



# OPERATING VARIANCE SUBMISSION FOR THE FIVE MONTHS ENDED MAY 31, 2010

## OVERVIEW

**TITLE** Toronto Public Health

### YEAR-TO-DATE AT MAY 31, 2010

("ACTUAL" is Adjusted Actual from  
Accrual Worksheet - Schedule 4)

#### Gross Expenditure:

	ACTUAL (\$000s)	BUDGET (\$000s)	VARIANCE OVER/(UNDER)	
			(\$000s)	%
Consulting Costs (cost elements 4078, 4079, 4089, 4091, 4093)	0.0	0.0	0.0	0.0%
Utility Costs (cost elements 2215, 2220, 2230, 2250)	64.9	61.6	3.3	5.4%
Other Expenditures	73,883.7	74,135.0	(251.3)	(0.3%)
Total Gross Expenditure	73,948.6	74,196.6	(248.0)	(0.3%)
Revenue	58,799.2	58,657.4	141.8	0.2%
<b>NET EXPENDITURE</b>	<b>15,149.4</b>	<b>15,539.2</b>	<b>(389.8)</b>	<b>(2.5%)</b>

### Approved Positions at MAY 31, 2010:

Permanent / Full Time  
Permanent / Part Time  
Temp / Seasonal / Casual Full Time  
Temp / Seasonal / Casual Part Time  
**Total Positions**

POSITIONS			
ACTUAL	BUDGET	VARIANCE OVER/(UNDER)	
No.	No.	No.	%
1,548.0	1,725.3	(177.3)	(10.3%)
271.0	164.0	107.0	65.2%
<b>1,819.0</b>	<b>1,889.3</b>	<b>(70.3)</b>	<b>(3.7%)</b>

### PROJECTIONS TO YEAR-END

#### Gross Expenditure:

	ACTUAL (\$000s)	BUDGET (\$000s)	VARIANCE OVER/(UNDER)	
			(\$000s)	%
Consulting Costs (cost elements 4078, 4079, 4089, 4091, 4093)	0.0	0.0	0.0	0.0%
Utility Costs (cost elements 2215, 2220, 2230, 2250)	161.4	161.4	0.0	0.0%
Other Expenditures	219,746.6	219,746.6	0.0	0.0%
Total Gross Expenditure	219,908.0	219,908.0	0.0	0.0%
Revenue	175,746.1	175,746.1	0.0	0.0%
<b>NET EXPENDITURE</b>	<b>44,161.9</b>	<b>44,161.9</b>	<b>0.0</b>	<b>0.0%</b>

Signature – Head of Program/Agency/Board/Commission



**OPERATING VARIANCE SUBMISSION  
FOR THE FIVE MONTHS ENDED MAY 31, 2010**

**EXPLANATIONS / COMMENTARY**

**TITLE**            Toronto Public Health

**YEAR-TO-DATE AT MAY 31, 2010**

- I.    Consulting Costs  
     TPH does not have any consulting costs.
  
- II.   Utility Costs  
     Utility costs were slightly higher than budget by \$3.3 thousand due to higher than anticipated consumption of natural gas.
  
- III. Other Expenditures  
     Overall under expenditures of \$251.3 thousand or 0.3 percent in Other Expenditures (excluding Utility Costs) are attributable to the following:  
      Payroll:  
      Salaries and Benefits were \$247.5 thousand or 0.4 percent less than budget. This resulted in actual gapping of 4.7 percent versus the overall TPH gapping target of 4.3 percent. Through effective complement management, TPH reduced the gapping to just 0.4 percent over the target of 4.3 percent to 4.7 percent. Monthly detailed analysis and review of the complement results helped to maintain staffing levels within approved budget and utilize available resources to meet public health needs.  
      Non Payroll:  
      Non-payroll expenditures were \$3.8 thousand or 0.02 percent under budget across various provincial cost shared and fully funded programs.
  
- IV. Revenue  
  
     Actual revenue was higher than budget by \$141.8 thousand or 0.2 percent due to higher than planned volume of user fees.
  
- V.   Staff Positions  
     TPH has a total of 1889.3 approved positions, including 164 temporary positions

**B. Concise Summary for Inclusion in the Consolidated Corporate Report**

*(Include pertinent information that best explains both the year-to-date and year-end variances)*

Overall, year-to-date net expenditure variance was under budget by \$389.8 thousand or 2.5 percent.

TPH gross expenditure was 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 due to higher than planned volume of user fees. At year end, TPH expects to be fully spent with no variance.

**C. Impact of Variances**

*(Identify services and activities affected)*



**OPERATING VARIANCE SUBMISSION  
FOR THE FIVE MONTHS ENDED MAY 31, 2010**

**SOLE-SOURCED CONSULTING CONTRACTS GREATER THAN \$7,500**

**TITLE**      Toronto Public Health

**JANUARY 1 - MAY 31, 2010**

Value of Contract (\$000s)	Period of Contract	Reason for Sole-Sourcing
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Consulting Firms:

None

**TOTAL**

0.0



OPERATING VARIANCE SUBMISSION  
FOR THE FIVE MONTHS ENDED MAY 31, 2010

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EXPLANATIONS / COMMENTARY

**TITLE** Toronto Public Health

These were minimal variances in salaries & benefits & other expenditures in the first five months of the year.

D. Corrective Action

*(Identify action to be taken and impact on 2010 budget)*

Monthly analysis of staff complement is monitored and updated regularly and detailed complement results are reviewed on an ongoing basis. Budget adjustments will be prepared to reflect the confirmation of funding from various Provincial or other funded programs once City Council approves the staff report on July 6, 2010

E. Other

*(Include any other pertinent information, e.g., relevant operating **performance measures**, etc.)*

Nil

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**OPERATING VARIANCE SUBMISSION  
FOR THE FIVE MONTHS ENDED MAY 31, 2010**

**ACCRUAL WORKSHEET**

(\$000s)

**TITLE**            Toronto Public Health

**YEAR-TO-DATE AT MAY 31, 2010**

("ADJUSTED ACTUAL" is Actual on  
Overview - Schedule 1)

**Gross Expenditure:**

	SAP ACTUAL	ACCRUALS NOT IN SAP	ADJUSTED ACTUAL
Consulting Costs (cost elements 4078, 4079, 4089, 4091, 4093)	0.0	0.0	0.0
Utility Costs (cost elements 2215, 2220, 2230, 2250)	64.9	0.0	64.9
Other Expenditures	75,492.0	(1,608.3)	73,883.7
Total Gross Expenditure	75,556.9	(1,608.3)	73,948.6
Revenue	57,131.9	1,667.3	58,799.2
<b>NET EXPENDITURE</b>	<b>18,425.0</b>	<b>(3,275.6)</b>	<b>15,149.4</b>

**Accrual Details:**

**(major items only)**

**Gross Expenditure:**

Capital Transfers - Journal Entries were not prepared (period 1 - 5)	1,766.4
Corporate Charges - Journal Entries were not prepared (period 1 - 5)	(1,727.2)
Revise advance payments to contracted agencies	(1,414.1)
Reverse commitments related to future period rental of office equipment	(233.4)
	<u>(1,608.3)</u>

**Revenue:**

Capital Transfers - Matching Revenue Adjustment	1,324.8
Corporate Charges - Matching Revenue Adjustment	(1,295.4)
Adjustments to Cost Shared Revenue from the Province	1,251.8
Adjustments to Dental, 100% and Other Program Revenue from the Province	1,777.0
Matching Revenues - Revise advance payments to contracted agencies	(1,414.1)

Reverse revenue related to future period rental of office equipment	(163.8)
Adjustment to IDR for Dental Programs	<u>186.9</u>

1,667.3

Infant Hearing program (IHP) Hearing Screening System	369.0
Matching Revenue - IHP	369.0