tax Clinic at Central Eglinton Community Centre;
 - Continue to serve over 1,000 local families in the Family Resource Centre at Central Eglinton Community Centre;
 - Assist nearly 900 low income families with toys and food during Christmas time at Community Centre 55;
 - Provide over 1,200 children with educational and entertainment programs through the Summer Kids Series at Cecil Community Centre; and
 - Serve over 2,200 individuals and provide work experience for 360 volunteers at Applegrove Community Centre.

Recommendations

The City Manager and Chief Financial Officer recommend that:

1. Council approve the 2010 Recommended Operating Budget for the Association of Community Centres of \$7.369 million gross and \$6.180 million net, comprised of the following services:

<u>Service:</u>	<u>Gross</u> <u>(\$000s)</u>	<u>Net</u> <u>(\$000s)</u>
519 Church Street	1,216.4	1,216.4
Applegrove	405.9	405.9
Cecil	669.6	669.6
Central Eglinton	589.2	589.2
Community Centre 55	755.8	755.8
Eastview Neighbourhood	530.1	530.1
Harbourfront	1,215.4	1,215.4
Ralph Thornton	682.6	643.2
Scadding Court	864.4	864.4
Swansea Town Hall	<u>440.0</u>	<u>290.3</u>
 Total Program Budget	 <u>7,369.2</u>	 <u>7,180.1</u>

2. the Executive Director of Social Development and Administration, along with Financial Planning staff, and in consultation with the Executive Director of Applegrove Community Complex, undertake a review of operational sustainability of the Applegrove Community Complex, including strategies to address the 2011 budget targets before the 2011 Operating Budget process.

Mission Statement

The Association of Community Centres (AOCCs), which is made up of 10 community centres, provides public space, programs, and services to meet the diverse and changing needs of communities. They are committed to fostering a sense of community, promoting civic engagement, and enhancing the quality of life through the development, provision, and support of activities, services and programs responsive to local needs.

Program Map (Draft)



2010 Recommended Services: Overview

AOCCs provide community development initiatives which build capacity in the community by providing tools for people to help themselves. Services are far reaching and target all sectors of the community. AOCCs also provide a vehicle for the City to connect to the community especially to youth, recent immigrants, seniors, people living with disabilities, people with low incomes, and the homeless. Some programming examples include settlement services to newcomers to Canada, anti-violence programs, community festivals, after-school programs, computer courses, food programs, youth social programs, seniors programs, and drop-in centres for people with disabilities.

Core Administrative Support

The AOCC Board of Management model is a hybrid between a City board and an independent not-for-profit community-based organization, whereby funding for programs is acquired from grants, fees, and fundraising. The core administration activities are treated like a City board and the program component is treated like an independent not-for-profit community-based organization. As a result of the corporate administrative restructuring in 2006, the AOCC Program has been functionally aligned with the Social Development, Finance and Administrative Division (SDFa) as the strategic directions outlined in the SDFa Strategy for the City relate directly to the Community Centres’ activities.

The City funds defined core administrative costs including all salary and benefit, facility operation, and maintenance costs except those directly associated with a specific program. The goal of the AOCC is to provide the core organizational infrastructure, which supports delivery of programs and

services, by managing and operating the facility and responding to community requests and local needs.

Core administration activities vary by centre and include:

- Customer service and community information referrals
- Community information management
- Rentals for public and private meetings
- Operation and maintenance of facilities
- Administration, including financial management, budgeting, risk management, and strategic planning
- Funding administration including fundraising, grant applications, and partnership development
- Volunteer recruitment and training

Community Programming Services

The AOCCs provide social, educational, cultural, and recreational activities that are responsive and reflect the unique needs of local communities and common interest groups. The funding for these services comes from a combination of City and non-City grants, fundraising, and user fees.

Activity and event programming varies by centres and includes Family Support and Child Development, Youth and Adult Programs, Senior Citizen programs, and community service partnerships.

Civic Engagement

The AOCCs will continue to strengthen communities by networking, community planning and neighbourhood involvement. The funding for these services comes from a combination of City and non-City grants, fundraising, and user fees.

Community development takes place via community meetings, networking, community events, access and diversity programs, and membership recruitment.

Service Objectives

Over the next three years, AOCCs will focus on meeting the following service objectives:

- Providing a wide range of quality programs and services to meet residents' needs;
- Maintaining a community base that is representative of the neighbourhood;
- Providing opportunities for local residents to improve their communities;
- Providing and preserving community access to space;
- Identifying service delivery partners to meet programming needs and expand funding options;
- Increasing membership and donor base via website, flyer, newspapers, and events; and
- Increasing the Association of Community Centres volunteer base.

2009 Accomplishments

The Association of Community Centres' major accomplishments in 2009 are highlighted below:

- Offered community space, programs and services to over 210,045 unique individuals, families and children in 2009.
- Provided more than 1,208,290 units of service in areas of counseling, food bank and drop-ins services, family and child development programs, social, recreational activities, legal and tax clinics, health services, identification assistance, book-clubs, after school programs, anti-violence and anti-graffiti initiatives, youth mentor programs, immigration and refugees support services, clothing and food, access to public computers, community capacity development initiatives and various community events.
- Provided the opportunity to over 6,795 volunteers to give back to their local community by providing over 141,073 volunteer hours of service.
- Ralph Thornton Centre created a Food Working Group aimed at raising awareness among local youth about nutritious, accessible and affordable local food.
- Swansea Town Hall hosted 5 major community and fundraising events and increased building usage by 9%.
- The 519 Community Centre developed a comprehensive community program planning and evaluation process to ensure community input is taken into decision-making and program evaluations.
- Community Centre 55 expanded its school aged programs to include a licensed nursery school, as well as after school, nutrition and fitness programs. Enrollment increased by 60% and the programs now have a waiting list for 2010-2011 enrolment.
- Eastview Community Centre provided settlement services to over 1,650 newcomers from over 10 ethnic groups. The centre also partnered with TCHC and Home Depot to build a large playground for children ages 2-12.
- Scadding Court collaborated with Ryerson University to offer university level courses to 25 marginalized youth.
- Cecil Community Centre negotiated two new partnerships with Service Canada and Canadian Children's Opera, to increase program opportunities.
- Harboufront Community Centre developed a new donor/campaign management database, which will streamline administrative processes and better track revenue streams.
- Applegrove Community Complex and Central Eglinton Community Centre secured new funding for enhancing senior's programs and services.

Table 2: 2009 Budget Variance Review (\$000s)

(In \$000s)	2008 Actuals	2009 Approved Budget	2009 Projected Actuals*	2009 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	%
GROSS EXP.	6,926.4	7,165.0	7,176.4	11.4	0.2
REVENUES	169.9	178.3	178.3	0.0	0.0
NET EXP.	6,756.5	6,986.7	6,998.1	11.4	0.2
Approved Positions	91.2	91.2	91.2	0.0	0.0

* Note: The above table is based on latest projections and differs from the 2009 September Variance Report

2009 Budget Variance Analysis

For 2009, the AOCCs combined project to be \$0.011 million or 0.2% over the 2009 Approved Operating Budget. The variance is mainly attributed to a one- time storage rental cost required during the renovation of The 519 Community Centre.

Impact of 2009 Operating Variance on the 2010 Recommended Budget

The variance will not carry forward into 2010 as The 519 no longer requires usage of the storage facility.

Table 3: 2010 Recommended Base Budget (\$000s)

	2009 Appvd. Budget	2010 Recommended Base	Change 2010 Recommended Base v. 2009 Appvd. Budget		FY Incremental Outlook	
					2011	2012
(In \$000s)	\$	\$	\$	%	\$	\$
GROSS EXP.	7,165.0	7,369.2	204.2	2.8	163.3	168.0
REVENUE	178.3	189.1	10.8	6.1	0.0	0.0
NET EXP.	6,986.7	7,180.1	193.4	2.8	163.3	168.0
Approved Positions	91.2	91.2	0.0	0.0	0.0	0.0

TARGET COMPARISON	2010 Target	2010 Rec. Budget	2010 Rec. Budget vs. 2010 Target	2011 Target
NET BUDGET	6,818.4	7,180.1	361.7	6,655.0
PROGRAM REDUCTION (\$)	(439.0)	(77.3)	361.7	(349.3)
PROGRAM REDUCTION (%)	(6.3)	(1.1)	5.2	(5.0)

Table 3a: Program Reduction Requirements (\$000s)

(In \$000s)	2010 Required Reductions	2011 Required Reductions
2009 Approved Budget (September 30)	6,986.7	
Pressures Reported with 2010 / 2011 Outlook	181.0	186.0
Pressures Not Reported with 2010 / 2011 Outlook	89.7	0.0
5% Reduction Target	(349.3)	(349.3)
Additional Pressures not in 2010 Reported Outlook	(89.7)	TBD
Program Reduction Target	(439.0)	(349.3)
Net Budget Target	6,818.4	6,655.0

2010 Recommended Base Budget

The 2010 Recommended Base Budget of \$7.180 million net represents a \$0.193 million or 2.8% increase over the AOCC's 2009 Approved Operating Budget of \$6.987 million net.

The 2010 Recommended Base Budget includes funding of \$0.271 million for base budget increases, which have been partially offset by \$0.077 million in base budget savings. This represents \$0.362 million below the 2010 reduction target of 0.439 million.

Budget pressures in 2010 are mainly a result of increased staffing costs and inflationary non-labour factors, which are not directly controlled by centres. In addition to the increased salary costs and inflationary factors, Community Centre 55 also has a \$0.063 million one-time pressure in 2010 for a sick bank retirement payment. As a whole, the AOCCs have limited the 2010 Recommended Operating Budget increase to 1.9% over the 2009 Approved Operating Budget (excluding the one-time sick bank payment).

- The 2010 Recommended Operating Base Budget accommodates increased labour costs arising from inflationary and progression pay and step pressures as well as a sick bank retirement payout. The recommended base budget increase has been limited to \$0.194 million through partially offsetting base reductions and user fee increases. The 2010 Recommended Base Budget for AOCCs does not include any service changes.

2010 Base Budget Key Cost Drivers

The 2010 Recommended Base Budget provides funding for the following key cost drivers:

- Cost of living adjustments (COLA) of 2% for Union staff and 1% for exempt staff requires an increase of \$0.119 million for salaries and benefits.
- Step and progression pay increases of \$0.093 million.
- One-time sick bank payment to a retiring employee of \$0.063 million

The cost drivers noted above will be partially offset by the following savings included in the 2010 Recommended Base Budget:

- Reduced expenditures in areas of printing, office supplies, IT service contracts, benefit coverage changes, front desk relief, staff development, advertising and promotion, for total savings of \$0.060 million.
- Payroll cost savings of \$0.012 million resulting from hiring a new person at a lower salary
- Increased user fees of \$0.011 million at Swansea Town Hall.

2010 Service Changes

The Association of Community Centres' 2010 Recommended Base Budget does not include any recommended service changes.

As a means to fully offset budget pressures, reduction options have been reviewed but are not recommended due to service level implications. Any further reductions from centre closures and/or staff eliminations, would significantly impact service delivery and the centre's ability to meet community needs.

2011 and 2012 Outlook: Net Incremental Impact

The net incremental increase of \$0.163 million in 2011 and an additional \$0.168 million in 2012 represents increases in staffing costs mainly for inflationary and progression pay and step increases required to maintain the same level of services as in 2010.



**Table 4: 2010 Recommended Service Change Summary
(In \$000s)**

Description	2010 Recommended Service Changes				Net Incremental Impact	
	Position Change	Gross Exp.	Net Exp.	% Change over 2009 Budget	2011	
	#	\$	\$	#	\$	# Pos
Base Change Summary	0.0	(77.3)	(77.3)	-1.1%	0.0	0.0
Service Efficiencies:						
Revenue Changes:						
Minor Service Level Changes:						
Major Service Level Changes:						
Sub-Total Service Changes	0.0	0.0	0.0	0.0%	0.0	0.0
Total Changes	0.0	(77.3)	(77.3)	-1.1%	0.0	0.0

2010 Recommended Service Changes

The Association of Community Centres’ 2010 Recommended Base Budget does not include any service changes since any significant reductions would be derived from centre closures and/or staff eliminations, which would greatly impact service delivery and the centre’s ability to meet community needs.

Wherever possible, AOCCs has offset the higher expenditures driven by salaries and other uncontrollable service demands. Base budget savings include a reduction in expenditures for printing, office supplies, IT services, salaries and benefits, as well as absorbing inflationary increases for Hydro, transportation, rent, IT and photocopier contracts.

2010 Budget Issues

2010 Recommended Operating Budget vs. Guideline

The Association of Community Centres' 2010 Recommended Operating Budget of \$7.180 million net, represents an increase of 2.8% or \$0.193 million over the 2009 Approved Operating Budget. Below is a table summarizing the recommended budget by each Centre (excluding the one-time sick bank payment):

Centre	2009 Approved Operating Budget (Net)	2010 Recommended Operating Budget	\$ over 2009 Approved Operating Budget	% over 2009 Approved Operating Budget	% over 2009 Approved Operating Budget Excluding One-Time Sick Bank Expenditure
Applegrove	390.9	405.9	14.9	3.8%	3.8%
CC55	679.3	755.8	76.5	11.3%	1.9%
Cecil	656.3	669.6	13.3	2.0%	2.0%
Central Eg	577.5	589.2	11.7	2.0%	2.0%
Eastview	522.3	530.1	7.8	1.5%	1.5%
Harbourfront	1,192.3	1,215.4	23.1	1.9%	1.9%
RTC	638.0	643.2	5.2	0.8%	0.8%
Scadding	845.8	864.4	18.6	2.2%	2.2%
Swansea	290.2	290.3	0.1	0.0%	0.0%
The 519	1,194.3	1,216.4	22.1	1.9%	1.9%
TOTAL	6,986.7	7,180.1	193.4	2.8%	1.9%

Achieving the budget target of -5% is very difficult for AOCCs without impacting core service program delivery and overall public service. Budget pressures in 2010 are mainly a result of increased staffing costs, which are not directly controlled by centres. However, as shown in the above table, most centres have successfully reduced base expenditures and achieved savings necessary to limit expenditure increases to 2%. Any additional reductions would be derived from centre closures and/or staff eliminations, which would greatly impact service delivery and the centre's ability to meet community needs.

With the exception of Community Centre 55 (CC55) and Applegrove Community Complex, each centre found sufficient savings to limit pressures to the 2% increase over the 2009 Approved Operating Budget, representative of absorbing all pressures except the COLA increase. The 2010 Recommended Operating Budget for CC55 includes a one-time expenditure of \$0.063 million for a sick bank payout of a retiring employee. Excluding the sick bank payout, CC55 has limited the budget increase to 1.9%.

The key issue for the AOCCs in 2010 and in the future, is their ability to continue maintaining the level of service and performance in the face of increasing expectations and demand for service. The City funds 100% of the Centres' Core Administrations costs or approximately 50% of the total AOCC Operating Budget with the remaining funding coming from a combination of City and non-City grants and user fees.

The AOCCs have thus far, managed to maintain the current level of programming and activities through fundraising, staff training, and networking with other organizations, however, this has presented an on-going challenge to meet their expectations without an increase in staffing and budget resources where required. Third party funding to the Community Centres is unpredictable, making planning for a 3-year horizon difficult.

The demand for resources required to achieve program goals and provide the same level of service as in past years presents challenges and opportunities that need to be addressed in light of the 2010 and 20100 budget targets which do not adequately cover key base budget pressures.

Applegrove Community Complex

The 2010 Recommended Operating Budget for Applegrove Community Complex is 3.8% higher than the 2009 Approved Operating Budget. Applegrove Community Complex is the only centre that has not managed to limit its increase to 2%.

Applegrove Community Complex is one of the smaller centres, located in leased space in a Toronto District School Board (TDSB) school. The centre's total administrative budget of \$0.406 million funds maintenance and utilities payable to the TDSB, salaries and benefits for 3 full-time and 1 part-time employees, office supplies, IT support, insurance, and audit fees. Unlike other centres, Applegrove's operating budget does not have a provision for casual or relief staff.

The City-funded staffing level of 3.4 positions has remained the same for over 15 years, while the programming services and staff levels have more than doubled over the last 7 years. In addition, the number of volunteers and volunteer hours has also greatly increased.

The location of the Applegrove Community Complex inside a school means a busy office with many in-person inquiries. Without a receptionist position, the Office Manager manages the reception desk during the week, while the Program Director or Executive Director covers any lunch breaks or sick days.

With uncontrollable expenditures such as rent, maintenance, salaries, insurance and audit fees comprising most of the budget, it is difficult for Applegrove to find savings to achieve target, without significantly impacting service delivery.

Given the 2011 budget target of an additional 5% and the City's affordability challenges into the future, it is recommended that the Executive Director of Social Development and Administration, along with Financial Planning staff, and in consultation with the Executive Director of Applegrove Community Complex, undertake a review of operational sustainability of the Applegrove Community Complex, including strategies to address the 2011 budget targets before the 2011 Operating Budget process.

Appendix A

2010 Recommended Base Budget Changes vs. 2009 Approved Budget

(In \$000s)	Summary of 2010 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2011	2012
		\$	\$	\$	\$	\$
2009 Council Approved Operating Budget	91.2	7,165.0	178.3	6,986.7	0.0	0.0
Technical Adjustments						
In-Year Budget Adjustments						
2009 Approved Operating Budget	91.2	7,165.0	178.3	6,986.7	0.0	0.0
Prior Year Impacts:						
Annualizations from Prior Year						
Reversals from Prior Year						
Operating Impacts of Capital						
Zero Base Items						
Economic Increases:						
Salary		275.0		275.0	163.3	168.0
Non Salary		18.6		18.6		
Adjusted Base Budget	91.2	7,458.6	178.3	7,280.3	163.3	168.0
Base Expenditure Changes		(89.4)		(89.4)		
Base Revenue Changes			10.8	(10.8)		
2010 Base Budget Prior to Service Changes	91.2	7,369.2	189.1	7,180.1	163.3	168.0
Recommended Service Changes:						
Service Efficiencies						
Revenue Changes						
Minor Service Level Changes						
Major Service Level Changes						
Total Recommended Base Changes	0.0	0.0	0.0	0.0	0.0	0.0
2010 Recommended Base Budget	91.2	7,369.2	189.1	7,180.1	163.3	168.0

Appendix D

Program Summary by Expenditure Category

CLUSTER: ABC PROGRAM: AOCCs							
	2009 Approved Budget	2009 Projected Actuals	2010 Recommended Budget	Change from 2009 Approved Budget		2011 Outlook	2012 Outlook
	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	6,028.7	6,028.7	6,284.5	255.8	4.2%	6,447.8	6,615.8
Materials and Supplies	527.6	527.6	508.5	(19.1)	(3.6%)	508.5	508.5
Equipment	4.8	4.8	4.8	0.0	0.0%	4.8	4.8
Services & Rents	582.9	582.9	548.5	(34.4)	(5.9%)	496.8	496.8
Contributions to Capital	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contributions to Reserve/Res Funds	21.2	21.2	23.2	2.0	9.6%	23.2	23.2
Other Expenditures	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL GROSS EXPENDITURES	7,165.0	7,165.0	7,369.3	204.3	2.9%	7,481.0	7,649.0
Interdivisional Recoveries	0.0	0.0		0.0	n/a	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	n/a	0.0	0.0
User Fees & Donations	171.7	171.7	182.5	10.8	6.3%	182.5	182.5
Transfers from Capital Fund	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contribution from Reserve Funds	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contribution from Reserve	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Sundry Revenues	6.6	6.6	6.6	0.0	0.6%	6.6	6.6
TOTAL REVENUE	178.3	178.3	189.2	10.9	6.1%	189.2	189.2
TOTAL NET EXPENDITURES	6,986.7	6,986.7	7,180.1	193.4	2.8%	7,291.8	7,459.8
APPROVED POSITIONS	91.2	91.2	91.2	0.0	0.0%	91.2	91.2