



STAFF REPORT INFORMATION ONLY

Toronto Public Health Operating Budget Variance Report for the Five Months ended May 31, 2010

Date:	June 8, 2010
To:	Board of Health
From:	Medical Officer of Health
Wards:	All
Reference Number:	

SUMMARY

This report provides an update to the Board of Health on Toronto Public Health's (TPH) Operating Budget Variance for the five months of operation ending on May 31, 2010.

Toronto Public Health's operating budget was under spent by \$389.8 thousand net or 2.5 percent for the five-month period ending on May 31, 2010.

TPH gross expenditures were below budget by \$248.0 thousand or 0.3 percent, attributable to the under spending of \$247.5 thousand in Salaries and Benefits and \$0.5 thousand in non payroll including utility costs. Revenue was overachieved by \$141.8 thousand mainly due to higher than planned collection of user fees. At year-end, TPH expects to be fully spent with no variance.

Financial Impact

	AS OF MAY 31, 2010				AS OF DECEMBER 31, 2010			
	ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE	
	(\$000s)	(\$000s)	OVER/(UNDER)	%	(\$000s)	(\$000s)	OVER/(UNDER)	%
Gross Expenditure	73,948.6	74,196.6	(248.0)	(0.3)	219,908.0	219,908.0	0.0	0.0
Revenue	58,799.2	58,657.4	141.8	0.2	175,746.1	175,746.1	0.0	0.0
NET EXPENDITURE	15,149.4	15,539.2	(389.8)	(2.5)	44,161.9	44,161.9	0.0	0.0

The Deputy City Manager and Chief Financial Officer has reviewed this report and agrees with the financial impact information.

DECISION HISTORY

This report provides an update to the Board of Health on Toronto Public Health's Operating Budget Variance for the five months of operation ending on May 31, 2010.

COMMENTS

Toronto Public Health's 2010 Operating Budget is \$219,908.0 thousand gross and \$44,161.9 thousand net.

Expenditures were under budget by \$248.0 thousand gross (0.3 percent) and revenues were over budget by \$141.8 thousand net (0.2 percent) respectively as of May 31, 2010. Explanations of the variances in both gross expenditures and revenues and a summary of corrective actions are outlined below.

(1) Gross Expenditures

Toronto Public Health's gross under spending of \$248.0 thousand or 0.3 percent is comprised of the following:

Salaries and Benefits were \$247.5 thousand or 0.4 percent less than budget. Through effective complement management TPH exceeded its gapping target by 0.4 percent from 4.3 percent to 4.7 percent. This was achieved mainly by conducting detailed analysis and review of staffing complement on a monthly basis.

Non-payroll expenditures were slightly under spent by \$0.5 thousand or 0.02 percent across various provincial cost shared and fully funded programs.

(2) Revenue

Actual revenue was higher than budget by \$141.8 thousand or 0.2 percent due to higher than planned volume of user fees.

(3) Corrective Action

TPH continues to monitor the staff complement and work with program managers and HR closely to identify and address recruitment and staffing process issues. Monthly detailed analysis and review of the complement results are in place to manage and utilize available resources to meet public health needs. At year-end, TPH projects to be fully spent with no variance.

CONTACT

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SIGNATURE

Dr. David McKeown
Medical Officer of Health

ATTACHMENTS

Attachment 1 – TPH Operating Variance Submission for the Five ended May 31, 2010