



## STAFF REPORT ACTION REQUIRED

### 2009 Final Year-End Operating Variance Report and Operating Variance Report for the Five Months Period Ended May 31, 2010

<b>Date:</b>	June 24, 2010
<b>To:</b>	Budget Committee
<b>From:</b>	Deputy City Manager and Chief Financial Officer
<b>Wards:</b>	All
<b>Reference Number:</b>	P:\2010\Internal Services\FP\Bc10011Fp

#### SUMMARY

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The purpose of this report is to provide City Council with the 2009 Final Year-End Operating Variance which was prepared based on audited accounting information; and to obtain approval for the allocation of the additional 2009 year-end operating surplus. In addition, this report provides City Council with the 2010 Operating Variance for the five-month period ended May 31, 2010 and year-end projections.

The 2009 Final Year-End Operating surplus is \$359.597 million or 10.5 per cent under the 2009 Council Approved Net Operating Budget. This represents an increase of \$4.780 million over the surplus reported in the 2009 Preliminary Year-End Operating Variance report. The increase was attributed to final year-end adjustments which resulted in additional revenues of \$5.3 million from Toronto Parking Authority and \$1.846 million from Exhibition Place. The above revenue increases were partially offset by a \$2.345 million reduction of parking tag and fine revenues reported by Parking Tag Enforcement and Operation. This report recommends that the additional year-end operating surplus of \$4.780 million be allocated as follows: \$0.446 million to the Exhibition Place Conference Centre Reserve to help guarantee repayment of a loan for the new conference centre in compliance with prescribed Council direction; \$1.4 million to the Capital Financing Reserve in order to fund a shortfall in the Horse Palace Roof Replacement Infrastructure Stimulus Fund capital project; and the uncommitted, additional surplus balance of \$2.934 million to the Property Tax Stabilization Reserve for the purpose of funding the 2011 Operating Budget as prescribed in the in the City of Toronto Act, sub-section 228 (5b).

For the five-month period ended May 31, 2010, actual net expenditures were under budget by \$63.870 million or 5.0 per cent. Projections to year-end indicate that the 2010 Council Approved Net Operating Budget will be under-spent by \$103.356 million or 2.9 per cent. This is attributable to a robust housing market in 2010 which will result in higher than budgeted Municipal Land Transfer Tax (MLTT) revenues of approximately \$30.0 million; higher than forecasted rate of return in interest and investment earnings of \$23.6 million; projected savings of \$19.392 million from lower than budgeted number of households and multi-residential units that will receive rebates under the Solid Waste Management rebate program based on the new solid waste fees structure proposed by Solid Waste Management Services for Council approval in July; an estimated increase of \$15.1 million from Toronto Transit Commission (TTC) passenger revenues due to higher than budgeted ridership; and savings of \$14.473 million in Transportation Services due to lower than expected winter maintenance costs resulting from mild winter weather condition since early 2010.

It should be noted that cost containment measures started in 2009 continues into 2010 and the five-month operating variance report reflects this. There will likely be additional savings as the year progresses. However, continuing uncertainty over the strength of the recovery, impact of the Harmonized Sales Tax (HST) on the housing market, and adverse weather in the fall could have a negative impact on current year-end forecasts.

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## RECOMMENDATIONS

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The Deputy City Manager and Chief Financial Officer recommends that:

1. City Council approve allocation of the additional 2009 year-end operating surplus of \$4.780 million to the following: \$0.446 million to the Exhibition Place Conference Centre

Reserve Fund; \$1.4 million to the Capital Financing Reserve to fund a shortfall in the Horse Palace Roof Replacement ISF capital project; and \$2.934 million to the Property Tax Stabilization Reserve as a revenue source for the 2011 Operating Budget.

2. City Council approve an increase to Facilities Management and Real Estate's 2010 Approved Staff Complement of three temporary positions with no financial impact on the 2010 Facilities Management and Real Estate Approved Operating Budget.
3. Budget Committee forward this report to Executive Committee for its consideration.

## Financial Impact

### 2009 Final Year-End Operating Variance:

As illustrated in Table 1 below, the 2009 Final Year-End Operating Surplus is \$359.597 million, which exceeds the previously reported 2009 Preliminary Year-End Operating Surplus by \$4.780 million. It is noted that the preliminary variance report was produced in advance of finalization of the 2010 accounting records and the conclusion of the external audit. The additional surplus resulted from final year-end accounting entries and adjustments processed by Accounting Services and the external auditors. The attached Appendices A, B and C detail the 2009 final year-end gross expenditures, revenues and net expenditures by City Program and ABC.

<b>Table 1</b>			
<b>City of Toronto</b>			
<b>2009 Operating Surplus - Final versus Preliminary</b>			
<b>(\$ millions)</b>			
	<b>Final Y/E</b>	<b>Preliminary Y/E</b>	<b>Change</b>
City Operations	(32.668)	(33.405)	(0.737)
Agencies, Boards and Commissions	(6.114)	(4.188)	1.925
Corporate Accounts	(320.816)	(317.224)	3.592
<b>Year-end Operating Surplus</b>	<b>(359.597)</b>	<b>(354.817)</b>	<b>4.780</b>

Table 2 below outlines the recommended allocation of the additional 2009 Final Year-End Operating surplus:

<b>Table 2</b>	
<b>2009 Operating Surplus Allocation (\$ millions)</b>	
<b>Final Adjusted Year-End Operating Surplus</b>	<b><u>359.597</u></b>
<b>Council Approved Allocation of Preliminary Surplus:</b>	
2010 Operating Budget - Prior Year Surplus Revenue	(276.509)
Social Assistance Stabilization Reserve Fund	(2.958)
Exhibition Place Conference Centre Reserve Fund	(0.156)
Property Tax Stabilization Reserve	(75.194)
<b>Total Preliminary Surplus Allocated</b>	<b><u>(354.817)</u></b>
<b>Additional Unallocated Year-End Surplus</b>	<b>4.780</b>
<b>Recommended Allocation of Additional Surplus:</b>	
Capital Financing Reserve	(1.400)
Exhibition Place Conference Centre Reserve Fund	(0.446)
<b>Property Tax Stabilization Reserve</b>	<b><u><u>2.934</u></u></b>

Operating Variance for the Five Months Period Ended May 31, 2010:

Net expenditures for the five-month period ended May 31, 2010 were under budget by \$63.870 million or 5.0 per cent (See Table 3). Projections to year-end indicate a favourable net operating budget variance of \$103.356 million or 2.9 per cent. As shown in Table 3 below, gross expenditure projections will be under budget by \$145.5 million or 1.6 per cent, primarily due to the cost containment measures currently in place, and good financial management practices. The attached Appendices D, E and F summarize net expenditures, gross expenditures, and revenues by City Program and ABC as at May 31, 2010 and projections to year-end.

<b>Table 3</b>								
<b>Corporate Variance Summary (\$ Millions)</b>								
	May 2010				Projected Y/E 2010			
	Budget	Actual	Over/(Under)	%	Budget	Actual	Over/(Under)	%
<b>City Operations</b>								
Gross Expenditures	1,813.9	1,666.3	(147.6)	-8.1%	4,943.1	4,816.7	(126.4)	-2.6%
Revenues	1,116.2	981.7	(134.5)	-12.0%	3,007.8	2,897.9	(109.9)	-3.7%
Net Expenditures	697.7	684.6	(13.1)	-1.9%	1,935.2	1,918.8	(16.5)	-0.9%
<b>ABCs</b>								
Gross Expenditures	1,029.9	1,029.7	(0.2)	0.0%	2,995.3	2,996.7	1.3	0.0%
Revenues	455.8	469.7	13.9	3.0%	1,355.3	1,370.5	15.2	1.1%
Net Expenditures	574.1	560.1	(14.0)	-2.4%	1,640.0	1,626.2	(13.9)	-0.8%
<b>Corporate Accounts</b>								
Gross Expenditures	527.6	518.2	(9.4)	-1.8%	1,286.6	1,266.1	(20.4)	-1.6%
Revenues	510.3	537.6	27.3	5.3%	1,327.4	1,380.0	52.6	4.0%
Net Expenditures	17.2	(19.5)	(36.7)	-213.0%	(40.8)	(113.8)	(73.0)	179.0%
<b>Total</b>								
Gross Expenditures	3,371.4	3,214.2	(157.2)	-4.7%	9,225.0	9,079.5	(145.5)	-1.6%
Revenues	2,082.3	1,989.0	(93.3)	-4.5%	5,690.5	5,648.4	(42.1)	-0.7%
Net Expenditures	1,289.0	1,225.2	(63.9)	-5.0%	3,534.5	3,431.1	(103.4)	-2.9%

## ISSUE BACKGROUND

At its meeting of April 15, 2010, City Council approved the 2009 Preliminary Operating Variance Report and specifically, the allocation of the 2009 preliminary surplus of \$354.817 million and requested that the Deputy City Manager and Chief Financial Officer reports back to the Budget Committee on any changes to the City of Toronto's 2009 year-end financial position after the 2009 financial statements are finalized. The Preliminary Operating Variance Report preceded the conclusion of the 2009 external audit of the City's accounting records and financial statements. It was anticipated that adjustments proposed by the external auditors, along with late transactions processed by City Programs, Agencies, Boards and Commissions could result in a change to the reported preliminary surplus and that a final year-end variance report would be submitted to reflect these changes.

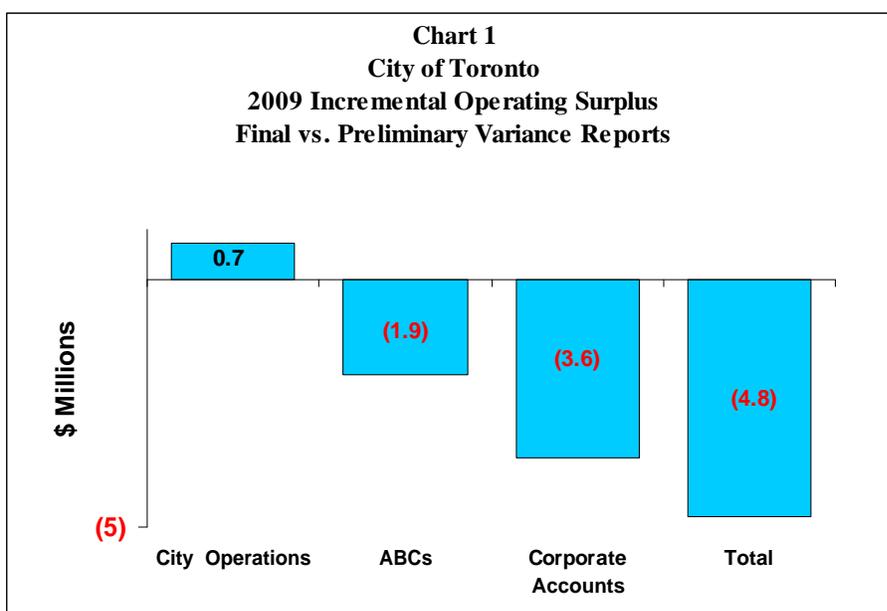
This report is provided pursuant to good business practice and budgetary control. As part of the City of Toronto's accountability framework, quarterly and year-end operating variance reports are submitted to Committees and Council, to provide information on how the approved operating funds are being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

### 2009 Final Year-End Operating Variance:

The 2009 Final Year-end Operating Variance Report focuses only on significant changes from the financial information reported in the 2009 Preliminary Year-end Operating Variance Report as directed by City Council. Council's approval is required to allocate the additional surplus reported in the 2009 Final Year-end Operating Variance Report.

As illustrated in Chart 1 below, the 2009 Final Year-End Operating surplus is \$4.780 million higher than the operating surplus of \$354.817 million reported in the 2009 Preliminary Year-End Operating Variance.



**City Operations** realized additional expenditures of \$0.737 million mainly attributed to Facilities Management and Real Estate in the amount of \$0.370 million, due to late receipt of invoices from Toronto Community Housing Corporation (TCHC) and relatively immaterial net expenditure increases for Information & Technology and City Clerk's Office in the amount of \$0.158 million and \$0.077 million respectively.

**Agencies, Boards and Commissions (ABCs)** contributed an additional operating surplus of \$1.925 million, of which \$1.846 million was attributed to the Exhibition Place due to adjustments of parking revenues from additional events, tenant income for rent and services from additional shows, food and beverage revenues from the National Soccer Stadium, and revenues from strong programming and excellent weather throughout the Canadian National Exhibition.

In accordance with a City Council directive, the Deputy City Manager and Chief Financial Officer recommends that the Exhibition Place's additional operating surplus of \$1.846 million be transferred as follows: \$0.446 million to the Exhibition Place Conference Centre Reserve; and

\$1.4 million to the Capital Financing Reserve for the purpose of funding a shortfall in the Horse Palace Roof Replacement capital project. One-third of the project cost of \$2.1 million was to be funded from the Federal Infrastructure Stimulus Funds (ISF) and two thirds by a third party source which has not been secured. Given the obligation to complete ISF projects before March 31, 2011, it is prudent that the City funds the shortfall in order to secure the ISF funding share.

*Corporate Accounts'* final operating surplus was \$3.592 million higher than the 2009 Preliminary Year-End surplus. The additional amount was largely attributed to adjustments of further revenues of \$5.3 million from Toronto Parking Authority, and additional debt recovery of \$0.418. The incremental surplus performance discussed above was partially offset by a reduction of parking tag and fine revenues totalling \$2.345 million.

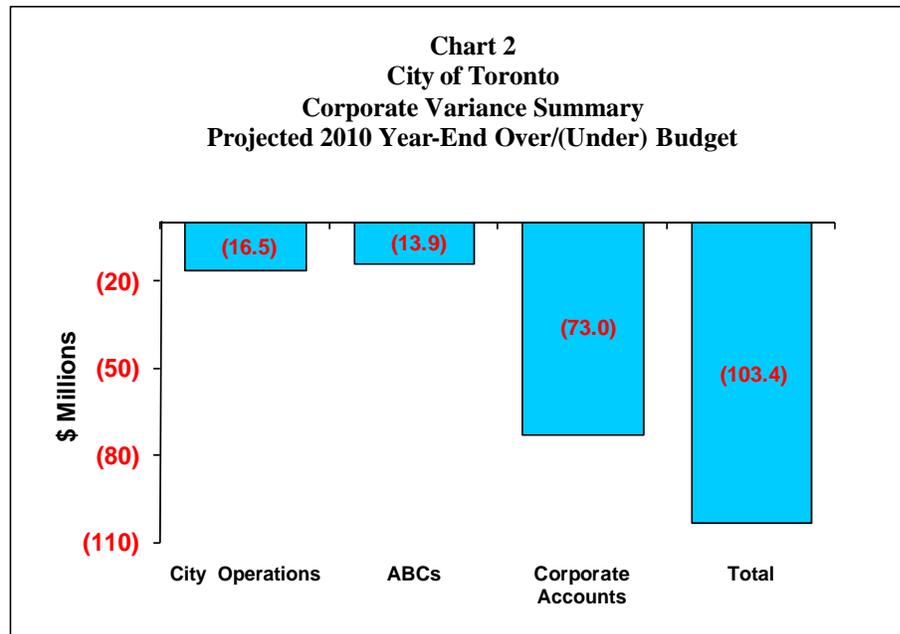
### Non Levy Operations

<b>Table 4</b>			
<b>Non Levy Operations</b>			
<b>2009 Operating Surplus - Final versus Preliminary</b>			
<b>(\$ millions)</b>			
	<b>Final Y/E</b>	<b>Preliminary Y/E</b>	<b>Difference</b>
Solid Waste Management Services	(12.986)	(12.986)	0.000
Toronto Parking Authority	(7.010)	0.163	7.174
Toronto Water	(21.868)	(21.949)	(0.081)
<b>Year-end Operating Surplus</b>	<b>(41.865)</b>	<b>(34.772)</b>	<b>7.093</b>

As shown in Table 4 above, there was no change in the surplus reported by Solid Waste Management service and an immaterial change in Toronto Water final year-end performance. *Toronto Parking Authority* additional operating surplus of \$7.174 million which was primarily due to extra investment income combined with a slight increase in parking revenues and a decrease in operating expenses. The City's share of the additional parking revenues has been incorporated in Non-Program Revenue under Corporate Accounts.

### Operating Variance for the Five Months Period Ended May 31, 2010:

Operating results for the five-month period ended May 31, 2010 reflected a favourable net variance of \$63.870 million or 5.0 per cent under the 2010 Approved Net Operating Budget. At year-end, it is projected that there will be a favourable net variance of \$103.356 million or 2.9 per cent as shown in Chart 2 below.



**City Operations** reported a favourable net expenditure variance of \$13.144 million or 1.9 per cent for the five months ended May 31, 2010 and project a favourable net expenditure variance at year-end of \$16.451 million or 0.9 per cent of the 2010 Approved Operating Budget. The year-end favourable variance is predominantly due to under-expenditures in Transportation Services which anticipates an under-budget amount of \$14.473 million by year-end as a result of winter maintenance contract under-expenditures. This projection is based upon the assumption of continued mild winter conditions to the end of 2010. In the event of severe winter conditions in December 2010, the year-end financial result may change from the current projection.

**Agencies, Boards and Commissions (ABCs)** reported a favourable net expenditure variance of \$14.040 million or 2.4 per cent under planned expenditures for the five months ended May 31, 2010. Collectively, ABCs project a favourable net expenditure at year-end of \$13.876 million or 0.8 per cent under the 2010 Approved Operating Budget. The projected favourable variance is due to higher than budgeted Conventional TTC passenger revenues of \$15.103 million which is based on the assumption that the 2010 ridership target of 462 million will be exceeded by 7 million at year-end. The TTC favourable variance will be partially offset by a projected over-budget of \$1.2 million estimated by Toronto Police Services (TPS), which is attributed to lower than anticipated officer attrition.

**Corporate Accounts** realized a favourable net variance of \$36.687 million during the five months ended May 31, 2010. Projections to year-end indicate a favourable net variance of \$73.029 million or 179.0 per cent under the 2010 Approved Operating Budget. This projected favourable year-end variance is attributed to higher than anticipated Municipal Land Transfer Tax (MLTT) revenues of almost \$30.0 million above budget, higher than forecasted rate of return in interest and investment earnings of \$23.6 million, and the under-expenditures of \$19.392 million in the Solid Waste Management rebate program based on the new solid waste fees structure currently being proposed by Solid Waste Management Services for Council approval in July.

## City Operations

### Citizen Centred Services "A"

Citizen Centred Services "A" collectively reported a favourable net variance of \$1.356 million or 0.4 per cent below planned expenditures for the five-month period ended May 31, 2010 and projects a year-end favourable net variance of \$2.043 million or 0.2 per cent below the 2010 Approved Operating Budget. As shown in Table 5 below, almost all of Cluster "A" Programs expect to be on budget at year-end. Contributors to the year-end favourable variance include Toronto Employment and Social Services (TESS) with an estimated under-spending of \$4 million; offset by overspending of \$1.910 million by Emergency Medical Services (EMS), as detailed below.

	May 2010 Over/(Under)	Projected Y/E 2010 Over/(Under)
Affordable Housing Office	0.0	(0.0)
Children's Services	0.0	0.0
Court Services	4.5	0.0
Economic Development and Culture	(0.9)	0.0
Emergency Medical Services	1.1	1.9
Long Term Care Homes and Services	0.2	(0.0)
Parks, Forestry & Recreation	(2.6)	0.2
Shelter, Support & Housing Administration	(0.0)	(0.0)
Social Development, Finance & Administration	(0.0)	0.0
Toronto Employment & Social Services	(3.6)	(4.0)
311 Customer Service Strategy	(0.1)	(0.2)
<b>Total</b>	<b>(1.4)</b>	<b>(2.0)</b>

**Emergency Medical Services (EMS)** reported an unfavourable net variance of \$1.139 million or 9.8 per cent over planned expenditures during the five-month period ended May 31, 2010. The unfavourable net variance was the combined result of an unfavourable gross expenditure of \$0.269 million and a revenue shortfall of \$0.870 million.

- The gross over expenditure of \$0.269 million was mainly attributed to over expenditure in the EMS Nurses Program as the 2010 budget has not been adjusted to reflect the additional 100 per cent funding from the Province. A budget adjustment will be made in the second quarter to reflect the confirmed provincial funding.
- Provincial grant revenues were lower than budget by \$0.870 million mainly due to a subsidy shortfall for the Central Ambulance Communication Centre (CACC) Program that is supposed to be 100 per cent funded by the Province. Negotiations are continuing with the Ministry of Health and Long-Term Care to resolve this issue. Because of this provincial

funding shortfall, EMS is projecting an unfavourable net variance of \$1.910 million or 2.9 per cent at year-end.

**Toronto Employment and Social Services (TESS)** reported a favourable net expenditure of \$3.626 million or 3.1 per cent under planned expenditures during the five-month period ended May 31, 2010. TESS is projecting a favourable net variance of \$4.0 million or 1.2 per cent at year-end mainly due to lower than budgeted social assistance costs due to case mix (higher proportion of singles as compared to families).

The average actual monthly caseload for the five-months ended May 31, 2010, was 94,238 compared to the budget of 98,051. Due to the continuing economic and labour market uncertainty in certain sectors of the domestic and global economy, TESS will carefully monitor caseloads during the remainder of the year.

### Citizen Centred Services “B”

Citizen Centred Services “B” Programs collectively reported a favourable net expenditure variance of \$13.523 million or 6.1 per cent under planned expenditures for the five months ended May 31, 2010, and project a year-end favourable net variance of \$10.412 million or 1.8 per cent under the 2010 Approved Operating Budget. As indicated in Table 6 below, the projected net under expenditure to year-end is attributed primarily to Transportation Services with an expected under-budget of \$14.473 million offset by over-budgeted amounts of \$1.215 million in City Planning and \$3.252 million in Municipal Licensing & Standards.

	May 2010 Over/(Under)	Projected Y/E 2010 Over/(Under)
City Planning	(0.1)	1.2
Fire Services	(0.3)	0.0
Municipal Licensing & Standards	0.4	3.3
Policy, Planning, Finance and Administration	(0.3)	0.0
Technical Services	(1.1)	(0.3)
Toronto Building	(0.7)	0.0
Toronto Environment Office	(2.0)	0.0
Transportation Services	(9.2)	(14.5)
Waterfront Secretariat	(0.1)	(0.1)
<b>Total</b>	<b>(13.5)</b>	<b>(10.4)</b>

**City Planning** reported a favourable net expenditure variance of \$0.128 million or 4.6 per cent below budget for the 5 months ended May 31, 2010. This favourable variance was primarily the result of lower staffing levels. City Planning is projecting that year-end net expenditures will be

\$1.215 million or 9.2 per cent above budget primarily as a result of fees and service charges which are anticipated to be \$0.871 million below budget by year-end. 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.

***Municipal Licensing and Standards*** reported an unfavourable net variance of \$0.401 million or 11.5 per cent over planned expenditures for the five months ended May 31, 2010. The unfavourable variance was primarily the result of savings of \$0.301 million in salaries and benefits from vacancies of 51 full-time positions, offset by \$0.702 million in reduced revenues mainly due to underachievement of dog, cat and business license fee revenue. The Program projects a year-end unfavourable net expenditure variance of \$3.252 million or 16.9 per cent primarily due to continued underachieving of license fee revenue for dog, cat and business licenses.

***Transportation Services*** reported a favourable net variance of \$9.167 million or 12.3 per cent under planned expenditures as at May 31, 2010. The gross expenditure was under budget by \$11.838 million or 11.9 per cent, primarily due to savings in salaries and benefits resulting from the hiring slow down which was introduced as a cost containment measure (\$1.788 million) and under spending in Winter Maintenance as a result of the mild weather in the past winter season (\$12.573 million). This favourable variance was partially offset by over expenditures for utility cut repair programs, mainly due to the need to project commencement earlier than anticipated (\$2.774 million), materials and supplies (\$0.154 million), equipment (\$0.146 million) and utility costs \$0.356 million.

For revenues, the Program reported an unfavourable variance of \$2.672 million or 10.6 per cent as of May 31, 2010. This was mainly due to under-achieved revenues from the recovery of utility cut costs and (\$0.894 million) and unfavourable variance in Public Realm (\$0.658 million), since expenditure savings in that section, which are fully funded by the reserve fund, resulted in a corresponding revenue reduction for the same amount.

Except for the unfavourable variance expected to continue in the Public Realm Unit, it is anticipated that the revenues will be achieved as planned. The savings in salaries and benefits are also expected to continue. Contingent upon prevailing weather conditions and maintaining normal winter maintenance expenditures, Transportation Services is projecting a year-end net under-expenditure of \$14.473 million or 8.0 per cent.

### Internal Services

During the five months ended May 31, 2010, Internal Services Programs collectively reported an unfavourable net expenditure variance of \$4.186 million or 6.0 per cent over planned expenditures, and project a year-end favourable variance of \$4.318 million or 2.8 per cent under the 2010 Approved Operating Budget as shown in Table 7 below.

Table 7 Internal Services Net Expenditure Variance (\$ Million)		
	May 2010 Over/(Under)	Projected Y/E 2010 Over/(Under)
Office of the Chief Financial Officer	(0.1)	(0.1)
Office of the Treasurer	(0.5)	(1.4)
Facilities Management & Real Estate	5.8	(0.8)
Fleet Services	(0.7)	(1.0)
Information & Technology	(0.3)	(1.0)
<b>Total</b>	<b>4.2</b>	<b>(4.3)</b>

**The Office of the Chief Financial Officer** (inclusive of Financial Planning, Special Projects, Corporate Finance and Finance & Administration Divisions) reported a favourable net variance at May 31, 2010 of \$0.082 million or 3.0 per cent under the planned expenditures and projects an under-expenditure at year-end of \$0.098 million or 1.1 per cent below the 2010 Approved Operating Budget, respectively. The favourable variance is primarily attributed to delays in filling vacant positions.

**The Office of the Treasurer** (inclusive of Revenue Services, Accounting Services, Pensions, Payroll & Employee Benefits and Purchasing & Materials Management Divisions) reported a favourable net expenditure variance of \$0.550 million or 6.6 per cent under the planned expenditures for the period ending May 31, 2010 and projects a favourable year-end net expenditure variance of \$1.449 million or 4.9 per cent less than the 2010 Approved Operating Budget. The favourable variance results from delays in filling vacant positions due to program review initiatives.

**Facilities Management & Real Estate** reported an unfavourable net expenditure variance of \$5.783 million or 20.0 percent over planned expenditures as at May 31, 2010. This unfavourable variance was primarily due to lower than anticipated client recoveries. Historically, client billings lag in the first quarter. Facilities Management & Real Estate projects a favourable net variance at year-end of \$0.770 million or 1.4 per cent below the 2010 Approved Operating Budget.

**Fleet Services** reported a favourable net expenditure variance of \$0.684 million or 32.4 per cent under planned expenditures as at May 31, 2010. The over-expenditures in maintenance on vehicles resulting from negligence, accidents and specific divisional work orders were offset by savings in fuel costs from actual fuel price being lower than the budgeted price \$1.01 per litre for diesel and gasoline. Fleet Services projects a favourable \$1.0 million year-end under-budget primarily due to savings in fuel costs.

**Information & Technology (I&T)** reported a favourable net variance of \$0.281 million or 0.9 per cent below planned expenditures for the five months ended May 31, 2010. The favourable variance was primarily due to delays in filling vacancies resulting from the prevailing hiring

slowdown, and various recruitment challenges facing the Division. Most of the vacant positions are for capital projects and the under-expenditures are offset by a decrease in corresponding recoveries from Capital, causing revenues to be below budget. I&T projects a favourable net variance at year-end of \$1.000 million or 1.6 per cent.

### City Manager

The **City Manager's Office** (CMO) reported a favourable net variance of \$0.308 million or 2.2 per cent below planned expenditures for the five months ended May 31, 2010. The favourable variance was primarily due to earlier than expected payments from Toronto Water and contributions from the Community Energy Plan towards the Tower Renewal Office implementation plan. The Program is projecting a favourable net variance at year-end of \$0.088 million or 0.2 per cent under the 2010 Approved Operating Budget.

Table 8 City Manager Office Net Expenditure Variance (\$ Million)		
	May 2010 Over/(Under)	Projected Y/E 2010 Over/(Under)
City Manager's Office	(0.3)	(0.1)

### Other City Programs

The Other City Programs (see Table 9 below) reported a favourable variance of \$2.004 million or 6.3 per cent under planned expenditures for the five-month period ended May 31, 2010 and project a year-end unfavourable net variance of \$0.432 million or 0.5 per cent over the 2010 Approved Operating Budget. The unfavourable year-end projected variance is attributed to the City Clerk's Office and Legal Services.

Table 9 Other City Programs Net Expenditure Variance (\$ Million)		
	May 2010 Over/(Under)	Projected Y/E 2010 Over/(Under)
City Clerk's Office	1.4	1.0
Legal Services	(2.5)	(0.6)
Mayor's Office	(0.1)	0.0
City Council	(0.8)	0.0
Total	(2.0)	0.4

*The City Clerk's Office* reported a year-to-date unfavourable net variance of \$1.369 million or 10.2 per cent higher than planned expenditures primarily due to a revenue shortfall of \$1.361 million because of delays in billing for printing services as a result of the Print shop relocation. The gross expenditure was on budget as at May 31, 2010. The Program is projecting an unfavourable net expenditure variance at year-end of \$1.0 million, or 2.7 per cent due to anticipated higher spending for materials and supplies and a revenue shortfall from lower demand than expected from client Divisions for Design Print and Mail services.

*Legal Services* reported a favourable year-to-date net variance of \$2.453 million or 24.5 per cent under planned expenditures for the five-month period ended May 31, 2010. The favourable variance was primarily due to vacant positions and delayed inter-divisional charges by divisional service providers. The Program projects a favourable net variance of \$0.671 million or 3.2 per cent under the 2010 Approved Operating Budget at year-end.

#### Accountability Offices

Accountability Offices collectively reported a net under expenditure of \$0.138 million or 6.1 per cent below planned expenditures for the five-month period ended May 31, 2010, and all project to be on budget at year-end.

Table 10 Accountability Offices Net Expenditure Variance (\$ Million)		
	May 2010 Over/(Under)	Projected Y/E 2010 Over/(Under)
Auditor General's Office	(0.1)	(0.0)
Integrity Commissioner's Office	(0.0)	0.0
Lobbyist Registrar's Office	(0.1)	0.0
Ombudsman's Office	0.0	0.0
Total	(0.1)	(0.0)

#### Agencies, Boards and Commissions (ABCs)

Agencies, Boards and Commissions (ABCs) collectively reported a favourable variance of \$14.040 million or 2.4 per cent below planned net expenditures for the five-month period ended May 31, 2010 and project a year-end net under-expenditure of \$13.876 million or 0.8 per cent below the 2010 Approved Operating Budget. As outlined in Table 11 below, the favourable year-end projection is attributed to Toronto Transit Commission – Conventional as a result of higher than budgeted passenger revenues and higher overall average fare. TTC ridership is currently projected to be 469 million which will exceed the budget by 7 million riders at year-end.

Table 11 Agencies, Boards and Commissions Net Expenditure Variance (\$ Million)		
	May 2010 Over/(Under)	Projected Y/E 2010 Over/(Under)
Toronto Public Health	(0.4)	0.0
Toronto Public Library	(0.1)	0.0
Association of Community Centres	(0.1)	0.0
Exhibition Place	0.3	0.0
Heritage Toronto	(0.0)	0.0
Theatres	(0.0)	0.0
Toronto Zoo	(0.2)	0.0
Arena Boards of Management	(0.1)	0.0
Yonge Dundas Square	(0.1)	(0.0)
Toronto & Region Conservation Authority	0.0	0.0
Toronto Transit Commission - Conventional	(16.0)	(15.1)
Toronto Transit Commission - Wheel Trans	1.0	0.0
Toronto Police Service	1.5	1.2
Toronto Police Services Board	0.0	0.0
<b>Total</b>	<b>(14.0)</b>	<b>(13.9)</b>

**Toronto Transit Commission (TTC)** reported a favourable net expenditure variance of \$15.034 million or 9.1 per cent (Conventional and Wheel-Trans combined) for the period ending May 1, 2010. The majority of this favourable variance resulted from 4.5 million more passengers than year-to-date budgeted on the Conventional service and, to a lesser extent, from lower fare increase hoarding losses than originally anticipated.

It is currently projected that the TTC and Wheel-Trans combined net expenditures will be \$15.103 million or 2.9 per cent under budget at year-end, as a result of the higher than expected ridership and higher overall average fare. Included in these net expenditures will be \$2.9 million in increased gross expenditures to reinstate service cuts made in March 2010 and the cancellation of expected service cuts budgeted for September 2010. As well, there will be \$0.9 million in gross expenditures for the addition of 34 temporary personnel and related materials to initiate a subway station cleaning blitz from July to year-end and research regarding special premium quality services such as those envisioned in the Transit City Bus Plan.

**Toronto Police Services (TPS)** reported an unfavourable net expenditure variance of \$1.542 million or 0.5 per cent above budget for the 5 months ended May 31, 2010. This unfavourable variance was primarily the result of lower than anticipated attrition levels. The Service is projecting that year-end net expenditures will be \$1.2 million or 0.1 per cent above budget as a result of lower than anticipated officer attrition levels. With respect to the additional \$2.5 million in budgeted one-time reductions that have not yet been identified, the Service will continue to closely monitor expenditures and revenues, endeavouring to remain within the Council approved 2010 Operating Budget.

## Corporate Accounts

For the period ended May 31, 2010, **Corporate Accounts** had favourable net expenditure variance of \$36.687 million below planned expenditures and project a favourable net expenditure variance of \$73.029 million at year-end, as outlined in Table 12 below. Non-Program Expenditures were under-budget by \$8.692 million. Of this amount, \$8.061 million is attributed to under-payment of Solid Waste Management (SWM) rebates. It is anticipated that savings from the SWM rebate program will be \$19.392 million at year-end based on the new solid waste fees structure proposed by Solid Waste Management Services for Council approval in July. On the Non-Program Revenues side, as a result of a favourable housing market, Municipal Land Transfer Tax revenues will be over-budget by \$30.0 million at year-end. This is attributed to higher than forecasted home prices and increased sales activities. It is noted that introduction of Harmonized Sales Tax combined with expected increases in interest rates during the last six months of 2010 could result in a cooling of the real estate market. Moreover, Interest and Investment Earnings are projected to exceed the budget by \$23.6 million to \$118.0 million at year-end due to higher than forecasted rate of return.

Table 12 Corporate Accounts Net Expenditure Variance (\$ Million)		
	May 2010 Over/(Under)	Projected Y/E 2010 Over/(Under)
Community Partnership and Investment Program	0.0	0.0
Capital & Corporate Financing	0.0	0.0
Non-Program Expenditures	(8.7)	(19.4)
Non-Program Revenues	(28.0)	(53.6)
<b>Total</b>	<b>(36.7)</b>	<b>(73.0)</b>

While the remaining corporate revenue and expenditure accounts are currently shown to be on target, many of these accounts are dependent upon an analysis of actual year-end results and could be subject to year-end adjustments.

## Non Levy Operations

Table 13 Non Levy Operations Net Expenditure Variance (\$ Million)		
	May 2010 Over/(Under)	Projected Y/E 2010 Over/(Under)
Solid Waste Management Services	3.0	0.0
Toronto Parking Authority	0.0	0.0
Toronto Water	0.8	4.4
<b>Total</b>	<b>0.8</b>	<b>4.4</b>

***Solid Waste Management Services (SWMS)*** was over spent by \$3.048 million net or 169 per cent of planned expenditures as of May 31, 2010. This was primarily the result of lower contracted costs of processing recyclables of \$2.2 million due to lower tonnage; lower costs of \$3.3 million for haulage and disposal of waste in Michigan due to lower tonnage; and lower costs of \$1.1 million for source separated organics programs due to lower volume in multi-residential green bin operations. Lower than expected tonnage may be related to the overall slowdown in the economy which would affect the production of waste. These lower expenditures were offset by higher costs of \$3.5 million mainly attributable to modified duties for \$1.2 million, unachieved gapping and benefits costs which were \$2 million higher than planned. In addition, there was \$1.1 million in higher than anticipated expenditures for Revenue Business Systems due to earlier than expected charges. It is projected that these expenditures will be on budget by year-end.

Year-to-date revenue had an unfavourable variance of \$5.160 million or 7 per cent due to lower revenue of \$4 million from the increased number of multi-residential building owners using private contractors. In addition, there was lower revenue of \$0.8 million due to lower paid private tonnage at transfer stations as well as lower than expected collection fees of \$0.4 million from City departments, agencies, boards and commissions.

Year-end expenditures are projected to be 4.4 per cent or \$14.0 million lower than budgeted mainly due to the impact of continuing lower costs for shipping waste to Michigan, due to less tonnage, fewer fuel surcharges and lower costs due to processing of recyclables lower tonnages of organics and less waste being transferred, hauled and disposed of at Green Lane.

Year-end revenues are projected to have an unfavourable variance of 4.4 per cent or \$14.0 million mainly due to less actual single family households utilizing City services than originally estimated. In addition, there is currently no expected revenue variance at year-end from multi-residential customers due to the recently proposed new Multi-Residential Rate Structure. As a result, it is projected that Solid Waste Management Services will have a net zero variance at year-end.

***Toronto Water*** reported an unfavourable net expenditure variance of \$0.759 million or 0.4 per cent above budget for the 5 months ended May 31, 2010. This unfavourable variance was primarily the result of higher than anticipated utility costs. Toronto Water is projecting that year-end net expenditures will be \$4.366 million or 1.1 per cent above budget primarily as a result of an anticipated \$12.1 million in lower than budget revenues, which predominately arise from reductions in consumption levels. This projected unfavourable revenue is partially offset by an anticipated favourable expenditure variance resulting from lower than budgeted staffing levels. 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.

### Consulting Costs

The 2009 budget for consulting costs was \$2.184 million gross and the reported City's actual consulting costs totalled \$1.808 million gross with a favourable variance of \$0.377 million gross or 17.2 per cent as at May 31, 2010.

## Approved Positions

The City of Toronto budgets and monitors its staff complement based on Approved Positions. As at May 31, 2010, the City reported 47,638.8 full-time approved positions (44,649.2 permanent and 2,989.6 casual/seasonal) and 3,871.5 part-time approved positions (1,490.4 permanent and 2,381.1 casual/seasonal). This reflects a decrease of 1,458.4 positions or 2.8 per cent from the 2010 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 May 31, 2010, levy and rate operations reported actual utility costs of \$62.734 million gross (compared to the planned expenditures of \$65.176 million gross) with a favourable variance of \$2.442 million gross or 3.7 per cent. The under-expenditure in utility costs was primarily the result of lower than planned consumption, predominantly in Facilities Management & Real Estate followed by Shelter, Support & Housing Administration and was partially offset by higher than anticipated utility costs in Toronto Water.

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## **SIGNATURE**

Cam Weldon  
Deputy City Manager and Chief Financial Officer

## **ATTACHMENTS**

Appendix A – City of Toronto Net Expenditures for Year Ended December 31, 2009  
Appendix B – City of Toronto Gross Expenditures for Year Ended December 31, 2009  
Appendix C – City of Toronto Revenues for Year Ended December 31, 2009  
Appendix D – City of Toronto Net Expenditures for Five Months Ended May 31, 2010  
Appendix E – City of Toronto Gross Expenditures for Five Months Ended May 31, 2010  
Appendix F – City of Toronto Revenues for Five Months Ended May 31, 2010





**CITY OF TORONTO**  
**OPERATING NET EXPENDITURE VARIANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
**(\$000s)**

	Final Year-End				Preliminary Year-End				Difference
	Budget	Actual	Actual vs Budget		Budget	Actual	Actual vs Budget		
			Over/(Under)	%			Over/(Under)	%	
<b>Citizen Centred Services "A"</b>									
Affordable Housing Office	1,305.1	1,305.1	0.0	0.0%	1,305.1	1,305.1	0.0	0.0%	(0.0)
Children's Services	67,775.3	67,783.1	7.851	0.0%	67,775.3	67,775.2	(0.1)	0.0%	7.9
Court Services	(11,924.5)	(9,659.9)	2,264.5	-19.0%	(11,924.5)	(9,659.9)	2,264.5	-19.0%	0.0
Economic Development & Culture	27,347.2	26,832.9	(514.3)	-1.9%	27,347.2	26,826.3	(520.9)	-1.9%	6.6
Emergency Medical Services	64,297.1	67,049.1	2,752.0	4.3%	64,297.1	67,049.0	2,751.9	4.3%	0.1
Long Term Care Homes and Services	44,684.3	45,043.7	359.4	0.8%	44,684.3	45,043.7	359.4	0.8%	(0.0)
Parks, Forestry & Recreation	248,861.6	245,128.2	(3,733.4)	-1.5%	248,861.6	245,116.5	(3,745.1)	-1.5%	11.7
Shelter, Support & Housing Administration	266,639.7	263,044.9	(3,594.9)	-1.3%	266,639.7	263,044.9	(3,594.8)	-1.3%	(0.0)
Social Development, Finance & Administration	13,623.6	12,869.2	(754.5)	-5.5%	13,623.6	12,869.0	(754.6)	-5.5%	0.2
Toronto Employment & Social Services	319,278.2	308,341.3	(10,936.9)	-3.4%	319,278.2	308,341.3	(10,936.9)	-3.4%	0.0
311 Customer Service Strategy	7,501.0	5,476.1	(2,024.9)	-27.0%	7,501.0	5,476.1	(2,024.9)	-27.0%	0.0
<b>Sub-Total Citizen Centred Services "A"</b>	<b>1,049,388.7</b>	<b>1,033,213.6</b>	<b>(16,175.1)</b>	<b>-1.5%</b>	<b>1,049,388.7</b>	<b>1,033,187.2</b>	<b>(16,201.5)</b>	<b>-1.5%</b>	<b>26.5</b>
<b>Citizen Centred Services "B"</b>									
City Planning	13,932.2	17,450.0	3,517.8	25.2%	13,932.2	17,458.2	3,526.0	25.3%	(8.2)
Fire Services	359,254.0	361,377.2	2,123.3	0.6%	359,254.0	361,371.0	2,117.0	0.6%	6.2
Municipal Licensing & Standards	19,312.0	21,012.6	1,700.6	8.8%	19,312.0	20,990.4	1,678.4	8.7%	22.2
Policy, Planning, Finance and Administration	12,646.7	10,934.9	(1,711.8)	-13.5%	12,646.7	10,935.0	(1,711.7)	-13.5%	(0.1)
Technical Services	13,126.6	8,466.6	(4,660.0)	-35.5%	13,126.6	8,465.2	(4,661.4)	-35.5%	1.4
Toronto Building	(10,800.6)	(9,019.9)	1,780.8	-16.5%	(10,800.6)	(8,996.3)	1,804.3	-16.7%	(23.6)
Toronto Environment Office	3,549.2	3,335.9	(213.3)	-6.0%	3,549.2	3,335.9	(213.3)	-6.0%	0.0
Transportation Services	185,587.9	180,931.9	(4,656.0)	-2.5%	185,587.9	180,876.6	(4,711.3)	-2.5%	55.3
Waterfront Secretariat	993.9	803.5	(190.3)	-19.1%	993.9	803.6	(190.3)	-19.1%	(0.1)
<b>Sub-Total Citizen Centred Services "B"</b>	<b>597,601.9</b>	<b>595,292.8</b>	<b>(2,309.1)</b>	<b>-0.4%</b>	<b>597,601.9</b>	<b>595,239.6</b>	<b>(2,362.3)</b>	<b>-0.4%</b>	<b>53.2</b>
<b>Internal Services</b>									
Office of the Chief Financial Officer	8,949.8	8,389.1	(560.8)	-6.3%	8,949.8	8,389.1	(560.7)	-6.3%	(0.0)
Office of the Treasurer	30,464.2	27,540.9	(2,923.2)	-9.6%	30,464.2	27,536.9	(2,927.3)	-9.6%	4.0
Facilities Management & Real Estate	54,923.9	53,912.2	(1,011.7)	-1.8%	54,923.9	53,542.4	(1,381.4)	-2.5%	369.7
Fleet Services	332.1	(1,419.7)	(1,751.8)	-527.5%	332.1	(1,420.4)	(1,752.5)	-527.7%	0.7
Information & Technology	60,302.4	57,405.2	(2,897.2)	-4.8%	60,302.4	57,246.8	(3,055.6)	-5.1%	158.4
<b>Sub-Total Internal Services</b>	<b>154,972.5</b>	<b>145,827.8</b>	<b>(9,144.7)</b>	<b>-5.9%</b>	<b>154,972.5</b>	<b>145,294.8</b>	<b>(9,677.6)</b>	<b>-6.2%</b>	<b>532.9</b>
<b>City Manager</b>									
City Manager's Office	37,646.7	36,387.7	(1,258.9)	-3.3%	37,646.7	36,387.2	(1,259.5)	-3.3%	0.5
<b>Sub-Total City Manager</b>	<b>37,646.7</b>	<b>36,387.7</b>	<b>(1,258.9)</b>	<b>-3.3%</b>	<b>37,646.7</b>	<b>36,387.2</b>	<b>(1,259.5)</b>	<b>-3.3%</b>	<b>0.5</b>
<b>Other City Programs</b>									
City Clerk's Office	34,544.4	35,034.5	490.2	1.4%	34,544.4	34,957.1	412.7	1.2%	77.4
Legal Services	20,234.9	17,602.3	(2,632.6)	-13.0%	20,234.9	17,602.3	(2,632.6)	-13.0%	0.0
Mayor's Office	2,595.7	2,338.5	(257.2)	-9.9%	2,595.7	2,338.5	(257.2)	-9.9%	0.0
City Council	19,451.5	18,443.4	(1,008.1)	-5.2%	19,451.5	18,442.5	(1,009.0)	-5.2%	0.9
<b>Sub-Total Other City Programs</b>	<b>76,826.5</b>	<b>73,418.8</b>	<b>(3,407.7)</b>	<b>-4.4%</b>	<b>76,826.5</b>	<b>73,340.4</b>	<b>(3,486.1)</b>	<b>-4.5%</b>	<b>78.4</b>
<b>Accountability Offices</b>									
Auditor General's Office	4,379.9	4,410.4	30.5	0.7%	4,379.9	4,364.7	(15.2)	-0.3%	45.7
Integrity Commissioner's Office	203.9	190.2	(13.7)	-6.7%	203.9	190.2	(13.7)	-6.7%	0.0
Lobbyist Registrar	941.9	582.4	(359.5)	-38.2%	941.9	582.4	(359.5)	-38.2%	(0.0)
Ombudsman	1,218.3	1,188.8	(29.5)	-2.4%	1,218.3	1,188.8	(29.5)	-2.4%	(0.0)
<b>Sub-Total Council Appointed Programs</b>	<b>6,744.0</b>	<b>6,371.8</b>	<b>(372.3)</b>	<b>-5.5%</b>	<b>6,744.0</b>	<b>6,326.1</b>	<b>(417.9)</b>	<b>-6.2%</b>	<b>45.7</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>1,923,180.2</b>	<b>1,890,512.5</b>	<b>(32,667.7)</b>	<b>-1.7%</b>	<b>1,923,180.2</b>	<b>1,889,775.2</b>	<b>(33,404.9)</b>	<b>-1.7%</b>	<b>737.2</b>
<b>Agencies, Boards and Commissions</b>									
Toronto Public Health	43,819.2	43,402.9	(416.2)	-0.9%	43,819.2	43,087.7	(731.5)	-1.7%	315.2
Toronto Public Library	163,913.9	163,853.0	(60.9)	0.0%	163,913.9	163,853.3	(60.6)	0.0%	(0.3)
Association of Community Centres	6,986.7	7,105.8	119.1	1.7%	6,986.7	6,997.7	11.0	0.2%	108.1
Exhibition Place	27.4	(1,974.0)	(2,001.4)	-7305.4%	27.4	(128.2)	(155.6)	-567.9%	(1,845.8)



**CITY OF TORONTO**  
**OPERATING NET EXPENDITURE VARIANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
**(\$000s)**

	Final Year-End				Preliminary Year-End				Difference
	Budget	Actual	Actual vs Budget		Budget	Actual	Actual vs Budget		
			Over/(Under)	%			Over/(Under)	%	
Exhibition Place	27.4	(1,974.0)	(2,001.4)	-7305.4%	27.4	(128.2)	(155.6)	-567.9%	(1,845.8)
Heritage Toronto	385.0	385.0	0.0	0.0%	385.0	385.0	0.0	0.0%	(0.0)
Theatres	3,698.8	3,139.6	(559.2)	-15.1%	3,698.8	3,338.0	(360.8)	-9.8%	(198.4)
Toronto Zoo	11,676.5	11,254.3	(422.2)	-3.6%	11,676.5	11,475.0	(201.5)	-1.7%	(220.7)
Arena Boards of Management	10.1	(74.9)	(85.0)	-843.8%	10.1	8.4	(1.7)	-16.6%	(83.3)
Yonge Dundas Square	572.4	567.6	(4.7)	-0.8%	572.4	567.6	(4.8)	-0.8%	0.0
Toronto & Region Conservation Authority	3,269.4	3,269.4	(0.0)	0.0%	3,269.4	3,269.4	0.0	0.0%	(0.0)
Toronto Transit Commission - Conventional	302,054.7	302,341.0	286.3	0.1%	302,054.6	302,341.0	286.4	0.1%	(0.1)
Toronto Transit Commission - Wheel Trans	76,341.4	75,748.6	(592.8)	-0.8%	76,341.40	75,748.6	(592.8)	-0.8%	0.0
Toronto Police Service	854,798.5	852,315.4	(2,483.1)	-0.3%	854,798.5	852,315.4	(2,483.1)	-0.3%	0.0
Toronto Police Services Board	2,301.2	2,407.7	106.5	4.6%	2,301.2	2,407.7	106.5	4.6%	0.0
<b>TOTAL - ABCs</b>	<b>1,469,855.0</b>	<b>1,463,741.4</b>	<b>(6,113.6)</b>	<b>-0.4%</b>	<b>1,469,854.9</b>	<b>1,465,666.6</b>	<b>(4,188.3)</b>	<b>-0.3%</b>	<b>(1,925.3)</b>
<b>Corporate Accounts</b>									
Community Partnership and Investment Program	45,229.5	45,055.7	(173.8)	-0.4%	45,229.5	45,055.7	(173.8)	-0.4%	(0.0)
Capital & Corporate Financing	364,918.0	373,636.4	8,718.4	2.4%	364,918.0	374,054.1	9,136.1	2.5%	(417.7)
<b>Non-Program Expenditures</b>									
- Tax Deficiencies/Assessment Appeals	81,900.0	28,442.8	(53,457.2)	-65.3%	81,900.0	28,442.8	(53,457.2)	-65.3%	0.0
- Assessment Function (MPAC)	34,300.0	33,952.8	(347.2)	-1.0%	34,300.0	33,952.8	(347.2)	-1.0%	0.0
- Temporary Borrowing	400.0	0.0	(400.0)	-100.0%	400.0	0.0	(400.0)	-100.0%	0.0
- Funding of Employee Related Liabilities	43,502.1	43,475.8	(26.2)	-0.1%	43,502.1	43,475.8	(26.2)	-0.1%	0.0
- Labour Disruption Savings	0.0	(31,361.7)	(31,361.7)	n/a	0.0	(31,361.7)	(31,361.7)	n/a	0.0
- Other Corporate Expenditures	41,896.4	19,752.4	(22,144.1)	-52.9%	41,896.4	19,752.4	(22,138.2)	-53.3%	174.1
- Insurance Premiums & Claims	349.8	349.8	0.0	0.0%	349.8	349.8	0.0	0.0%	0.0
- Parking Tag Enforcement & Oper.	48,207.2	48,547.3	340.1	0.7%	48,207.2	48,545.7	338.5	0.7%	1.6
- Vacancy Rebate Program	20,000.0	23,394.2	3,394.2	17.0%	20,000.0	23,394.2	3,394.2	17.0%	0.0
- Heritage Property Taxes Rebate	3,500.0	1,581.8	(1,918.2)	-54.8%	3,500.0	1,581.8	(1,918.2)	-54.8%	0.0
- Solid Waste Management Rebates	182,391.9	152,756.0	(29,635.9)	-16.2%	182,391.9	152,756.0	(29,635.9)	-16.2%	0.0
- Street & Expressway Lighting Services	24,980.9	30,927.2	5,946.3	23.8%	24,980.9	30,927.2	5,946.3	23.8%	0.0
- Pandemic Influenza Stockpiling	2,705.0	2,705.0	0.0	0.0%	2,705.0	2,705.0	0.0	0.0%	0.0
Non-Program Expenditures	484,133.3	354,523.4	(129,609.9)	-26.8%	484,133.3	354,347.7	(129,785.6)	-26.8%	175.7
<b>Non-Program Revenue</b>									
- Payments in Lieu of Taxes	(77,427.0)	(98,723.8)	(21,296.8)	27.5%	(77,427.0)	(98,723.8)	(21,296.8)	27.5%	0.0
- Supplementary Taxes	(25,000.0)	(54,088.4)	(29,088.4)	116.4%	(25,000.0)	(54,088.4)	(29,088.4)	116.4%	0.0
- Tax Penalties	(28,000.0)	(36,400.4)	(8,400.4)	30.0%	(28,000.0)	(36,400.4)	(8,400.4)	30.0%	(0.0)
- Interest/Investment Earnings	(82,416.3)	(152,360.1)	(69,943.8)	84.9%	(82,416.3)	(151,986.4)	(69,570.1)	84.4%	(373.7)
- Prior Year Surplus	(74,178.4)	(82,160.0)	(7,981.6)	10.8%	(74,178.4)	(82,160.0)	(7,981.6)	10.8%	0.0
- Other Corporate Revenues	(7,892.6)	(11,881.5)	(3,988.9)	50.5%	(7,892.6)	(11,860.1)	(3,967.5)	50.3%	(21.4)
- Toronto Hydro Revenues	(71,900.0)	(70,088.6)	1,811.4	-2.5%	(71,900.0)	(70,088.6)	1,811.4	-2.5%	0.0
- Provincial Revenue	(91,600.0)	(91,600.0)	0.0	0.0%	(91,600.0)	(91,600.0)	0.0	0.0%	0.0
- Municipal Land Transfer Tax	(160,134.4)	(178,434.5)	(18,300.1)	11.4%	(160,134.4)	(178,434.5)	(18,300.1)	11.4%	0.0
- Personal Vehicle Tax	(46,000.0)	(50,913.7)	(4,913.7)	10.7%	(46,000.0)	(50,913.7)	(4,913.7)	10.7%	0.0
- Parking Authority Revenues	(35,973.3)	(61,594.8)	(25,621.5)	71.2%	(35,973.3)	(56,294.8)	(20,321.5)	56.5%	(5,300.0)
- Administrative Support Recoveries - Water	(19,033.0)	(18,973.0)	60.0	-0.3%	(19,033.0)	(18,973.0)	60.0	-0.3%	0.0
- Administrative Support Recoveries - Health & EM	(16,651.7)	(16,640.0)	11.7	-0.1%	(16,651.7)	(16,640.0)	11.7	-0.1%	0.0
- Parking Tag Enforcement & Oper.	(81,815.0)	(93,423.4)	(11,608.4)	14.2%	(81,815.0)	(95,768.5)	(13,953.5)	17.1%	2,345.1
- Other Tax Revenues	(15,105.0)	(15,424.7)	(319.7)	2.1%	(15,105.0)	(15,424.7)	(319.7)	2.1%	0.0
- Woodbine Slots	(15,900.0)	(16,070.0)	(170.0)	1.1%	(15,900.0)	(16,070.0)	(170.0)	1.1%	0.0
Non-Program Revenues	(849,026.6)	(1,048,776.9)	(199,750.3)	23.5%	(849,026.6)	(1,045,426.9)	(196,400.3)	23.1%	(3,350.0)
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>45,254.2</b>	<b>(275,561.5)</b>	<b>(320,815.6)</b>	<b>-708.9%</b>	<b>45,254.2</b>	<b>(271,969.5)</b>	<b>(317,223.6)</b>	<b>-701.0%</b>	<b>(3,592.0)</b>
<b>NET OPERATING TAX LEVY</b>	<b>3,438,289.4</b>	<b>3,078,692.4</b>	<b>(359,597.0)</b>	<b>-10.5%</b>	<b>3,438,289.3</b>	<b>3,083,472.4</b>	<b>(354,816.8)</b>	<b>-10.3%</b>	<b>(4,780.1)</b>
<b>NON LEVY OPERATIONS</b>									
Solid Waste Management Services	0.0	(12,986.3)	(12,986.3)	n/a	0.0	(12,986.3)	(12,986.3)	n/a	0.0
Toronto Parking Authority	(54,546.0)	(61,556.2)	(7,010.2)	12.9%	(54,546.0)	(54,382.7)	163.3	-0.3%	(7,173.5)
Toronto Water	0.0	(21,868.3)	(21,868.3)	n/a	0.0	(21,949.2)	(21,949.2)	n/a	80.9
<b>NON LEVY OPERATING NET EXPENDITURES</b>	<b>(54,546.0)</b>	<b>(96,410.8)</b>	<b>(41,864.8)</b>	<b>76.8%</b>	<b>(54,546.0)</b>	<b>(89,318.2)</b>	<b>(34,772.2)</b>	<b>63.7%</b>	<b>(7,092.6)</b>



**CITY OF TORONTO**  
**OPERATING GROSS EXPENDITURE VARIANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
**(\$000s)**

	Final Year-End				Preliminary Year-End				Difference
	Budget	Actual	Actual vs Budget		Budget	Actual	Actual vs Budget		
			Over/(Under)	%			Over/(Under)	%	
<b>Citizen Centred Services "A"</b>									
Affordable Housing Office	3,209.4	2,742.3	(467.1)	-14.6%	3,209.4	2,742.3	(467.1)	-14.6%	(0.0)
Children's Services	370,004.8	365,306.5	(4,698.3)	-1.3%	370,004.8	365,298.6	(4,706.2)	-1.3%	7.9
Court Services	47,824.4	44,529.9	(3,294.5)	-6.9%	47,824.4	44,529.9	(3,294.5)	-6.9%	0.0
Economic Development & Culture	36,854.5	35,640.5	(1,214.0)	-3.3%	36,854.5	35,633.9	(1,220.6)	-3.3%	6.6
Emergency Medical Services	161,180.4	161,406.4	226.0	0.1%	161,180.4	161,406.3	225.9	0.1%	0.1
Long Term Care Homes & Services	215,833.4	211,356.7	(4,476.6)	-2.1%	215,833.4	211,356.7	(4,476.7)	-2.1%	0.0
Parks, Forestry & Recreation	340,178.5	333,103.4	(7,075.1)	-2.1%	340,178.5	333,080.6	(7,097.9)	-2.1%	22.8
Shelter, Support & Housing Administration	925,056.7	851,550.8	(73,505.9)	-7.9%	925,056.7	797,234.7	(127,822.0)	-13.8%	54,316.1
Social Development, Finance & Administration	25,093.4	22,380.5	(2,712.9)	-10.8%	25,093.4	22,380.3	(2,713.1)	-10.8%	0.2
Toronto Employment & Social Services	1,204,456.9	1,134,511.8	(69,945.1)	-5.8%	1,204,456.9	1,134,511.8	(69,945.1)	-5.8%	0.0
311 Customer Service Strategy	15,444.3	11,564.8	(3,879.6)	-25.1%	15,444.3	11,564.8	(3,879.5)	-25.1%	(0.0)
<b>Sub-Total Citizen Centred Services "A"</b>	<b>3,345,136.7</b>	<b>3,174,093.6</b>	<b>(171,043.1)</b>	<b>-5.1%</b>	<b>3,345,136.7</b>	<b>3,119,739.9</b>	<b>(225,396.8)</b>	<b>-6.7%</b>	<b>54,353.7</b>
<b>Citizen Centred Services "B"</b>									
City Planning	37,641.6	32,532.6	(5,109.0)	-13.6%	37,641.6	32,532.6	(5,109.0)	-13.6%	0.0
Fire Services	367,106.9	369,431.3	2,324.4	0.6%	367,106.9	369,425.1	2,318.2	0.6%	6.2
Municipal Licensing & Standards	50,075.2	45,411.1	(4,664.1)	-9.3%	50,075.2	45,392.6	(4,682.6)	-9.4%	18.5
Policy, Planning, Finance and Administration	25,214.2	21,356.9	(3,857.2)	-15.3%	25,214.2	21,357.0	(3,857.2)	-15.3%	(0.1)
Technical Services	63,646.5	55,929.3	(7,717.2)	-12.1%	63,646.5	55,927.9	(7,718.6)	-12.1%	1.4
Toronto Buildings	46,158.1	36,402.2	(9,755.9)	-21.1%	46,158.1	36,402.1	(9,756.0)	-21.1%	0.1
Toronto Environment Office	9,414.2	6,867.2	(2,547.0)	-27.1%	9,414.2	6,867.2	(2,547.0)	-27.1%	0.0
Transportation Services	283,503.3	271,516.9	(11,986.4)	-4.2%	283,503.3	271,463.7	(12,039.6)	-4.2%	53.2
Waterfront Secretariat	1,578.9	1,221.1	(357.8)	-22.7%	1,578.9	1,221.1	(357.8)	-22.7%	(0.0)
<b>Sub-Total Citizen Centred Services "B"</b>	<b>884,338.8</b>	<b>840,668.6</b>	<b>(43,670.2)</b>	<b>-4.9%</b>	<b>884,338.8</b>	<b>840,589.3</b>	<b>(43,749.5)</b>	<b>-4.9%</b>	<b>79.3</b>
<b>Internal Services</b>									
Office of the Chief Financial Officer	12,719.8	11,983.0	(736.8)	-5.8%	12,719.8	11,983.0	(736.8)	-5.8%	0.0
Office of the Treasurer	73,355.2	64,856.6	(8,498.7)	-11.6%	73,355.2	64,852.9	(8,502.3)	-11.6%	3.7
Facilities Management & Real Estate	164,872.5	148,882.0	(15,990.5)	-9.7%	164,872.5	148,487.3	(16,385.2)	-9.9%	394.7
Fleet Services	46,768.6	49,684.9	2,916.3	6.2%	46,768.6	49,684.9	2,916.3	6.2%	(0.0)
Information & Technology	78,282.1	70,465.8	(7,816.2)	-10.0%	78,282.1	70,307.4	(7,974.7)	-10.2%	158.4
<b>Sub-Total Internal Services</b>	<b>375,998.1</b>	<b>345,872.3</b>	<b>(30,125.9)</b>	<b>-8.0%</b>	<b>375,998.1</b>	<b>345,315.5</b>	<b>(30,682.6)</b>	<b>-8.2%</b>	<b>556.8</b>
<b>City Manager</b>									
City Manager's Office	40,950.6	40,277.5	(673.2)	-1.6%	40,950.6	40,276.9	(673.7)	-1.6%	0.6
<b>Sub-Total City Manager</b>	<b>40,950.6</b>	<b>40,277.5</b>	<b>(673.2)</b>	<b>-1.6%</b>	<b>40,950.6</b>	<b>40,276.9</b>	<b>(673.7)</b>	<b>-1.6%</b>	<b>0.6</b>
<b>Other City Programs</b>									
City Clerk's Office	52,821.0	49,794.8	(3,026.2)	-5.7%	52,821.0	49,785.2	(3,035.8)	-5.7%	9.6
Legal Services	39,593.5	38,843.0	(750.4)	-1.9%	39,593.5	38,843.0	(750.5)	-1.9%	0.0
Mayor's Office	2,599.7	2,340.2	(259.5)	-10.0%	2,599.7	2,340.2	(259.5)	-10.0%	0.0
City Council	19,451.5	18,502.8	(948.7)	-4.9%	19,451.5	18,502.2	(949.3)	-4.9%	0.6
<b>Sub-Total Other City Programs</b>	<b>114,465.7</b>	<b>109,480.9</b>	<b>(4,984.8)</b>	<b>-4.4%</b>	<b>114,465.7</b>	<b>109,470.6</b>	<b>(4,995.1)</b>	<b>-4.4%</b>	<b>10.3</b>
<b>Accountability Offices</b>									
Auditor General's Office	4,379.9	4,410.4	30.5	0.7%	4,379.9	4,364.7	(15.2)	-0.3%	45.7
Integrity Commissioner's Office	203.9	190.2	(13.7)	-6.7%	203.9	190.2	(13.7)	-6.7%	0.0
Lobbyist Registrar	941.9	582.4	(359.5)	-38.2%	941.9	582.4	(359.5)	-38.2%	(0.0)
Ombudsman	1,218.3	1,188.8	(29.5)	-2.4%	1,218.3	1,188.8	(29.5)	-2.4%	(0.0)
<b>Sub-Total Council Appointed Programs</b>	<b>6,744.0</b>	<b>6,371.8</b>	<b>(372.3)</b>	<b>-5.5%</b>	<b>6,744.0</b>	<b>6,326.1</b>	<b>(417.9)</b>	<b>-6.2%</b>	<b>45.7</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>4,767,634.0</b>	<b>4,516,764.6</b>	<b>(250,869.4)</b>	<b>-5.3%</b>	<b>4,767,634.0</b>	<b>4,461,718.3</b>	<b>(305,915.7)</b>	<b>-6.4%</b>	<b>55,046.3</b>



**CITY OF TORONTO**  
**OPERATING GROSS EXPENDITURE VARIANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
**(\$000s)**

	Final Year-End				Preliminary Year-End				Difference
	Budget	Actual	Actual vs Budget		Budget	Actual	Actual vs Budget		
			Over/(Under)	%			Over/(Under)	%	
<b>Agencies, Boards and Commissions</b>									
Toronto Public Health	222,876.1	215,855.1	(7,021.0)	-3.2%	222,876.1	215,855.1	(7,021.0)	-3.2%	0.0
Toronto Public Library	177,675.8	178,524.3	848.6	0.5%	177,675.8	178,533.0	857.2	0.5%	(8.7)
Association of Community Centres	7,165.0	7,284.1	119.1	1.7%	7,165.0	7,176.0	11.0	0.2%	108.1
Exhibition Place	59,765.3	62,835.2	3,069.9	5.1%	59,765.3	63,152.6	3,387.3	5.7%	(317.4)
Heritage Toronto	714.0	666.3	(47.7)	-6.7%	714.0	703.1	(10.9)	-1.5%	(36.8)
Theatres	11,863.8	15,712.4	3,848.6	32.4%	11,863.8	14,577.9	2,714.1	22.9%	1,134.5
Toronto Zoo	44,242.6	43,983.3	(259.3)	-0.6%	44,242.6	44,124.0	(118.6)	-0.3%	(140.7)
Arena Boards of Management	6,272.6	6,177.0	(95.7)	-1.5%	6,272.6	6,173.2	(99.4)	-1.6%	3.8
Yonge Dundas Square	1,618.5	1,790.7	172.2	10.6%	1,618.5	1,790.7	172.2	10.6%	(0.0)
Toronto & Region Conservation Authority	35,425.9	34,938.7	(487.2)	-1.4%	35,425.9	34,145.9	(1,280.0)	-3.6%	792.8
Toronto Transit Commission - Conventional	1,206,364.7	1,188,635.0	(17,729.7)	-1.5%	1,206,364.7	1,188,635.0	(17,729.7)	-1.5%	0.0
Toronto Transit Commission - Wheel Trans	80,169.1	79,968.9	(200.2)	-0.2%	80,169.1	79,968.9	(200.2)	-0.2%	0.0
Toronto Police Service	929,361.0	925,387.5	(3,973.5)	-0.4%	929,361.0	925,387.5	(3,973.5)	-0.4%	0.0
Toronto Police Services Board	2,301.2	2,419.5	118.3	5.1%	2,301.2	2,419.5	118.3	5.1%	0.0
<b>TOTAL - ABCs</b>	<b>2,785,815.5</b>	<b>2,764,178.0</b>	<b>(21,637.5)</b>	<b>-0.8%</b>	<b>2,785,815.5</b>	<b>2,762,642.4</b>	<b>(23,173.1)</b>	<b>-0.8%</b>	<b>1,535.6</b>
<b>Corporate Accounts</b>									
Community Partnership and Investment Program	45,991.7	45,743.5	(248.2)	-0.5%	45,991.7	45,743.5	(248.2)	-0.5%	(0.0)
Capital & Corporate Financing	628,229.6	620,631.1	(7,598.5)	-1.2%	628,229.6	620,631.1	(7,598.5)	-1.2%	0.0
<b>Non-Program Expenditures</b>									
- Tax Deficiencies/Assessment Appeals	81,900.0	28,442.8	(53,457.2)	-65.3%	81,900.0	28,442.8	(53,457.2)	-65.3%	0.0
- Assessment Function (MPAC)	34,300.0	33,952.8	(347.2)	-1.0%	34,300.0	33,952.8	(347.2)	-1.0%	0.0
- Temporary Borrowing	400.0	0.0	(400.0)	-100.0%	400.0	0.0	(400.0)	-100.0%	0.0
- Funding of Employee Related Liabilities	43,502.1	43,475.8	(26.2)	-0.1%	43,502.1	43,475.8	(26.2)	-0.1%	0.0
- Labour Disruption Savings	0.0	25,009.5	25,009.5	n/a	0.0	25,009.5	25,009.5	n/a	0.0
- Other Corporate Expenditures	49,989.1	20,975.1	(29,013.9)	-58.0%	49,989.1	20,801.0	(29,188.0)	-58.4%	174.1
- Insurance Premiums & Claims	349.8	349.8	0.0	0.0%	349.8	349.8	0.0	0.0%	0.0
- Parking Tag Enforcement & Oper.	48,207.2	48,547.3	340.1	0.7%	48,207.2	48,545.7	338.5	0.7%	1.6
- Programs Funded from Reserve Funds	91,455.7	106,153.9	14,698.2	16.1%	91,455.7	106,153.9	14,698.2	16.1%	0.0
- Vacancy Rebate Program	20,000.0	23,394.2	3,394.2	17.0%	20,000.0	23,394.2	3,394.2	17.0%	0.0
- Heritage Property Taxes Rebate	3,500.0	1,581.8	(1,918.2)	-54.8%	3,500.0	1,581.8	(1,918.2)	-54.8%	0.0
- Tax Rebates for Registered Charities	4,150.0	6,657.2	2,507.2	60.4%	4,150.0	6,657.2	2,507.2	60.4%	0.0
- Solid Waste Management Rebates	182,391.9	152,756.0	(29,635.9)	-16.2%	182,391.9	152,756.0	(29,635.9)	-16.2%	0.0
- Street & Expressway Lighting Services	25,860.9	31,807.2	5,946.3	23.0%	25,860.9	31,807.2	5,946.3	23.0%	0.0
- Pandemic Influenza Stockpiling	6,263.0	3,405.5	(2,857.5)	-45.6%	6,263.0	3,405.5	(2,857.5)	-45.6%	0.0
Non-Program Expenditures	592,269.6	526,508.8	(65,760.8)	-11.1%	592,269.6	526,333.1	(65,936.5)	-11.1%	175.7
<b>Non-Program Revenue</b>									
- Interest/Investment Earnings	583.7	836.4	252.7	43.3%	583.7	836.4	252.7	43.3%	0.0
- Prior Year Surplus	0.0	6,417.0	6,417.0	n/a	0.0	6,417.0	6,417.0	n/a	0.0
- Other Corporate Revenues	778.8	8,624.6	7,845.8	1007.4%	778.8	8,643.4	7,864.5	1009.8%	(18.7)
- Municipal Land Transfer Tax	5,215.6	5,560.3	344.7	6.6%	5,215.6	5,560.3	344.7	6.6%	0.0
- Personal Vehicle Tax	350.0	803.2	453.2	129.5%	350.0	803.2	453.2	129.5%	0.0
- Administrative Support Recoveries - Health & EMS	0.0	0.6	0.6	n/a	0.0	0.6	0.6	n/a	0.0
- Other Tax Revenues	0.0	321.7	321.7	n/a	0.0	321.7	321.7	n/a	0.0
Non-Program Revenues	6,928.2	22,563.9	15,635.8	225.7%	6,928.2	22,582.7	15,654.5	226.0%	(58,974.4)
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>1,273,419.1</b>	<b>1,215,447.4</b>	<b>(57,971.7)</b>	<b>-4.6%</b>	<b>1,273,419.1</b>	<b>1,215,290.4</b>	<b>(58,128.7)</b>	<b>-4.6%</b>	<b>(58,798.7)</b>
<b>LEVY OPERATING GROSS EXPENDITURES</b>	<b>8,826,868.6</b>	<b>8,496,390.0</b>	<b>(330,478.6)</b>	<b>-3.7%</b>	<b>8,826,868.6</b>	<b>8,439,651.2</b>	<b>(387,217.4)</b>	<b>-4.4%</b>	<b>(2,216.9)</b>
<b>NON LEVY OPERATIONS</b>									
Solid Waste Management Services	318,986.7	294,512.8	(24,473.9)	-7.7%	318,986.7	292,055.8	(26,930.9)	-8.4%	2,457.0
Toronto Parking Authority	65,661.0	63,901.7	(1,759.3)	-2.7%	65,661.0	65,649.0	(12.0)	0.0%	(1,747.3)
Toronto Water	698,703.4	674,101.5	(24,601.9)	-3.5%	698,703.4	674,020.6	(24,682.8)	-3.5%	80.9
<b>NON LEVY OPERATING GROSS EXPENDITURES</b>	<b>1,083,351.1</b>	<b>1,032,516.0</b>	<b>(50,835.1)</b>	<b>-4.7%</b>	<b>1,083,351.1</b>	<b>1,031,725.4</b>	<b>(51,625.7)</b>	<b>-4.8%</b>	<b>790.6</b>



**CITY OF TORONTO**  
**REVENUE VARIANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
**(\$000s)**

	Final Year-End				Preliminary Year-End				Difference
	Budget	Actual	Actual vs Budget		Budget	Actual	Actual vs Budget		
			Over/(Under)	%			Over/(Under)	%	
<b>Citizen Centred Services "A"</b>									
Affordable Housing Office	1,904.3	1,437.2	(467.1)	-24.5%	1,904.3	1,437.2	(467.1)	-24.5%	(0.0)
Children's Services	302,229.5	297,523.4	(4,706.1)	-1.6%	302,229.5	297,523.4	(4,706.1)	-1.6%	(0.0)
Court Services	59,748.8	54,189.8	(5,559.0)	-9.3%	59,748.8	54,189.8	(5,559.0)	-9.3%	0.0
Economic Development & Culture	9,507.4	8,807.6	(699.8)	-7.4%	9,507.4	8,807.6	(699.8)	-7.4%	(0.0)
Emergency Medical Services	96,883.3	94,357.3	(2,526.0)	-2.6%	96,883.3	94,357.3	(2,526.0)	-2.6%	0.0
Long Term Care Homes and Services	171,149.1	166,313.0	(4,836.1)	-2.8%	171,149.1	166,313.0	(4,836.1)	-2.8%	0.0
Parks, Forestry & Recreation	91,316.9	87,975.2	(3,341.7)	-3.7%	91,316.9	87,964.1	(3,352.8)	-3.7%	11.1
Shelter, Support & Housing Administration	658,417.0	588,506.0	(69,911.0)	-10.6%	658,417.0	534,189.8	(124,227.2)	-18.9%	54,316.2
Social Development, Finance & Administration	11,469.8	9,511.3	(1,958.5)	-17.1%	11,469.8	9,511.3	(1,958.5)	-17.1%	0.0
Toronto Employment & Social Services	885,178.7	826,170.5	(59,008.2)	-6.7%	885,178.7	826,170.5	(59,008.2)	-6.7%	(0.0)
311 Customer Service Strategy	7,943.3	6,088.7	(1,854.7)	-23.3%	7,943.3	6,088.7	(1,854.6)	-23.3%	(0.0)
<b>Sub-Total Citizen Centred Services "A"</b>	<b>2,295,748.0</b>	<b>2,140,880.0</b>	<b>(154,868.0)</b>	<b>-6.7%</b>	<b>2,295,748.0</b>	<b>2,086,552.7</b>	<b>(209,195.3)</b>	<b>-9.1%</b>	<b>54,327.2</b>
<b>Citizen Centred Services "B"</b>									
City Planning	23,709.4	15,082.6	(8,626.8)	-36.4%	23,709.4	15,074.4	(8,635.0)	-36.4%	8.2
Fire Services	7,852.9	8,054.1	201.1	2.6%	7,852.9	8,054.1	201.2	2.6%	(0.0)
Municipal Licensing & Standards	30,763.2	24,398.5	(6,364.7)	-20.7%	30,763.2	24,402.2	(6,361.0)	-20.7%	(3.7)
Policy, Planning, Finance and Administration	12,567.4	10,422.0	(2,145.4)	-17.1%	12,567.4	10,422.0	(2,145.4)	-17.1%	0.0
Technical Services	50,519.8	47,462.7	(3,057.2)	-6.1%	50,519.8	47,462.7	(3,057.1)	-6.1%	(0.0)
Toronto Building	56,958.7	45,422.0	(11,536.7)	-20.3%	56,958.7	45,398.4	(11,560.3)	-20.3%	23.6
Toronto Environment Office	5,865.0	3,531.3	(2,333.7)	-39.8%	5,865.0	3,531.3	(2,333.7)	-39.8%	0.0
Transportation Services	97,915.3	90,584.9	(7,330.4)	-7.5%	97,915.3	90,587.1	(7,328.2)	-7.5%	(2.2)
Waterfront Secretariat	585.0	417.5	(167.5)	-28.6%	585.0	417.5	(167.5)	-28.6%	0.0
<b>Sub-Total Citizen Centred Services "B"</b>	<b>286,737.0</b>	<b>245,375.8</b>	<b>(41,361.2)</b>	<b>-14.4%</b>	<b>286,737.0</b>	<b>245,349.7</b>	<b>(41,387.3)</b>	<b>-14.4%</b>	<b>26.1</b>
<b>Internal Services</b>									
Office of the Chief Financial Officer	3,769.9	3,593.9	(176.0)	-4.7%	3,769.9	3,593.9	(176.0)	-4.7%	0.0
Office of the Treasurer	42,891.1	37,315.6	(5,575.4)	-13.0%	42,891.1	37,316.0	(5,575.1)	-13.0%	(0.4)
Facilities Management & Real Estate	109,948.6	94,969.7	(14,978.8)	-13.6%	109,948.6	94,944.9	(15,003.7)	-13.6%	24.8
Fleet Services	46,436.4	51,104.6	4,668.1	10.1%	46,436.4	51,105.3	4,668.9	10.1%	(0.7)
Information & Technology	17,979.6	13,060.6	(4,919.0)	-27.4%	17,979.6	13,060.6	(4,919.0)	-27.4%	(0.0)
<b>Sub-Total Internal Services</b>	<b>221,025.7</b>	<b>200,044.5</b>	<b>(20,981.2)</b>	<b>-9.5%</b>	<b>221,025.7</b>	<b>200,020.7</b>	<b>(21,005.0)</b>	<b>-9.5%</b>	<b>23.8</b>
<b>City Manager</b>									
City Manager's Office	3,304.0	3,889.7	585.8	17.7%	3,304.0	3,889.7	585.7	17.7%	0.0
<b>Sub-Total City Manager</b>	<b>3,304.0</b>	<b>3,889.7</b>	<b>585.8</b>	<b>17.7%</b>	<b>3,304.0</b>	<b>3,889.7</b>	<b>585.7</b>	<b>17.7%</b>	<b>0.0</b>
<b>Other City Programs</b>									
City Clerk's Office	18,276.6	14,760.3	(3,516.4)	-19.2%	18,276.6	14,828.1	(3,448.5)	-18.9%	(67.8)
Legal Services	19,358.5	21,240.7	1,882.2	9.7%	19,358.5	21,240.7	1,882.2	9.7%	0.0
Mayor's Office	4.0	1.7	(2.3)	-57.4%	4.0	1.7	(2.3)	-57.4%	0.0
City Council	0.0	59.4	59.4	n/a	0.0	59.7	59.7	n/a	(0.3)
<b>Sub-Total Other City Programs</b>	<b>37,639.2</b>	<b>36,062.1</b>	<b>(1,577.1)</b>	<b>-4.2%</b>	<b>37,639.2</b>	<b>36,130.2</b>	<b>(1,509.0)</b>	<b>-4.0%</b>	<b>(68.1)</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	0.0
Integrity Commissioner's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a	0.0
Lobbyist Registrar	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a	0.0
Ombudsman	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a	0.0
<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>0.0</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>2,844,453.7</b>	<b>2,626,252.1</b>	<b>(218,201.7)</b>	<b>-7.7%</b>	<b>2,844,453.7</b>	<b>2,571,943.0</b>	<b>(272,510.7)</b>	<b>-9.6%</b>	<b>54,309.0</b>



**CITY OF TORONTO**  
**REVENUE VARIANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
**(\$000s)**

	Final Year-End				Preliminary Year-End				Difference
	Budget	Actual	Actual vs Budget		Budget	Actual	Actual vs Budget		
			Over/(Under)	%			Over/(Under)	%	
<b>Agencies, Boards and Commissions</b>									
Toronto Public Health	179,056.9	172,452.2	(6,604.7)	-3.7%	179,056.9	172,767.4	(6,289.5)	-3.5%	(315.2)
Toronto Public Library	13,761.9	14,671.3	909.5	6.6%	13,761.9	14,679.7	917.8	6.7%	(8.4)
Association of Community Centres	178.3	178.3	0.0	0.0%	178.3	178.3	0.0	0.0%	0.0
Exhibition Place	59,737.9	64,809.2	5,071.3	8.5%	59,737.9	63,280.8	3,542.9	5.9%	1,528.4
Heritage Toronto	329.0	281.3	(47.7)	-14.5%	329.0	318.1	(10.9)	-3.3%	(36.8)
Theatres	8,165.0	12,572.8	4,407.8	54.0%	8,165.0	11,239.9	3,074.9	37.7%	1,332.9
Toronto Zoo	32,566.1	32,729.0	162.9	0.5%	32,566.1	32,649.0	82.9	0.3%	80.0
Arena Boards of Management	6,262.5	6,251.9	(10.7)	-0.2%	6,262.5	6,164.8	(97.7)	-1.6%	87.1
Yonge Dundas Square	1,046.1	1,223.0	176.9	16.9%	1,046.1	1,223.1	177.0	16.9%	(0.1)
Toronto & Region Conservation Authority	32,156.5	31,669.3	(487.2)	-1.5%	32,156.5	30,876.5	(1,280.0)	-4.0%	792.8
Toronto Transit Commission - Conventional	904,310.0	886,294.0	(18,016.0)	-2.0%	904,310.0	886,294.0	(18,016.0)	-2.0%	0.0
Toronto Transit Commission - Wheel Trans	3,827.7	4,220.3	392.6	10.3%	3,827.7	4,220.3	392.6	10.3%	0.0
Toronto Police Service	74,562.5	73,072.1	(1,490.4)	-2.0%	74,562.5	73,072.1	(1,490.4)	-2.0%	0.0
Toronto Police Services Board	0.0	11.8	11.8	n/a	0.0	11.8	11.8	n/a	0.0
<b>TOTAL - ABCs</b>	<b>1,315,960.5</b>	<b>1,300,436.6</b>	<b>(15,523.9)</b>	<b>-1.2%</b>	<b>1,315,960.5</b>	<b>1,296,975.8</b>	<b>(18,984.7)</b>	<b>-1.4%</b>	<b>3,460.8</b>
<b>Corporate Accounts</b>									
Community Partnership and Investment Program	762.2	687.8	(74.4)	-9.8%	762.2	687.8	(74.4)	-9.8%	(0.0)
Capital & Corporate Financing	263,311.7	246,994.8	(16,316.9)	-6.2%	263,311.7	246,577.1	(16,734.6)	-6.4%	417.7
<b>Non-Program Expenditures</b>									
- Labour Disruption Savings	0.0	56,371.2	56,371.2	n/a	0.0	56,371.2	56,371.2	n/a	0.0
- Other Corporate Expenditures	8,092.7	1,222.8	(6,869.9)	-84.9%	8,092.7	1,222.8	(6,869.9)	-84.9%	0.0
- Programs Funded from Reserve Funds	91,455.7	106,153.9	14,698.2	16.1%	91,455.7	106,153.9	14,698.2	16.1%	0.0
- Tax Rebates for Registered Charities	4,150.0	6,657.2	2,507.2	60.4%	4,150.0	6,657.2	2,507.2	60.4%	0.0
- Street & Expressway Lighting Services	880.0	880.0	0.0	0.0%	880.0	880.0	0.0	0.0%	0.0
- Pandemic Influenza Stockpiling	3,558.0	700.5	(2,857.5)	-80.3%	3,558.0	700.5	(2,857.5)	-80.3%	0.0
Non-Program Expenditures	108,136.3	171,985.5	63,849.1	59.0%	108,136.3	171,985.5	63,849.1	59.0%	0.0
<b>Non-Program Revenue</b>									
- Payments in Lieu of Taxes	77,427.0	98,723.8	21,296.8	27.5%	77,427.0	98,723.8	21,296.8	27.5%	(0.0)
- Supplementary Taxes	25,000.0	54,088.4	29,088.4	116.4%	25,000.0	54,088.4	29,088.4	116.4%	0.0
- Tax Penalties	28,000.0	36,400.4	8,400.4	30.0%	28,000.0	36,400.4	8,400.4	30.0%	0.0
- Interest/Investment Earnings	83,000.0	153,196.5	70,196.5	84.6%	83,000.0	152,822.9	69,822.9	84.1%	373.7
- Prior Year Surplus	74,178.4	88,577.0	14,398.6	19.4%	74,178.4	88,577.0	14,398.6	19.4%	0.0
- Other Corporate Revenues	8,671.4	20,506.1	11,834.7	136.5%	8,671.4	20,503.5	11,832.1	136.4%	2.7
- Toronto Hydro Revenues	71,900.0	70,088.6	(1,811.4)	-2.5%	71,900.0	70,088.6	(1,811.4)	-2.5%	0.0
- Provincial Revenue	91,600.0	91,600.0	0.0	0.0%	91,600.0	91,600.0	0.0	0.0%	0.0
- Municipal Land Transfer Tax	165,350.0	183,994.8	18,644.8	11.3%	165,350.0	183,994.8	18,644.8	11.3%	0.0
- Personal Vehicle Tax	46,350.0	51,716.9	5,366.9	11.6%	46,350.0	51,716.9	5,366.9	11.6%	0.0
- Parking Authority Revenues	35,973.3	61,594.8	25,621.5	71.2%	35,973.3	56,294.8	20,321.5	56.5%	5,300.0
- Administrative Support Recoveries - Water	19,033.0	18,973.0	(60.0)	-0.3%	19,033.0	18,973.0	(60.0)	-0.3%	0.0
- Administrative Support Recoveries - Health & EMS	16,651.7	16,640.6	(11.1)	-0.1%	16,651.7	16,640.6	(11.1)	-0.1%	0.0
- Parking Tag Enforcement & Oper.	81,815.0	93,423.4	11,608.4	14.2%	81,815.0	95,768.5	13,953.5	17.1%	(2,345.1)
- Other Tax Revenues	15,105.0	15,746.4	641.4	4.2%	15,105.0	15,746.4	641.4	4.2%	0.0
- Woodbine Slots	15,900.0	16,070.0	170.0	1.1%	15,900.0	16,070.0	170.0	1.1%	0.0
Non-Program Revenues	855,954.8	1,071,340.9	215,386.1	25.2%	855,954.8	1,068,009.6	212,054.8	24.8%	3,331.3
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>1,228,164.9</b>	<b>1,491,008.9</b>	<b>262,843.9</b>	<b>21.4%</b>	<b>1,228,164.9</b>	<b>1,487,259.9</b>	<b>259,095.0</b>	<b>21.1%</b>	<b>3,749.0</b>
<b>LEVY OPERATING REVENUES</b>	<b>5,388,579.2</b>	<b>5,417,697.6</b>	<b>29,118.4</b>	<b>0.5%</b>	<b>5,388,579.2</b>	<b>5,356,178.8</b>	<b>(32,400.4)</b>	<b>-0.6%</b>	<b>61,518.8</b>
<b>NON LEVY OPERATIONS</b>									
Solid Waste Management Services	318,986.7	307,499.1	(11,487.6)	-3.6%	318,986.7	305,042.1	(13,944.6)	-4.4%	2,457.0
Toronto Parking Authority	120,207.0	125,457.9	5,250.9	4.4%	120,207.0	120,031.7	(175.3)	-0.1%	5,426.2
Toronto Water	698,703.4	695,969.8	(2,733.6)	-0.4%	698,703.4	695,969.8	(2,733.6)	-0.4%	(0.0)
<b>NON LEVY OPERATING REVENUES</b>	<b>1,137,897.1</b>	<b>1,128,926.8</b>	<b>(8,970.4)</b>	<b>-0.8%</b>	<b>1,137,897.1</b>	<b>1,121,043.6</b>	<b>(16,853.5)</b>	<b>-1.5%</b>	<b>7,883.2</b>





**CITY OF TORONTO**  
**CONSOLIDATED NET EXPENDITURES**  
**FOR THE FIVE MONTHS ENDED MAY 31, 2010**  
**(\$000s)**

	May 31, 2010				December 31, 2010			
	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	490.3	490.3	0.0	0.0%	1,334.4	1,334.4	(0.0)	0.0%
Children's Services	26,042.5	26,042.5	0.0	0.0%	70,776.0	70,776.0	0.0	0.0%
Court Services	(8,185.0)	(3,644.9)	4,540.1	-55.5%	(10,082.0)	(10,082.0)	0.0	0.0%
Economic Development & Culture	10,412.0	9,509.5	(902.5)	-8.7%	26,406.4	26,406.4	0.0	0.0%
Emergency Medical Services	11,679.2	12,818.5	1,139.3	9.8%	65,647.4	67,557.4	1,910.0	2.9%
Long Term Care Homes and Services	6,891.5	7,106.5	215.0	3.1%	46,773.3	46,773.3	(0.0)	0.0%
Parks, Forestry & Recreation	86,425.5	83,814.4	(2,611.1)	-3.0%	261,411.4	261,611.7	200.3	0.1%
Shelter, Support & Housing Administration	101,569.8	101,564.2	(5.6)	0.0%	258,679.9	258,676.2	(3.7)	0.0%
Social Development, Finance & Administration	4,836.6	4,798.3	(38.3)	-0.8%	13,272.0	13,272.0	0.0	0.0%
Toronto Employment & Social Services	117,385.1	113,759.8	(3,625.3)	-3.1%	324,595.6	320,595.6	(4,000.0)	-1.2%
311 Customer Service Strategy	2,627.5	2,559.5	(68.0)	-2.6%	9,271.9	9,121.9	(150.0)	-1.6%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>360,175.0</b>	<b>358,818.6</b>	<b>(1,356.4)</b>	<b>-0.4%</b>	<b>1,068,086.3</b>	<b>1,066,042.9</b>	<b>(2,043.4)</b>	<b>-0.2%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	2,750.5	2,622.8	(127.7)	-4.6%	13,222.3	14,437.5	1,215.2	9.2%
Fire Services	140,567.0	140,266.8	(300.2)	-0.2%	359,140.8	359,140.8	0.0	0.0%
Municipal Licensing & Standards	3,479.3	3,880.5	401.2	11.5%	19,226.1	22,478.2	3,252.1	16.9%
Policy, Planning, Finance and Administration	4,120.7	3,779.6	(341.1)	-8.3%	12,014.5	12,014.5	0.0	0.0%
Technical Services	6,776.5	5,649.8	(1,126.7)	-16.6%	12,207.0	11,880.5	(326.5)	-2.7%
Toronto Building	(16,508.4)	(17,183.2)	(674.8)	4.1%	(10,800.6)	(10,800.6)	0.0	0.0%
Toronto Environment Office	3,944.1	1,896.5	(2,047.6)	-51.9%	3,371.7	3,371.7	0.0	0.0%
Transportation Services	74,515.4	65,348.6	(9,166.8)	-12.3%	180,814.7	166,341.6	(14,473.1)	-8.0%
Waterfront Secretariat	389.4	250.5	(138.9)	-35.7%	957.1	877.1	(80.0)	-8.4%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>220,034.5</b>	<b>206,511.9</b>	<b>(13,522.6)</b>	<b>-6.1%</b>	<b>590,153.6</b>	<b>579,741.4</b>	<b>(10,412.3)</b>	<b>-1.8%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	2,705.0	2,622.9	(82.1)	-3.0%	8,928.0	8,829.9	(98.1)	-1.1%
Office of the Treasurer	8,318.4	7,768.8	(549.6)	-6.6%	29,482.3	28,033.2	(1,449.1)	-4.9%
Facilities Management & Real Estate	28,842.0	34,624.6	5,782.6	20.0%	54,261.7	53,491.6	(770.0)	-1.4%
Fleet Services	(2,113.6)	(2,798.0)	(684.4)	32.4%	0.0	(1,000.0)	(1,000.0)	n/a
Information & Technology	31,710.9	31,429.9	(281.0)	-0.9%	61,523.7	60,523.2	(1,000.5)	-1.6%
<b>Sub-Total Internal Services</b>	<b>69,462.7</b>	<b>73,648.2</b>	<b>4,185.5</b>	<b>6.0%</b>	<b>154,195.7</b>	<b>149,877.9</b>	<b>(4,317.7)</b>	<b>-2.8%</b>
<b>City Manager</b>								
City Manager's Office	14,104.3	13,796.2	(308.1)	-2.2%	37,078.9	36,990.7	(88.2)	-0.2%
<b>Sub-Total City Manager</b>	<b>14,104.3</b>	<b>13,796.2</b>	<b>(308.1)</b>	<b>-2.2%</b>	<b>37,078.9</b>	<b>36,990.7</b>	<b>(88.2)</b>	<b>-0.2%</b>
<b>Other City Programs</b>								
City Clerk's Office	13,441.7	14,810.6	1,368.9	10.2%	36,792.6	37,792.6	1,000.0	2.7%
Legal Services	9,996.6	7,543.4	(2,453.2)	-24.5%	19,993.2	19,425.6	(567.6)	-2.8%
Mayor's Office	892.0	786.3	(105.7)	-11.8%	2,560.7	2,560.7	0.0	0.0%
City Council	7,318.9	6,504.7	(814.2)	-11.1%	19,636.6	19,636.6	0.0	0.0%
<b>Sub-Total Other City Programs</b>	<b>31,649.2</b>	<b>29,645.0</b>	<b>(2,004.2)</b>	<b>-6.3%</b>	<b>78,983.0</b>	<b>79,415.4</b>	<b>432.4</b>	<b>0.5%</b>
<b>Accountability Offices</b>								
Auditor General's Office	1,428.5	1,352.1	(76.4)	-5.3%	4,283.1	4,261.6	(21.5)	-0.5%
Integrity Commissioner's Office	65.7	65.1	(0.6)	-0.9%	203.9	203.9	0.0	0.0%
Lobbyist Registrar's Office	310.7	228.6	(82.1)	-26.4%	906.5	906.5	0.0	0.0%
Ombudsman's Office	470.1	491.4	21.3	4.5%	1,354.5	1,354.5	0.0	0.0%
<b>Sub-Total Council Appointed Programs</b>	<b>2,275.0</b>	<b>2,137.2</b>	<b>(137.8)</b>	<b>-6.1%</b>	<b>6,748.0</b>	<b>6,726.5</b>	<b>(21.5)</b>	<b>-0.3%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>697,700.7</b>	<b>684,557.1</b>	<b>(13,143.6)</b>	<b>-1.9%</b>	<b>1,935,245.5</b>	<b>1,918,794.7</b>	<b>(16,450.6)</b>	<b>-0.9%</b>
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	15,539.2	15,149.4	(389.8)	-2.5%	44,161.9	44,161.9	0.0	0.0%
Toronto Public Library	64,877.5	64,810.3	(67.2)	-0.1%	167,093.3	167,093.3	0.0	0.0%
Association of Community Centres	2,947.0	2,884.1	(62.8)	-2.1%	7,180.1	7,205.5	25.4	0.4%
Exhibition Place	451.7	779.3	327.6	72.5%	26.0	26.0	0.0	0.0%



**CITY OF TORONTO**  
**CONSOLIDATED NET EXPENDITURES**  
**FOR THE FIVE MONTHS ENDED MAY 31, 2010**  
**(\$000s)**

	May 31, 2010				December 31, 2010			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Heritage Toronto	193.0	192.9	(0.1)	-0.1%	365.7	365.7	0.0	0.0%
Theatres	1,907.1	1,873.9	(33.2)	-1.7%	3,487.5	3,489.9	2.4	0.1%
Toronto Zoo	7,526.2	7,373.0	(153.2)	-2.0%	11,000.4	11,000.4	0.0	0.0%
Arena Boards of Management	(2.5)	(99.9)	(97.4)	3896.0%	(6.0)	(6.0)	0.0	0.0%
Yonge Dundas Square	226.6	155.0	(71.6)	-31.6%	543.7	542.0	(1.7)	-0.3%
Toronto & Region Conservation Authority	1,830.1	1,830.1	0.0	0.0%	3,269.4	3,269.4	0.0	0.0%
Toronto Transit Commission - Conventional	139,894.0	123,857.0	(16,037.0)	-11.5%	429,804.5	414,702.0	(15,102.5)	-3.5%
Toronto Transit Commission - Wheel Trans	26,026.0	27,029.1	1,003.1	3.9%	82,675.9	82,675.9	0.0	0.0%
Toronto Police Service	312,029.7	313,571.4	1,541.7	0.5%	888,089.3	889,289.3	1,200.0	0.1%
Toronto Police Services Board	670.8	670.8	0.0	0.0%	2,347.8	2,347.8	0.0	0.0%
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>574,116.4</b>	<b>560,076.4</b>	<b>(14,039.9)</b>	<b>-2.4%</b>	<b>1,640,039.5</b>	<b>1,626,163.1</b>	<b>(13,876.4)</b>	<b>-0.8%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	19,621.3	19,621.3	0.0	0.0%	46,702.0	46,702.0	0.0	0.0%
Capital & Corporate Financing	243,765.4	243,765.4	0.0	0.0%	585,037.0	585,037.0	0.0	0.0%
<b>Non-Program Expenditures</b>								
- Tax Deficiencies/Write-offs	28,717.5	28,714.5	(3.0)	0.0%	68,922.0	68,922.0	0.0	0.0%
- Assessment Function (MPAC)	17,540.8	17,540.8	0.0	0.0%	35,100.0	35,100.0	0.0	0.0%
- Temporary Borrowing	20.8	0.0	(20.8)	-100.0%	50.0	0.0	(50.0)	-100.0%
- Funding of Employee Related Liabilities	19,659.4	19,659.4	0.0	0.0%	47,464.2	47,464.2	0.0	0.0%
- Contingency	0.5	0.0	(0.5)	-100.0%	0.0	0.5	0.5	n/a
- Other Corporate Expenditures	2,874.1	2,874.1	0.0	0.0%	26,340.4	26,340.4	0.0	0.0%
- Insurance Premiums & Claims	416.7	416.7	0.0	0.0%	1,000.0	1,000.0	0.0	0.0%
- Parking Tag Enforcement & Oper.	19,471.2	18,864.4	(606.8)	-3.1%	54,619.7	54,619.7	0.0	0.0%
- Vacancy Rebate Program	4,758.3	4,757.9	(0.4)	0.0%	23,460.0	23,460.0	0.0	0.0%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	3,500.0	3,500.0	0.0	0.0%
- Solid Waste Management Rebates	75,996.6	67,935.8	(8,060.8)	-10.6%	182,391.9	163,000.0	(19,391.9)	-10.6%
- Street & Expressway Lighting Services	10,897.4	10,897.4	0.0	0.0%	28,329.2	28,329.2	0.0	0.0%
- Pandemic Influenza Stockpiling	1,250.0	1,250.0	0.0	0.0%	3,000.0	3,000.0	0.0	0.0%
Non-Program Expenditures	181,603.3	172,911.0	(8,692.4)	-4.8%	474,177.4	454,736.0	(19,441.4)	-4.1%
<b>Non-Program Revenue</b>								
- Payments in Lieu of Taxes	(32,717.2)	(33,063.0)	(345.8)	1.1%	(92,281.2)	(92,281.2)	0.0	0.0%
- Supplementary Taxes	0.0	0.0	0.0	n/a	(30,000.0)	(30,000.0)	0.0	0.0%
- Tax Penalties	(12,751.6)	(12,169.0)	582.6	-4.6%	(30,000.0)	(30,000.0)	0.0	0.0%
- Interest/Investment Earnings	(39,517.7)	(39,517.7)	0.0	0.0%	(94,416.3)	(118,016.3)	(23,600.0)	25.0%
- Prior Year Surplus	(115,212.1)	(115,212.1)	0.0	0.0%	(276,509.0)	(276,509.0)	0.0	0.0%
- Other Corporate Revenues	(1,997.2)	(2,125.8)	(128.6)	6.4%	(7,596.1)	(7,595.4)	0.7	0.0%
- Toronto Hydro Revenues	(22,894.2)	(22,894.2)	0.0	0.0%	(54,946.0)	(54,946.0)	0.0	0.0%
- Provincial Revenue	(38,166.7)	(38,166.7)	0.0	0.0%	(147,600.0)	(147,600.0)	0.0	0.0%
- Municipal Land Transfer Tax	(70,831.3)	(98,844.6)	(28,013.3)	39.5%	(169,995.0)	(199,983.7)	(29,988.7)	17.6%
- Personal Vehicle Tax	(19,999.7)	(21,174.4)	(1,174.7)	5.9%	(47,999.3)	(47,999.3)	0.0	0.0%
- Third Party Sign Tax	(32.0)	(32.0)	0.0	0.0%	(3,512.0)	(3,512.0)	0.0	0.0%
- Parking Authority Revenues	(18,464.7)	(18,464.7)	0.0	0.0%	(44,315.2)	(44,315.2)	0.0	0.0%
- Administrative Support Recoveries - Water	(7,905.4)	(7,905.4)	0.0	0.0%	(18,973.0)	(18,973.0)	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	(4,929.8)	(4,929.8)	0.0	0.0%	(16,326.7)	(16,326.7)	0.0	0.0%
- Parking Tag Enforcement & Oper.	(33,638.2)	(32,884.6)	753.6	-2.2%	(80,673.6)	(80,673.6)	0.0	0.0%
- Other Tax Revenues	(4,579.7)	(4,579.6)	0.1	0.0%	(15,081.0)	(15,081.0)	0.0	0.0%
- Woodbine Slots	(4,125.0)	(3,793.0)	332.0	-8.0%	(16,500.0)	(16,500.0)	0.0	0.0%
Non-Program Revenues	(427,762.5)	(455,756.6)	(27,994.1)	6.5%	(1,146,724.4)	(1,200,312.4)	(53,588.0)	4.7%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>17,227.5</b>	<b>(19,459.0)</b>	<b>(36,686.5)</b>	<b>-213.0%</b>	<b>(40,808.0)</b>	<b>(113,837.4)</b>	<b>(73,029.4)</b>	<b>179.0%</b>
<b>NET OPERATING TAX LEVY</b>	<b>1,289,044.5</b>	<b>1,225,174.5</b>	<b>(63,870.0)</b>	<b>-5.0%</b>	<b>3,534,477.0</b>	<b>3,431,120.5</b>	<b>(103,356.4)</b>	<b>-2.9%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	(1,801.2)	1,246.7	3,047.9	-169.2%	(0.0)	0.0	0.0	-100.0%
Toronto Parking Authority	(23,201.9)	(23,201.9)	0.0	0.0%	(55,684.6)	(55,684.6)	0.0	0.0%
Toronto Water	(92,399.2)	(91,640.2)	759.0	-0.8%	0.0	4,366.0	4,366.0	n/a
<b>NON LEVY OPERATING NET EXPENDITURES</b>	<b>(117,402.3)</b>	<b>(113,595.4)</b>	<b>3,806.9</b>	<b>-3.2%</b>	<b>(55,684.6)</b>	<b>(51,318.6)</b>	<b>4,366.0</b>	<b>-7.8%</b>



**CITY OF TORONTO**  
**CONSOLIDATED GROSS EXPENDITURES**  
**FOR THE FIVE MONTHS ENDED MAY 31, 2010**  
**(\$000s)**

	May 31, 2010				December 31, 2010			
	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	1,122.7	945.6	(177.1)	-15.8%	3,222.6	2,987.2	(235.4)	-7.3%
Children's Services	157,122.0	152,873.1	(4,248.9)	-2.7%	378,708.3	378,708.3	0.0	0.0%
Court Services	11,858.3	13,398.6	1,540.3	13.0%	52,079.8	52,079.8	0.0	0.0%
Economic Development & Culture	13,476.4	12,510.6	(965.8)	-7.2%	35,914.3	35,914.3	0.0	0.0%
Emergency Medical Services	52,831.9	53,100.8	268.9	0.5%	173,331.3	173,241.3	(90.0)	-0.1%
Long Term Care Homes & Services	79,214.4	76,345.1	(2,869.3)	-3.6%	220,626.5	219,126.5	(1,500.0)	-0.7%
Parks, Forestry & Recreation	112,985.3	111,971.6	(1,013.7)	-0.9%	359,881.5	360,081.8	200.3	0.1%
Shelter, Support & Housing Administration	329,399.8	272,952.0	(56,447.8)	-17.1%	854,683.3	851,689.5	(2,993.8)	-0.4%
Social Development, Finance & Administration	9,157.7	8,891.5	(266.2)	-2.9%	24,687.8	24,487.4	(200.4)	-0.8%
Toronto Employment & Social Services	510,534.8	463,710.8	(46,824.0)	-9.2%	1,358,107.6	1,270,086.0	(88,021.6)	-6.5%
311 Customer Service Strategy	5,886.9	5,374.9	(512.0)	-8.7%	17,499.9	16,999.9	(500.0)	-2.9%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>1,283,590.2</b>	<b>1,172,074.6</b>	<b>(111,515.6)</b>	<b>-8.7%</b>	<b>3,478,742.9</b>	<b>3,385,402.0</b>	<b>(93,341.0)</b>	<b>-2.7%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	12,514.2	11,195.6	(1,318.6)	-10.5%	36,367.6	35,042.5	(1,325.1)	-3.6%
Fire Services	144,924.1	143,243.0	(1,681.1)	-1.2%	374,385.5	374,385.5	0.0	0.0%
Municipal Licensing & Standards	15,820.6	15,519.4	(301.2)	-1.9%	50,208.8	50,208.8	0.0	0.0%
Policy, Planning, Finance and Administration	8,098.1	7,097.1	(1,001.0)	-12.4%	24,965.3	24,965.3	0.0	0.0%
Technical Services	22,374.4	20,700.4	(1,674.0)	-7.5%	67,681.8	65,457.7	(2,224.1)	-3.3%
Toronto Buildings	14,815.2	13,417.5	(1,397.7)	-9.4%	45,829.6	45,829.6	0.0	0.0%
Toronto Environment Office	4,129.2	1,995.9	(2,133.3)	-51.7%	12,758.0	12,758.0	0.0	0.0%
Transportation Services	99,832.2	87,993.8	(11,838.4)	-11.9%	285,660.4	269,843.7	(15,816.7)	-5.5%
Waterfront Secretariat	562.4	423.3	(139.1)	-24.7%	1,547.1	1,467.1	(80.0)	-5.2%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>323,070.4</b>	<b>301,586.0</b>	<b>(21,484.4)</b>	<b>-6.7%</b>	<b>899,404.2</b>	<b>879,958.3</b>	<b>(19,445.9)</b>	<b>-2.2%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	5,448.1	4,286.0	(1,162.1)	-21.3%	15,511.5	14,376.4	(1,135.1)	-7.3%
Office of the Treasurer	27,563.6	23,976.9	(3,586.7)	-13.0%	75,670.7	68,236.3	(7,434.4)	-9.8%
Facilities Management & Real Estate	58,458.3	55,692.3	(2,766.0)	-4.7%	169,629.5	167,759.4	(1,870.1)	-1.1%
Fleet Services	17,039.7	17,841.2	801.5	4.7%	47,292.0	48,391.2	1,099.2	2.3%
Information & Technology	35,746.4	32,346.8	(3,399.6)	-9.5%	85,707.7	82,275.3	(3,432.4)	-4.0%
<b>Sub-Total Internal Services</b>	<b>144,256.1</b>	<b>134,143.2</b>	<b>(10,112.9)</b>	<b>-7.0%</b>	<b>393,811.4</b>	<b>381,038.6</b>	<b>(12,772.8)</b>	<b>-3.2%</b>
<b>City Manager</b>								
City Manager's Office	14,205.6	14,212.0	6.4	0.0%	41,753.8	42,541.6	787.8	1.9%
<b>Sub-Total City Manager</b>	<b>14,205.6</b>	<b>14,212.0</b>	<b>6.4</b>	<b>0.0%</b>	<b>41,753.8</b>	<b>42,541.6</b>	<b>787.8</b>	<b>1.9%</b>
<b>Other City Programs</b>								
City Clerk's Office	18,522.6	18,530.9	8.3	0.0%	60,163.8	60,163.8	0.0	0.0%
Legal Services	19,769.2	16,302.6	(3,466.6)	-17.5%	39,538.3	37,957.3	(1,581.0)	-4.0%
Mayor's Office	892.0	786.3	(105.7)	-11.8%	2,560.7	2,560.7	0.0	0.0%
City Council	7,318.9	6,505.2	(813.7)	-11.1%	20,336.6	20,336.6	0.0	0.0%
<b>Sub-Total Other City Programs</b>	<b>46,502.7</b>	<b>42,125.0</b>	<b>(4,377.7)</b>	<b>-9.4%</b>	<b>122,599.4</b>	<b>121,018.4</b>	<b>(1,581.0)</b>	<b>-1.3%</b>
<b>Accountability Offices</b>								
Auditor General's Office	1,428.5	1,352.1	(76.4)	-5.3%	4,283.1	4,261.6	(21.5)	-0.5%
Integrity Commissioner's Office	65.7	65.1	(0.6)	-0.9%	203.9	203.9	0.0	0.0%
Lobbyist Registrar's Office	310.7	228.6	(82.1)	-26.4%	906.5	906.5	0.0	0.0%
Ombudsman's Office	470.1	491.4	21.3	4.5%	1,354.5	1,354.5	0.0	0.0%
<b>Sub-Total Council Appointed Programs</b>	<b>2,275.0</b>	<b>2,137.2</b>	<b>(137.8)</b>	<b>-6.1%</b>	<b>6,748.0</b>	<b>6,726.5</b>	<b>(21.5)</b>	<b>-0.3%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>1,813,900.0</b>	<b>1,666,278.0</b>	<b>(147,622.0)</b>	<b>-8.1%</b>	<b>4,943,059.7</b>	<b>4,816,685.3</b>	<b>(126,374.4)</b>	<b>-2.6%</b>



**CITY OF TORONTO**  
**CONSOLIDATED GROSS EXPENDITURES**  
**FOR THE FIVE MONTHS ENDED MAY 31, 2010**  
**(\$000s)**

	May 31, 2010				December 31, 2010			
	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	74,196.6	73,948.6	(248.0)	-0.3%	219,908.0	219,908.0	0.0	0.0%
Toronto Public Library	70,179.0	70,686.0	507.0	0.7%	180,581.1	181,111.8	530.7	0.3%
Association of Community Centres	3,025.7	2,962.9	(62.8)	-2.1%	7,369.2	7,394.6	25.4	0.3%
Exhibition Place	14,821.4	14,299.0	(522.4)	-3.5%	62,927.8	62,927.8	0.0	0.0%
Heritage Toronto	245.0	241.5	(3.5)	-1.4%	712.8	712.8	0.0	0.0%
Theatres	6,080.2	6,491.6	411.4	6.8%	20,617.1	18,731.9	(1,885.2)	-9.1%
Toronto Zoo	15,428.7	15,651.8	223.1	1.4%	44,940.4	44,940.4	0.0	0.0%
Arena Boards of Management	2,664.9	2,669.6	4.7	0.2%	6,395.7	6,395.7	0.0	0.0%
Yonge Dundas Square	734.5	623.0	(111.5)	-15.2%	1,762.8	1,944.0	181.2	10.3%
Toronto & Region Conservation Authority	13,292.0	13,156.9	(135.1)	-1.0%	35,583.9	35,583.9	0.0	0.0%
Toronto Transit Commission - Conventional	445,275.0	443,429.0	(1,846.0)	-0.4%	1,370,919.7	1,372,217.0	1,297.3	0.1%
Toronto Transit Commission - Wheel Trans	27,587.6	28,682.5	1,094.9	4.0%	87,433.2	87,433.2	0.0	0.0%
Toronto Police Service	355,720.3	356,220.3	500.0	0.1%	953,843.8	955,043.8	1,200.0	0.1%
Toronto Police Services Board	670.8	670.8	0.0	0.0%	2,347.8	2,347.8	0.0	0.0%
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>1,029,921.7</b>	<b>1,029,733.5</b>	<b>(188.2)</b>	<b>0.0%</b>	<b>2,995,343.3</b>	<b>2,996,692.7</b>	<b>1,349.5</b>	<b>0.0%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	19,710.5	19,710.5	0.0	0.0%	46,913.0	46,913.0	0.0	0.0%
Capital & Corporate Financing	256,439.4	256,439.4	0.0	0.0%	615,454.6	615,454.6	0.0	0.0%
<b>Non-Program Expenditures</b>								
- Tax Deficiencies/Write-offs	28,717.5	28,714.5	(3.0)	0.0%	68,922.0	68,922.0	0.0	0.0%
- Assessment Function (MPAC)	17,540.8	17,540.8	0.0	0.0%	35,100.0	35,100.0	0.0	0.0%
- Temporary Borrowing	20.8	0.0	(20.8)	-100.0%	50.0	0.0	(50.0)	-100.0%
- Funding of Employee Related Liabilities	19,659.4	19,659.4	0.0	0.0%	47,464.2	47,464.2	0.0	0.0%
- Contingency	0.5	0.0	(0.53)	-100.0%	0.0	0.5	0.5	n/a
- Other Corporate Expenditures	2,920.6	2,920.6	0.0	0.0%	27,975.4	27,975.4	0.0	0.0%
- Insurance Premiums & Claims	416.7	416.7	0.0	0.0%	1,000.0	1,000.0	0.0	0.0%
- Parking Tag Enforcement & Oper.	19,471.2	18,864.4	(606.8)	-3.1%	54,619.7	54,619.7	0.0	0.0%
- Programs Funded from Reserve Funds	62,718.7	62,718.7	0.0	0.0%	127,886.8	127,886.8	0.0	0.0%
- Vacancy Rebate Program	4,758.3	4,757.9	(0.4)	0.0%	23,460.0	23,460.0	0.0	0.0%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	3,500.0	3,500.0	0.0	0.0%
- Tax Rebates for Registered Charities	3,306.1	3,306.1	0.0	0.0%	6,795.8	6,795.8	0.0	0.0%
- Solid Waste Management Rebates	75,996.6	67,935.8	(8,060.8)	-10.6%	182,391.9	163,000.0	(19,391.9)	-10.6%
- Street & Expressway Lighting Services	11,264.1	11,264.1	0.0	0.0%	29,209.2	29,209.2	0.0	0.0%
- Pandemic Influenza Stockpiling	1,250.0	1,250.0	0.0	0.0%	3,000.0	3,000.0	0.0	0.0%
<b>Non-Program Expenditures</b>	<b>248,041.3</b>	<b>239,348.9</b>	<b>(8,692.4)</b>	<b>-3.5%</b>	<b>611,374.9</b>	<b>591,933.5</b>	<b>(19,441.4)</b>	<b>-3.2%</b>
<b>Non-Program Revenue</b>								
- Interest/Investment Earnings	65.6	65.6	0.0	0.0%	583.7	583.7	0.0	0.0%
- Other Corporate Revenues	324.5	195.9	(128.6)	-39.6%	778.8	778.8	0.0	0.0%
- Municipal Land Transfer Tax	2,340.1	1,775.2	(564.9)	-24.1%	5,616.3	4,616.3	(1,000.0)	-17.8%
- Personal Vehicle Tax	647.0	631.0	(16.0)	-2.5%	1,552.7	1,552.7	0.0	0.0%
- Third Party Sign Tax	0.0	0.0	0.0	n/a	4,288.0	4,288.0	0.0	0.0%
- Other Tax Revenues	0.0	7.1	7.1	n/a	0.0	0.0	0.0	n/a
<b>Non-Program Revenues</b>	<b>3,377.2</b>	<b>2,674.8</b>	<b>(702.4)</b>	<b>-20.8%</b>	<b>12,819.5</b>	<b>11,819.5</b>	<b>(1,000.0)</b>	<b>-7.8%</b>
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>527,568.4</b>	<b>518,173.7</b>	<b>(9,394.8)</b>	<b>-1.8%</b>	<b>1,286,562.1</b>	<b>1,266,120.7</b>	<b>(20,441.4)</b>	<b>-1.6%</b>
<b>LEVY OPERATING GROSS EXPENDITURES</b>	<b>3,371,390.2</b>	<b>3,214,185.2</b>	<b>(157,205.0)</b>	<b>-4.7%</b>	<b>9,224,965.1</b>	<b>9,079,498.7</b>	<b>(145,466.3)</b>	<b>-1.6%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	72,280.0	70,168.0	(2,112.0)	-2.9%	319,821.4	305,821.4	(14,000.0)	-4.4%
Toronto Parking Authority	28,639.4	28,639.4	0.0	0.0%	68,734.6	68,734.6	0.0	0.0%
Toronto Water	221,644.3	217,456.8	(4,187.5)	-1.9%	767,707.7	760,010.7	(7,697.0)	-1.0%
<b>NON LEVY OPERATING GROSS EXPENDITURES</b>	<b>322,563.7</b>	<b>316,264.2</b>	<b>(6,299.5)</b>	<b>-2.0%</b>	<b>1,156,263.8</b>	<b>1,134,566.7</b>	<b>(21,697.1)</b>	<b>-1.9%</b>



**CITY OF TORONTO**  
**CONSOLIDATED REVENUES**  
**FOR THE FIVE MONTHS ENDED MAY 31, 2010**  
**(\$000s)**

	May 31, 2010				December 31, 2010			
	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	632.4	455.3	(177.1)	-28.0%	1,888.2	1,652.8	(235.4)	-12.5%
Children's Services	131,079.5	126,830.6	(4,248.9)	-3.2%	307,932.3	307,932.3	0.0	0.0%
Court Services	20,043.3	17,043.5	(2,999.8)	-15.0%	62,161.8	62,161.8	0.0	0.0%
Economic Development & Culture	3,064.4	3,001.1	(63.3)	-2.1%	9,507.9	9,507.9	0.0	0.0%
Emergency Medical Services	41,152.7	40,282.3	(870.4)	-2.1%	107,683.9	105,683.9	(2,000.0)	-1.9%
Long Term Care Homes and Services	72,322.9	69,238.6	(3,084.3)	-4.3%	173,853.2	172,353.2	(1,500.0)	-0.9%
Parks, Forestry & Recreation	26,559.8	28,157.2	1,597.4	6.0%	98,470.1	98,470.1	0.0	0.0%
Shelter, Support & Housing Administration	227,830.0	171,387.8	(56,442.2)	-24.8%	596,003.4	593,013.3	(2,990.1)	-0.5%
Social Development, Finance & Administration	4,321.1	4,093.2	(227.9)	-5.3%	11,415.8	11,215.4	(200.4)	-1.8%
Toronto Employment & Social Services	393,149.7	349,951.0	(43,198.7)	-11.0%	1,033,512.0	949,490.4	(84,021.6)	-8.1%
311 Customer Service Strategy	3,259.4	2,815.4	(444.0)	-13.6%	8,228.0	7,878.0	(350.0)	-4.3%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>923,415.2</b>	<b>813,256.0</b>	<b>(110,159.2)</b>	<b>-11.9%</b>	<b>2,410,656.6</b>	<b>2,319,359.1</b>	<b>(91,297.5)</b>	<b>-3.8%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	9,763.7	8,572.8	(1,190.9)	-12.2%	23,145.3	20,605.0	(2,540.3)	-11.0%
Fire Services	4,357.1	2,976.2	(1,380.9)	-31.7%	15,244.7	15,244.7	0.0	0.0%
Municipal Licensing & Standards	12,341.3	11,638.9	(702.4)	-5.7%	30,982.7	27,730.6	(3,252.1)	-10.5%
Policy, Planning, Finance and Administration	3,977.4	3,317.5	(659.9)	-16.6%	12,950.8	12,950.8	0.0	0.0%
Technical Services	15,597.9	15,050.6	(547.3)	-3.5%	55,474.7	53,577.2	(1,897.5)	-3.4%
Toronto Building	31,323.6	30,600.7	(722.9)	-2.3%	56,630.3	56,630.3	0.0	0.0%
Toronto Environment Office	185.1	99.4	(85.7)	-46.3%	9,386.3	9,386.3	0.0	0.0%
Transportation Services	25,316.8	22,645.2	(2,671.6)	-10.6%	104,845.8	103,502.1	(1,343.7)	-1.3%
Waterfront Secretariat	173.0	172.8	(0.2)	-0.1%	590.0	590.0	0.0	0.0%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>103,035.9</b>	<b>95,074.1</b>	<b>(7,961.8)</b>	<b>-7.7%</b>	<b>309,250.5</b>	<b>300,216.9</b>	<b>(9,033.6)</b>	<b>-2.9%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	2,743.1	1,663.1	(1,080.0)	-39.4%	6,583.5	5,546.5	(1,037.0)	-15.8%
Office of the Treasurer	19,245.2	16,208.1	(3,037.1)	-15.8%	46,188.4	40,203.1	(5,985.3)	-13.0%
Facilities Management & Real Estate	29,616.3	21,067.7	(8,548.6)	-28.9%	115,367.8	114,267.8	(1,100.0)	-1.0%
Fleet Services	19,153.3	20,639.2	1,485.9	7.8%	47,292.0	49,391.2	2,099.2	4.4%
Information & Technology	4,035.5	916.9	(3,118.6)	-77.3%	24,184.1	21,752.1	(2,432.0)	-10.1%
<b>Sub-Total Internal Services</b>	<b>74,793.4</b>	<b>60,495.0</b>	<b>(14,298.4)</b>	<b>-19.1%</b>	<b>239,615.8</b>	<b>231,160.7</b>	<b>(8,455.1)</b>	<b>-3.5%</b>
<b>City Manager</b>								
City Manager's Office	101.3	415.8	314.5	310.5%	4,674.9	5,550.9	876.0	18.7%
<b>Sub-Total City Manager</b>	<b>101.3</b>	<b>415.8</b>	<b>314.5</b>	<b>310.5%</b>	<b>4,674.9</b>	<b>5,550.9</b>	<b>876.0</b>	<b>18.7%</b>
<b>Other City Programs</b>								
City Clerk's Office	5,080.9	3,720.3	(1,360.6)	-26.8%	23,371.2	22,371.2	(1,000.0)	-4.3%
Legal Services	9,772.6	8,759.2	(1,013.4)	-10.4%	19,545.1	18,531.7	(1,013.4)	-5.2%
Mayor's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
City Council	0.0	0.5	0.5	n/a	700.0	700.0	0.0	0.0%
<b>Sub-Total Other City Programs</b>	<b>14,853.5</b>	<b>12,480.0</b>	<b>(2,373.5)</b>	<b>-16.0%</b>	<b>43,616.4</b>	<b>41,602.9</b>	<b>(2,013.4)</b>	<b>-4.6%</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's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Ombudsman's Office	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>1,116,199.3</b>	<b>981,720.9</b>	<b>(134,478.4)</b>	<b>-12.0%</b>	<b>3,007,814.2</b>	<b>2,897,890.5</b>	<b>(109,923.6)</b>	<b>-3.7%</b>



**CITY OF TORONTO**  
**CONSOLIDATED REVENUES**  
**FOR THE FIVE MONTHS ENDED MAY 31, 2010**  
**(\$000s)**

	May 31, 2010				December 31, 2010			
	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	58,657.4	58,799.2	141.8	0.2%	175,746.1	175,746.1	0.0	0.0%
Toronto Public Library	5,301.5	5,875.7	574.2	10.8%	13,487.8	14,018.5	530.7	3.9%
Association of Community Centres	78.8	78.8	0.0	0.0%	189.1	189.1	0.0	0.0%
Exhibition Place	14,369.7	13,519.7	(850.0)	-5.9%	62,901.8	62,901.8	0.0	0.0%
Heritage Toronto	52.0	48.6	(3.4)	-6.5%	347.1	347.1	0.0	0.0%
Theatres	4,173.1	4,617.7	444.6	10.7%	17,129.6	15,242.0	(1,887.6)	-11.0%
Toronto Zoo	7,902.5	8,278.8	376.3	4.8%	33,940.0	33,940.0	0.0	0.0%
Arena Boards of Management	2,667.4	2,769.5	102.1	3.8%	6,401.7	6,401.7	0.0	0.0%
Yonge Dundas Square	507.9	468.0	(39.9)	-7.9%	1,219.0	1,402.0	183.0	15.0%
Toronto & Region Conservation Authority	11,461.9	11,326.8	(135.1)	-1.2%	32,314.5	32,314.5	0.0	0.0%
Toronto Transit Commission - Conventional	305,381.0	319,572.0	14,191.0	4.6%	941,115.2	957,515.0	16,399.8	1.7%
Toronto Transit Commission - Wheel Trans	1,561.6	1,653.4	91.8	5.9%	4,757.3	4,757.3	0.0	0.0%
Toronto Police Service	43,690.6	42,648.9	(1,041.7)	-2.4%	65,754.5	65,754.5	0.0	0.0%
Toronto Police Services Board	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>455,805.4</b>	<b>469,657.1</b>	<b>13,851.7</b>	<b>3.0%</b>	<b>1,355,303.7</b>	<b>1,370,529.6</b>	<b>15,225.9</b>	<b>1.1%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	89.2	89.2	0.0	0.0%	211.0	211.0	0.0	0.0%
Capital & Corporate Financing	12,674.0	12,674.0	0.0	0.0%	30,417.7	30,417.7	0.0	0.0%
<b>Non-Program Expenditures</b>								
- Other Corporate Expenditures	46.5	46.5	0.0	0.0%	1,635.0	1,635.0	0.0	0.0%
- Programs Funded from Reserve Funds	62,718.7	62,718.7	0.0	0.0%	127,886.8	127,886.8	0.0	0.0%
- Tax Rebates for Registered Charities	3,306.1	3,306.1	0.0	0.0%	6,795.8	6,795.8	0.0	0.0%
- Street & Expressway Lighting Services	366.7	366.7	0.0	0.0%	880.0	880.0	0.0	0.0%
<b>Non-Program Expenditures</b>	<b>66,438.0</b>	<b>66,438.0</b>	<b>0.0</b>	<b>0.0%</b>	<b>137,197.5</b>	<b>137,197.5</b>	<b>0.0</b>	<b>0.0%</b>
<b>Non-Program Revenue</b>								
- Payments in Lieu of Taxes	32,717.2	33,063.0	345.8	1.1%	92,281.2	92,281.2	0.0	0.0%
- Supplementary Taxes	0.0	0.0	0.0	n/a	30,000.0	30,000.0	0.0	0.0%
- Tax Penalties	12,751.6	12,169.0	(582.6)	-4.6%	30,000.0	30,000.0	0.0	0.0%
- Interest/Investment Earnings	39,583.3	39,583.3	0.0	0.0%	95,000.0	118,600.0	23,600.0	24.8%
- Prior Year Surplus	115,212.1	115,212.1	0.0	0.0%	276,509.0	276,509.0	0.0	0.0%
- Other Corporate Revenues	2,321.7	2,321.7	0.0	0.0%	8,375.0	8,374.2	(0.8)	0.0%
- Toronto Hydro Revenues	22,894.2	22,894.2	0.0	0.0%	54,946.0	54,946.0	0.0	0.0%
- Provincial Revenue	38,166.7	38,166.7	0.0	0.0%	147,600.0	147,600.0	0.0	0.0%
- Municipal Land Transfer Tax	73,171.4	100,619.8	27,448.4	37.5%	175,611.3	204,600.0	28,988.7	16.5%
- Personal Vehicle Tax	20,646.7	21,805.4	1,158.7	5.6%	49,552.0	49,552.0	0.0	0.0%
- Third Party Sign Tax	32.0	32.0	0.0	0.0%	7,800.0	7,800.0	0.0	0.0%
- Parking Authority Revenues	18,464.7	18,464.7	0.0	0.0%	44,315.2	44,315.2	0.0	0.0%
- Administrative Support Recoveries - Water	7,905.4	7,905.4	0.0	0.0%	18,973.0	18,973.0	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	4,929.8	4,929.8	0.0	0.0%	16,326.7	16,326.7	0.0	0.0%
- Parking Tag Enforcement & Oper.	33,638.2	32,884.6	(753.6)	-2.2%	80,673.6	80,673.6	0.0	0.0%
- Other Tax Revenues	4,579.7	4,586.7	7.0	0.2%	15,081.0	15,081.0	0.0	0.0%
- Woodbine Slots	4,125.0	3,793.0	(332.0)	-8.0%	16,500.0	16,500.0	0.0	0.0%
<b>Non-Program Revenues</b>	<b>431,139.7</b>	<b>458,431.4</b>	<b>27,291.7</b>	<b>6.3%</b>	<b>1,159,543.9</b>	<b>1,212,131.9</b>	<b>52,588.0</b>	<b>4.5%</b>
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>510,341.0</b>	<b>537,632.7</b>	<b>27,291.7</b>	<b>5.3%</b>	<b>1,327,370.1</b>	<b>1,379,958.1</b>	<b>52,588.0</b>	<b>4.0%</b>
<b>LEVY OPERATING REVENUES</b>	<b>2,082,345.6</b>	<b>1,989,010.6</b>	<b>(93,335.0)</b>	<b>-4.5%</b>	<b>5,690,488.1</b>	<b>5,648,378.2</b>	<b>(42,109.8)</b>	<b>-0.7%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	74,081.2	68,921.3	(5,159.9)	-7.0%	319,821.4	305,821.4	(14,000.0)	-4.4%
Toronto Parking Authority	51,841.3	51,841.3	0.0	0.0%	124,419.2	124,419.2	0.0	0.0%
Toronto Water	314,043.5	309,097.0	(4,946.5)	-1.6%	767,707.7	755,644.7	(12,063.0)	-1.6%
<b>NON LEVY OPERATING REVENUES</b>	<b>439,966.0</b>	<b>429,859.6</b>	<b>(10,106.4)</b>	<b>-2.3%</b>	<b>1,211,948.4</b>	<b>1,185,885.3</b>	<b>(26,063.1)</b>	<b>-2.2%</b>

