



STAFF REPORT ACTION REQUIRED

Operating Variance Report for the Nine-Month Period Ended September 30, 2015

Date:	October 29, 2015
To:	Budget Committee
From:	Deputy City Manager & Chief Financial Officer
Wards:	All
Reference Number:	P:\2015\Internal Services\Fp\Bc15024Fp (AFS #21920)

SUMMARY

The purpose of this report is to provide Council with the City of Toronto Operating Variance for the nine-month period ended September 30, 2015 as well as year-end projections. This report also requests Council's approval for amendments to the 2015 Approved Operating Budget between Programs that have no impact to the 2015 Approved Net Operating Budget to ensure accurate reporting and financial accountability. This report, as requested by Council on March 10, 2015, provides an update on the application of certified statements for Court Services.

As noted in Table 1 below, for the nine-month period ended September 30, 2015, Tax Supported Operations reported a favourable net variance of \$76.687 million or 2.7% and the year-end projected net under-spending is \$122.298 million or 3.2%.

Table 1
Tax Supported Variance Summary (\$ Millions)

	Sept 30, 2015		Projected Y/E 2015	
	Over/(Under)		Over/(Under)	
	\$	%	\$	%
Gross Expenditures	(96.6)	-1.4%	(184.5)	-1.9%
Revenues	(19.9)	-0.5%	(62.2)	-1.0%
Net Expenditures	(76.7)	-2.7%	(122.3)	-3.2%

The year-to-date net under-spending was driven by:

- Salary and benefit under-expenditures, lower than average monthly caseload for Toronto Employment and Social Services (\$9.441 million) combined with lower social housing subsidies for Shelter, Support and Housing Administration (\$6.276 million).
- Higher than budgeted net revenue from the Municipal Land Transfer Tax (\$77.418 million), Supplementary Taxes (\$6.809 million), Parking Tag Enforcement Operations (\$5.557 million) and Interest and Investment Income (\$4.184 million) also contributed to the favourable variance for the nine month period.
- The under-spending was partially offset by net over-expenditures for Transportation Services (\$13.155 million), the Toronto Transit Commission – Conventional Service (\$7.437 million) and Solid Waste Management Rebates (\$4.385 million). In addition, net revenue from Payments in Lieu of Taxes was under-achieved (\$10.148 million).

Gross expenditures are projected to be \$184.480 million below budget at year-end, primarily driven by the following:

- \$53.817 million under-expenditures in Toronto Employment and Social Services mainly due to lower average monthly caseload and lower special diet expenditures.
- Under-spending in non-labour expenses such as leasing, hydro and accident claim settlements for the Toronto Transit Commission – Conventional Service (\$26.116 million).
- Lower appeals and other adjustments and provisions projected due primarily to the Assessment Review Board clearing their backlog for Tax Deficiencies (\$20.913 million).

Revenues are forecast to be \$62.181 million under-budget at year-end largely due to the following:

- \$41.631 million in under-achieved revenues mainly due to lower cost shared subsidy expenditures for Toronto Employment and Social Services.
- Customer journeys are projected to be 8 million less than the planned 545 million trips mostly due to extreme winter weather, ongoing system closures, labour disputes at two universities, and the impact of the March 1, 2015 fare increase beyond what was expected for the Toronto Transit Commission – Conventional Service (\$30.983 million).
- Reduction in contribution from the Assessment Appeal Stabilization Reserve as a result of lower than expected appeals and other adjustments and provisions, due primarily to the Assessment Review Board clearing their backlog for Tax Deficiencies (\$20.913 million).
- Higher than expected appeals and other adjustments for Payments in Lieu of Taxes (\$10.148 million).

Forecasts indicate that the year-end position will result in a net favourable variance of \$122.298 million or 3.2% which represents a small increase from the nine month results. The surplus is forecast to be lower than past years and reflects 1.2% of total budgeted gross expenditures. The expected net favourable year-end position will be due to the following:

- Higher than budgeted net revenues from the Municipal Land Transfer Tax (\$95.0 million).

- Stronger than forecast permit net revenue largely from high rise condominium applications for Toronto Building (\$7.789 million).
- Supplementary Taxes (\$12.074 million) as a result of supplementary/omits rolls being higher than originally forecast.
- Lower than planned caseload for Toronto Employment and Social Services (\$12.186 million).

Table 2 below summarizes the nine month and year-end projected results for Rate Supported Programs.

Table 2
Rate Supported Variance Summary (\$ Millions)

	Sept 30, 2015 Over/(Under)	Projected Y/E 2015 Over/(Under)
Solid Waste Management Services	0.1	1.8
Toronto Parking Authority	(1.6)	(2.7)
Toronto Water	2.7	9.6
Total Variance	1.2	8.6

The year-to-date unfavourable net variance of \$1.190 million was driven by the following:

- Net over-spending for Toronto Water of \$2.674 million primarily due to lower than planned water sales.
- Over-achieved net revenues for the Toronto Parking Authority of \$1.550 million largely from higher demand for garage parking in the downtown area.
- Minimal net over-spending of \$0.066 million for Solid Waste Management Services as a result of savings from staff vacancies and contracted processing of recyclables and organics offset by under-achieved revenue from lower than expected sale of recyclables, contractor disposal fees, stewardship funding, multi-residential fee revenue due to volumes and lower landfill tipping fee revenue owing to lower tonnes of waste.

Rate Supported Programs collectively project year-end net over-spending of \$8.647 million, primarily from Toronto Water due to the continuation of forecasted lower volume of water sales.

Table 3 below summarizes the vacancy rate for the nine months ended September 30, 2015 and projections to year-end.

Table 3
Summary of Approved Complement
(Includes Capital and Operating Positions)

Program/Agency	Year-to-Date			Year-End Projections		
	Vacancy %	Budgeted Gapping %	Vacancy After Gapping *	Vacancy %	Budgeted Gapping %	Vacancy After Gapping *
City Operations	5.1%	2.5%	2.6%	3.4%	2.5%	1.0%
Agencies	4.0%	2.6%	1.4%	1.9%	2.7%	0.0%
Corporate Accounts	1.3%	0.0%	1.3%	1.0%	0.0%	1.0%
Total Levy Operations	4.5%	2.5%	2.0%	2.6%	2.6%	0.0%
Rate Supported Programs	9.0%	2.3%	6.7%	7.5%	2.3%	5.2%
Grand Total	4.8%	2.5%	2.2%	2.9%	2.5%	0.3%

Note – Vacancy % minus Budgeted Gapping % or 0% whichever is higher.

- As of September 30, 2015, the City recorded a vacancy rate of 2.2% after gapping for an approved complement of 54,114.5 positions.
- The forecasted year-end vacancy rate after gapping is projected to be 0.3% for an approved complement of 53,748.8 positions.

A more detailed analysis is provided in the Approved Complement Section of this report.

RECOMMENDATIONS

The Deputy City Manager & Chief Financial Officer recommends that:

1. City Council approve the budget adjustments detailed in Appendix F to amend the 2015 Approved Operating Budget between Programs that have no impact to the 2015 Approved Net Operating Budget.

Financial Impact

As shown in Table 4 below, Tax Supported Program and Agency planned expenditures were under-spent by \$96.625 million or 1.4% gross and \$76.687 million or 2.7% net for the nine-month period ended September 30, 2015. Projections indicate that the year-end gross expenditure budget will be under-spent by \$184.480 million or 1.9% and will result in a favourable net expenditure variance of \$122.298 million or 3.2%.

Table 4
Tax Supported Expenditure Variance (\$ Millions)

	Sept 30, 2015 Over/(Under)			Projected Y/E 2015 Over/(Under)		
	Gross	Net	Alert	Gross	Net	Alert
Citizen Centred Services "A"	(73.8)	(17.3)	Ⓞ	(97.8)	(16.3)	Ⓞ
Citizen Centred Services "B"	(2.1)	2.7	Ⓞ	1.9	(5.0)	Ⓞ
Internal Services	(21.2)	(1.1)	Ⓞ	(27.2)	(1.8)	Ⓞ
City Manager	(0.1)	(1.2)	Ⓞ	(0.6)	(1.7)	Ⓞ
Other City Programs	(5.3)	(1.5)	Ⓞ	(5.5)	0.1	Ⓡ
Council Appointed Programs	(0.3)	(0.3)	Ⓞ	(0.2)	(0.2)	Ⓞ
Total - City Operations	(102.8)	(18.6)	Ⓞ	(129.4)	(24.9)	Ⓞ
Total - Agencies	(12.1)	8.5	Ⓞ	(32.5)	8.0	Ⓡ
Total - Corporate Accounts	18.3	(66.6)	Ⓞ	(22.6)	(105.5)	Ⓞ
Total Variance	(96.6)	(76.7)	Ⓞ	(184.5)	(122.3)	Ⓞ
(Legend for City Programs & Agencies)						
Year-to-Date Net Variance	Ⓞ	85% to 105%	Ⓢ	0% to 85%	Ⓡ	>105%
Year-End Net Variance	Ⓞ	<=100%	Ⓡ	>100%		

Appendices A, B and C attached summarize third quarter results and projections to year-end for City net expenditures, gross expenditures and revenues, respectively. Appendices D and E provide a detailed assessment of the complement and strength for the nine months ended September 30, 2015 and year-end projections. Appendix F details the in-year budget adjustments to the 2015 Approved Operating Budget. Appendix G provides dashboards for each City Program and Agency for the nine months ended September 30, 2015 as well as projections to year-end.

New Dashboard Format

The quarterly operating variance reports for 2015 have been restructured to a dashboard format. The dashboards, set out in Appendix G, provide greater transparency and insight into the financial performance of all City Programs and Agencies, greater accountability with better performance measurement and monitoring to ensure Programs and Agencies are meeting targets, and improved information to enable Councillors to make informed decisions based on easy to understand results.

In the dashboards, the "trend" symbols indicate whether the variance is either "over", "under" or "on budget" for reported and projected gross, revenue and net variances and are measured by dollar amounts. The "alert" indicators with Green, Yellow or Red colours are measured by percentage with the criteria based on the following net budget variances for City Programs and Agencies:

<u>Year-to-Date Actuals</u>	<u>Year-End Projections</u>
Green – Between 85% and 105% Budget Spent	Green – On Budget or Less than 100% Budget Spent
Yellow – Less than 85% Budget Spent	Red – More than 100% Budget Spent
Red – More than 105% Budget Spent	

The dashboards in Appendix G also incorporate the four and six month operating results in the trend analysis.

ISSUE BACKGROUND

This report is provided pursuant to financial management best practices 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’s approval is requested for budget adjustments that amend the 2015 Approved Operating Budget between Programs and Agencies in accordance with the Financial Control By-Law and the City's financial management policies.

COMMENTS

Chart 1
Net Tax Corporate Variance Summary (Over/Under)
(\$ Millions)

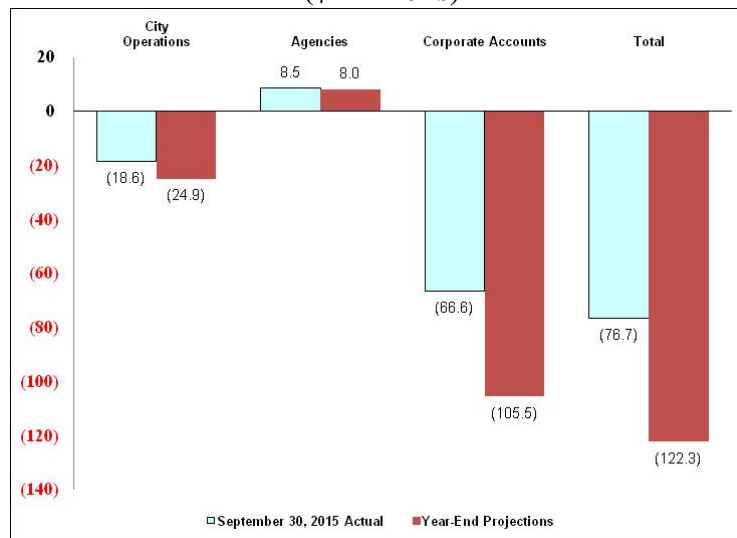


Chart 1 above shows year-to-date and year-end projected operating results by major Program area.

- City Operations and Corporate Accounts planned net expenditures were under-spent and partially offset by over-spending for Agencies resulting in a favourable variance of \$76.687 million or 2.7% for the nine-month period ended September 30, 2015.
- Projections indicate that the year-end net budget will be under-spent by \$122.298 million or 3.2% resulting from the continued trending for each of the three key Program areas.

City Operations

- City Operations reported gross under-spending of \$102.804 million or 2.9% combined with lower than planned revenue of \$84.207 million or 4.1% resulted in a favourable net variance of \$18.597 million or 1.2% as of September 30, 2015 primarily from the following:
 - \$9.441 million net under-expenditure in Toronto Employment and Social Services for lower average monthly caseload with actual volumes of 89,758, which was 3,742 or 4% below planned volumes of 93,500 and lower special diet expenditures.
 - \$6.276 million net under-expenditure in Shelter, Support and Housing Administration for under-expenditures in social housing subsidies, reflective of lower interest rates on mortgages and a temporary drop in the inventory of RGI, as well as under-spending in salaries and benefits due to delays in hiring qualified staff.
- Current projections indicate that City Operations' 2015 year-end gross expenditures will be \$129.403 million or 2.6% below budget with under-achieved revenues of \$104.538 million or 3.5%. This will result in a \$24.865 million or 1.2% favourable net variance, largely due to the continuation of lower monthly caseload for Toronto Employment and Social Services (\$12.186 million) and stronger than anticipated high rise condominium applications for Toronto Building (\$7.789 million).

Agencies

- Agencies reported gross expenditure under-spending of \$12.078 million or 0.5% combined with under-achieved revenues of \$20.597 million or 1.7%. This resulted in an unfavourable variance of \$8.519 million or 0.7% of planned net expenditures for the nine months ended September 30, 2015. The net results are largely due to under-achieved ridership revenue for the Toronto Transit Commission - Conventional Service (\$7.437 million) and lower than planned officer separations for the Toronto Police Service (\$2.100 million).
- Agencies collectively project gross expenditure under-spending of \$32.451 million or 0.9% and under-achieved revenues of \$40.469 million or 2.3%. This will result in a \$8.018 million or 0.4% unfavourable net variance at year-end, largely due to lower than budgeted officer separations for the Toronto Police Service (\$2.800 million) and under-achieved ridership revenue for the Toronto Transit Commission - Conventional Service (\$4.867 million). Customer journeys are projected to be 8 million less than the planned 545 million trips mostly due to extreme winter weather, ongoing system closures, labour disputes at two universities and the impact of the March 1, 2015 fare increase beyond what was expected.

Corporate Accounts

- Corporate Accounts have higher than planned revenue of \$84.866 million or 8.9% and a favourable net variance of \$66.609 million for the nine months ended September 30, 2015. The variances are largely driven by higher than planned revenue from the Municipal Land Transfer Tax (\$77.418 million), Interest and Investment Earnings (\$4.184 million), Supplementary Taxes (\$6.809 million) and Parking Tag Enforcement Operations (\$5.557 million).
- Corporate Accounts collectively are forecast to have year-end gross under-expenditures of \$22.626 million or 1.7% combined with \$82.826 million or 6.2% higher than planned revenue. This will result in a favourable net variance of \$105.452 million as a result largely of increased Municipal Land Transfer Tax revenue (\$95.0 million) from higher property sales which are anticipated to continue to year-end.

Approved Complement

Table 5 provides the approved complement and strength as at September 30, 2015 and projections to year-end. As of September 30, 2015, the City reported a strength of 51,538.6 positions representing a vacancy rate, after approved gapping, of 2.2%. By year-end, the City is projecting a strength of 52,213.3 positions. The projected year-end vacancy rate after approved gapping is expected to be 0.3% as more positions are filled throughout the year.

Appendices D and E provide a detailed assessment of the approved complement and strength for the nine months ended September 30, 2015 and projections to year-end.

Table 5
Summary of Approved Complement
(Includes Capital and Operating Positions)

Program/Agency	Year-To-Date					Year-End Projections				
	Approved Complement	Strength	Vacancies	Vacancy %	Vacancy After Gapping	Approved Complement	Strength	Vacancies	Vacancy %	Vacancy After Gapping
Citizen Centred Services "A"	12,635.9	12,174.1	(461.8)	3.7%	1.8%	12,542.2	12,172.5	(369.8)	2.9%	1.1%
Citizen Centred Services "B"	6,290.1	5,996.1	(294.0)	4.7%	1.7%	6,290.1	6,119.3	(170.8)	2.7%	0.0%
Internal Services	3,054.5	2,706.2	(348.3)	11.4%	7.6%	3,045.5	2,812.4	(233.2)	7.7%	3.8%
City Manager's Office	443.5	408.0	(35.5)	8.0%	3.0%	445.5	428.0	(17.5)	3.9%	0.0%
Other City Programs	912.8	859.5	(53.3)	5.8%	3.6%	912.8	902.5	(10.3)	1.1%	0.0%
Accountability Offices	52.8	52.0	(0.8)	1.4%	0.9%	52.8	54.0	1.3	-2.4%	0.0%
Total City Operations	23,389.6	22,195.9	(1,193.7)	5.1%	2.6%	23,288.9	22,488.6	(800.3)	3.4%	1.0%
Agencies	27,164.2	26,068.9	(1,095.3)	4.0%	1.4%	26,899.2	26,392.9	(506.3)	1.9%	0.0%
Corporate Accounts	394.0	389.0	(5.0)	1.3%	1.3%	394.0	390.0	(4.0)	1.0%	1.0%
Total Levy Operations	50,947.8	48,653.8	(2,294.0)	4.5%	2.0%	50,582.1	49,271.5	(1,310.6)	2.6%	0.0%
Rate Supported Programs	3,166.8	2,881.9	(284.9)	9.0%	6.7%	3,166.8	2,929.8	(237.0)	7.5%	5.2%
Grand Total	54,114.5	51,535.6	(2,578.9)	4.8%	2.2%	53,748.8	52,201.3	(1,547.6)	2.9%	0.3%

City Operations

- As indicated in Table 5 above, City Operations collectively reported a strength of 22,195.9 positions, which was 1,193.7 positions below the complement of 23,389.6 positions for the nine months ended September 30, 2015. The vacancy rate, after approved gapping, was 2.6%. Key Program areas which contributed to the vacancies included Information and Technology, Parks, Forestry and Recreation and Transportation Services.
- By year-end, City Operations are projecting a strength of 22,488.6 positions, representing 800.3 positions under the approved complement of 23,288.9 positions. After approved gapping, the projected vacancy rate is expected to be only 1.0%.

Agencies

- As of September 30, 2015, the combined strength reported by Agencies was 26,068.9 positions which was 1,095.3 positions below the approved complement of 27,164.2 positions representing a vacancy rate, after approved gapping, of 1.4%. The TTC – Conventional Service, Toronto Police Service and Toronto Public Health were major contributors to the year-to-date vacancies.
- Agencies are collectively projecting a year-end strength of 26,392.9 positions, representing 506.3 positions below the complement of 26,899.2 positions, with a vacancy rate of 0.0% (i.e., near full employment) after approved gapping. Key Program areas contributing to the projected year-end vacancies include Toronto Police Service and Toronto Public Health.

Rate Supported Programs

- Rate Supported Programs reported a strength of 2,881.9 positions, representing 284.9 positions under the approved complement of 3,166.8 positions, as of September 30, 2015. The vacancy rate, after approved gapping, was 6.7%. Both Toronto Water and Solid Waste Management Services experienced a number of vacancies for the time period.
- By year-end, Rate Supported Programs are forecasting a strength of 2,929.8 positions before gapping. After approved gapping, the projected vacancy rate for the year-end is expected to be 5.2%. Toronto Water and Solid Waste Management are projected to show improvements in filling positions by year-end.

Update on the Application of Certified Statements for Court Services

City Council, as part of the 2015 budget process approved recommendation 174 requesting the Director, Court Services and the City Solicitor to report back on the benefits resulting from the implementation of the use of certified statements in certain Provincial offences court proceedings through the 2015 third quarter operating variance report. The Regulation 132/14 filed by the Province on May 6, 2014, effective July 1, 2014 allows efficiencies to be realized by eliminating the requirement that Provincial offences officers (including police officers) must attend court to testify in cases where offences are contested. As the details of the legislation preclude the use of Certified Statements in cases involving more serious offences (such as charges involving demerit

points that represent over 60% of all charges filed), Court Services has reported that the legislative changes will not provide significant opportunities for program savings.

However, City staff are currently working with other stakeholders to review a proposal to move all parking matters out of the Courts to an Administrative Monetary Penalty system (AMP). Staff are no longer pursuing the use of Certified Statements with respect to parking matters. City staff are currently reviewing other City-By-Law matters for Certified Statement applications, and anticipate reporting back in the second quarter of 2016 with an update on available legislative applications.

Budget Adjustments

City Council approval is required for the in-year budget adjustments detailed in Appendix F with no impact to the 2015 Approved Net Operating Budget. The major adjustments are outlined below.

Proceeds from the Sale of Air Rights at Car Park 15 (Cumberland Garage):

City and Toronto Parking Authority (TPA) staff have planned for a one-time revenue in 2016 arising from the sale of air rights from the joint venture redevelopment of Car Park 15 (Yorkville – Cumberland Garage), within both the TPA's 10-Year Capital Plan as well as the City's Capital Financing Strategy.

Staff are now requesting an adjustment to the 2015 Approved Operating Budget to account for the \$67.481 million payment that is now anticipated in late 2015 as opposed to early 2016. This adjustment will not result in any net change to the 2015 Approved Operating Budget as the revenue will continue to flow as a contribution to the Capital Financing Reserve Fund as originally planned (only one year earlier), which will be used to fund capital projects included in the approved 10-Year Capital Budget and Plan for both Transportation Services and the Toronto Transit Commission.

The Addition of Two Project Manager Positions for Facilities, Real Estate, Environment & Energy (FREEE):

The addition of two Project Manager positions is recommended to Real Estate Services for a five year contracted term in support of TTC capital projects: the Scarborough Subway Project and the Accessibility for Ontarians with Disabilities Act (AODA) Initiative. The salary and benefits for the two Project Manager positions will be 100% funded from approved capital projects in TTC's 2015 Capital Budget and 2016-2024 Capital Plan. Based on Council's approval, the anticipated start date of these positions will be December 1, 2015. The result will be an increase to both FREEE's gross expenditures and revenues of \$0.022 million, with a \$0 net impact. The amount is annualized based on the estimated start date of the positions. The 2016 Operating Budget for FREEE will reflect the addition of the Project Manager positions and the associated funding.

Shelter, Support and Housing Administration – TCHC Capital Repairs:

A Budget adjustment is required to the Shelter, Support and Housing Administration's 2015 Approved Operating Budget to increase both gross expenditures and revenues by \$0.850 million for a \$0 net impact for the capital repairs for a TCHC property in order to provide transitional housing for lower-income young women and youth who are victims of sexual exploitation and human trafficking as per the report approved by council June 10, 2014 EX42.17 *New Transitional Housing for Young Victims of Sexual Exploitation and Human Trafficking*. Funding will be provided from the Homeless Initiative Reserve Fund (XR1104).

Fleet Services - Division Restructure:

As identified in the "Overall Strategy for Fleet Services Division" report on the results of the external review presented to Government Management Committee on September 17, 2015 (GM6.1), Fleet Services Division's organization structure requires refinement to improve management effectiveness and accountability. The current structure is lacking critical resources that have the financial and business acumen and technical expertise necessary for a large municipal fleet operation. As a result, three existing positions have been reclassified to more senior roles to address the critical business acumen and technical expertise that is required. This report recommends City Council approve the reclassification of these positions as part of the restructuring of Fleet Services in 2015 with associated cost offset by under-spending in non-salary expenditures thus resulting in no financial impact. These budget changes resulting from the restructure will be reflected in the 2016 Operating Budget Submission.

Management/Non-Union Salary Savings:

Council, as part of approving the City's 2015 Operating Budget, directed that the 2015 Non-Program Budget include \$1.000 million in salary savings for management/non-union employees. This report recommends Council approve reallocation of the management/non-union employee salary savings as set out in Appendix F(2) of this report.

Utility Costs

- As at September 30, 2015, Tax and Rate Supported Operations reported actual utility costs of \$136.565 million resulting in an under-expenditure of \$2.064 million or 1.5% compared to plan. The year to date under-spending was largely due to Parks, Forestry and Recreation, Exhibition Place and Toronto Water.
- By year-end, Tax and Rate Supported Operations project over-spending of \$3.016 million or 1.5% on utilities primarily driven by Solid Waste Management Services, Transportation Services and Facilities, Real Estate, Environment and Energy.

Consulting Costs

- As at September 30, 2015, Tax and Rate Supported Operations reported actual consulting costs of \$3.961 million resulting in under-spending of \$0.275 million or 6.5% of \$4.236 million in planned expenditures.
- Tax and Rate Supported Operations project an unfavourable year-end variance of \$0.724 million or 12.4% for consulting costs due largely to over-spending by Fleet Services and Shelter, Support and Housing Administration.

CONTACT

Josie La Vita
Executive Director, Financial Planning
Phone: 416-397-4229
Fax: 416-397-4465
Email: jlavita@toronto.ca

Andy Cui
Manager, Financial Planning
Phone: 416-397-4207
Fax: 416-397-4465
Email: acui@toronto.ca

SIGNATURE

Roberto Rossini
Deputy City Manager & Chief Financial Officer

ATTACHMENTS

Appendix A – City of Toronto Net Expenditures for Nine Months Ended September 30, 2015
Appendix B – City of Toronto Gross Expenditures for Nine Months Ended September 30, 2015
Appendix C – City of Toronto Revenues for Nine Months Ended September 30, 2015
Appendix D – City of Toronto Complement for Nine Months Ended September 30, 2015
Appendix E – City of Toronto Complement Projections for 2015 Year-End
Appendix F – City of Toronto Budget Adjustments for Nine Months Ended September 30, 2015
Appendix G – City of Toronto City Operating Dashboards for City Programs and Agencies

CITY OF TORONTO
CONSOLIDATED NET EXPENDITURES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	September 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Citizen Centred Services "A"								
Affordable Housing Office	819.0	819.0	(0.0)	0.0%	1,195.5	1,195.5	0.0	0.0%
Children's Services	54,207.9	54,207.9	0.0	0.0%	76,796.9	76,796.9	0.0	0.0%
Court Services	7,635.1	8,035.0	399.9	5.2%	(5,047.3)	(3,451.0)	1,596.3	-31.6%
Economic Development & Culture	46,628.2	46,574.7	(53.5)	-0.1%	53,932.1	53,932.1	0.0	0.0%
Toronto Paramedic Services	52,769.8	53,206.2	436.4	0.8%	74,763.2	73,500.1	(1,263.1)	-1.7%
Long Term Care Homes and Services	26,514.5	26,020.8	(493.7)	-1.9%	46,229.5	45,363.4	(866.1)	-1.9%
Parks, Forestry & Recreation	254,713.2	252,927.7	(1,785.5)	-0.7%	308,435.4	306,435.5	(2,000.0)	-0.6%
Shelter, Support & Housing Administration	196,061.1	189,785.2	(6,275.9)	-3.2%	283,542.8	282,043.1	(1,499.7)	-0.5%
Social Development, Finance & Administration	24,610.2	24,562.6	(47.6)	-0.2%	30,977.3	30,890.6	(86.7)	-0.3%
Toronto Employment & Social Services	100,432.1	90,991.4	(9,440.7)	-9.4%	151,496.1	139,309.7	(12,186.4)	-8.0%
Sub-Total Citizen Centred Services "A"	764,391.1	747,130.5	(17,260.6)	-2.3%	1,022,321.5	1,006,015.9	(16,305.6)	-1.6%
Citizen Centred Services "B"								
City Planning	10,426.1	8,380.4	(2,045.7)	-19.6%	15,617.2	14,017.2	(1,600.0)	-10.2%
Fire Services	304,950.3	303,400.5	(1,549.8)	-0.5%	415,968.4	414,458.4	(1,510.0)	-0.4%
Municipal Licensing & Standards	13,327.1	10,837.4	(2,489.6)	-18.7%	21,070.1	19,670.1	(1,400.0)	-6.6%
Policy, Planning, Finance and Administration	6,885.4	6,277.3	(608.1)	-8.8%	9,757.9	9,339.8	(418.1)	-4.3%
Engineering and Construction Services	8,303.7	6,192.0	(2,111.7)	-25.4%	7,599.8	7,599.8	(0.0)	0.0%
Toronto Building	(11,236.6)	(12,845.7)	(1,609.1)	14.3%	(10,736.6)	(18,525.4)	(7,788.8)	72.5%
Transportation Services	170,303.3	183,458.4	13,155.1	7.7%	207,698.1	215,395.7	7,697.6	3.7%
Sub-Total Citizen Centred Services "B"	502,959.2	505,700.2	2,741.0	0.5%	666,974.9	661,955.7	(5,019.3)	-0.8%
Internal Services								
Office of the Chief Financial Officer	6,632.2	6,096.1	(536.1)	-8.1%	9,777.8	8,852.8	(925.0)	-9.5%
Office of the Treasurer	19,827.7	19,339.8	(487.9)	-2.5%	29,978.8	29,054.5	(924.3)	-3.1%
Facilities, Real Estate, Environment & Energy	62,469.9	62,285.9	(184.0)	-0.3%	66,399.8	66,386.0	(13.9)	0.0%
Fleet Services	(3.2)	658.4	661.6	-20675.0%	(436.4)	245.9	682.3	-156.3%
Information & Technology	54,019.5	53,886.7	(132.8)	-0.2%	72,363.3	72,079.1	(284.2)	-0.4%
311 Toronto	7,303.3	6,843.4	(459.9)	-6.3%	9,256.2	8,877.8	(378.4)	-4.1%
Sub-Total Internal Services	150,249.5	149,110.3	(1,139.1)	-0.8%	187,339.6	185,496.1	(1,843.5)	-1.0%
City Manager								
City Manager's Office	34,097.4	32,882.0	(1,215.4)	-3.6%	47,466.2	45,810.7	(1,655.5)	-3.5%
Sub-Total City Manager	34,097.4	32,882.0	(1,215.4)	-3.6%	47,466.2	45,810.7	(1,655.5)	-3.5%
Other City Programs								
City Clerk's Office	23,046.9	22,672.2	(374.7)	-1.6%	31,869.7	31,869.7	0.0	0.0%
Legal Services	15,267.5	15,212.3	(55.2)	-0.4%	20,347.6	20,866.4	518.8	2.5%
Mayor's Office	1,629.8	1,519.2	(110.5)	-6.8%	2,297.1	2,297.1	0.0	0.0%
City Council	14,836.6	13,922.7	(913.9)	-6.2%	20,692.6	20,292.6	(400.0)	-1.9%
Sub-Total Other City Programs	54,780.8	53,326.4	(1,454.4)	-2.7%	75,207.0	75,325.8	118.8	0.2%
Accountability Offices								
Auditor General's Office	3,318.1	3,229.3	(88.7)	-2.7%	4,717.3	4,627.3	(90.0)	-1.9%
Integrity Commissioner's Office	293.6	244.1	(49.5)	-16.9%	427.8	402.8	(25.0)	-5.8%
Lobbyist Registrar's Office	796.1	748.8	(47.2)	-5.9%	1,124.1	1,079.1	(45.0)	-4.0%
Ombudsman's Office	1,235.4	1,152.6	(82.8)	-6.7%	1,755.4	1,755.3	(0.0)	0.0%
Sub-Total Council Appointed Programs	5,643.1	5,374.9	(268.3)	-4.8%	8,024.6	7,864.6	(160.0)	-2.0%
TOTAL - CITY OPERATIONS	1,512,121.0	1,493,524.3	(18,596.7)	-1.2%	2,007,333.8	1,982,468.7	(24,865.0)	-1.2%

CITY OF TORONTO
CONSOLIDATED NET EXPENDITURES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	September 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Agencies								
Toronto Public Health	38,155.4	38,364.9	209.5	0.5%	56,985.3	56,954.4	(30.9)	-0.1%
Toronto Public Library	124,551.6	124,537.7	(13.9)	0.0%	172,203.0	172,203.0	0.0	0.0%
Association of Community Centres	4,796.4	4,737.5	(58.9)	-1.2%	7,476.8	7,495.8	19.0	0.3%
Exhibition Place	(1,261.0)	(2,313.5)	(1,052.4)	83.5%	(252.3)	(1,473.7)	(1,221.4)	484.1%
Heritage Toronto	231.1	231.0	(0.1)	0.0%	312.0	310.0	(2.0)	-0.6%
Theatres	4,063.6	3,927.4	(136.2)	-3.4%	5,345.3	5,315.2	(30.1)	-0.6%
Toronto Zoo	6,161.4	7,221.1	1,059.7	17.2%	11,739.0	12,631.0	892.0	7.6%
Arena Boards of Management	(12.2)	(230.2)	(218.0)	1786.3%	(6.7)	(13.5)	(6.8)	101.6%
Yonge Dundas Square	328.1	206.4	(121.7)	-37.1%	393.4	287.4	(106.0)	-26.9%
Toronto & Region Conservation Authority	2,440.8	2,440.8	0.0	0.0%	3,456.0	3,456.0	0.0	0.0%
Toronto Transit Commission - Conventional	354,453.5	361,890.0	7,436.5	2.1%	473,730.8	478,597.8	4,867.0	1.0%
Toronto Transit Commission - Wheel Trans	82,986.6	82,300.8	(685.8)	-0.8%	108,798.8	109,636.4	837.6	0.8%
Toronto Police Service	638,567.6	640,667.6	2,100.0	0.3%	979,662.9	982,462.9	2,800.0	0.3%
Toronto Police Services Board	1,259.3	1,259.3	0.0	0.0%	2,365.8	2,365.8	0.0	0.0%
TOTAL - AGENCIES	1,256,722.1	1,265,240.9	8,518.8	0.7%	1,822,210.1	1,830,228.5	8,018.4	0.4%
Corporate Accounts								
Capital & Corporate Financing	486,663.6	506,868.3	20,204.7	4.2%	643,126.1	646,112.5	2,986.4	0.5%
Non-Program Expenditures								
- Tax Deficiencies/Write-offs	49,651.7	49,646.7	(5.0)	0.0%	47,000.0	47,000.0	0.0	0.0%
- Assessment Function (MPAC)	30,157.8	29,962.3	(195.5)	-0.6%	40,210.4	39,949.7	(260.7)	-0.6%
- Funding of Employee Related Liabilities	49,428.5	49,399.5	(29.0)	-0.1%	65,904.7	65,871.6	(33.0)	-0.1%
- Other Corporate Expenditures	46,025.9	39,661.8	(6,364.1)	-13.8%	31,685.7	24,078.8	(7,614.9)	-24.0%
- Insurance Premiums & Claims	300.0	300.0	0.0	0.0%	300.0	300.0	0.0	0.0%
- Parking Tag Enforcement & Oper.	41,831.2	41,448.6	(382.6)	-0.9%	64,219.4	63,699.4	(520.0)	-0.8%
- Programs Funded from Reserve Funds	0.0	57.1	57.1	0.0%	0.0	57.1	57.1	0.0%
- Vacancy Rebate Program	17,250.0	17,099.5	(150.5)	-0.9%	23,000.0	23,000.0	0.0	0.0%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	0.0%	2,000.0	1,500.0	(500.0)	-25.0%
- Tax Rebates for Registered Charities	0.0	0.0	0.0	0.0%	0.0	0.0	0.0	0.0%
- Solid Waste Management Rebates	125,420.3	129,805.2	4,384.9	3.5%	163,491.9	163,491.9	0.0	0.0%
- Pandemic Influenza Stockpiling	772.5	772.5	0.0	0.0%	1,030.0	1,030.0	0.0	0.0%
Non-Program Expenditures	360,837.9	358,153.2	(2,684.6)	-0.7%	438,842.0	429,970.6	(8,871.5)	-2.0%
Non-Program Revenue								
- Payments in Lieu of Taxes	(97,525.2)	(87,377.5)	10,147.7	-10.4%	(97,525.2)	(87,377.5)	10,147.7	-10.4%
- Supplementary Taxes	(15,950.5)	(22,759.1)	(6,808.6)	42.7%	(35,000.0)	(47,073.9)	(12,073.9)	34.5%
- Tax Penalties	(22,378.8)	(23,115.1)	(736.3)	3.3%	(29,000.0)	(30,240.2)	(1,240.2)	4.3%
- Interest/Investment Earnings	(92,815.4)	(96,999.2)	(4,183.8)	4.5%	(124,254.5)	(124,254.5)	0.0	0.0%
- Other Corporate Revenues	(16,112.3)	(13,406.1)	2,706.2	-16.8%	(21,556.8)	(21,750.8)	(194.0)	0.9%
- Toronto Hydro Revenues	(50,000.0)	(50,000.0)	0.0	0.0%	(67,500.0)	(67,500.0)	0.0	0.0%
- Provincial Revenue	(68,700.0)	(68,700.0)	0.0	0.0%	(91,600.0)	(91,600.0)	0.0	0.0%
- Municipal Land Transfer Tax	(281,935.5)	(359,353.7)	(77,418.2)	27.5%	(385,000.0)	(480,000.0)	(95,000.0)	24.7%
- Third Party Sign Tax	(11,784.5)	(11,425.9)	358.6	-3.0%	(10,860.6)	(10,860.6)	0.0	0.0%
- Parking Authority Revenues	(31,340.1)	(32,502.8)	(1,162.7)	3.7%	(41,786.8)	(43,778.8)	(1,992.0)	4.8%
- Administrative Support Recoveries - Water	(13,793.4)	(13,793.4)	0.0	0.0%	(18,973.0)	(18,973.0)	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	(13,720.0)	(13,720.0)	0.0	0.0%	(16,326.7)	(16,326.7)	0.0	0.0%
- Parking Tag Enforcement & Oper.	(54,821.9)	(60,378.6)	(5,556.7)	10.1%	(95,270.0)	(92,984.6)	2,285.4	-2.4%
- Other Tax Revenues	(13,222.9)	(14,026.2)	(803.3)	6.1%	(13,222.9)	(14,222.5)	(999.6)	7.6%
- Woodbine Slots	(11,300.0)	(11,972.0)	(672.0)	5.9%	(15,000.0)	(15,500.0)	(500.0)	3.3%
Non-Program Revenues	(795,400.4)	(879,529.6)	(84,129.1)	10.6%	(1,062,876.5)	(1,162,443.1)	(99,566.6)	9.4%
TOTAL - CORPORATE ACCOUNTS	52,101.0	(14,508.1)	(66,609.1)	-127.8%	19,091.6	(86,360.0)	(105,451.7)	-552.3%
NET OPERATING TAX LEVY	2,820,944.1	2,744,257.1	(76,687.0)	-2.7%	3,848,635.5	3,726,337.2	(122,298.3)	-3.2%
NON LEVY OPERATIONS								
Solid Waste Management Services	(12,418.2)	(12,352.1)	66.1	-0.5%	0.0	1,750.7	1,750.7	n/a
Toronto Parking Authority	(39,450.5)	(41,000.8)	(1,550.3)	3.9%	(52,245.7)	(54,901.7)	(2,656.0)	5.1%
Toronto Water	(179,028.5)	(176,354.8)	2,673.7	-1.5%	(0.0)	9,552.1	9,552.1	n/a
NON LEVY OPERATING NET EXPENDITURES	(230,897.2)	(229,707.7)	1,189.5	-0.5%	(52,245.7)	(43,598.9)	8,646.8	n/a

CITY OF TORONTO
CONSOLIDATED GROSS EXPENDITURES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	September 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Citizen Centred Services "A"								
Affordable Housing Office	1,990.5	1,966.5	(24.0)	-1.2%	2,765.0	2,741.0	(24.0)	-0.9%
Children's Services	336,004.0	326,931.0	(9,073.0)	-2.7%	452,515.0	442,342.0	(10,173.0)	-2.2%
Court Services	30,527.2	27,726.3	(2,800.9)	-9.2%	49,536.4	45,720.9	(3,815.6)	-7.7%
Economic Development & Culture	61,321.4	60,201.3	(1,120.1)	-1.8%	77,676.4	80,126.6	2,450.2	3.2%
Toronto Paramedic Services	140,996.2	139,901.1	(1,095.1)	-0.8%	198,175.6	195,751.6	(2,424.0)	-1.2%
Long Term Care Homes & Services	173,079.6	164,339.8	(8,739.8)	-5.0%	242,172.1	232,893.4	(9,278.7)	-3.8%
Parks, Forestry & Recreation	326,493.0	323,528.2	(2,964.8)	-0.9%	438,351.2	434,351.3	(4,000.0)	-0.9%
Shelter, Support & Housing Administration	447,376.1	441,214.8	(6,161.3)	-1.4%	660,501.7	650,262.0	(10,239.7)	-1.6%
Social Development, Finance & Administration	37,302.6	30,815.2	(6,487.4)	-17.4%	47,397.9	40,919.4	(6,478.5)	-13.7%
Toronto Employment & Social Services	821,799.8	786,429.8	(35,370.0)	-4.3%	1,113,319.7	1,059,502.7	(53,817.0)	-4.8%
Sub-Total Citizen Centred Services "A"	2,376,890.3	2,303,054.0	(73,836.3)	-3.1%	3,282,411.1	3,184,610.9	(97,800.2)	-3.0%
Citizen Centred Services "B"								
City Planning	30,201.5	29,814.3	(387.2)	-1.3%	43,094.5	42,894.5	(200.0)	-0.5%
Fire Services	318,126.7	316,631.3	(1,495.4)	-0.5%	432,968.6	431,218.6	(1,750.0)	-0.4%
Municipal Licensing & Standards	35,390.3	33,186.1	(2,204.2)	-6.2%	50,889.4	49,489.3	(1,400.0)	-2.8%
Policy, Planning, Finance and Administration	15,733.3	14,157.6	(1,575.7)	-10.0%	22,110.0	20,683.3	(1,426.7)	-6.5%
Engineering and Construction Services	46,876.0	44,335.0	(2,541.0)	-5.4%	66,893.8	63,742.5	(3,151.3)	-4.7%
Toronto Buildings	34,950.5	34,067.1	(883.4)	-2.5%	50,463.3	49,474.6	(988.7)	-2.0%
Transportation Services	226,678.2	233,674.9	6,996.7	3.1%	350,537.7	361,345.4	10,807.8	3.1%
Sub-Total Citizen Centred Services "B"	707,956.6	705,866.3	(2,090.3)	-0.3%	1,016,957.1	1,018,848.2	1,891.0	0.2%
Internal Services								
Office of the Chief Financial Officer	11,612.0	10,768.0	(844.0)	-7.3%	16,558.5	15,335.5	(1,223.0)	-7.4%
Office of the Treasurer	55,010.2	50,382.0	(4,628.2)	-8.4%	76,888.8	70,196.8	(6,692.0)	-8.7%
Facilities, Real Estate, Environment & Energy	135,920.0	131,468.5	(4,451.6)	-3.3%	189,936.7	186,364.0	(3,572.7)	-1.9%
Fleet Services	34,102.7	36,148.3	2,045.6	6.0%	50,715.7	53,507.9	2,792.2	5.5%
Information & Technology	88,305.7	76,504.1	(11,801.6)	-13.4%	121,605.7	104,651.9	(16,953.8)	-13.9%
311 Toronto	13,413.8	11,884.1	(1,529.7)	-11.4%	17,100.3	15,505.0	(1,595.3)	-9.3%
Sub-Total Internal Services	338,364.4	317,154.9	(21,209.5)	-6.3%	472,805.6	445,561.1	(27,244.5)	-5.8%
City Manager								
City Manager's Office	39,690.8	39,562.2	(128.6)	-0.3%	55,841.9	55,271.1	(570.7)	-1.0%
Sub-Total City Manager	39,690.8	39,562.2	(128.6)	-0.3%	55,841.9	55,271.1	(570.7)	-1.0%
Other City Programs								
City Clerk's Office	36,000.2	35,432.8	(567.4)	-1.6%	49,284.9	48,234.9	(1,050.0)	-2.1%
Legal Services	37,213.4	33,492.5	(3,720.9)	-10.0%	49,608.8	45,540.0	(4,068.8)	-8.2%
Mayor's Office	1,629.8	1,519.2	(110.5)	-6.8%	2,297.1	2,297.1	0.0	0.0%
City Council	14,934.1	14,062.3	(871.8)	-5.8%	20,822.6	20,422.6	(400.0)	-1.9%
Sub-Total Other City Programs	89,777.5	84,506.9	(5,270.6)	-5.9%	122,013.4	116,494.7	(5,518.8)	-4.5%
Accountability Offices								
Auditor General's Office	3,318.1	3,229.3	(88.7)	-2.7%	4,717.3	4,627.3	(90.0)	-1.9%
Integrity Commissioner's Office	293.6	244.1	(49.5)	-16.9%	427.8	402.8	(25.0)	-5.8%
Lobbyist Registrar's Office	796.1	748.8	(47.2)	-5.9%	1,124.1	1,079.1	(45.0)	-4.0%
Ombudsman's Office	1,235.4	1,152.5	(82.9)	-6.7%	1,755.4	1,755.3	(0.1)	0.0%
Sub-Total Council Appointed Programs	5,643.1	5,374.8	(268.3)	-4.8%	8,024.6	7,864.5	(160.1)	-2.0%
TOTAL - CITY OPERATIONS	3,558,322.7	3,455,519.0	(102,803.6)	-2.9%	4,958,053.8	4,828,650.5	(129,403.3)	-2.6%

CITY OF TORONTO
CONSOLIDATED GROSS EXPENDITURES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	September 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Agencies								
Toronto Public Health	173,523.2	173,085.2	(438.0)	-0.3%	252,412.8	251,040.4	(1,372.4)	-0.5%
Toronto Public Library	136,704.7	137,846.9	1,142.2	0.8%	188,719.1	190,191.9	1,472.8	0.8%
Association of Community Centres	5,668.9	5,639.4	(29.4)	-0.5%	7,900.0	7,919.0	19.0	0.2%
Exhibition Place	29,021.0	27,956.7	(1,064.3)	-3.7%	36,914.5	37,813.4	898.9	2.4%
Heritage Toronto	564.2	513.3	(50.9)	-9.0%	761.5	680.0	(81.5)	-10.7%
Theatres	15,525.2	14,079.1	(1,446.1)	-9.3%	23,323.7	21,604.2	(1,719.5)	-7.4%
Toronto Zoo	40,464.0	37,602.0	(2,862.0)	-7.1%	50,594.1	46,892.1	(3,702.0)	-7.3%
Arena Boards of Management	5,940.4	5,388.1	(552.4)	-9.3%	8,400.4	8,256.1	(144.4)	-1.7%
Yonge Dundas Square	1,668.1	1,993.8	325.7	19.5%	2,266.0	2,626.3	360.3	15.9%
Toronto & Region Conservation Authority	31,813.3	31,695.3	(118.0)	-0.4%	40,187.0	40,187.0	0.0	0.0%
Toronto Transit Commission - Conventional	1,259,192.5	1,250,310.1	(8,882.4)	-0.7%	1,693,820.3	1,667,704.5	(26,115.8)	-1.5%
Toronto Transit Commission - Wheel Trans	87,691.8	87,114.2	(577.6)	-0.7%	115,313.1	116,429.9	1,116.8	1.0%
Toronto Police Service	713,151.6	715,626.6	2,475.0	0.3%	1,175,168.0	1,171,985.1	(3,182.9)	-0.3%
Toronto Police Services Board	1,259.3	1,259.3	0.0	0.0%	3,115.8	3,115.8	0.0	0.0%
TOTAL - AGENCIES	2,502,188.2	2,490,110.0	(12,078.3)	-0.5%	3,598,896.3	3,566,445.7	(32,450.7)	-0.9%
Corporate Accounts								
Capital & Corporate Financing	508,115.7	528,320.4	20,204.7	4.0%	701,532.0	704,518.4	2,986.4	0.4%
Non-Program Expenditures								
- Tax Deficiencies/Write-offs	49,651.7	49,646.7	(5.0)	0.0%	79,204.0	58,290.7	(20,913.3)	-26.4%
- Assessment Function (MPAC)	30,157.8	29,962.3	(195.5)	-0.6%	40,210.4	39,949.7	(260.7)	-0.6%
- Funding of Employee Related Liabilities	49,428.5	49,399.5	(29.0)	-0.1%	65,904.7	65,871.6	(33.0)	-0.1%
- Other Corporate Expenditures	48,382.0	41,718.4	(6,663.6)	-13.8%	36,965.7	29,847.5	(7,118.2)	-19.3%
- Insurance Premiums & Claims	300.0	300.0	0.0	0.0%	300.0	300.0	0.0	0.0%
- Parking Tag Enforcement & Oper.	41,831.2	41,448.6	(382.6)	-0.9%	64,219.4	63,699.4	(520.0)	-0.8%
- Programs Funded from Reserve Funds	90,782.1	90,839.3	57.1	0.1%	124,262.9	127,607.6	3,344.7	2.7%
- Vacancy Rebate Program	17,250.0	17,099.5	(150.5)	-0.9%	23,000.0	23,000.0	0.0	0.0%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	2,000.0	1,500.0	(500.0)	-25.0%
- Tax Rebates for Registered Charities	6,371.3	6,376.4	5.1	0.1%	6,371.3	6,376.4	5.1	0.1%
- Solid Waste Management Rebates	125,420.3	129,805.2	4,384.9	3.5%	163,491.9	163,491.9	0.0	0.0%
- Pandemic Influenza Stockpiling	772.5	772.5	0.0	0.0%	1,030.0	1,030.0	0.0	0.0%
Non-Program Expenditures	460,347.4	457,368.4	(2,979.0)	-0.6%	606,960.2	580,964.9	(25,995.4)	-4.3%
Non-Program Revenue								
- Payments in Lieu of Taxes	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Supplementary Taxes	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Tax Penalties	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Interest/Investment Earnings	816.9	719.4	(97.5)	-11.9%	1,089.1	1,089.1	0.0	0.0%
- Other Corporate Revenues	729.4	716.4	(13.0)	-1.8%	902.6	938.1	35.5	3.9%
- Toronto Hydro Revenues	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Provincial Revenue	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Municipal Land Transfer Tax	34,069.8	35,167.4	1,097.6	3.2%	46,524.4	47,024.4	500.0	1.1%
- Third Party Sign Tax	0.0	0.0	0.0	n/a	923.8	923.8	0.0	0.0%
- Parking Authority Revenues	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Administrative Support Recoveries - Water	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Administrative Support Recoveries - Health & EMS	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Parking Tag Enforcement & Oper.	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Other Tax Revenues	0.0	44.1	44.1	n/a	0.0	(152.2)	(152.2)	n/a
- Woodbine Slots	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Non-Program Revenues	35,616.1	36,647.3	1,031.2	2.9%	49,439.9	49,823.2	383.3	0.8%
TOTAL - CORPORATE ACCOUNTS	1,004,079.2	1,022,336.1	18,256.9	1.8%	1,357,932.2	1,335,306.5	(22,625.7)	-1.7%
LEVY OPERATING GROSS EXPENDITURES	7,064,590.2	6,967,965.1	(96,625.1)	-1.4%	9,914,882.3	9,730,402.7	(184,479.7)	-1.9%
NON LEVY OPERATIONS								
Solid Waste Management Services	219,978.9	212,705.9	(7,273.0)	-3.3%	370,785.1	366,246.5	(4,538.6)	-1.2%
Toronto Parking Authority	58,012.0	58,518.7	506.7	0.9%	81,983.7	81,596.5	(387.2)	-0.5%
Toronto Water	608,506.3	597,708.9	(10,797.4)	-1.8%	1,081,135.0	1,073,489.3	(7,645.8)	-0.7%
NON LEVY OPERATING GROSS EXPENDITURES	886,497.2	868,933.5	(17,563.7)	-2.0%	1,533,903.9	1,521,332.3	(12,571.6)	-0.8%

CITY OF TORONTO
CONSOLIDATED REVENUES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	September 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Citizen Centred Services "A"								
Affordable Housing Office	1,171.5	1,147.5	(24.0)	-2.0%	1,569.5	1,545.5	(24.0)	-1.5%
Children's Services	281,796.1	272,723.1	(9,073.0)	-3.2%	375,718.2	365,545.2	(10,173.0)	-2.7%
Court Services	22,892.1	19,691.3	(3,200.8)	-14.0%	54,583.7	49,171.9	(5,411.9)	-9.9%
Economic Development & Culture	14,693.2	13,626.6	(1,066.6)	-7.3%	23,744.3	26,194.5	2,450.2	10.3%
Toronto Paramedic Services	88,226.4	86,694.9	(1,531.5)	-1.7%	123,412.4	122,251.5	(1,160.9)	-0.9%
Long Term Care Homes and Services	146,565.1	138,319.0	(8,246.1)	-5.6%	195,942.6	187,530.0	(8,412.6)	-4.3%
Parks, Forestry & Recreation	71,779.8	70,600.5	(1,179.3)	-1.6%	129,915.8	127,915.8	(2,000.0)	-1.5%
Shelter, Support & Housing Administration	251,315.0	251,429.6	114.6	0.0%	376,959.0	368,218.9	(8,740.0)	-2.3%
Social Development, Finance & Administration	12,692.4	6,252.6	(6,439.8)	-50.7%	16,420.6	10,028.8	(6,391.8)	-38.9%
Toronto Employment & Social Services	721,367.6	695,438.4	(25,929.3)	-3.6%	961,823.6	920,193.0	(41,630.6)	-4.3%
Sub-Total Citizen Centred Services "A"	1,612,499.3	1,555,923.5	(56,575.7)	-3.5%	2,260,089.6	2,178,595.0	(81,494.6)	-3.6%
Citizen Centred Services "B"								
City Planning	19,775.4	21,433.9	1,658.5	8.4%	27,477.2	28,877.2	1,400.0	5.1%
Fire Services	13,176.4	13,230.8	54.4	0.4%	17,000.2	16,760.2	(240.0)	-1.4%
Municipal Licensing & Standards	22,063.3	22,348.7	285.4	1.3%	29,819.2	29,819.2	(0.0)	0.0%
Policy, Planning, Finance and Administration	8,847.9	7,880.3	(967.6)	-10.9%	12,352.1	11,343.5	(1,008.6)	-8.2%
Engineering and Construction Services	38,572.3	38,143.0	(429.4)	-1.1%	59,294.0	56,142.7	(3,151.3)	-5.3%
Toronto Building	46,187.1	46,912.8	725.7	1.6%	61,199.9	68,000.0	6,800.1	11.1%
Transportation Services	56,375.0	50,216.5	(6,158.4)	-10.9%	142,839.6	145,949.8	3,110.2	2.2%
Sub-Total Citizen Centred Services "B"	204,997.4	200,166.0	(4,831.4)	-2.4%	349,982.2	356,892.5	6,910.3	2.0%
Internal Services								
Office of the Chief Financial Officer	4,979.8	4,671.9	(307.9)	-6.2%	6,780.7	6,482.7	(298.0)	-4.4%
Office of the Treasurer	35,182.5	31,042.2	(4,140.3)	-11.8%	46,910.0	41,142.3	(5,767.7)	-12.3%
Facilities, Real Estate, Environment & Energy	73,450.1	69,182.6	(4,267.5)	-5.8%	123,536.9	119,978.0	(3,558.8)	-2.9%
Fleet Services	34,105.9	35,489.9	1,384.0	4.1%	51,152.1	53,262.0	2,109.9	4.1%
Information & Technology	34,286.1	22,617.3	(11,668.8)	-34.0%	49,242.3	32,572.7	(16,669.6)	-33.9%
311 Toronto	6,110.5	5,040.7	(1,069.8)	-17.5%	7,844.1	6,627.2	(1,216.9)	-15.5%
Sub-Total Internal Services	188,114.9	168,044.6	(20,070.3)	-10.7%	285,466.1	260,065.0	(25,401.1)	-8.9%
City Manager								
City Manager's Office	5,593.4	6,680.2	1,086.8	19.4%	8,375.7	9,460.5	1,084.8	13.0%
Sub-Total City Manager	5,593.4	6,680.2	1,086.8	19.4%	8,375.7	9,460.5	1,084.8	13.0%
Other City Programs								
City Clerk's Office	12,953.3	12,760.6	(192.7)	-1.5%	17,415.2	16,365.2	(1,050.0)	-6.0%
Legal Services	21,945.9	18,280.2	(3,665.7)	-16.7%	29,261.2	24,673.6	(4,587.6)	-15.7%
Mayor's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
City Council	97.5	139.6	42.1	43.2%	130.0	130.0	0.0	0.0%
Sub-Total Other City Programs	34,996.7	31,180.5	(3,816.2)	-10.9%	46,806.4	41,168.8	(5,637.6)	-12.0%
Accountability Offices								
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	(0.1)	(0.1)	n/a	0.0	(0.1)	(0.1)	n/a
Sub-Total Council Appointed Programs	0.0	(0.1)	(0.1)	n/a	0.0	(0.1)	(0.1)	n/a
TOTAL - CITY OPERATIONS	2,046,201.7	1,961,994.7	(84,206.9)	-4.1%	2,950,720.0	2,846,181.7	(104,538.3)	-3.5%

CITY OF TORONTO
CONSOLIDATED REVENUES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	September 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Agencies								
Toronto Public Health	135,367.8	134,720.3	(647.5)	-0.5%	195,427.5	194,086.0	(1,341.5)	-0.7%
Toronto Public Library	12,153.1	13,309.2	1,156.1	9.5%	16,516.1	17,988.9	1,472.8	8.9%
Association of Community Centres	872.5	901.9	29.4	3.4%	423.2	423.2	0.0	0.0%
Exhibition Place	30,282.1	30,270.2	(11.9)	0.0%	37,166.8	39,287.1	2,120.3	5.7%
Heritage Toronto	333.1	282.3	(50.8)	-15.3%	449.5	370.0	(79.5)	-17.7%
Theatres	11,461.6	10,151.7	(1,310.0)	-11.4%	17,978.4	16,289.1	(1,689.4)	-9.4%
Toronto Zoo	34,302.6	30,380.9	(3,921.7)	-11.4%	38,855.1	34,261.1	(4,594.0)	-11.8%
Arena Boards of Management	5,952.6	5,618.2	(334.4)	-5.6%	8,407.1	8,269.6	(137.6)	-1.6%
Yonge Dundas Square	1,340.0	1,787.4	447.4	33.4%	1,872.6	2,338.9	466.3	24.9%
Toronto & Region Conservation Authority	29,372.5	29,254.5	(118.0)	-0.4%	36,731.0	36,731.0	0.0	0.0%
Toronto Transit Commission - Conventional	904,739.0	888,420.1	(16,318.9)	-1.8%	1,220,089.5	1,189,106.7	(30,982.8)	-2.5%
Toronto Transit Commission - Wheel Trans	4,705.2	4,813.4	108.2	2.3%	6,514.3	6,793.5	279.2	4.3%
Toronto Police Service	74,584.0	74,959.0	375.0	0.5%	195,505.1	189,522.2	(5,982.9)	-3.1%
Toronto Police Services Board	0.0	0.0	0.0	n/a	750.0	750.0	0.0	0.0%
TOTAL - AGENCIES	1,245,466.1	1,224,869.1	(20,597.1)	-1.7%	1,776,686.3	1,736,217.2	(40,469.1)	-2.3%
Corporate Accounts								
Capital & Corporate Financing	21,452.2	21,452.2	0.0	0.0%	58,405.9	58,405.9	0.0	0.0%
Non-Program Expenditures								
- Tax Deficiencies/Write-offs	0.0	0.0	0.0	n/a	32,204.0	11,290.7	(20,913.3)	-64.9%
- Assessment Function (MPAC)	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Funding of Employee Related Liabilities	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Other Corporate Expenditures	2,356.1	2,056.6	(299.5)	-12.7%	5,280.0	5,776.7	496.7	9.4%
- Insurance Premiums & Claims	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Parking Tag Enforcement & Oper.	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Programs Funded from Reserve Funds	90,782.1	90,782.1	0.0	0.0%	124,262.9	127,550.5	3,287.6	2.6%
- Vacancy Rebate Program	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Tax Rebates for Registered Charities	6,371.3	6,376.4	5.1	0.1%	6,371.3	6,376.4	5.1	0.1%
- Solid Waste Management Rebates	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Pandemic Influenza Stockpiling	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Non-Program Expenditures	99,509.5	99,215.1	(294.4)	-0.3%	168,118.2	150,994.3	(17,123.9)	-10.2%
Non-Program Revenue								
- Payments in Lieu of Taxes	97,525.2	87,377.5	(10,147.7)	-10.4%	97,525.2	87,377.5	(10,147.7)	-10.4%
- Supplementary Taxes	15,950.5	22,759.1	6,808.6	42.7%	35,000.0	47,073.9	12,073.9	34.5%
- Tax Penalties	22,378.8	23,115.1	736.3	3.3%	29,000.0	30,240.2	1,240.2	4.3%
- Interest/Investment Earnings	93,632.3	97,718.6	4,086.3	4.4%	125,343.6	125,343.6	0.0	0.0%
- Other Corporate Revenues	16,841.7	14,122.5	(2,719.2)	-16.1%	22,459.4	22,688.9	229.5	1.0%
- Toronto Hydro Revenues	50,000.0	50,000.0	0.0	0.0%	67,500.0	67,500.0	0.0	0.0%
- Provincial Revenue	68,700.0	68,700.0	0.0	0.0%	91,600.0	91,600.0	0.0	0.0%
- Municipal Land Transfer Tax	316,005.3	394,521.1	78,515.8	24.8%	431,524.4	527,024.4	95,500.0	22.1%
- Third Party Sign Tax	11,784.5	11,425.9	(358.6)	-3.0%	11,784.5	11,784.5	0.0	0.0%
- Parking Authority Revenues	31,340.1	32,502.8	1,162.7	3.7%	41,786.8	43,778.8	1,992.0	4.8%
- Administrative Support Recoveries - Water	13,793.4	13,793.4	0.0	0.0%	18,973.0	18,973.0	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	13,720.0	13,720.0	0.0	0.0%	16,326.7	16,326.7	0.0	0.0%
- Parking Tag Enforcement & Oper.	54,821.9	60,378.6	5,556.7	10.1%	95,270.0	92,984.6	(2,285.4)	-2.4%
- Other Tax Revenues	13,222.9	14,070.3	847.4	6.4%	13,222.9	14,070.3	847.4	6.4%
- Woodbine Slots	11,300.0	11,972.0	672.0	5.9%	15,000.0	15,500.0	500.0	3.3%
Non-Program Revenues	831,016.5	916,176.9	85,160.3	10.2%	1,112,316.5	1,212,266.4	99,949.9	9.0%
TOTAL - CORPORATE ACCOUNTS	951,978.2	1,036,844.2	84,865.9	8.9%	1,338,840.6	1,421,666.6	82,826.0	6.2%
LEVY OPERATING REVENUES	4,243,646.0	4,223,708.0	(19,938.1)	-0.5%	6,066,246.8	6,004,065.5	(62,181.3)	-1.0%
NON LEVY OPERATIONS								
Solid Waste Management Services	232,397.1	225,058.0	(7,339.1)	-3.2%	370,785.1	364,495.8	(6,289.4)	-1.7%
Toronto Parking Authority	97,462.5	99,519.5	2,057.0	2.1%	134,229.4	136,498.2	2,268.8	1.7%
Toronto Water	787,534.8	774,063.7	(13,471.1)	-1.7%	1,081,135.0	1,063,937.2	(17,197.8)	-1.6%
NON LEVY OPERATING REVENUES	1,117,394.4	1,098,641.2	(18,753.2)	-1.7%	1,586,149.6	1,564,931.2	(21,218.4)	-1.3%

CITY OF TORONTO
CONSOLIDATED APPROVED COMPLEMENT
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015

Program/Agency	Operating Positions				Capital Positions				Total Positions				Budgeted Gapping	After Gapping	
	Approved Complement	Strength	Over / (Under)	%	Approved Complement	Strength	Over / (Under)	%	Approved Complement	Strength	Over / (Under)	%			
Citizen Centred Services "A"															
Affordable Housing Office	19.0	19.0	0.0	0.0%				0.0%	19.0	19.0	0.0	0.0%	1.9%	0.0%	
Children's Services	967.6	920.6	(47.0)	4.9%	15.0	15.0		0.0%	982.6	935.6	(47.0)	4.8%	0.1%	4.7%	
Court Services	282.0	220.0	(62.0)	22.0%				0.0%	282.0	220.0	(62.0)	22.0%	12.3%	9.7%	
Economic Development & Culture	300.6	290.6	(10.0)	3.3%	9.0	9.0		0.0%	309.6	299.6	(10.0)	3.2%	2.9%	0.4%	
Toronto Paramedic Services	1,391.3	1,341.3	(50.0)	3.6%	0.5	0.5		0.0%	1,391.8	1,341.8	(50.0)	3.6%	1.9%	1.7%	
Long Term Care Homes & Services	2,225.9	2,225.9	0.0	0.0%				0.0%	2,225.9	2,225.9	0.0	0.0%	0.0%	0.0%	
Parks, Forestry & Recreation	4,431.4	4,233.4	(198.0)	4.5%	65.9	60.2	(5.7)	8.7%	4,497.3	4,293.6	(203.8)	4.5%	2.3%	2.3%	
Shelter, Support & Housing Administration	707.2	661.2	(46.1)	6.5%	1.0	1.0		0.0%	708.2	662.2	(46.1)	6.5%	3.2%	3.3%	
Social Development, Finance & Administration	128.5	125.5	(3.0)	2.3%				0.0%	128.5	125.5	(3.0)	2.3%	3.4%	0.0%	
Toronto Employment & Social Services	2,091.0	2,051.0	(40.0)	1.9%				0.0%	2,091.0	2,051.0	(40.0)	1.9%	1.6%	0.3%	
Sub-Total Citizen Centred Services "A"	12,544.5	12,088.4	(456.1)	3.6%	91.4	85.7	(5.7)	6.3%	12,635.9	12,174.1	(461.8)	3.7%	1.9%	1.8%	
Citizen Centred Services "B"															
City Planning	360.0	337.0	(23.0)	6.4%	13.0	13.0	0.0	0.0%	373.0	350.0	(23.0)	6.2%	3.8%	2.4%	
Fire Services	3,154.3	3,108.3	(46.0)	1.5%	2.0	1.0	(1.0)	50.0%	3,156.3	3,109.3	(47.0)	1.5%	2.0%	0.0%	
Municipal Licensing & Standards	460.0	430.0	(30.0)	6.5%				0.0%	460.0	430.0	(30.0)	6.5%	2.2%	4.3%	
Policy, Planning, Finance and Administration	199.4	187.4	(12.0)	6.0%				0.0%	199.4	187.4	(12.0)	6.0%	3.9%	2.1%	
Engineering and Construction Services	133.0	124.1	(8.9)	6.7%	407.1	365.0	(42.1)	10.3%	540.1	489.1	(51.0)	9.4%	4.2%	5.2%	
Toronto Buildings	442.0	411.0	(31.0)	7.0%	6.0	6.0		0.0%	448.0	417.0	(31.0)	6.9%	2.8%	4.1%	
Transportation Services	1,032.8	933.6	(99.2)	9.6%	80.6	79.7	(0.8)	1.1%	1,113.3	1,013.3	(100.0)	9.0%	5.0%	4.0%	
Sub-Total Citizen Centred Services "B"	5,781.5	5,531.4	(250.1)	4.3%	508.7	464.7	(44.0)	8.6%	6,290.1	5,996.1	(294.0)	4.7%	3.0%	1.7%	
Internal Services															
Office of the Chief Financial Officer	102.0	98.0	(4.0)	3.9%	12.0	9.0	(3.0)	25.0%	114.0	107.0	(7.0)	6.1%	2.3%	3.8%	
Office of the Treasurer	693.0	636.6	(56.4)	8.1%	44.0	26.0	(18.0)	40.9%	737.0	662.6	(74.4)	10.1%	3.0%	7.1%	
Facilities, Real Estate, Environment & Energy	925.5	870.6	(54.9)	5.9%	82.0	65.0	(17.0)	20.7%	1,007.5	935.6	(71.9)	7.1%	3.6%	3.5%	
Fleet Services	176.0	162.0	(14.0)	8.0%				0.0%	176.0	162.0	(14.0)	8.0%	3.5%	4.4%	
Information & Technology	602.0	547.0	(55.0)	9.1%	236.0	120.0	(116.0)	49.2%	838.0	667.0	(171.0)	20.4%	5.4%	15.0%	
311 Toronto	157.0	153.0	(4.0)	2.5%	25.0	19.0	(6.0)	24.0%	182.0	172.0	(10.0)	5.5%	2.4%	3.1%	
Sub-Total Internal Services	2,655.5	2,467.2	(188.3)	7.1%	399.0	239.0	(160.0)	40.1%	3,054.5	2,706.2	(348.3)	11.4%	3.8%	7.6%	
City Manager															
City Manager's Office	424.5	398.0	(26.5)	6.2%	19.0	10.0	(9.0)	47.4%	443.5	408.0	(35.5)	8.0%	5.0%	3.0%	
Sub-Total City Manager	424.5	398.0	(26.5)	6.2%	19.0	10.0	(9.0)	47.4%	443.5	408.0	(35.5)	8.0%	5.0%	3.0%	
Other City Programs															
City Clerk's Office	403.9	368.6	(35.3)	8.7%	11.5	5.5	(6.0)	52.4%	415.4	374.1	(41.3)	9.9%	3.4%	6.6%	
Legal Services	301.4	288.4	(13.0)	4.3%				0.0%	301.4	288.4	(13.0)	4.3%	2.1%	2.2%	
Mayor's Office	20.0	21.0	1.0	-5.0%				0.0%	20.0	21.0	1.0	-5.0%	0.0%	0.0%	
City Council	176.0	176.0	0.0	0.0%				0.0%	176.0	176.0	0.0	0.0%	0.0%	0.0%	
Sub-Total Other City Programs	901.3	854.0	(47.3)	5.2%	11.5	5.5	(6.0)	52.4%	912.8	859.5	(53.3)	5.8%	2.2%	3.6%	
Accountability Offices															
Auditor General's Office	29.5	30.0	0.5	-1.7%				0.0%	29.5	30.0	0.5	-1.7%	0.9%	0.0%	
Integrity Commissioner's Office	3.0	2.0	(1.0)	33.3%				0.0%	3.0	2.0	(1.0)	33.3%	0.0%	33.3%	
Lobbyist Registrar's Office	8.3	8.0	(0.3)	3.0%				0.0%	8.3	8.0	(0.3)	3.0%	0.0%	3.0%	
Ombudsman's Office	12.0	12.0	0.0	0.0%				0.0%	12.0	12.0	0.0	0.0%	0.0%	0.0%	
Sub-Total Accountability Offices	52.8	52.0	(0.8)	1.4%	0.0	0.0	0.0	0.0%	52.8	52.0	(0.8)	1.4%	0.5%	0.9%	
TOTAL - CITY OPERATIONS	22,360.0	21,391.0	(969.0)	4.3%	1,029.5	804.8	(224.7)	21.8%	23,389.6	22,195.9	(1,193.7)	5.1%	2.5%	2.6%	
Agencies															
Toronto Public Health	1,838.1	1,726.9	(111.2)	6.0%	33.5	29.0	(4.5)	13.4%	1,871.6	1,755.9	(115.7)	6.2%	5.1%	1.1%	
Toronto Public Library	1,739.9	1,684.4	(55.5)	3.2%				0.0%	1,739.9	1,684.4	(55.5)	3.2%	2.7%	0.5%	
Association of Community Centres	83.0	81.8	(1.2)	1.5%				0.0%	83.0	81.8	(1.2)	1.5%	0.0%	1.5%	
Exhibition Place	390.0	390.0	0.0	0.0%	5.0	5.0		0.0%	395.0	395.0	0.0	0.0%	0.5%	0.0%	
Heritage Toronto	7.0	7.0	0.0	0.0%				0.0%	7.0	7.0	0.0	0.0%	0.0%	0.0%	
Theatres	163.1	164.2	1.1	-0.7%				0.0%	163.1	164.2	1.1	-0.7%	0.0%	0.0%	
Toronto Zoo	402.5	386.5	(16.0)	4.0%				0.0%	402.5	386.5	(16.0)	4.0%	2.3%	1.6%	
Arena Boards of Management	66.6	66.6	0.0	0.0%				0.0%	66.6	66.6	0.0	0.0%	0.0%	0.0%	
Yonge Dundas Square	6.5	6.5	0.0	0.0%				0.0%	6.5	6.5	0.0	0.0%	0.0%	0.0%	
Toronto & Region Conservation Authority	0.0	0.0	0.0	0.0%				0.0%	0.0	0.0	0.0	0.0%	0.0%	0.0%	
TTC - Conventional	11,845.0	11,795.0	(50.0)	0.4%				0.0%	11,845.0	11,795.0	(50.0)	0.4%	1.2%	2.3%	
TTC - WT	578.0	553.0	(25.0)	4.3%	2,116.0	1,679.0	(437.0)	20.7%	2,694.0	2,348.0	(346.0)	12.8%	0.8%	3.6%	
Toronto Police Service	7,883.0	7,487.0	(396.0)	5.0%				0.0%	7,883.0	7,487.0	(396.0)	5.0%	5.0%	0.0%	
Toronto Police Services Board	7.0	7.0	0.0	0.0%				0.0%	7.0	7.0	0.0	0.0%	0.0%	0.0%	
TOTAL - AGENCIES	25,009.7	24,355.9	(653.8)	2.6%	2,154.5	1,713.0	(441.5)	20.5%	27,164.2	26,068.9	(1,095.3)	4.0%	2.6%	1.4%	
Corporate Accounts															
Parking Tag Enforcement & Oper.	394.0	389.0	(5.0)	1.3%				0.0%	394.0	389.0	(5.0)	1.3%	0.0%	1.3%	
TOTAL - CORPORATE ACCOUNTS	394.0	389.0	(5.0)	1.3%	0.0	0.0	0.0	0.0%	394.0	389.0	(5.0)	1.3%	0.0%	1.3%	
TOTAL LEVY OPERATIONS	47,763.7	46,135.9	(1,627.8)	3.4%	3,184.0	2,517.8	(666.2)	20.9%	50,947.8	48,653.8	(2,294.0)	4.5%	2.5%	2.0%	
Non Levy Operations															
Solid Waste Management Services	1,081.7	969.7	(112.0)	10.4%	27.0	23.0	(4.0)	14.8%	1,108.7	992.7	(116.0)	10.5%	1.9%	8.6%	
Toronto Parking Authority	299.4	297.5	(1.9)	0.6%				0.0%	299.4	297.5	(1.9)	0.6%	0.0%	0.6%	
Toronto Water	1,710.3	1,543.3	(167.0)	9.8%	48.4	48.4		0.0%	1,758.7	1,591.7	(167.0)	9.5%	3.0%	6.5%	
TOTAL NON LEVY OPERATIONS	3,091.4	2,810.5	(280.9)	9.1%	75.4	71.4	(4.0)	5.3%	3,166.8	2,881.9	(284.9)	9.0%	2.3%	6.7%	
GRAND TOTAL	50,855.1	48,946.5	(1,908.7)	3.8%	3,259.4	2,589.2	(670.2)	20.6%	54,114.5	51,535.6	(2,578.9)	4.8%	2.5%	2.2%	

**CITY OF TORONTO
CONSOLIDATED APPROVED COMPLEMENT
PROJECTIONS TO 2015 YEAR-END**

Program/Agency	Operating Positions				Capital Positions				Total Positions				Budgeted Gapping	After Gapping	
	Approved Complement	Strength	Over / (Under)	%	Approved Complement	Strength	Over / (Under)	%	Approved Complement	Strength	Over / (Under)	%			
Citizen Centred Services "A"															
Affordable Housing Office	19.0	19.0	0.0	0.0%				0.0%	19.0	19.0	0.0	0.0%	1.9%	0.0%	
Children's Services	967.6	920.6	(47.0)	4.9%	15.0	15.0		0.0%	982.6	935.6	(47.0)	4.8%	0.1%	4.7%	
Court Services	282.0	232.0	(50.0)	17.7%				0.0%	282.0	232.0	(50.0)	17.7%	12.3%	5.5%	
Economic Development & Culture	300.6	297.6	(3.0)	1.0%	9.0	9.0		0.0%	309.6	306.6	(3.0)	1.0%	2.9%	0.0%	
Toronto Paramedic Services	1,394.3	1,349.3	(45.0)	3.2%	0.5	0.5		0.0%	1,394.8	1,349.8	(45.0)	3.2%	1.9%	1.3%	
Long Term Care Homes & Services	2,225.9	2,225.9	0.0	0.0%				0.0%	2,225.9	2,225.9	0.0	0.0%	0.0%	0.0%	
Parks, Forestry & Recreation	4,334.7	4,184.7	(150.0)	3.5%	65.9	60.2	(5.7)	8.7%	4,400.6	4,244.9	(155.8)	3.5%	2.3%	1.3%	
Shelter, Support & Housing Administration	707.2	685.2	(22.0)	3.1%	1.0	1.0		0.0%	708.2	686.2	(22.0)	3.1%	3.2%	0.0%	
Social Development, Finance & Administration	128.5	128.5	0.0	0.0%				0.0%	128.5	128.5	0.0	0.0%	3.4%	0.0%	
Toronto Employment & Social Services	2,091.0	2,044.0	(47.0)	2.2%				0.0%	2,091.0	2,044.0	(47.0)	2.2%	1.6%	0.7%	
Sub-Total Citizen Centred Services "A"	12,450.8	12,086.8	(364.0)	2.9%	91.4	85.7	(5.7)	6.3%	12,542.2	12,172.5	(369.8)	2.9%	1.8%	1.1%	
Citizen Centred Services "B"															
City Planning	360.0	346.0	(14.0)	3.9%	13.0	13.0		0.0%	373.0	359.0	(14.0)	3.8%	3.8%	0.0%	
Fire Services	3,154.3	3,133.3	(21.0)	0.7%	2.0	2.0		0.0%	3,156.3	3,135.3	(21.0)	0.7%	2.0%	0.0%	
Municipal Licensing & Standards	460.0	438.0	(22.0)	4.8%				0.0%	460.0	438.0	(22.0)	4.8%	2.2%	2.6%	
Policy, Planning, Finance and Administration	199.4	192.4	(7.0)	3.5%				0.0%	199.4	192.4	(7.0)	3.5%	3.9%	0.0%	
Engineering and Construction Services	133.0	116.9	(16.2)	12.1%	407.1	404.3	(2.9)	0.7%	540.1	521.1	(19.0)	3.5%	4.2%	0.0%	
Toronto Buildings	442.0	430.0	(12.0)	2.7%	6.0	6.0		0.0%	448.0	436.0	(12.0)	2.7%	2.8%	0.0%	
Transportation Services	1,032.8	957.8	(74.9)	7.3%	80.6	79.7	(0.8)	1.1%	1,113.3	1,037.5	(75.8)	6.8%	5.0%	1.8%	
Sub-Total Citizen Centred Services "B"	5,781.5	5,614.4	(167.1)	2.9%	508.7	505.0	(3.7)	0.7%	6,290.1	6,119.3	(170.8)	2.7%	3.0%	0.0%	
Internal Services															
Office of the Chief Financial Officer	103.0	98.0	(5.0)	4.9%	12.0	12.0		0.0%	115.0	110.0	(5.0)	4.3%	2.3%	2.0%	
Office of the Treasurer	691.0	677.0	(14.0)	2.0%	44.0	34.0	(10.0)	22.7%	735.0	711.0	(24.0)	3.3%	3.0%	0.3%	
Facilities, Real Estate, Environment & Energy	928.5	885.6	(42.9)	4.6%	85.8	77.8	(8.0)	9.3%	1,014.3	963.4	(50.9)	5.0%	3.6%	1.4%	
Fleet Services	176.0	171.0	(5.0)	2.8%				0.0%	176.0	171.0	(5.0)	2.8%	3.5%	0.0%	
Information & Technology	602.0	563.0	(39.0)	6.5%	236.0	132.0	(104.0)	44.1%	838.0	695.0	(143.0)	17.1%	5.4%	11.7%	
311 Toronto	146.0	142.0	(4.0)	2.7%	21.3	20.0	(1.3)	5.9%	167.3	162.0	(5.3)	3.1%	2.4%	0.7%	
Sub-Total Internal Services	2,646.5	2,536.6	(109.9)	4.2%	399.0	275.8	(123.3)	30.9%	3,045.5	2,812.4	(233.2)	7.7%	3.8%	3.8%	
City Manager															
City Manager's Office	426.5	414.0	(12.5)	2.9%	19.0	14.0	(5.0)	-26.3%	445.5	428.0	(17.5)	3.9%	5.0%	0.0%	
Sub-Total City Manager	426.5	414.0	(12.5)	-2.9%	19.0	14.0	(5.0)	-26.3%	445.5	428.0	(17.5)	3.9%	5.0%	0.0%	
Other City Programs															
City Clerk's Office	403.9	394.6	(9.3)	2.3%	11.5	11.5		0.0%	415.4	406.1	(9.3)	2.2%	3.4%	0.0%	
Legal Services	301.4	299.4	(2.0)	0.7%				0.0%	301.4	299.4	(2.0)	0.7%	2.1%	0.0%	
Mayor's Office	20.0	21.0	1.0	-5.0%				0.0%	20.0	21.0	1.0	-5.0%	0.0%	0.0%	
City Council	176.0	176.0	0.0	0.0%				0.0%	176.0	176.0	0.0	0.0%	0.0%	0.0%	
Sub-Total Other City Programs	901.3	891.0	(10.3)	1.1%	11.5	11.5	0.0	0.0%	912.8	902.5	(10.3)	1.1%	2.2%	0.0%	
Accountability Offices															
Auditor General's Office	29.5	31.0	1.5	-5.1%				0.0%	29.5	31.0	1.5	-5.1%	0.9%	0.0%	
Integrity Commissioner's Office	3.0	3.0	0.0	0.0%				0.0%	3.0	3.0	0.0	0.0%	0.0%	0.0%	
Lobbyist Registrar's Office	8.3	8.0	(0.3)	3.0%				0.0%	8.3	8.0	(0.3)	3.0%	0.0%	3.0%	
Ombudsman's Office	12.0	12.0	0.0	0.0%				0.0%	12.0	12.0	0.0	0.0%	0.0%	0.0%	
Sub-Total Accountability Offices	52.8	54.0	1.3	-2.4%	0.0	0.0	0.0	0.0%	52.8	54.0	1.3	-2.4%	0.5%	0.0%	
TOTAL - CITY OPERATIONS	22,259.3	21,596.7	(662.6)	3.0%	1,029.5	891.9	(137.7)	13.4%	23,288.9	22,488.6	(800.3)	3.4%	2.5%	1.0%	
Agencies															
Toronto Public Health	1,838.1	1,737.0	(101.1)	5.5%	33.5	30.0	(3.5)	10.4%	1,871.6	1,767.0	(104.6)	5.6%	5.1%	0.5%	
Toronto Public Library	1,739.9	1,684.4	(55.5)	3.2%				0.0%	1,739.9	1,684.4	(55.5)	3.2%	2.7%	0.5%	
Association of Community Centres	83.0	83.0	0.0	0.0%				0.0%	83.0	83.0	0.0	0.0%	0.0%	0.0%	
Exhibition Place	390.0	390.0	0.0	0.0%	5.0	5.0		0.0%	395.0	395.0	0.0	0.0%	0.5%	0.0%	
Heritage Toronto	7.0	7.0	0.0	0.0%				0.0%	7.0	7.0	0.0	0.0%	0.0%	0.0%	
Theatres	163.1	168.9	5.8	-3.6%				0.0%	163.1	168.9	5.8	-3.6%	0.0%	0.0%	
Toronto Zoo	402.5	387.5	(15.0)	3.7%				0.0%	402.5	387.5	(15.0)	3.7%	2.3%	1.4%	
Arena Boards of Management	66.6	66.6	0.0	0.0%				0.0%	66.6	66.6	0.0	0.0%	0.0%	0.0%	
Yonge Dundas Square	6.5	6.5	0.0	0.0%				0.0%	6.5	6.5	0.0	0.0%	0.0%	0.0%	
Toronto & Region Conservation Authority	0.0	0.0	0.0	0.0%				0.0%	0.0	0.0	0.0	0.0%	0.0%	0.0%	
TTC - Conventional	11,691.0	11,778.0	87.0	-0.7%	2,021.0	1,983.0	(38.0)	1.9%	13,712.0	13,761.0	49.0	-0.4%	1.2%	0.0%	
TTC - WT	562.0	561.0	(1.0)	0.2%				0.0%	562.0	561.0	(1.0)	0.2%	0.8%	0.0%	
Toronto Police Service	7,883.0	7,498.0	(385.0)	4.9%				0.0%	7,883.0	7,498.0	(385.0)	4.9%	5.0%	0.0%	
Toronto Police Services Board	7.0	7.0	0.0	0.0%				0.0%	7.0	7.0	0.0	0.0%	0.0%	0.0%	
TOTAL - AGENCIES	24,839.7	24,374.9	(464.8)	1.9%	2,059.5	2,018.0	(41.5)	2.0%	26,899.2	26,392.9	(506.3)	1.9%	2.7%	0.0%	
Corporate Accounts															
Parking Tag Enforcement & Oper.	394.0	390.0	(4.0)	1.0%				0.0%	394.0	390.0	(4.0)	1.0%	0.0%	1.0%	
TOTAL - CORPORATE ACCOUNTS	394.0	390.0	(4.0)	1.0%	0.0	0.0	0.0	0.0%	394.0	390.0	(4.0)	1.0%	0.0%	1.0%	
TOTAL LEVY OPERATIONS	47,493.0	46,361.6	(1,131.4)	2.4%	3,089.0	2,909.9	(179.2)	5.8%	50,582.1	49,271.5	(1,310.6)	2.6%	2.6%	0.0%	
Non Levy Operations															
Solid Waste Management Services	1,081.7	1,008.7	(73.0)	6.8%	27.0	23.0	(4.0)	14.8%	1,108.7	1,031.7	(77.0)	6.9%	1.9%	5.1%	
Toronto Parking Authority	299.4	299.4	0.0	0.0%				0.0%	299.4	299.4	0.0	0.0%	0.0%	0.0%	
Toronto Water	1,710.3	1,550.3	(160.0)	9.4%	48.4	48.4		0.0%	1,758.7	1,598.7	(160.0)	9.1%	3.0%	6.1%	
TOTAL NON LEVY OPERATIONS	3,091.4	2,858.4	(233.0)	7.5%	75.4	71.4	(4.0)	5.3%	3,166.8	2,929.8	(237.0)	7.5%	2.3%	5.2%	
GRAND TOTAL	50,584.4	49,220.0	(1,364.4)	2.7%	3,164.4	2,981.2	(183.2)	5.8%	53,748.8	52,201.3	(1,547.6)	2.9%	2.5%	0.3%	

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Citizen Centred Service "A"				
Shelter, Support & Housing Administration				
Increase of \$0.400 million gross and \$0 net to be funded from the Development Charge Reserve Fund (XR2116) for the Affordable Home Ownership Assistance Program (\$0.275 million for 1340-1360 Danforth Road, \$0.225 million for 357 Birchmount) as approved by Council June 10, 2014 report EX42.18 Affordable Home Ownership Assistance Program Adjustments.	400.0	400.0	0.0	
Increase of \$0.850 million gross and \$0 net to be funded from the Homeless Initiative Reserve Fund (XR1104) for capital repairs of a TCHC property to provide transition housing for young women as approved by Council June 10, 2014 report EX42.17 New Transitional Housing for Young Victims of Sexual Exploitation and Human Trafficking.	850.0	850.0	0.0	
Total Shelter, Support & Housing Administration	1,250.0	1,250.0	0.0	0.0
Total Citizen Centered Service "A"	1,250.0	1,250.0	0.0	0.0
Citizen Centred Service "B"				
Policy, Planning, Finance & Administration				
Transfer of 3 positions (2 Purchasing Analysts and 1 vacant Supervisor Financial Services) from Policy, Planning, Finance and Administration to Toronto Water (\$0.138 million gross and \$0 net with reduction in expenditure, offset by reduction in inter-divisional recovery) to establish a dedicated procurement unit within Toronto Water to manage blanket contracts of goods and services that will support operations.	(137.8)	(137.8)	0.0	(3.0)
Total: Policy, Planning, Finance & Administration	(137.8)	(137.8)	0.0	(3.0)
Total Citizen Centered Service "B"	(137.8)	(137.8)	0.0	(3.0)
Internal Services				
Facilities, Real Estate & Environment and Energy (FREEE)				
The addition of two (2) Project Managers to Real Estate Services in support of TTC capital projects: the Scarborough Subway Project and the Accessibility for Ontarians with Disabilities Act (AODA) Initiative. The salary and benefits for the two Project Manager positions will be 100% funded from TTC's 2015 Approved Capital Budget, and 2016 - 2024 Capital Plan.	22.2	22.2	0.0	2.0
Total FREEE	22.2	22.2	0.0	2.0

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Fleet Services				
Technical adjustment to accurately allocate revenue within Fleet Services with no financial impact to its 2015 Approved Operating Budget as follows:				
- Fleet Management Services	(531.0)	0.0	(531.0)	
- Fuel Management Services	531.0	0.0	531.0	
Reclassification of three (3) existing positions to reflect changes in Fleet organizational structure and to address the critical business acumen and technical expertise required for a large municipal fleet, with associated cost of \$0.120 million gross offset by under spending in non-salary expenditures resulting in \$0 net change to the Fleet Services' 2015 Approved Operating Budget				
- Salary and Benefit Budget	120.0	0.0	120.0	
- Non Salary Expenditure Budget	(120.0)	0.0	(120.0)	
Total Fleet Services	0.0	0.0	0.0	0.0
Total Internal Services	22.2	22.2	0.0	2.0
Total City Programs	1,134.4	1,134.4	0.0	(1.0)
Agencies				
Toronto Public Health				
2015 additional base funding of \$0.319 million gross and \$0 net from the Ministry of Health and Long Term Care for Toronto Public Health's 100% provincially funded program, Healthy Smiles Ontario	319.2	319.2	0.0	
2015 additional base funding of \$0.467 million gross and \$0 net from the Ministry of Health and Long Term Care for Toronto Public Health's 100% provincially funded program, Tobacco Control and Enforcement	466.9	466.9	0.0	
2015 additional base funding of \$0.210 million gross and \$0 net from the Ministry of Health and Long Term Care for Toronto Public Health's 100% provincially funded program, Electronic Cigarettes Enforcement	210	210	0.0	
2015 additional one time funding of \$0.090 million gross and \$0 net from the Ministry of Health and Long Term Care for Toronto Public Health's 100% provincially funded program, Electronic Cigarettes Enforcement	90	90	0.0	
2015 additional one time funding of \$0.111 million gross and \$0 net and 0.76 FTE from the Ministry of Health and Long Term Care for Toronto Public Health's 100% provincially funded program, AIDS Hotline and E-Counselling	110.9	110.9	0.0	0.8

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Technical budget adjustment of (\$0.075million) gross and revenue to account for the ELI training reduction that is funded 75% by the Province.	(74.6)	(74.6)	0.0	
2015 additional one time funding of \$0.067 million gross and \$0 net from the Ministry of Health and Long Term Care for Toronto Public Health's 100% provincially funded program, UIIP Pharmacy Inspections	67.3	67.3	0.0	
2015 additional one time funding of \$0.994 million gross and \$0 net from the Ministry of Health and Long Term Care for Toronto Public Health's 100% provincially funded program, ISPA Implementation	994.20	994.20	0.0	
Technical budget adjustment for (\$0.174) gross and revenue to account for the non-union reduction for Toronto Public Health that is funded 75% by the Province.	(173.7)	(173.7)	0.0	
Total Toronto Public Health	2,010.2	2,010.2	0.0	0.8
Toronto Zoo				
Due to the higher number of retirees in 2015 taking payout of their sick bank, a draw on reserve that is higher than budgeted is required, off-set by a matching reserve contribution.	115.0	115.0	0.0	
Total Toronto Zoo	115.0	115.0	0.0	0.0
Total Agencies	2,125.2	2,125.2	0.0	0.8
Corporate Accounts				
Non-Program				
An adjustment of \$67.481 million gross and \$0 net to the Non Program's 2015 Approved Budget resulting from an early reception of a one-time revenue from the joint venture redevelopment of Car Park 15 (previously anticipated in early 2016), offset by a contribution to the Capital Financing Reserve Fund to provide funding for projects included in the approved 2015 to 2024 Capital Budget and Plan for Transportation Services and the TTC.	67,481.0	67,481.0	0.0	
Total Non-Program	67,481.0	67,481.0	0.0	0.0
Total Corporate Accounts	67,481.0	67,481.0	0.0	0.0
Total Tax Supported Operations	70,740.6	70,740.6	0.0	(0.2)

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Toronto Water				
Transfer of 3 positions (2 Purchasing Analysts and 1 vacant Supervisor Financial Services) from Policy, Planning, Finance and Administration (\$0.138 million increase in salary expenditure, offset by \$0.138 million reduction in inter-divisional charges) to establish a dedicated procurement unit within Toronto Water to manage blanket contracts of goods and services that will support operations.	0.0	0.0	0.0	3.0
A budget adjustment to accurately allocate expenditures within Toronto Water for \$0.019 million gross and \$0 net to Toronto Water's 2015 Approved Operating Budget.	0.0	0.0	0.0	
Total Toronto Water	0.0	0.0	0.0	3.0
Total Non Levy Operations	0.0	0.0	0.0	3.0
Total City Operations	70,740.6	70,740.6	0.0	2.8

CITY OF TORONTO
REALLOCATION OF NON UNION SALARY SAVINGS
FOR THE 9 MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Citizen Centred Service "A"				
Affordable Housing Office				
Non Union Salary savings transferred from Non Program	(1.6)	0.0	(1.6)	0.0
Total Affordable Housing Office	(1.6)	0.0	(1.6)	0.0
Children's Services				
Non Union Salary savings transferred from Non Program	(34.8)	0.0	(34.8)	0.0
Total Children's Services	(34.8)	0.0	(34.8)	0.0
Court Services				
Non Union Salary savings transferred from Non Program	(5.3)	0.0	(5.3)	0.0
Total Court Services	(5.3)	0.0	(5.3)	0.0
Economic Development & Culture				
Non Union Salary savings transferred from Non Program	(23.2)	0.0	(23.2)	0.0
Total Economic Development & Culture	(23.2)	0.0	(23.2)	0.0
Toronto Paramedic Services				
Non Union Salary savings transferred from Non Program	(31.4)	0.0	(31.4)	0.0
Total Toronto Paramedic Services	(31.4)	0.0	(31.4)	0.0
Long Term Care & Services				
Non Union Salary savings transferred from Non Program	(33.5)	0.0	(33.5)	0.0
Total Long Term Care & Services	(33.5)	0.0	(33.5)	0.0
Parks, Forestry & Recreation				
Non Union Salary savings transferred from Non Program	(66.1)	0.0	(66.1)	0.0
Total Parks, Forestry & Recreation Services	(66.1)	0.0	(66.1)	0.0
Shelter, Support & Housing Administration				
Non Union Salary savings transferred from Non Program	(38.4)	0.0	(38.4)	0.0
Total Shelter, Support & Housing Administration	(38.4)	0.0	(38.4)	0.0
Social Development, Finance and Admin				
Non Union Salary savings transferred from Non Program	(15.3)	0.0	(15.3)	0.0
Total Social Development, Finance & Admin	(15.3)	0.0	(15.3)	0.0

CITY OF TORONTO
NON UNION SALARY SAVINGS IDENTIFIED IN 2015 TO BALANCE THE 2015 BUDGET
FOR THE 9 MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Toronto Employment & Social Services				
Non Union Salary savings transferred from Non Program	(66.8)	0.0	(66.8)	0.0
Total Toronto Employment & Social Services	(66.8)	0.0	(66.8)	0.0
Total Citizen Centred Service "A"	(316.4)	0.0	(316.4)	0.0
Citizen Centred Service "B"				
City Planning Division				
Non Union Salary savings transferred from Non Program	(18.4)	0.0	(18.4)	0.0
Total City Planning Division	(18.4)	0.0	(18.4)	0.0
Fire Services				
Non Union Salary savings transferred from Non Program	(16.9)	0.0	(16.9)	0.0
Total Fire Services	(16.9)	0.0	(16.9)	0.0
Municipal Licensing & Standards				
Non Union Salary savings transferred from Non Program	(13.6)	0.0	(13.6)	0.0
Total Municipal Licensing & Standards	(13.6)	0.0	(13.6)	0.0
Policy, Planning, Finance & Administration				
Non Union Salary savings transferred from Non Program	(15.2)	0.0	(15.2)	0.0
Total Policy, Planning, Finance & Administration	(15.2)	0.0	(15.2)	0.0
Engineering & Construction Services				
Non Union Salary savings transferred from Non Program	(47.4)	0.0	(47.4)	0.0
Total Engineering & Construction Services	(47.4)	0.0	(47.4)	0.0
Toronto Building				
Non Union Salary savings transferred from Non Program	(17.9)	0.0	(17.9)	0.0
Total Toronto Buildings	(17.9)	0.0	(17.9)	0.0
Transportation Services				
Non Union Salary savings transferred from Non Program	(45.4)	0.0	(45.4)	0.0
Total Transportation Services	(45.4)	0.0	(45.4)	0.0
Total Citizen Centred Service "B"	(174.8)	0.0	(174.8)	0.0
Internal Services				
Office of the Treasurer				
Non Union Salary savings transferred from Non Program	(51.3)	0.0	(51.3)	0.0
Total Office of the Treasurer	(51.3)	0.0	(51.3)	0.0

CITY OF TORONTO
NON UNION SALARY SAVINGS IDENTIFIED IN 2015 TO BALANCE THE 2015 BUDGET
FOR THE 9 MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Facilities & Real Estate				
Non Union Salary savings transferred from Non Program	(68.3)	0.0	(68.3)	0.0
Total Facilities & Real Estate	(68.3)	0.0	(68.3)	0.0
Fleet Services				
Non Union Salary savings transferred from Non Program	(6.7)	0.0	(6.7)	0.0
Total Fleet Services	(6.7)	0.0	(6.7)	0.0
Information & Technology				
Non Union Salary savings transferred from Non Program	(64.9)	0.0	(64.9)	0.0
Total Information & Technology	(64.9)	0.0	(64.9)	0.0
311 Toronto				
Non Union Salary savings transferred from Non Program	(7.3)	0.0	(7.3)	0.0
Total 311 Toronto	(7.3)	0.0	(7.3)	0.0
Total Internal Services	(198.5)	0.0	(198.5)	0.0
City Manager's Office				
Non Union Salary savings transferred from Non Program	(84.7)	0.0	(84.7)	0.0
Total City Manager's Office	(84.7)	0.0	(84.7)	0.0
Other City Programs				
City Clerk's Office				
Non Union Salary savings transferred from Non Program	(26.4)	0.0	(26.4)	0.0
Total City Clerk's Office	(26.4)	0.0	(26.4)	0.0
Legal Services				
Non Union Salary savings transferred from Non Program	(40.9)	0.0	(40.9)	0.0
Total Legal Services	(40.9)	0.0	(40.9)	0.0
Total Other City Programs	(67.3)	0.0	(67.3)	0.0
Total City Programs	(841.7)	0.0	(841.7)	0.0
Agencies				
Toronto Public Health				
Non Union Salary savings transferred from Non Program	(57.9)	0.0	(57.9)	0.0
Total Toronto Public Health	(57.9)	0.0	(57.9)	0.0
Total Agencies	(57.9)	0.0	(57.9)	0.0

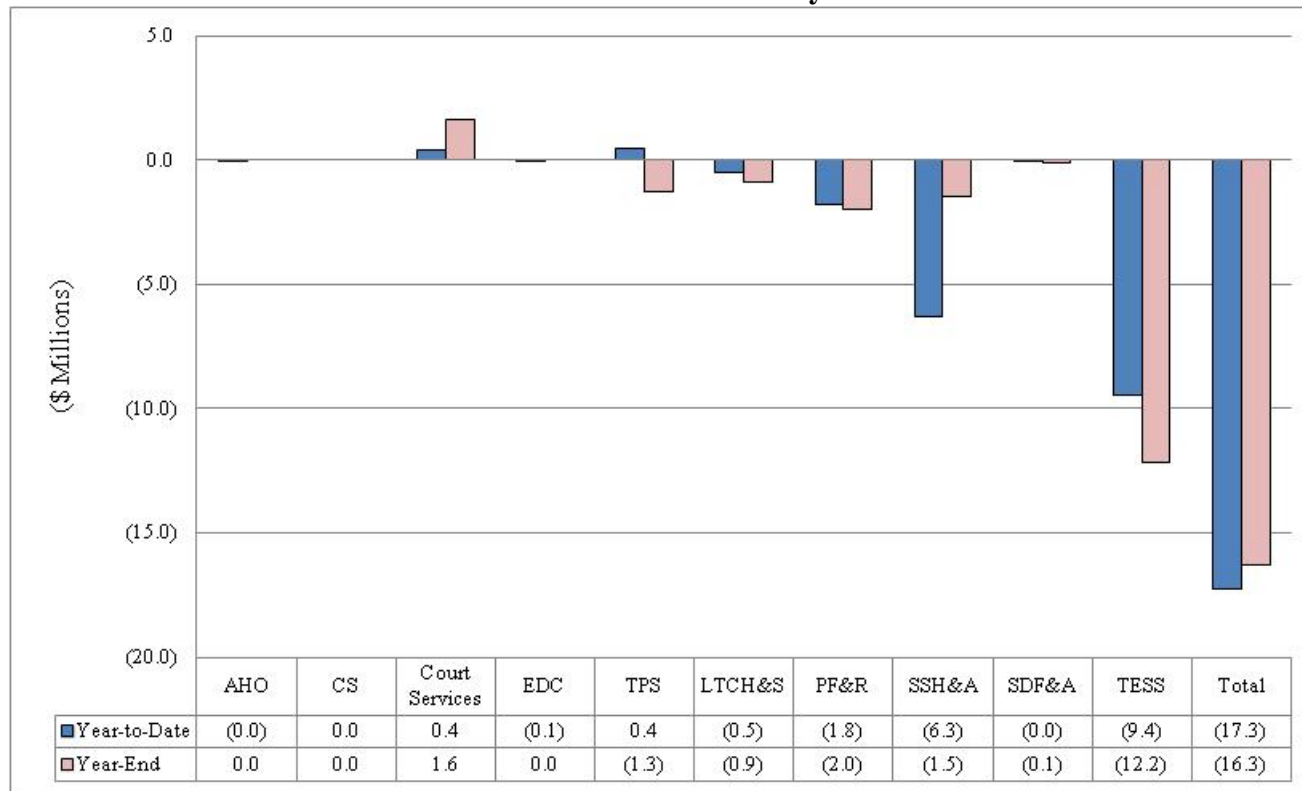
CITY OF TORONTO
NON UNION SALARY SAVINGS IDENTIFIED IN 2015 TO BALANCE THE 2015 BUDGET
FOR THE 9 MONTHS ENDED SEPTEMBER 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Corporate Accounts				
Other Corporate Expenditures				
Non Union Salary savings transferred to City Programs	1,000.0	0.0	1,000.0	0.0
Establish IDC/IDR with Toronto Water and Solid Waste Management to capture the non-union salary savings		100.4	(100.4)	
Total Other Corporate Expenditures	1,000.0	100.4	899.6	0.0
Total Corporate Accounts	1,000.0	100.4	899.6	0.0
Total Tax Supported Operations	100.4	100.4	(0.0)	0.0
Solid Waste Management Operations				
Non Union Salary savings transferred from Non Program	(29.1)	0.0	(29.1)	0.0
Establish IDC/IDR with Non-Program to recover of non-union salary savings	29.1	0.0	29.1	0.0
Total Solid Waste Management Operations	0.0	0.0	0.0	0.0
Toronto Water				
Non Union Salary savings transferred from Non Program	(71.4)	0.0	(71.4)	0.0
Establish IDC/IDR with Non-Program to recover of non-union salary savings	71.4	0.0	71.4	
Total Toronto Water	0.0	0.0	0.0	0.0
Total Non Levy Operations	0.0	0.0	0.0	0.0
Total	100.4	100.4	(0.0)	0.0

**Operating Variance Report for the Nine Month Period Ended September 30, 2015
Operating Dashboards for City Programs and Agencies**

Citizen Centred Services "A"

**Chart 1
Net Variance Summary**



As shown in Chart 1 above, *Citizen Centred Services "A"* reported a net under-expenditure of \$17.261 million or 2.3% for the nine-month period ended September 30, 2015 and are projecting year-end under-spending of \$16.306 million or 1.6% compared to the 2015 Approved Net Operating Budget.









Figure 1
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)







City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Affordable Housing Office	4-Month	(0.0)	—	(0.0)	—	(0.0)	—	⊕	0.0	—	0.0	—	0.0	—	⊕
	6-Month	(0.0)	—	(0.0)	—	(0.0)	—	⊕	(0.0)	—	(0.0)	—	(0.0)	—	⊕
	9-Month	(0.0)	—	(0.0)	—	(0.0)	—	⊕	(0.0)	—	(0.0)	—	0.0	—	⊕
Children's Services	4-Month	(4.1)	▼	(4.1)	▼	0.0	—	⊕	(4.1)	▼	(4.1)	▼	0.0	—	⊕
	6-Month	(4.1)	▼	(4.1)	▼	0.0	—	⊕	(4.1)	▼	(4.1)	▼	0.0	—	⊕
	9-Month	(9.1)	▼	(9.1)	▼	0.0	—	⊕	(10.2)	▼	(10.2)	▼	0.0	—	⊕
Court Services	4-Month	(0.7)	▼	(2.6)	▼	1.8	▲	⊗	(1.7)	▼	(7.6)	▼	5.9	▲	⊗
	6-Month	(1.4)	▼	(2.6)	▼	1.2	▲	⊗	(2.2)	▼	(5.4)	▼	3.2	▲	⊗
	9-Month	(2.8)	▼	(3.2)	▼	0.4	▲	⊗	(3.8)	▼	(5.4)	▼	1.6	▲	⊗
Economic Development & Culture	4-Month	(0.6)	▼	(1.3)	▼	0.7	▲	⊗	0.0	—	0.0	—	(0.0)	—	⊕
	6-Month	4.9	▲	0.3	▲	4.6	▲	⊗	0.0	—	0.0	—	0.0	—	⊕
	9-Month	(1.1)	▼	(1.1)	▼	(0.1)	▼	⊕	2.5	▲	2.5	▲	0.0	—	⊕
Toronto Paramedic Services	4-Month	(1.0)	▼	(0.7)	▼	(0.3)	▼	⊕	(1.5)	▼	(1.3)	▼	(0.2)	▼	⊕
	6-Month	(0.6)	▼	(0.1)	▼	(0.6)	▼	⊕	(1.6)	▼	(1.3)	▼	(0.2)	▼	⊕
	9-Month	(1.1)	▼	(1.5)	▼	0.4	▲	⊕	(2.4)	▼	(1.2)	▼	(1.3)	▼	⊕
Long Term Care Homes and Services	4-Month	(3.2)	▼	(3.0)	▼	(0.2)	▼	⊕	0.0	—	0.0	—	0.0	—	⊕
	6-Month	(6.1)	▼	(5.8)	▼	(0.3)	▼	⊕	(3.2)	▼	(2.5)	▼	(0.7)	▼	⊕
	9-Month	(8.7)	▼	(8.2)	▼	(0.5)	▼	⊕	(9.3)	▼	(8.4)	▼	(0.9)	▼	⊕







City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Parks, Forestry & Recreation	4-Month	(4.5)	▼	(1.5)	▼	(3.0)	▼	⊕	(2.7)	▼	(2.2)	▼	(0.5)	▼	⊕
	6-Month	(6.9)	▼	(1.9)	▼	(4.9)	▼	⊕	(2.5)	▼	(2.0)	▼	(0.5)	▼	⊕
	9-Month	(3.0)	▼	(1.2)	▼	(1.8)	▼	⊕	(4.0)	▼	(2.0)	▼	(2.0)	▼	⊕
Shelter, Support & Housing Administration	4-Month	(3.2)	▼	(2.3)	▼	(1.0)	▼	⊕	0.0	—	0.0	—	(0.0)	—	⊕
	6-Month	(0.6)	▼	1.8	▲	(2.4)	▼	⊕	(4.5)	▼	(2.8)	▼	(1.7)	▼	⊕
	9-Month	(6.2)	▼	0.1	▲	(6.3)	▼	⊕	(10.2)	▼	(8.7)	▼	(1.5)	▼	⊕
Social Development, Finance & Administration	4-Month	(0.8)	▼	(0.7)	▼	(0.2)	▼	⊕	0.0	—	0.0	—	0.0	—	⊕
	6-Month	(0.7)	▼	(0.7)	▼	(0.1)	▼	⊕	(4.2)	▼	(4.1)	▼	(0.1)	▼	⊕
	9-Month	(6.5)	▼	(6.4)	▼	(0.0)	—	⊕	(6.5)	▼	(6.4)	▼	(0.1)	▼	⊕
Toronto Employment & Social Services	4-Month	(15.5)	▼	(12.3)	▼	(3.2)	▼	⊕	(36.0)	▼	(26.6)	▼	(9.4)	▼	⊕
	6-Month	(27.7)	▼	(21.7)	▼	(6.1)	▼	⊕	(42.0)	▼	(32.0)	▼	(10.0)	▼	⊕
	9-Month	(35.4)	▼	(25.9)	▼	(9.4)	▼	⊕	(53.8)	▼	(41.6)	▼	(12.2)	▼	⊕
Total	4-Month	(33.7)	▼	(28.4)	▼	(5.4)	▼	⊕	(46.0)	▼	(41.8)	▼	(4.2)	▼	⊕
	6-Month	(43.3)	▼	(34.8)	▼	(8.5)	▼	⊕	(64.3)	▼	(54.3)	▼	(10.0)	▼	⊕
	9-Month	(73.8)	▼	(56.6)	▼	(17.3)	▼	⊕	(97.8)	▼	(81.5)	▼	(16.3)	▼	⊕
Year-to-Date Net Variance	⊕	85% to 105%	⊕	0% to 85%	⊕	>105%	Year-End	⊕	<=100%	⊕	>100%				

Nine Month Results

Year-End Projections

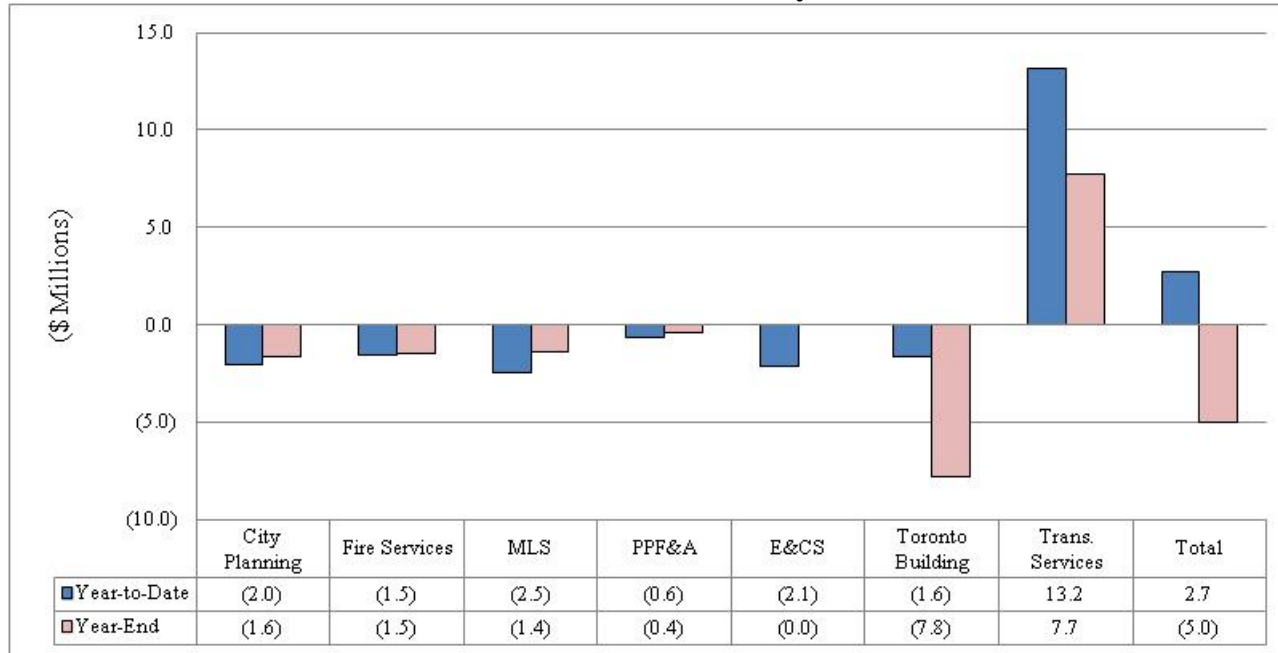
<p>Affordable Housing Office:</p> <ul style="list-style-type: none"> Under-spending in non-payroll items such as meterage, advertising and promotions, other technical and professional services which are fully offset by lower than planned draw on Federal-Provincial funding. Full complement. 		<ul style="list-style-type: none"> On budget. Full complement. 	
<p>Children's Services:</p> <ul style="list-style-type: none"> Under-spending due to age-mix difference from plan, delays in hiring staff, and lower than planned Wage Enhancement payments. Under-spending offset by lower revenue, reflecting lower than planned reserve funding, and lower Provincial subsidy for Wage Enhancement, resulting in \$0 net variance. 47.0 positions below the approved complement due to a delay in opening two new Toronto Early Learning Child Care Centres (TELCCS) and delays in hiring new positions, which after considering gapping is equivalent to a 4.7% vacancy rate. 		<ul style="list-style-type: none"> Age-mix variance, under-spent salaries and benefits resulting from delays in filling vacant positions as well as under-spending in the Provincial Wage Enhancement program are expected to continue to year-end, which will be offset by lower than planned reserve draw and reduced Provincial subsidy for the Wage Enhancement program. 47.0 positions below the approved complement due to the delayed opening of two new Toronto Early Learning Child Care Centres (TELCCS) and delays in hiring new positions, which after considering gapping is equivalent to a 4.7% vacancy rate. 	
<p>Court Service:</p> <ul style="list-style-type: none"> Under-achieved revenues due to lower volume of tickets issued and filed by the Toronto Police Service compared to prior years. <ul style="list-style-type: none"> ➤ 259,086 or 24% lower than planned charges of 339,758. Partially offset by under-spending in salary and benefits and other non-salary items. 62.0 positions below the approved complement due to reduced staff requirements reflecting lower ticket volumes which after considering gapping is equivalent to a 9.7% vacancy rate. 		<ul style="list-style-type: none"> The lower revenue trend, due to lower tickets issued is expected to continue to year-end, with 121,000 or 26% fewer charges than budgeted, which will be partially mitigated by operational under-spending. 50.0 positions below the approved complement due to reduced staff requirements reflecting lower ticket volumes, which after considering gapping is equivalent to a 5.5% vacancy rate. 	
<p>Economic Development & Culture:</p> <ul style="list-style-type: none"> Lower than budgeted expenditures of \$1.145 million related to under-spending for advertising and contracts. Almost fully offset by lower than budgeted revenues mainly due to the impact of the current work-to-rule for elementary school teachers on admissions to museums and heritage sites as many school group bookings have been cancelled. 10.0 positions below approved complement due to delays in filling positions. After considering budgeted gapping, this represented the equivalent of a 0.4% vacancy rate. 		<ul style="list-style-type: none"> EDC is projecting to be on budget at year-end which is consistent with historical spending rates. Over-spending in salaries and benefits due to increased overtime and severances and in grants and sponsorships will be fully offset by under-spending in services and rents, and by additional Federal/Provincial grants and sponsorship revenues for the events and venues. 3.0 positions below the approved complement due to delays in filling positions. After considering budgeted gapping, this represents the equivalent of a 0% vacancy rate. 	

<p>Toronto Paramedic Services:</p> <ul style="list-style-type: none"> Under-spending in salary and benefits to mitigate the Provincial subsidy shortfall in the Central Ambulance Communication Centre (CACC), combined with delayed transfer of auction revenues to the Vehicle Reserve and general under-spending in non-salary items. Under-achieved revenues resulted primarily from a CACC subsidy shortfall and delayed receipt of Provincial funding for the 2015 cost of living allowance (COLA) as well as delayed processing of funding for the PanAm Games costs. <hr/> <ul style="list-style-type: none"> 50.0 positions below the approved complement due to CACC vacancies to address the Provincial funding shortfall and higher than anticipated attrition, which after considering gapping is equivalent to a 1.7% vacancy rate. 		<ul style="list-style-type: none"> Cost containment measures will continue to address the Provincial subsidy shortfalls primarily in CACC and a projected subsidy shortfall for the 2015 COLA. <hr/> <ul style="list-style-type: none"> 45.0 positions below the approved complement which after considering gapping is equivalent to a 1.3% vacancy rate. 	
<p>Long Term Care Homes & Services:</p> <ul style="list-style-type: none"> Year-to-date spending was below budget due to expenditure controls in areas where Provincial funding enhancements have been delayed and will not be available until later in the year. Expenditures have been deferred until Provincial funds are received. <hr/> <ul style="list-style-type: none"> Full complement. 		<ul style="list-style-type: none"> The expenses related to Provincial funding are deferred until Provincial funds are received. <hr/> <ul style="list-style-type: none"> Full complement. 	
<p>Parks, Forestry & Recreation:</p> <ul style="list-style-type: none"> Under-spending in utilities, salaries and benefits was due to delays in the commissioning of new recreation facilities. The Division also continues to experience ongoing delays in filling of permanent positions and seasonal positions. These savings are reduced by under-achieved user fee revenue for parks permits, recreational facilities, memberships and drop-in recreational programs as well as over-spending for emergency repairs for aging parks and recreation infrastructure. <hr/> <ul style="list-style-type: none"> 203.8 positions below the approved complement due to positions not yet required to meet programming needs and delays in filling permanent positions. After considering budgeted gapping, this represented the equivalent of a 2.3% vacancy rate. 		<ul style="list-style-type: none"> PFR is projecting a favourable variance due to delays in the commissioning of new recreation facilities. The majority of the under-spending in salaries and benefits is expected to be offset by under-achieved revenues in permit and programming revenue and over-spending in contracted services for emergency maintenance and repairs. <hr/> <ul style="list-style-type: none"> 155.8 positions below the approved complement due to the delayed openings of major recreation facilities and ongoing hiring delays in filling permanent and seasonal positions. After considering budgeted gapping this represents the equivalent of a 1.3% vacancy rate. 	

<p>Shelter, Support & Housing Administration:</p> <ul style="list-style-type: none"> Gross expenditures were lower than planned due to savings in social housing subsidies, reflective of lower interest rates on mortgages and a temporary drop in the inventory of RGI, as well as savings in salaries and benefits due to delays in hiring qualified staff. 		<ul style="list-style-type: none"> Gross and revenues are under-spent primarily from changes to construction timetables for the Affordable Housing Program. Year-end projections reflect confirmed savings in social housing subsidies as well as under-spending in salaries and benefits and non-payroll items, partially offset by a lower than planned draw from the reserves. 	
<ul style="list-style-type: none"> 46.1 positions or 6.5% below the approved complement, reflecting temporary delays in hiring staff, which after considering gapping is equivalent to a 3.3% vacancy rate. 		<ul style="list-style-type: none"> 22.0 positions below the approved complement, which is equivalent to the approved gapping rate of 3.2%. 	
<p>Social Development, Finance & Administration:</p> <ul style="list-style-type: none"> Under-spending was primarily due to delays in payments for the Residential Energy Retrofit Program (High-Rise Retrofit Improvement Support Program), delays in PanAm projects and under-spending in salary and benefits due to hiring delays. A lower than planned draw from reserves and reduced Provincial subsidy resulting from under-spending, partially reduces the third quarter variance results. 		<ul style="list-style-type: none"> Under-spending for the Residential Energy Retrofit Program (High-Rise Retrofit Improvement Support Program) and delays in the legacy PanAm projects are projected to continue to year-end. 	
<ul style="list-style-type: none"> 3.0 positions or 3.1% below the approved complement. 		<ul style="list-style-type: none"> Full complement 	
<p>Toronto Employment & Social Services:</p> <ul style="list-style-type: none"> Lower average monthly caseload with actual volumes of 89,758, 3,742 or 4% lower than planned volumes of 93,500 and lower special diet expenditures. 		<ul style="list-style-type: none"> Average monthly caseload is projected to be 3,750 cases or 4% below the budget of 93,500. 	
<ul style="list-style-type: none"> 40.0 positions below the approved complement, reflecting reduced staff requirements due to lower than planned caseload, which after considering gapping was equivalent to 0.3% vacancy rate. 		<ul style="list-style-type: none"> 47.0 positions below the approved complement reflecting reduced staff requirements due to lower than planned caseload which after considering gapping is equivalent to a 0.7% vacancy rate. 	

Citizen Centred Services "B"

**Chart 2
Net Variance Summary**



As indicated in Chart 2 above, *Citizen Centred Services "B"* collectively reported net over-spending of \$2.741 million or 0.5% for the nine-month period ended September 30, 2015 and project under-spending of \$5.019 million or 0.8% of the 2015 Approved Net Operating Budget by year-end.







Figure 2
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
City Planning	4-Month	(0.0)	—	1.3	▲	(1.3)	▼	Ⓚ	(0.1)	▼	0.8	▲	(0.9)	▼	Ⓚ
	6-Month	(0.1)	▼	1.5	▲	(1.7)	▼	Ⓚ	0.0	—	1.2	▲	(1.2)	▼	Ⓚ
	9-Month	(0.4)	▼	1.7	▲	(2.0)	▼	Ⓚ	(0.2)	▼	1.4	▲	(1.6)	▼	Ⓚ
Fire Services	4-Month	(0.6)	▼	0.8	▲	(1.4)	▼	Ⓚ	0.0	—	0.4	▲	(0.4)	▼	Ⓚ
	6-Month	(0.5)	▼	2.2	▲	(2.7)	▼	Ⓚ	0.5	▲	0.4	▲	0.1	▲	Ⓚ
	9-Month	(1.5)	▼	0.1	▲	(1.5)	▼	Ⓚ	(1.7)	▼	(0.2)	▼	(1.5)	▼	Ⓚ
Municipal Licensing & Standards	4-Month	(0.7)	▼	0.3	▲	(1.0)	▼	Ⓚ	(0.5)	▼	(0.5)	▼	0.0	—	Ⓚ
	6-Month	(1.7)	▼	0.6	▲	(2.3)	▼	Ⓚ	(0.5)	▼	0.0	—	(0.5)	▼	Ⓚ
	9-Month	(2.2)	▼	0.3	▲	(2.5)	▼	Ⓚ	(1.4)	▼	(0.0)	—	(1.4)	▼	Ⓚ
Policy, Planning, Finance and Administration	4-Month	(0.7)	▼	(0.7)	▼	(0.0)	—	Ⓚ	(0.2)	▼	(0.0)	—	(0.1)	▼	Ⓚ
	6-Month	(1.0)	▼	(0.7)	▼	(0.3)	▼	Ⓚ	(0.2)	▼	(0.0)	—	(0.1)	▼	Ⓚ
	9-Month	(1.6)	▼	(1.0)	▼	(0.6)	▼	Ⓚ	(1.4)	▼	(1.0)	▼	(0.4)	▼	Ⓚ
Engineering and Construction Services	4-Month	(1.1)	▼	(1.5)	▼	0.3	▲	Ⓚ	(4.4)	▼	(4.4)	▼	(0.0)	—	Ⓚ
	6-Month	(1.6)	▼	(1.2)	▼	(0.5)	▼	Ⓚ	(4.4)	▼	(4.4)	▼	(0.0)	—	Ⓚ
	9-Month	(2.5)	▼	(0.4)	▼	(2.1)	▼	Ⓚ	(3.2)	▼	(3.2)	▼	(0.0)	—	Ⓚ



City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Toronto Building	4-Month	(0.2)	▼	(2.7)	▼	2.5	▲	Ⓢ	(0.0)	—	0.0	—	(0.0)	—	Ⓢ
	6-Month	(0.2)	▼	(2.2)	▼	2.0	▲	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
	9-Month	(0.9)	▼	0.7	▲	(1.6)	▼	Ⓡ	(1.0)	▼	6.8	▲	(7.8)	▼	Ⓢ
Transportation Services	4-Month	2.4	▲	(4.4)	▼	6.8	▲	Ⓡ	6.8	▲	(1.3)	▼	8.0	▲	Ⓡ
	6-Month	7.3	▲	(6.8)	▼	14.1	▲	Ⓡ	9.6	▲	1.0	▲	8.7	▲	Ⓡ
	9-Month	7.0	▲	(6.2)	▼	13.2	▲	Ⓡ	10.8	▲	3.1	▲	7.7	▲	Ⓡ
Total	4-Month	(1.0)	▼	(6.8)	▼	5.8	▲	Ⓢ	1.6	▲	(5.0)	▼	6.6	▲	Ⓡ
	6-Month	2.1	▲	(6.6)	▼	8.6	▲	Ⓢ	5.1	▲	(1.8)	▼	6.9	▲	Ⓡ
	9-Month	(2.1)	▼	(4.8)	▼	2.7	▲	Ⓢ	1.9	▲	6.9	▲	(5.0)	▼	Ⓢ
Year-to-Date Net Variance	Ⓢ	85% to 105%	Ⓢ	0% to 85%	Ⓡ	>105%	Year-End	Ⓢ	<=100%	Ⓡ	>100%				

Nine Month Results

Year-End Projections

<p>City Planning:</p> <ul style="list-style-type: none"> Increased revenue from higher volume of development applications contributed to the favourable net variance. 		<ul style="list-style-type: none"> Increased revenue from higher volume of development applications is projected to continue to year-end. 	
<ul style="list-style-type: none"> 23.0 positions or 2.4% below approved complement after considering gapping. The Division intends to fill 9.0 vacant positions before end of the year to ensure service level is not affected. The remaining 5.0 positions are student positions that are filled only during the summer months 		<ul style="list-style-type: none"> 14.0 positions below approved complement of 373.0 positions, reflecting full complement after considering gapping. 	
<p>Toronto Fire Services:</p> <ul style="list-style-type: none"> Higher than budgeted savings from vacancies partially offset by increased WSIB costs and over-spending in non-payroll items such as machinery and equipment. A recruit class of approximately 45 positions is scheduled in November to ensure compliance with Local Union 3888 agreement where TFS will initiate a recruit class once vacancies for firefighter operations reach 40 positions. 		<ul style="list-style-type: none"> Under-spending in salaries and benefits will continue to year-end partially offset by over-spending in non-payroll line items such as machinery and equipment. Higher than planned revenues derived from false alarm charges and Heavy Urban Search and Rescue (HUSAR) funding from the Province received for prior year's expenditures. 	
<ul style="list-style-type: none"> 47.0 positions below the approved complement which after considering gapping is equivalent to a 0% vacancy rate. 		<ul style="list-style-type: none"> 21.0 positions below approved complement which after considering gapping is equivalent to a 0% vacancy rate. 	
<p>Municipal Licensing & Standards:</p> <ul style="list-style-type: none"> Under-expenditures mainly arising from a combination of salaries and benefits savings are due to processing time to fill vacancies. Also included is the delayed acquisition of Toronto Animal Services mobile spay/neuter truck, which is currently in production and the delayed procurement of new uniforms. Partially offset by over-expenditures including credit card merchant fees, additional training for new hires and contracted services for consulting costs for the User Fee Review. This will be absorbed by anticipated under-spending in other areas of ML&S. Higher than planned net revenue driven by the volume of business licenses, particularly for Toronto Taxicab License (TTL) and Personal Service Settings. These were offset mainly by under-achieved revenue for licenses and permits, sign by-law enforcement and re-inspection fees. 		<ul style="list-style-type: none"> Projecting net under-expenditures at year-end primarily related to vacancies. Revenue is anticipated to be on budget at year-end. Areas with on-going under-achieved revenue are being addressed by a user fee review and rationalization. 	

<ul style="list-style-type: none"> 30.0 positions below approved complement due to an on-going recruiting process which, after considering budgeted gapping, is equivalent to a 4.3% vacancy rate. The Program is in the process of recruiting qualified candidates in order to offset retirements and approach approved complement by January 2016. 		<ul style="list-style-type: none"> It is anticipated that ML&S will be 22.0 positions below the approved complement due to on-going recruiting which, after considering budgeted gapping, is equal to a modest 2.6% vacancy rate. Budgeted gapping for 2015 will be achieved due to the anticipated later start dates of new employees. 	
<p>Policy, Planning, Finance & Administration:</p> <ul style="list-style-type: none"> Lower inter-divisional recoveries. Primarily offset by under-spending in salaries and benefits and, other non-salary items such as equipment rental, training and nuclear planning activity in the Office of Emergency Management. 	G	<ul style="list-style-type: none"> Favourable net variance is projected as a result of under-spending in salaries and benefits. 	G
<ul style="list-style-type: none"> 12.0 positions below approved complement due to promotion, retirement, ARC and hiring challenges, which after considering gapping is equal to a modest 2.1% vacancy rate. The Division intends to fill these vacant positions before year-end to ensure service levels are not affected. 		<ul style="list-style-type: none"> 7.0 positions or 0% below approved complement after considering gapping. 	
<p>Engineering & Construction Services:</p> <ul style="list-style-type: none"> Under-spending in salaries and benefits due to vacant positions, partially offset by higher external engineering review costs. Lower recoveries from client capital projects resulting from vacant positions. Partially offset by higher contract administration fees and contributions mainly for TTC and Waterfront Toronto projects. 	Y	<ul style="list-style-type: none"> On budget. Under-spending in salaries and benefits expected to continue due to vacant positions. Offset by lower recoveries from client capital projects resulting from the vacant positions. 	G
<ul style="list-style-type: none"> 51.0 positions below the approved complement due to a combination of challenges, namely exits (retirements and transfers to other Divisions) and internal promotions which result in no net change to the vacancy rate, and a limited supply of top calibre talent in key business areas (e.g. bridge engineers). After considering budgeted gapping, it is equal to a 5.2% vacancy rate. 		<ul style="list-style-type: none"> 19.0 positions below the approved complement; reflecting essentially full complement, after considering and achieving budgeted gapping throughout the year. 	
<p>Toronto Building:</p> <ul style="list-style-type: none"> Under-spending in salaries and benefits as a result of vacant positions and under-spending in wireless communications services resulting from better inventory and usage management. Higher contracted services than planned due to an increase in scope and delay in the new North York customer service counter project and higher than expected credit card merchant fees due to higher volumes of building applications. Increase in revenue due to higher than expected applications for high rise condominiums. 	R	<ul style="list-style-type: none"> Under-spending in salaries and benefits due to vacant positions to continue to year-end. Revenue will be over-achieved by \$6.8 million due to higher than expected applications for high rise condominiums. Toronto Building continues to actively monitor its spending against the Council Approved 2015 Operating Budget. Any year-end surplus or deficit will be contributed to or from the Building Code Act Service Improvement Reserve Fund that creates and maintains systems and processes which enable service delivery timelines and reporting requirements of the Province's Bill 124, Building Code Statute Law Amendment Act, and 2002 Legislation to be met. 	G
<ul style="list-style-type: none"> 31.0 positions below approved complement, which after gapping is equivalent to a 4.1% vacancy rate. 17.0 new positions will be recruited 		<ul style="list-style-type: none"> 12.0 positions below approved complement of 448.0 positions, reflecting full complement after considering budgeted gapping. 	

<p>for enhanced services that begin later in the year reducing the number of vacancies to full complement.</p>		<ul style="list-style-type: none"> Toronto Building continues to actively recruit to address the filling of vacant positions. 	
<p>Transportation Services:</p> <ul style="list-style-type: none"> Increased costs for traffic signal maintenance contracts due to demand related to Ontario One Call, etc. Higher salt usage in the winter maintenance program. Higher data channels/cell phones contract expenditures due to unanticipated additional costs related to the implementation of new traffic signalling technology. Partially offset by under-spending in salaries and benefits due to vacant positions; lower winter maintenance contract costs due to fewer ploughing events; and, increased licenses/permit revenue resulting from higher volumes of construction activity. 		<ul style="list-style-type: none"> Higher contract renewal costs and increased salt usage in the winter maintenance program. Additional contract costs related to implementation of new traffic signalling technology and for traffic signal maintenance contracts due to demand related to Ontario One Call, etc. Higher street lighting hydro costs. Higher data channels/cell phones contract expenditures due to unanticipated additional costs related to the implementation of new traffic signalling technology. Partially offset by under-spending in salaries and benefits due to vacant positions and increased licenses/permit revenue resulting from higher volumes of construction activity. For the remainder of 2015, Transportation Services will review all discretionary expenditures and a strategy to deal with the non-weather related over-expenditures will be coordinated with the offices of the DCM & CFO. 	
<ul style="list-style-type: none"> 100.0 positions below the approved complement due to a combination of events that result in a 'domino effect' within the Program (i.e. retirements and transfers to other Divisions are often then filled through internal promotions which result in no net change to the vacancy rate while the hiring process proceeds). After considering budgeted gapping, it is equal to a 4.0% vacancy rate. 		<ul style="list-style-type: none"> 75.8 positions below the approved complement, after considering budgeted gapping it is equal to a modest 1.8% vacancy rate. Transportation Services continues to implement an accelerated hiring program to address the filling of vacant positions. 	

Internal Services

**Chart 3
Net Variance Summary**



As outlined in Chart 3 above, during the nine months ended September 30, 2015, **Internal Services** Programs collectively reported a net under-expenditure of \$1.139 million or 0.8%, and project year-end under-spending of \$1.844 million or 1.0% compared to the 2015 Approved Net Operating Budget.







Figure 3
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)





City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Office of the Chief Financial Officer	4-Month	(0.5)	▼	(0.1)	▼	(0.4)	▼	⊕	(1.2)	▼	(0.8)	▼	(0.5)	▼	⊕
	6-Month	(0.8)	▼	(0.3)	▼	(0.4)	▼	⊕	(0.7)	▼	(0.2)	▼	(0.5)	▼	⊕
	9-Month	(0.8)	▼	(0.3)	▼	(0.5)	▼	⊕	(1.2)	▼	(0.3)	▼	(0.9)	▼	⊕
Office of the Treasurer	4-Month	(2.3)	▼	(2.0)	▼	(0.4)	▼	⊕	(4.4)	▼	(3.6)	▼	(0.8)	▼	⊕
	6-Month	(2.9)	▼	(2.1)	▼	(0.8)	▼	⊕	(5.0)	▼	(3.4)	▼	(1.5)	▼	⊕
	9-Month	(4.6)	▼	(4.1)	▼	(0.5)	▼	⊕	(6.7)	▼	(5.8)	▼	(0.9)	▼	⊕
Facilities, Real Estate, Environment & Energy	4-Month	(1.6)	▼	(1.3)	▼	(0.4)	▼	⊕	(2.5)	▼	(2.3)	▼	(0.2)	▼	⊕
	6-Month	(2.0)	▼	(7.9)	▼	5.9	▲	⊗	(2.1)	▼	(1.7)	▼	(0.3)	▼	⊕
	9-Month	(4.5)	▼	(4.3)	▼	(0.2)	▼	⊕	(3.6)	▼	(3.6)	▼	(0.0)	—	⊕
Fleet Services	4-Month	(0.2)	▼	(0.7)	▼	0.4	▲	⊗	(0.2)	▼	(2.3)	▼	2.1	▲	⊗
	6-Month	1.5	▲	0.5	▲	1.0	▲	⊕	1.5	▲	1.4	▲	0.1	▲	⊗
	9-Month	2.0	▲	1.4	▲	0.7	▲	⊕	2.8	▲	2.1	▲	0.7	▲	⊗



City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Information & Technology	4-Month	(5.7)	▼	(5.2)	▼	(0.4)	▼	Ⓞ	(10.1)	▼	(10.1)	▼	(0.0)	—	Ⓞ
	6-Month	(6.8)	▼	(6.6)	▼	(0.2)	▼	Ⓞ	(14.1)	▼	(13.7)	▼	(0.4)	▼	Ⓞ
	9-Month	(11.8)	▼	(11.7)	▼	(0.1)	▼	Ⓞ	(17.0)	▼	(16.7)	▼	(0.3)	▼	Ⓞ
311 Toronto	4-Month	(1.0)	▼	(0.6)	▼	(0.4)	▼	Ⓞ	(1.8)	▼	(1.7)	▼	(0.1)	▼	Ⓞ
	6-Month	(1.1)	▼	(0.7)	▼	(0.3)	▼	Ⓞ	(1.4)	▼	(1.3)	▼	(0.1)	▼	Ⓞ
	9-Month	(1.5)	▼	(1.1)	▼	(0.5)	▼	Ⓞ	(1.6)	▼	(1.2)	▼	(0.4)	▼	Ⓞ
Total	4-Month	(11.3)	▼	(9.8)	▼	(1.5)	▼	Ⓞ	(20.2)	▼	(20.7)	▼	0.5	▲	Ⓡ
	6-Month	(12.1)	▼	(17.2)	▼	5.1	▲	Ⓡ	(21.8)	▼	(19.0)	▼	(2.7)	▼	Ⓞ
	9-Month	(21.2)	▼	(20.1)	▼	(1.1)	▼	Ⓞ	(27.2)	▼	(25.4)	▼	(1.8)	▼	Ⓞ
Year-to-Date Net Variance		Ⓞ	85% to 105%	Ⓢ	0% to 85%	Ⓡ	>105%	Year-End	Ⓞ	≤100%	Ⓡ	>100%			

Nine Month Results

Year-End Projections

<p>Office of the Chief Financial Officer:</p> <ul style="list-style-type: none"> Delays in filling operating and capital vacancies partially offset by corresponding lower recoveries from capital and other Divisions. 7.0 vacant positions or 3.8% below the approved complement after budgeted gapping. Positions are in various stages of being filled. To mitigate potential impacts on service levels, overtime was used to offset the vacant positions. 		<ul style="list-style-type: none"> Delays in filling operating positions will result in under-spending. 5.0 vacant positions or 2.0% below the approved complement after budgeted gapping. 	
<p>Office of the Treasurer:</p> <ul style="list-style-type: none"> Delays in filling operating and capital vacancies partially offset by corresponding lower recoveries from capital and other Divisions. Savings in MLTT revenue administration, pandemic influenza expenditures and Tenant Tax Notification Program. 74.4 vacant positions or 7.1% below the approved complement after budgeted gapping. To mitigate potential impacts on service levels, part time and overtime has been used to cover front line services while recruitment strategies are underway. 		<ul style="list-style-type: none"> Delays in filling vacancies. Savings in MLTT revenue administration, pandemic influenza expenditures and Tenant Tax Notification Program are expected to continue to year-end. 24.0 vacant positions or 0.3% below the approved complement after budgeted gapping. 	
<p>Facilities, Real Estate, Environment & Energy:</p> <ul style="list-style-type: none"> Under-spending for Environment and Energy (E&E) programs due to changes in terms of some Provincial programs, as well as in salaries and benefits primarily due to vacant positions. This resulted in a corresponding reduction in revenue and recoveries. Partially offset by over-spending in utilities as a result of increases in steam and gas usage driven by colder than normal winter weather during the first quarter, increases in hydro usage during the summer months and increased usage of utilities due to growth. Over-spending in contracted services as a result of higher than planned costs for demand maintenance requests and enhanced security measures at various City facilities, and the use of external contractors in the absence of internal resources. Shortfalls offset by higher revenues collected from other sources including: increase in smart commute partner fees; capital recovery for salaries for security services; demand maintenance work; and, higher than planned recoveries for Union Station. 		<ul style="list-style-type: none"> Under-spending in salaries and benefits from vacant positions will be the key factor for the minor surplus expected. This under-spending will be partially offset by over-expenditures in utilities as a result of price and usage increases, as well as contracted services costs due to demand maintenance requests and the use of external providers to deliver services in the absence of internal resources. Reconciliation of the Common Area Maintenance costs for Old City Hall over the past 2.5 years was completed in the second quarter resulting in a prior period credit adjustment to the tenant account. 	

<ul style="list-style-type: none"> 71.9 positions below the approved complement. Vacancy drivers included turnover from retirements, staff taking on new opportunities across the City and general delays in hiring. After considering budgeted gapping, the vacancy rate was 3.5%. Vacancy impacts include existing staff working extra hours to cover 24/7 and critical operations, and a greater reliance on external contractors to support operations and address work order requests. The Program is mitigating these impacts as much as possible to meet service levels. 		<ul style="list-style-type: none"> 50.9 positions below the approved complement. Key drivers of projected vacancies include turnover from retirements, staff taking on new opportunities across the City and general delays in the hiring process. After considering budgeted gapping, this represents the equivalent of a 1.4% vacancy rate. The Division is expecting the vacancy rate to decrease in the last quarter of 2015. Dedicated HR resources have been secured to assist with the hiring process. 	
<p>Fleet Services:</p> <ul style="list-style-type: none"> Unfavourable net expenditure variance mainly due to lower than budgeted fuel revenues as a result of a pending revenue budget adjustment for fuel savings to be done by year-end. Unbudgeted consulting costs for review of Fleet Services' operations. Increase in demand for maintenance from PF&R, Solid Waste Management Services and Transportation Services offset by corresponding increases in revenues resulting in net zero. 		<ul style="list-style-type: none"> Unfavourable net expenditure variance mainly due to unbudgeted audit cost, auction proceeds below budget, and anticipated budget adjustment to realign fuel savings to Division clients. Fleet Services will monitor audit costs and other controllable costs to identify offsets. 	
<ul style="list-style-type: none"> 14.0 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of a 4.5% vacancy rate. No impact on service levels due to increased overtime and contract work. 		<ul style="list-style-type: none"> 5.0 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of a 0% vacancy rate. 	
<p>Information & Technology:</p> <ul style="list-style-type: none"> Under-spending in gross expenditures was mainly attributed to project vacancies offset by a corresponding recovery from capital. Under-spending from vacant operating positions partially offset by the cost of staff overtime and students incurred to maintain service levels and the dedicated temporary HR team funded by additional salaries savings (gapping). 		<ul style="list-style-type: none"> Savings from operating vacancies partially offset by overtime student, and dedicated temporary HR team costs. Under-spending from capital vacancies are offset by corresponding lower recoveries from capital. 	
<ul style="list-style-type: none"> There were 171.0 vacancies (55.0 are operating and 116.0 are capital vacancies) including 30.0 held for gapping, representing a vacancy rate of 15.0% after budgeted gapping. <ul style="list-style-type: none"> Hiring has continued at a positive momentum, the vacancy rate has been steadily reduced in the first nine months of 2015. 55.0 positions were filled during this period and since many of the successful candidates were internal staff, the decrease in the vacancy rate has been disproportionate. To mitigate impacts on service levels, overtime was used to provide ongoing services while recruitment strategies are underway. Capital vacancies are mainly due to the additional 62.0 positions included in the 2015 Budget approved in March 2015. <ul style="list-style-type: none"> Capital positions and funding are planned to be staged with project readiness and time-lines. Many of these capital vacancies are expected to be filled later this year in accordance with the progress of projects and milestones to ensure financial projection is aligned with planned project budget, schedules and deliverables. 		<ul style="list-style-type: none"> Vacancy rate of 11.7% after considering budgeted gapping. 695.0 of the 838.0 approved positions are projected to be filled according to the Program's goals and objectives that are aligned with project phases. 	

<p>311 Toronto:</p> <ul style="list-style-type: none"> • Under-spending mainly attributed to vacancies within the Project Management Office as a result of enterprise-wide capital projects (Payment Module and Online Booking) still being in their early stages of planning. Net savings is zero as associated capital budget recoveries did not take place. • Remaining variance relates to favourable contract negotiation results with vendors for Contact Centre infrastructure support and maintenance and the modification of Contact Centre staff hours via the optimized scheduling implementation. • Achieved 82% of calls answered within 75 seconds. <hr/> <ul style="list-style-type: none"> • 10.0 positions below the approved complement due to timing of major capital projects commencing, which are now in the process of filling vacancies. • After considering budgeted gapping, this represented the equivalent of 3.1% vacancy rate. • No service level impact resulting from these vacancies which are primarily for the delivery of capital projects. Recruitment is currently in progress for these capital funded positions. 		<ul style="list-style-type: none"> • Minor net favourable variance mainly due to favourable contract negotiation results with vendors for Contact Centre infrastructure support and maintenance, and the modification of Contact Centre staff hours via the optimized scheduling implementation. • The positive variance is forecasted to be partially absorbed by year-end as additional part-time representatives are scheduled to cope with the increased call volumes projected in the fourth quarter of this year, which includes anomalies associated with weather conditions. <hr/> <ul style="list-style-type: none"> • 5.25 positions below the approved complement due to timing of major capital projects commencing, which are now in the process of filling vacancies. • After considering budgeted gapping, this represents the equivalent of 0.7% vacancy rate. • No service level impact resulting from these vacancies which are primarily for the delivery of capital projects. Recruitment is currently in progress for these capital funded positions. 	
---	---	---	---

City Manager's Office

The *City Manager's Office* reported net under-spending of \$1.215 million or 3.6% of planned expenditures for the nine months ended September 30, 2015 and forecasts a favourable year-end variance of \$1.656 million or 3.5%.

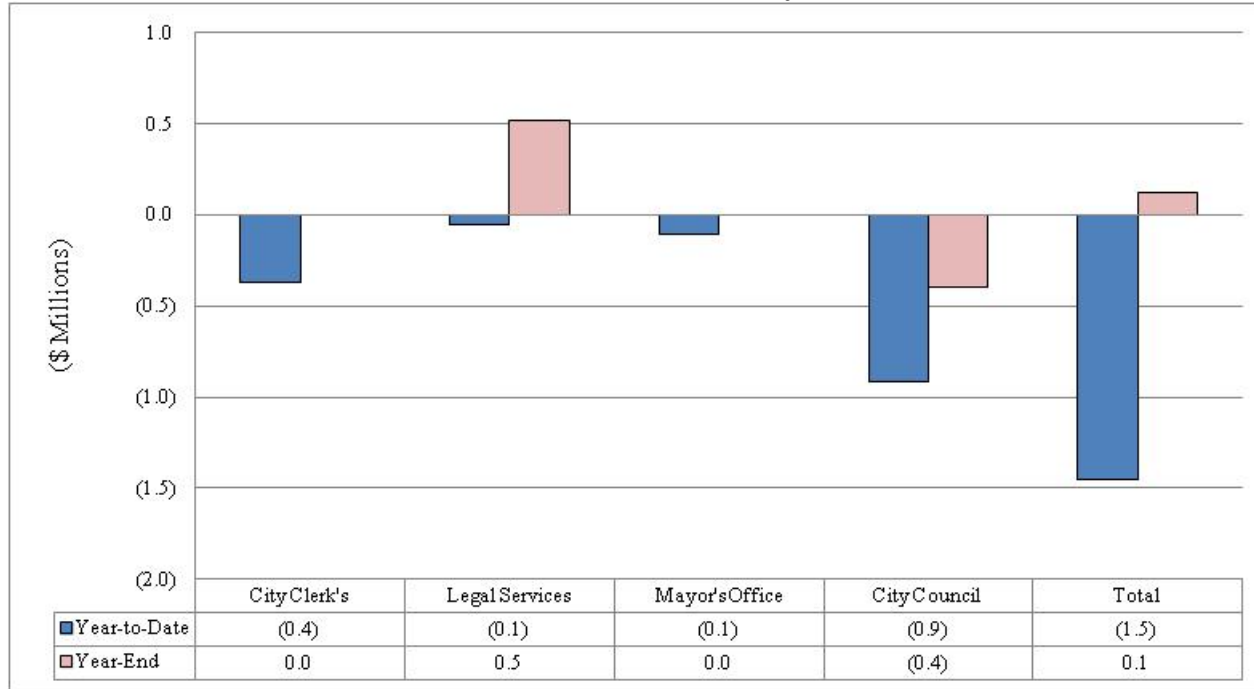
**Figure 4
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)**

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
City Manager's Office	4-Month	(1.2)	▼	0.2	▲	(1.3)	▼	⊙	(1.6)	▼	(0.1)	▼	(1.5)	▼	⊙
	6-Month	(1.7)	▼	(0.5)	▼	(1.3)	▼	⊙	(2.0)	▼	(0.4)	▼	(1.7)	▼	⊙
	9-Month	(0.1)	▼	1.1	▲	(1.2)	▼	⊙	(0.6)	▼	1.1	▲	(1.7)	▼	⊙
Year-to-Date Net Variance	⊙	85% to 105%	Ⓜ	0% to 85%	Ⓡ	>105%	Year-End	⊙	<=100%	Ⓡ	>100%				

Nine Month Results		Year-End Projections	
<p>City Manager's Office:</p> <ul style="list-style-type: none"> Favourable net expenditures mainly due to under-spending in salaries and benefits as a result of continued challenges in filling vacant positions. 35.5 positions below the approved complement, and after considering budgeted gapping, this represented the equivalent of a 3.0% vacancy rate. No service level impact resulting from these vacancies as these positions are in various stages of being filled. 	⊙	<ul style="list-style-type: none"> Projecting year-end net favourable variance mainly attributable to under-spent salaries and benefits. 17.5 positions below the approved complement and after considering budgeted gapping; this represents the equivalent of a 0% vacancy rate. 	⊙

Other City Programs

**Chart 4
Net Variance Summary**











Other City Programs (refer to Chart 4 above) reported a net under-expenditure of \$1.454 million or 2.7% below planned expenditures for the nine months ended September 30, 2015; and project a year-end over-expenditure of \$0.118 million or 0.2% compared to the collective 2015 Approved Net Operating Budget.

Figure 5
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
City Clerk's Office	4-Month	(0.3)	▼	(0.4)	▼	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	(0.3)	▼	0.4	▲	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.6)	▼	(0.2)	▼	(0.4)	▼	⊙	(1.1)	▼	(1.1)	▼	0.0	—	⊙
Legal Services	4-Month	(1.8)	▼	(1.8)	▼	(0.0)	—	⊙	(0.2)	▼	(0.6)	▼	0.4	▲	Ⓡ
	6-Month	(3.0)	▼	(3.1)	▼	0.1	▲	⊙	(1.5)	▼	(2.0)	▼	0.6	▲	Ⓡ
	9-Month	(3.7)	▼	(3.7)	▼	(0.1)	▼	⊙	(4.1)	▼	(4.6)	▼	0.5	▲	Ⓡ
Mayor's Office	4-Month	(0.0)	—	0.0	—	(0.0)	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.1)	▼	0.0	—	(0.1)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.1)	▼	0.0	—	(0.1)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
City Council	4-Month	(0.5)	▼	(0.0)	—	(0.5)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.6)	▼	0.1	▲	(0.6)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.9)	▼	0.0	—	(0.9)	▼	⊙	(0.4)	▼	0.0	—	(0.4)	▼	⊙
Total	4-Month	(2.8)	▼	(2.2)	▼	(0.6)	▼	⊙	(0.2)	▼	(0.6)	▼	0.4	▲	Ⓡ
	6-Month	(3.7)	▼	(3.4)	▼	(0.3)	▼	⊙	(1.5)	▼	(2.0)	▼	0.6	▲	Ⓡ
	9-Month	(5.3)	▼	(3.8)	▼	(1.5)	▼	⊙	(5.5)	▼	(5.6)	▼	0.1	▲	Ⓡ
Year-to-Date Net Variance	⊙ 85% to 105%		Ⓢ 0% to 85%		Ⓡ >105%		Year-End	⊙ ≤100%		Ⓡ >100%					

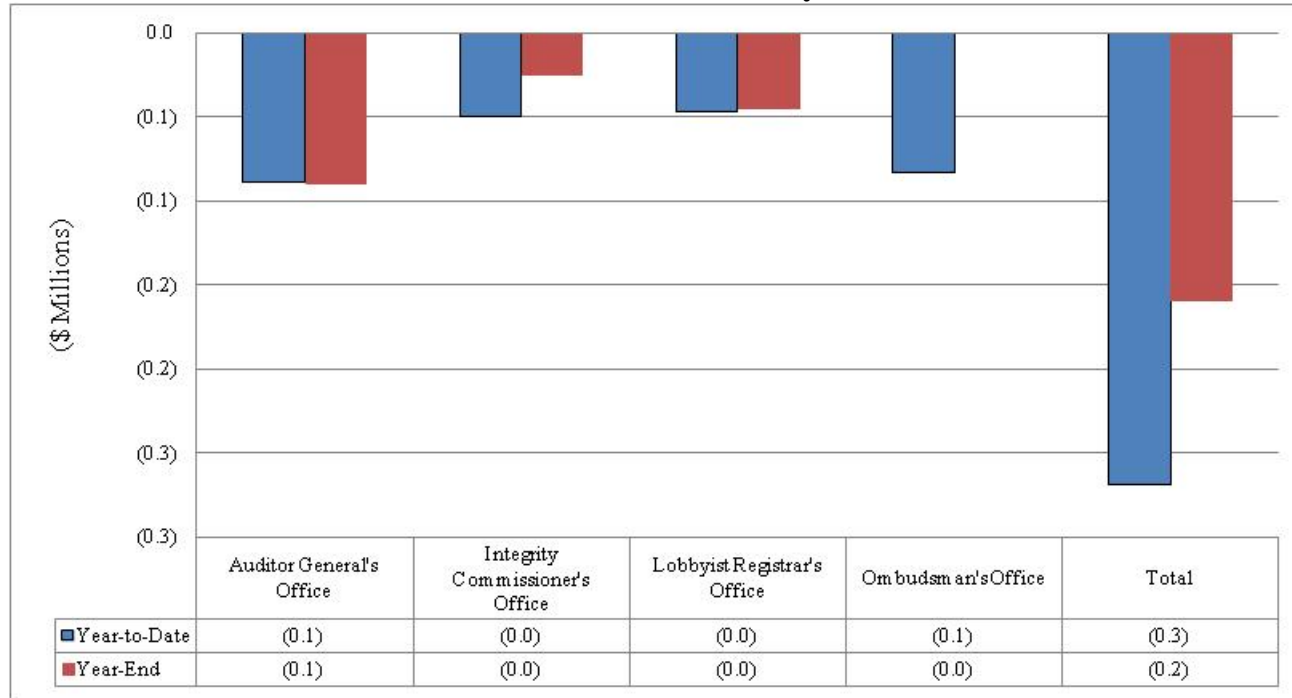
Nine Month Results

Year-End Projections

<p>City Clerk's Office:</p> <ul style="list-style-type: none"> Favourable net expenditures mainly due to under-spending in salaries and benefits due to the delay in filling vacancies and lower spending in materials and supplies as expenditures are to be incurred later in the year, partially offset by lower recoveries from reserves. 41.3 positions below the approved complement and after considering budgeted gapping; this represented the equivalent of a 6.6% vacancy rate. No service level impact resulting from these vacancies as these positions are in various stages of being filled. 		<ul style="list-style-type: none"> Consistent with historical financial performance, the City Clerk's Office is projecting to be on budget at year-end. 9.3 positions below the approved complement and after considering budgeted gapping; this represents the equivalent of a 0% vacancy rate. 	
<p>Legal Services:</p> <ul style="list-style-type: none"> Lower revenues due to less work pertaining to insurance claims and less recovery from Court Services for prosecution cases. Offset by under-spending from delays in filling vacancies. 13.0 positions below the approved complement and after considering budgeted gapping; this represented the equivalent of a 2.2% vacancy rate. No service level impact as Legal staff worked overtime to maintain service levels. These positions are in various stages of being filled. 		<ul style="list-style-type: none"> Lower than expected revenues mainly resulting from less work pertaining to insurance claims projected to continue to year-end. 2.0 positions below the approved complement and after considering budgeted gapping; this represents the equivalent of a 0% vacancy rate. 	
<p>Mayor's Office:</p> <ul style="list-style-type: none"> Lower spending in services, rents, salaries and benefits. 1.0 position above the approved complement. 		<ul style="list-style-type: none"> The projection is to be on budget at year-end. Same as the year-to-date results. 	
<p>City Council:</p> <ul style="list-style-type: none"> Lower staff salaries and benefits due to different staffing strategies adopted by various Councillors. Lower spending in Councillors' constituency services and office budgets, partly offset by higher spending in Council general expense budget. Full complement. 		<ul style="list-style-type: none"> Projected surplus in Councillor staff salaries, offset by deficit in Council general expenses. Full complement. 	

Accountability Offices

**Chart 5
Net Variance Summary**











As noted in Chart 5 above, **Accountability Offices** collectively realized net under-spending of \$0.268 million or 4.8% below planned expenditures for the nine months ended September 30, 2015. Overall, these Offices project to be under-spent by \$0.160 million or 2.0% year-end.

Figure 6
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Auditor General's Office	4-Month	(0.1)	▼	0.0	—	(0.1)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.1)	▼	0.0	—	(0.1)	▼	⊙	(0.1)	▼	0.0	—	(0.1)	▼	⊙
Integrity Commissioner's Office	4-Month	(0.0)	—	0.0	—	(0.0)	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.0)	—	0.0	—	(0.0)	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.0)	—	0.0	—	(0.0)	—	⊙	(0.0)	—	0.0	—	(0.0)	—	⊙
Lobbyist Registrar's Office	4-Month	(0.0)	—	0.0	—	(0.0)	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.0)	—	0.0	—	(0.0)	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.0)	—	0.0	—	(0.0)	—	⊙	(0.0)	—	0.0	—	(0.0)	—	⊙
Ombudsman's Office	4-Month	(0.1)	▼	0.0	—	(0.1)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.1)	▼	(0.0)	—	(0.1)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.1)	▼	(0.0)	—	(0.1)	▼	⊙	(0.0)	—	(0.0)	—	(0.0)	—	⊙
Total	4-Month	(0.2)	▼	0.0	—	(0.2)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.1)	▼	(0.0)	—	(0.1)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.3)	▼	(0.0)	—	(0.3)	▼	⊙	(0.2)	▼	(0.0)	—	(0.2)	▼	⊙
Year-to-Date Net Variance	⊙	85% to 105%	⊙	0% to 85%	Ⓜ	>105%	Year-End	⊙	<=100%	Ⓜ	>100%				

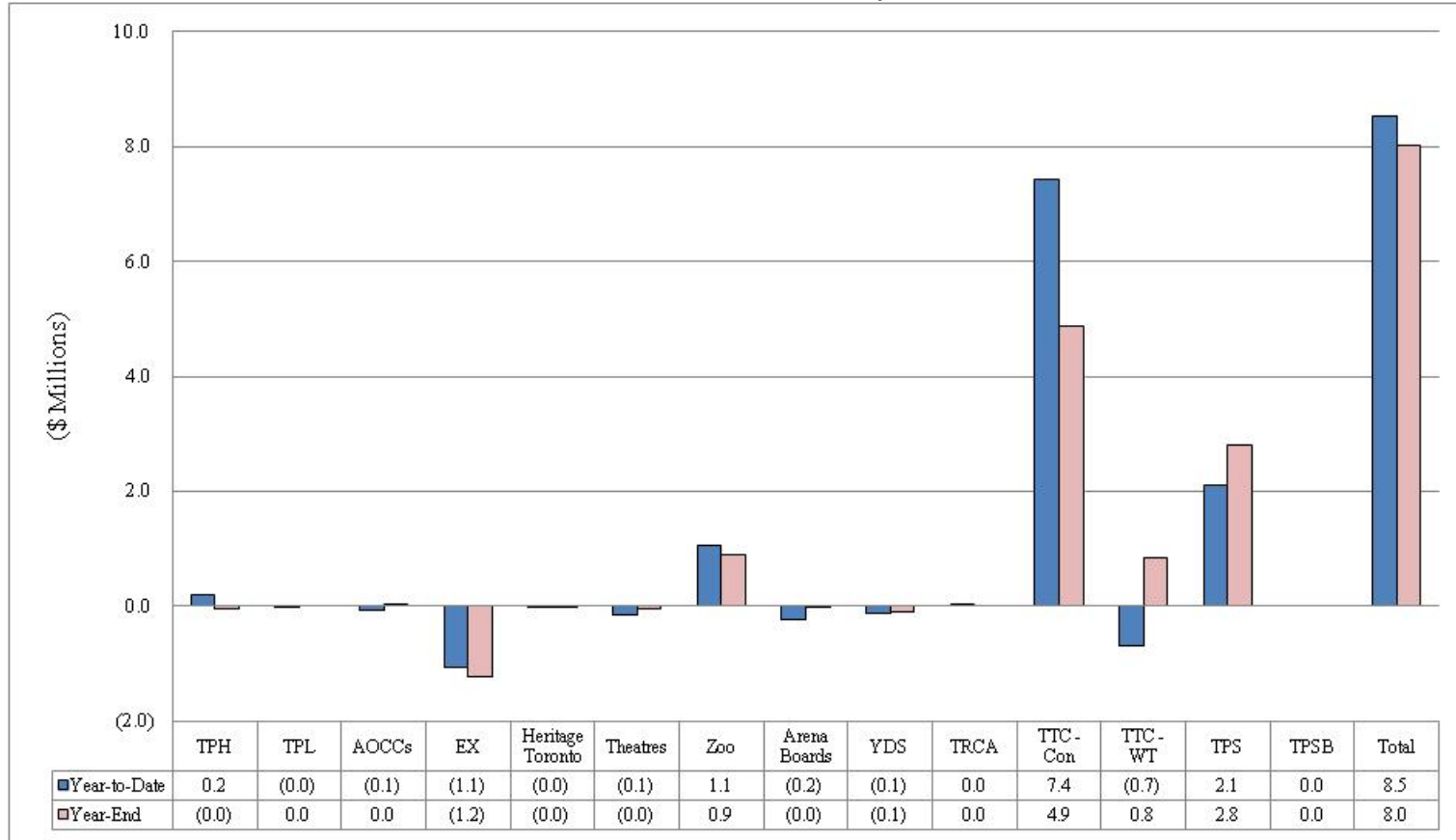
Nine Month Results

Year-End Projections

<p>Auditor General's Office:</p> <ul style="list-style-type: none"> Slight favourable variance mainly due to lower spending in salaries and benefits and services and rents. 0.5 positions above the approved complement, and after considering budgeted gapping, this represented the equivalent rate of a 0% vacancy rate. Service pressures have been managed through the hiring of temporary co-op students. 		<ul style="list-style-type: none"> Projecting a slight year-end net favourable variance mainly due to staff vacancies during the year. 1.5 over complement as a result of 2.0 unbudgeted temporary co-op students who have been hired until year-end to manage the workload. 	
<p>Integrity Commissioner's Office:</p> <ul style="list-style-type: none"> Favourable variance mainly due to staff vacancy. 1.0 position or 33.3% below the approved complement. 		<ul style="list-style-type: none"> Projecting a slight year-end net favourable variance mainly due to staff vacancies during the year. Full complement. 	
<p>Lobbyist Registrar's Office:</p> <ul style="list-style-type: none"> Slight favourable variance mainly due to lower spending in services and rents. 0.3 position or 3.0% below the approved complement. This reflects one temporary position which is only filled if required to manage higher work volumes. The Office is at full complement in terms of the 8.0 permanent positions. 		<ul style="list-style-type: none"> Projecting a slight year-end net favourable variance mainly due to under-spending in services and rents and salaries and benefits. 0.3 position or 3.0% below the approved complement. This reflects one temporary position which is only filled if required to manage higher work volumes. The Office is at full complement in terms of the 8.0 permanent positions. 	
<p>Ombudsman's Office:</p> <ul style="list-style-type: none"> Slight favourable variance mainly due to a staff vacancy and lower spending on materials and supplies, equipment and services and rents. Full complement. The Office is challenged to meet the demands from the public and Council with its limited resources. 		<ul style="list-style-type: none"> On budget. Full complement. 	

City Agencies

**Chart 6
Net Variance Summary**



Agencies collectively reported over-spending of \$8.519 million or 0.7% above planned net expenditures for the nine month period ended September 30, 2015 and project over-expenditure at year-end of \$8.018 million or 0.4% compared to their combined 2015 Approved Net Operating Budget, as outlined in Chart 6 above.

Figure 7
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)













City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Toronto Public Health	4-Month	0.0	—	(0.3)	▼	0.3	▲	⊙	0.1	▲	0.1	▲	0.0	—	⊙
	6-Month	0.2	▲	(0.0)	—	0.2	▲	⊙	(1.0)	▼	(1.1)	▼	0.1	▲	⊙
	9-Month	(0.4)	▼	(0.6)	▼	0.2	▲	⊙	(1.4)	▼	(1.3)	▼	(0.0)	—	⊙
Toronto Public Library	4-Month	0.3	▲	0.3	▲	(0.0)	—	⊙	0.3	▲	0.3	▲	(0.0)	—	⊙
	6-Month	0.8	▲	0.8	▲	(0.0)	—	⊙	1.2	▲	1.2	▲	(0.0)	—	⊙
	9-Month	1.1	▲	1.2	▲	(0.0)	—	⊙	1.5	▲	1.5	▲	0.0	—	⊙
Association of Community Centres	4-Month	(0.0)	—	(0.0)	—	(0.0)	—	⊙	0.0	—	(0.0)	—	0.0	—	⊙
	6-Month	(0.1)	▼	0.0	—	(0.1)	▼	⊙	0.0	—	(0.0)	—	0.0	—	⊙
	9-Month	(0.0)	—	0.0	—	(0.1)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
Exhibition Place	4-Month	(0.3)	▼	(0.2)	▼	(0.1)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.4)	▼	(0.2)	▼	(0.2)	▼	⊙	(0.4)	▼	0.9	▲	(1.2)	▼	⊙
	9-Month	(1.1)	▼	(0.0)	—	(1.1)	▼	⊙	0.9	▲	2.1	▲	(1.2)	▼	⊙
Heritage Toronto	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.0)	—	(0.0)	—	(0.0)	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.1)	▼	(0.1)	▼	(0.0)	—	⊙	(0.1)	▼	(0.1)	▼	(0.0)	—	⊙

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Theatres	4-Month	(1.9)	▼	(2.5)	▼	0.6	▲	Ⓜ	(2.2)	▼	(2.8)	▼	0.6	▲	Ⓜ
	6-Month	(1.4)	▼	(1.3)	▼	(0.1)	▼	Ⓞ	(0.5)	▼	(0.8)	▼	0.3	▲	Ⓜ
	9-Month	(1.4)	▼	(1.3)	▼	(0.1)	▼	Ⓞ	(1.7)	▼	(1.7)	▼	(0.0)	—	Ⓞ
Toronto Zoo	4-Month	(0.4)	▼	(0.4)	▼	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(1.7)	▼	(1.9)	▼	0.1	▲	Ⓞ	(2.3)	▼	(2.3)	▼	0.0	—	Ⓞ
	9-Month	(2.9)	▼	(3.9)	▼	1.1	▲	Ⓜ	(3.7)	▼	(4.6)	▼	0.9	▲	Ⓜ
Arena Boards of Management	4-Month	(0.2)	▼	0.2	▲	(0.3)	▼	Ⓞ	(0.1)	▼	(0.1)	▼	0.0	—	Ⓞ
	6-Month	(0.3)	▼	0.1	▲	(0.4)	▼	Ⓜ	0.0	—	0.0	—	(0.0)	—	Ⓞ
	9-Month	(0.6)	▼	(0.3)	▼	(0.2)	▼	Ⓜ	(0.1)	▼	(0.1)	▼	(0.0)	—	Ⓞ
Yonge Dundas Square	4-Month	0.1	▲	0.1	▲	(0.1)	▼	Ⓨ	0.2	▲	0.2	▲	(0.0)	—	Ⓞ
	6-Month	0.2	▲	0.3	▲	(0.1)	▼	Ⓨ	0.4	▲	0.4	▲	(0.1)	▼	Ⓞ
	9-Month	0.3	▲	0.4	▲	(0.1)	▼	Ⓨ	0.4	▲	0.5	▲	(0.1)	▼	Ⓞ
Toronto & Region Conservation Authority	4-Month	(0.0)	—	(0.0)	—	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(0.1)	▼	(0.1)	▼	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	9-Month	(0.1)	▼	(0.1)	▼	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ







City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Toronto Transit Commission - Conventional	4-Month	(0.8)	▼	(6.3)	▼	5.5	▲	Ⓞ	(7.5)	▼	(7.5)	▼	0.0	—	Ⓞ
	6-Month	(6.9)	▼	(8.7)	▼	1.8	▲	Ⓞ	(11.7)	▼	(11.7)	▼	(0.0)	—	Ⓞ
	9-Month	(8.9)	▼	(16.3)	▼	7.4	▲	Ⓞ	(26.1)	▼	(31.0)	▼	4.9	▲	Ⓜ
Toronto Transit Commission - Wheel Trans	4-Month	(0.9)	▼	0.0	—	(1.0)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(1.0)	▼	0.0	—	(1.0)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	9-Month	(0.6)	▼	0.1	▲	(0.7)	▼	Ⓞ	1.1	▲	0.3	▲	0.8	▲	Ⓜ
Toronto Police Service	4-Month	0.9	▲	0.1	▲	0.7	▲	Ⓞ	2.6	▲	0.4	▲	2.2	▲	Ⓜ
	6-Month	4.7	▲	0.0	—	4.7	▲	Ⓞ	3.3	▲	0.0	—	3.3	▲	Ⓜ
	9-Month	2.5	▲	0.4	▲	2.1	▲	Ⓞ	(3.2)	▼	(6.0)	▼	2.8	▲	Ⓜ
Toronto Police Services Board	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	9-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Total	4-Month	(3.3)	▼	(8.9)	▼	5.7	▲	Ⓞ	(6.6)	▼	(9.4)	▼	2.8	▲	Ⓜ
	6-Month	(6.1)	▼	(10.9)	▼	4.9	▲	Ⓞ	(11.0)	▼	(13.3)	▼	2.4	▲	Ⓜ
	9-Month	(12.1)	▼	(20.6)	▼	8.5	▲	Ⓞ	(32.5)	▼	(40.5)	▼	8.0	▲	Ⓜ
Year-to-Date Net Variance	Ⓞ	85% to 105%	Ⓢ	0% to 85%	Ⓜ	>105%	Year-End	Ⓞ	<=100%	Ⓜ	>100%				





Nine Month Results

Year-End Projections

<p>Toronto Public Health:</p> <ul style="list-style-type: none"> Under-expenditures for salaries and benefits mainly in 100% Provincially funded programs. Corrective actions were implemented to address over-expenditure in salaries and benefits in cost shared and 100% City funded programs in the first half of the year. Revenue was under-achieved mainly due to under-spending across various 100% Provincially funded programs. <hr/> <ul style="list-style-type: none"> 115.7 positions below approved complement which after considering gapping was equivalent to a 1.1% vacancy rate. 		<ul style="list-style-type: none"> Corrective actions such as strategic hiring practices and on-going monitoring to be implemented to ensure expenditures remain within the 2015 Approved Operating Budget. <hr/> <ul style="list-style-type: none"> 104.6 positions below approved complement which after considering gapping is equivalent to a 0.5% vacancy rate. 	
<p>Toronto Public Library:</p> <ul style="list-style-type: none"> Un-budgeted expenditures associated with specific programs are fully offset by unplanned grants received from the Toronto Public Library Foundation and other organizations. Over-expenditures in utility costs due to the extreme cold winter have been offset by savings in salaries and through other cost control measures. Unrealized revenue related to fines, sale of library materials and advertising are partially offset by higher revenue from grants and room rentals. <hr/> <ul style="list-style-type: none"> 55.5 positions below the approved complement, which after considering gapping is equivalent to a 0.5% vacancy rate. 		<ul style="list-style-type: none"> Expenditure control measures have been implemented to ensure spending is on budget by year-end. <hr/> <ul style="list-style-type: none"> 55.5 positions below approved complement, which after considering gapping is equivalent to a 0.5% vacancy rate. 	
<p>Association of Community Centres:</p> <ul style="list-style-type: none"> Under-spending in salaries and benefits and other non-salary budgets. <hr/> <ul style="list-style-type: none"> 1.2 positions or 1.5% below the approved complement. 		<ul style="list-style-type: none"> Higher payroll costs resulting from PanAm Pridehouse contribute to a slightly unfavourable variance. <hr/> <ul style="list-style-type: none"> Full complement. 	
<p>Exhibition Place:</p> <ul style="list-style-type: none"> Favourable gross expenditure variance was due to implementation of management energy initiatives and under-spending from Energy Retrofit Projects (ERP), as well as the timing of new businesses at Exhibition Place, EnerCare Centre and Allstream Centre. <hr/> <ul style="list-style-type: none"> Full complement. 		<ul style="list-style-type: none"> A year-end favourable variance is forecasted primarily due to additional revenue from the PanAm Games for Exhibition Place as a host site. <hr/> <ul style="list-style-type: none"> Full complement. 	
<p>Heritage Toronto:</p> <ul style="list-style-type: none"> The combined impact of lower than budgeted revenues and under-spending results net expenditures being below budget. <hr/> <ul style="list-style-type: none"> Full complement. 		<ul style="list-style-type: none"> Net expenditures are projected to be slightly below budget for the year-end. <hr/> <ul style="list-style-type: none"> Full complement. 	
<p>Theatres:</p> <ul style="list-style-type: none"> Gross expenditure under-spending at the Sony Centre due to lower attractions/corporate events and under-spending for support costs, as well as under-spending of \$0.160 million that was approved by Council in June to provide the Civic Theatres Toronto Board with one-time funding to 		<ul style="list-style-type: none"> Small favourable year-end variance is forecasted. Only a portion of the one-time funding approved by Council in June to enable the Civic Theatres Toronto Board to facilitate initial operational requirements for the new operating model will be 	

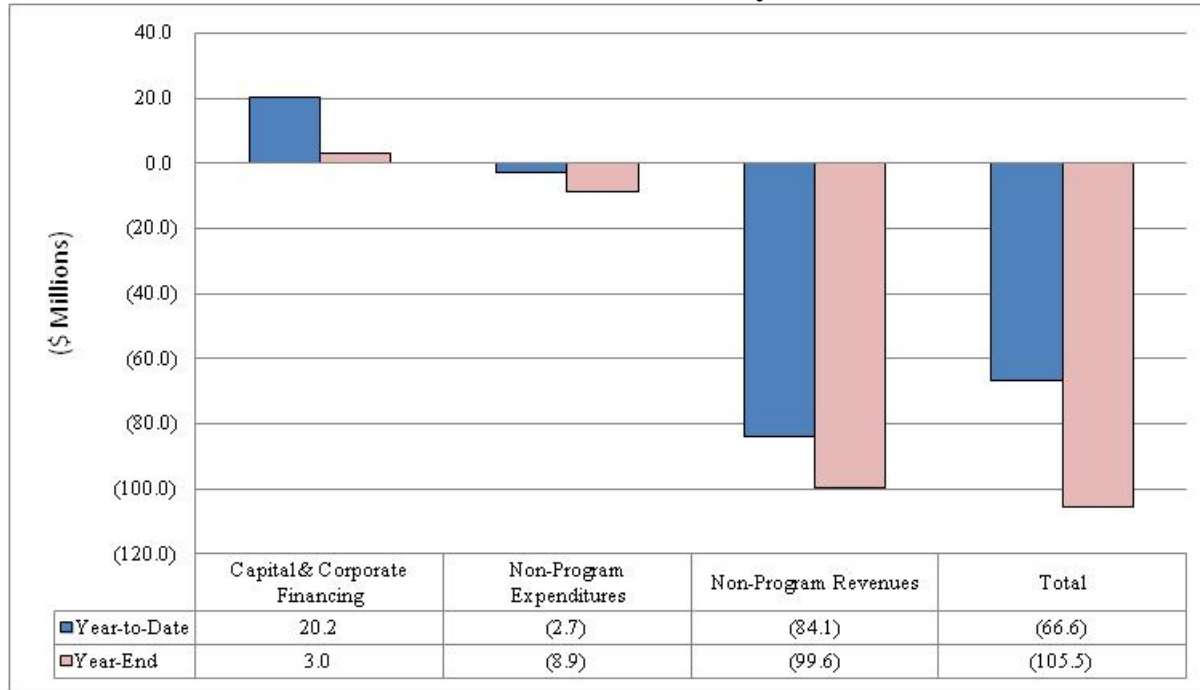
<ul style="list-style-type: none"> facilitate initial operational requirements for the new operating model. Offset by under-achieved revenue mainly driven by the Sony Centre due to lower than planned events. 		spent.	
<ul style="list-style-type: none"> 1.1 positions above the approved complement due to higher than planned activity levels at the Toronto Centre for the Arts. There is no budgeted gapping; this represents 0.7% above the approved complement. 		<ul style="list-style-type: none"> 5.8 positions above the approved complement is forecasted for year-end as a result of higher activity. There is no budgeted gapping; this represents 3.6% above the approved complement. 	
<p>Toronto Zoo:</p> <ul style="list-style-type: none"> Attendance of 997,261 visitors through the end of third quarter was below the budgeted figure of 1,261,249 resulting in a revenue shortfall primarily attributable to extreme weather. Expenses directly related to visitor attendance levels have been contained, partially off-setting the revenue shortfall, resulting in a year-to-date unfavourable net expenditure variance. 	R	<ul style="list-style-type: none"> The projected year-end revenue shortfall results from less than budgeted visitors, primarily due to the weather. Cost containment measures have been implemented, partially off-setting the revenue shortfall, resulting in net unfavourable variance. 	R
<ul style="list-style-type: none"> 16.0 positions below the approved complement with an after gapping vacancy rate of 1.6%. 		<ul style="list-style-type: none"> 15.0 positions below the approved complement with an after gapping vacancy rate of 1.4%. 	
<p>Arena Boards of Management:</p> <ul style="list-style-type: none"> Collectively revenue was reported under-budget primarily driven by Forest Hill, North Toronto, and Ted Reeve Arenas' lower than expected demand for ice rinks and snack bar sales. Under-spending was attributed to timing differences in utility and maintenance expenses for all eight Arenas. <ul style="list-style-type: none"> Bill Bolton Arena incurred less advertising expenses and reduced the Arena's Program costs. McCormick Arena incurred one-time expenses to replace a couple of industrial hot water tanks on site. 	R	<ul style="list-style-type: none"> Net expenditures for all Arenas are projected to be over its 2015 Approved Operating Budget. <ul style="list-style-type: none"> Bill Bolton Arena is the key driver for the year-end projected surplus driven by strong ice demands with lower ice program costs. George Bell and Forest Hill Arenas expect to generate a net surplus respectively, through higher than planned summer ice demands and partially offset by increased maintenance costs. All other Arenas are expected to generate little or zero surpluses by year-end. 	G
<ul style="list-style-type: none"> Full complement. 		<ul style="list-style-type: none"> Full complement. 	
<p>Yonge Dundas Square:</p> <ul style="list-style-type: none"> Yonge-Dundas Square generated incremental revenue primarily from hosting larger events and additional signage revenue. This was partially offset by over-spending attributed to unplanned minor improvement costs for staging, architectural maintenance costs and increased event support expenses. 	Y	<ul style="list-style-type: none"> Net expenditures are projected to be below the 2015 Approved Operating Budget as Yonge-Dundas Square expects to increase its signage and events revenues through higher activity levels. 	G
<ul style="list-style-type: none"> Full complement. 		<ul style="list-style-type: none"> Full complement. 	

<p>Toronto & Region Conversation Authority:</p> <ul style="list-style-type: none"> On budget. 		<ul style="list-style-type: none"> Each year, TRCA receives the City of Toronto funding share which maintains the ratio between TRCA's other funding municipalities. In 2015, TRCA will receive the full funding amount as approved by Council, resulting in no year-end variance. 	
<p>Toronto Transit Commission – Conventional:</p> <ul style="list-style-type: none"> Revenue lower due to 8 million fewer customer journeys than planned and a lower average fare due to marginally higher total monthly pass sales. Lower than planned revenues partially offset by under-spending in non-labour expenses such as leasing, hydro and accident claim settlements. <hr/> <ul style="list-style-type: none"> 487.0 operating and capital positions below the approved complement due to hiring and capital project challenges, which after gapping is equivalent to a 2.3% vacancy rate. The TTC intends to fill these vacant positions before the end of the year to ensure full complement after gapping. 437.0 capital vacant positions relate to a number of capital projects, including but not limited to: Scarborough Subway Extension, Toronto-York Spadina Subway Extension, Automatic Train Control, Environmental Programs, Structure Rehabilitation, Escalator Overhaul, Wilson Yard Expansion and Information Technology projects. 		<ul style="list-style-type: none"> Customer journeys are projected to be 8 million less than the planned 545 million trips mostly due to extreme winter weather, ongoing system closures, labour disputes at two universities, and the impact of the March 1, 2015 fare increase beyond what was expected. Revenue decrease primarily offset by under-spending in supplies and services to support vehicle maintenance activities (\$5.3 million), leasing expenses for bus storage and maintenance facilities (\$5.1 million), hydro and utilities (\$4.5 million), less healthcare benefits being utilized (\$3.5 million) and lower merchant transaction fees (\$1.5 million). <hr/> <ul style="list-style-type: none"> Projected strength of 13,761.0 positions reflects essentially full complement, after considering and achieving the gapping target throughout the year. 	
<p>Toronto Transit Commission – Wheel-Trans:</p> <ul style="list-style-type: none"> Revenues up marginally due to 126,000 more customer journeys than planned offset by a lower average fare. Under-spending due to savings in workforce vacancies and a shift of customer journeys from buses to contracted accessible taxis. <hr/> <ul style="list-style-type: none"> 25.0 positions below approved complement due to hiring challenges, which after gapping is equal to a 3.6% vacancy rate. 		<ul style="list-style-type: none"> Customer journeys are projected to be on budget at 3.5 million trips, including bus and accessible taxi trips. So far this year has exceeded expectations and Wheel-Trans is doing it's very best to accommodate as many additional trip requests as possible. Wheel-Trans continues to monitor customer journeys and expenditures and will report on any potential budgetary impacts in a future report. <hr/> <ul style="list-style-type: none"> Projected strength of 561.0 positions reflects full complement, after considering and achieving the gapping target throughout the year. 	

<p>Toronto Police Service:</p> <ul style="list-style-type: none"> Year-to-date net expenditures are higher than budget primarily as a result of officer separations being less than planned. 		<ul style="list-style-type: none"> An unfavourable variance of \$2.800 million or 0.3% is projected, mainly due to continued separations being less than budgeted. Planned hiring has been reduced and all expenditures are being reviewed in an effort to come within budget. 	
<ul style="list-style-type: none"> 396.0 positions below the approved complement with an after gapping vacancy rate of 0.0%. 		<ul style="list-style-type: none"> 385.0 positions below the approved complement with an after gapping vacancy rate of 0.0%. The Toronto Police Service is projected for the year to be slightly above its budgeted strength of 7,488 but below its authorized strength of 7,883. 	
<p>Toronto Police Services Board:</p> <ul style="list-style-type: none"> Year-to-date net expenditures are on budget. Full complement. 		<ul style="list-style-type: none"> Year-end net expenditures are projected to be on budget. Full complement. 	

Corporate Accounts

**Chart 7
Net Variance Summary**



Corporate Accounts experienced a net favourable variance of \$66.609 million of planned expenditures for the nine month period ended September 30, 2015. Projections to year-end indicate a favourable variance of \$105.452 million below the 2015 Approved Net Operating Budget, as indicated in Chart 7 above.

Capital & Corporate Financing

Capital and Corporate Financing reported net over-spending of \$20.205 million or 4.2% for the nine month period ended September 30, 2015 and projects to be \$2.986 million or 0.5% above budget at year-end.

**Figure 8
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)**

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Capital & Corporate Financing	4-Month	1.5	▲	0.0	—	1.5	▲	⊙	0.8	▲	0.0	—	0.8	▲	Ⓡ
	6-Month	(38.9)	▼	0.0	—	(38.9)	▼	⊙	1.1	▲	0.0	—	1.1	▲	Ⓡ
	9-Month	20.2	▲	0.0	—	20.2	▲	⊙	3.0	▲	0.0	—	3.0	▲	Ⓡ
Year-to-Date Net Variance	⊙	85% to 105%	Ⓢ	0% to 85%	Ⓡ	>105%	Year-End	⊙	<=100%	Ⓡ	>100%				

Nine Month Results		Year-End Projections	
Capital & Corporate Financing: <ul style="list-style-type: none"> Earlier than planned debt issuance. 	⊙	<ul style="list-style-type: none"> Earlier than planned debt issuance combined with higher than budgeted issuance of debt to take advantage of low interest rates. 	Ⓡ

Non-Program Expenditures

Non-Program Expenditures were under-spent by \$2.685 million or 0.7% of planned net expenditures for the nine month period ended September 30, 2015 and forecast a favourable variance of \$8.872 million or 2.0% at year-end.

**Figure 9
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)**

















City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Tax Deficiencies/Write-Offs	4-Month	(0.0)	—	0.0	—	(0.0)	—	⊕	0.0	—	0.0	—	0.0	—	⊕
	6-Month	(0.0)	—	0.0	—	(0.0)	—	⊕	0.0	—	0.0	—	0.0	—	⊕
	9-Month	(0.0)	—	0.0	—	(0.0)	—	⊕	(20.9)	▼	(20.9)	▼	0.0	—	⊕
Assessment Function (MPAC)	4-Month	(0.1)	▼	0.0	—	(0.1)	▼	⊕	(0.3)	▼	0.0	—	(0.3)	▼	⊕
	6-Month	(0.1)	▼	0.0	—	(0.1)	▼	⊕	(0.3)	▼	0.0	—	(0.3)	▼	⊕
	9-Month	(0.2)	▼	0.0	—	(0.2)	▼	⊕	(0.3)	▼	0.0	—	(0.3)	▼	⊕
Funding of Employee Related Liabilities	4-Month	0.0	—	0.0	—	0.0	—	Ⓡ	0.0	—	0.0	—	0.0	—	⊕
	6-Month	(0.0)	—	0.0	—	(0.0)	—	⊕	(0.0)	—	0.0	—	(0.0)	—	⊕
	9-Month	(0.0)	—	0.0	—	(0.0)	—	⊕	(0.0)	—	0.0	—	(0.0)	—	⊕
Other Corporate Expenditures	4-Month	(3.3)	▼	(0.5)	▼	(2.7)	▼	Ⓢ	(6.5)	▼	(0.8)	▼	(5.6)	▼	⊕
	6-Month	(4.9)	▼	(0.1)	▼	(4.8)	▼	Ⓢ	(6.0)	▼	(0.2)	▼	(5.8)	▼	⊕
	9-Month	(6.7)	▼	(0.3)	▼	(6.4)	▼	⊕	(7.1)	▼	0.5	▲	(7.6)	▼	⊕
Insurance Premiums & Claims	4-Month	0.0	—	0.0	—	0.0	—	⊕	0.0	—	0.0	—	0.0	—	⊕
	6-Month	0.0	—	0.0	—	0.0	—	⊕	0.0	—	0.0	—	0.0	—	⊕
	9-Month	0.0	—	0.0	—	0.0	—	⊕	0.0	—	0.0	—	0.0	—	⊕
Parking Tag Enforcement & Oper.	4-Month	(0.0)	—	0.0	—	(0.0)	—	⊕	(0.1)	▼	0.0	—	(0.1)	▼	⊕
	6-Month	(0.5)	▼	0.0	—	(0.5)	▼	⊕	(1.0)	▼	0.0	—	(1.0)	▼	⊕
	9-Month	(0.4)	▼	0.0	—	(0.4)	▼	⊕	(0.5)	▼	0.0	—	(0.5)	▼	⊕









City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Programs Funded from Reserve Funds	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.1	▲	0.0	—	0.1	▲	⊙	2.4	▲	2.3	▲	0.1	▲	Ⓡ
	9-Month	0.1	▲	0.0	—	0.1	▲	⊙	3.3	▲	3.3	▲	0.1	▲	Ⓡ
Vacancy Rebate Program	4-Month	0.2	▲	0.0	—	0.2	▲	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.1)	▼	0.0	—	(0.1)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.2)	▼	0.0	—	(0.2)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
Heritage Property Taxes Rebates	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	0.0	—	0.0	—	0.0	—	⊙	(0.5)	▼	0.0	—	(0.5)	▼	⊙
Tax Rebates for Registered Charities	4-Month	0.3	▲	0.3	▲	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
Solid Waste Management Rebates	4-Month	(0.6)	▼	0.0	—	(0.6)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	4.9	▲	0.0	—	4.9	▲	Ⓡ	0.0	—	0.0	—	0.0	—	⊙
	9-Month	4.4	▲	0.0	—	4.4	▲	⊙	0.0	—	0.0	—	0.0	—	⊙
Pandemic Influenza Stockpiling	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
Total	4-Month	(3.5)	▼	(0.2)	▼	(3.3)	▼	⊙	(6.8)	▼	(0.8)	▼	(6.0)	▼	⊙
	6-Month	(0.6)	▼	(0.1)	▼	(0.6)	▼	⊙	(4.9)	▼	2.1	▲	(7.0)	▼	⊙
	9-Month	(3.0)	▼	(0.3)	▼	(2.7)	▼	⊙	(26.0)	▼	(17.1)	▼	(8.9)	▼	⊙

Year-to-Date Net Variance ⊙ 85% to 105% ⊙ 0% to 85% Ⓡ >105% **Year-End** ⊙ ≤100% Ⓡ >100%

Nine Month Results

Year-End Projections

<p>Tax Deficiencies/Write-Offs:</p> <ul style="list-style-type: none"> Lower net expenditures from assessment and taxation appeals for property taxes. 		<ul style="list-style-type: none"> Tax Deficiencies are projected to be on budget as a result of: <ul style="list-style-type: none"> \$20.1 million favourable variance from appeals and other adjustments and provisions due primarily to the Assessment Review Board clearing their backlog. \$0.8 million under-spending in TIEG grants from new properties becoming eligible for these grants and the timing of grant applications. Offset by a \$20.9 million reduction in the forecasted contribution from the Assessment Appeal Stabilization Reserve. 	
<p>Assessment Function (MPAC):</p> <ul style="list-style-type: none"> Lower Municipal Property Assessment Corporation (MPAC) fees. 		<ul style="list-style-type: none"> Annualized costs from the Municipal Property Assessment Corporation (MPAC) is expected to be \$0.261 million less than budgeted. 	
<p>Funding Employee Related Liabilities:</p> <ul style="list-style-type: none"> Under-spending on payments to firefighters, surviving spouses and dependants. 		<ul style="list-style-type: none"> Under-spending on payments to firefighters, surviving spouses and dependants is expected to continue to year-end. 	
<p>Other Corporate Expenditures:</p> <ul style="list-style-type: none"> Under-spending largely from lower cost of living allowance provisions for recent settlements. 		<ul style="list-style-type: none"> Projected under-expenditure mostly to the full year cost of living allowance provisions for recent settlements. 	
<p>Insurance Premiums & Claims:</p> <ul style="list-style-type: none"> On budget. 		<ul style="list-style-type: none"> On budget. 	
<p>Parking Tag Enforcement & Operations:</p> <ul style="list-style-type: none"> Year-to-date expenditure savings from non-Parking Enforcement Officer vacancies. Payments to the Province on target as habitual offenders continue to pay at Service Ontario. Down 5.0 positions or 1.3% below the approved complement. 		<ul style="list-style-type: none"> Favourable variance projected as savings from non-Parking Enforcement Officer vacancies are expected to be sustained to year-end. Down 4.0 positions or 1.0% below the approved complement. Toronto Police Parking Enforcement is expected, on average, to be below its approved complement. 	
<p>Programs Funded from Reserve Funds:</p> <ul style="list-style-type: none"> Higher than planned employee separation costs. 		<ul style="list-style-type: none"> Higher than budgeted due to employee separation costs by year-end. 	
<p>Vacancy Rebate Program:</p> <ul style="list-style-type: none"> Vacancy Rebates processed and expected to be processed were lower than planned. 		<ul style="list-style-type: none"> Projected to be on budget at year-end. 	

<p>Heritage Property Tax Rebates:</p> <ul style="list-style-type: none"> • Rebates eligible for heritage properties under the Heritage Property Tax Rebate Program was on budget. 		<ul style="list-style-type: none"> • Forecasted under-spending of \$0.500 million due to lower uptake than budgeted. This is due to limited time to promote the new revised program introduced in 2015. 	
<p>Tax Rebates for Registered Charities:</p> <ul style="list-style-type: none"> • On budget. • Tax rebates for registered charities are self funding with its own tax levy and rates. 		<ul style="list-style-type: none"> • Projected to be on budget at year-end. 	
<p>Solid Waste Management Rebates:</p> <ul style="list-style-type: none"> • Over-spending of \$4.385 million from reduction in rebates for some bin sizes effective April 1, 2015. • The year-to-date budget was based on rebate reduction for the entire year. 		<ul style="list-style-type: none"> • Expenditures are projected to be on budget at year-end. 	
<p>Pandemic Influenza Stockpiling:</p> <ul style="list-style-type: none"> • Planned contribution to the Emergency Planning Reserve was on budget. 		<ul style="list-style-type: none"> • The budget contribution to the reserve of \$1.030 million will be made by year-end. 	

Non-Program Revenues

Non-Program Revenues realized a positive variance of \$84.129 million or 10.6% above planned net revenue for the period ended September 30, 2015; and it is projected that Non-Program Revenues will be \$99.567 million or 9.4% above the 2015 Approved Net Operating Budget at year-end.

Figure 10
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)



















City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Payments in Lieu of Taxes	4-Month	0.0	—	(0.0)	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	(0.0)	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	0.0	—	(10.1)	▼	10.1	▲	Ⓡ	0.0	—	(10.1)	▼	10.1	▲	Ⓡ
Supplementary Taxes	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	0.0	—	6.8	▲	(6.8)	▼	⊙	0.0	—	12.1	▲	(12.1)	▼	⊙
Tax Penalties	4-Month	0.0	—	(0.1)	▼	0.1	▲	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	(0.1)	▼	0.1	▲	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	0.0	—	0.7	▲	(0.7)	▼	⊙	0.0	—	1.2	▲	(1.2)	▼	⊙
Interest/Investment Earnings	4-Month	0.0	—	0.2	▲	(0.2)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.1)	▼	15.5	▲	(15.6)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	(0.1)	▼	4.1	▲	(4.2)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙













City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Other Corporate Revenues	4-Month	0.1	▲	(1.0)	▼	1.1	▲	Ⓡ	0.0	—	0.2	▲	(0.2)	▼	Ⓢ
	6-Month	0.6	▲	(1.2)	▼	1.7	▲	Ⓡ	0.6	▲	0.9	▲	(0.3)	▼	Ⓢ
	9-Month	(0.0)	—	(2.7)	▼	2.7	▲	Ⓡ	0.0	—	0.2	▲	(0.2)	▼	Ⓢ
Toronto Hydro Revenues	4-Month	0.0	—	0.0	—	0.0	—	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
	6-Month	0.0	—	0.0	—	0.0	—	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
	9-Month	0.0	—	0.0	—	0.0	—	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
Provincial Revenue	4-Month	0.0	—	0.0	—	0.0	—	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
	6-Month	0.0	—	0.0	—	0.0	—	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
	9-Month	0.0	—	0.0	—	0.0	—	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
Municipal Land Transfer Tax	4-Month	0.0	—	21.2	▲	(21.1)	▼	Ⓢ	0.0	—	25.0	▲	(25.0)	▼	Ⓢ
	6-Month	0.5	▲	46.5	▲	(46.0)	▼	Ⓢ	0.5	▲	55.5	▲	(55.0)	▼	Ⓢ
	9-Month	1.1	▲	78.5	▲	(77.4)	▼	Ⓢ	0.5	▲	95.5	▲	(95.0)	▼	Ⓢ
Third Party Sign Tax	4-Month	0.0	—	0.1	▲	(0.1)	▼	Ⓢ	0.0	—	0.1	▲	(0.1)	▼	Ⓢ
	6-Month	0.0	—	(0.1)	▼	0.1	▲	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
	9-Month	0.0	—	(0.4)	▼	0.4	▲	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
Parking Authority Revenues	4-Month	0.0	—	0.9	▲	(0.9)	▼	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
	6-Month	0.0	—	1.0	▲	(1.0)	▼	Ⓢ	0.0	—	0.8	▲	(0.8)	▼	Ⓢ
	9-Month	0.0	—	1.2	▲	(1.2)	▼	Ⓢ	0.0	—	2.0	▲	(2.0)	▼	Ⓢ

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Administrative Support Recoveries - Water	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
Administrative Support Recoveries - Health & EMS	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	(0.0)	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
Parking Tag Enforcement & Oper.	4-Month	0.0	—	2.3	▲	(2.3)	▼	⊙	0.0	—	(0.2)	▼	0.2	▲	Ⓡ
	6-Month	0.0	—	5.5	▲	(5.5)	▼	⊙	0.0	—	(2.2)	▼	2.2	▲	Ⓡ
	9-Month	0.0	—	5.6	▲	(5.6)	▼	⊙	0.0	—	(2.3)	▼	2.3	▲	Ⓡ
Other Tax Revenues	4-Month	0.0	—	0.2	▲	(0.2)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	9-Month	0.0	—	0.8	▲	(0.8)	▼	⊙	(0.2)	▼	0.8	▲	(1.0)	▼	⊙
Woodbine Slots	4-Month	0.0	—	(0.3)	▼	0.3	▲	Ⓡ	0.0	—	0.5	▲	(0.5)	▼	⊙
	6-Month	0.0	—	0.2	▲	(0.2)	▼	⊙	0.0	—	0.5	▲	(0.5)	▼	⊙
	9-Month	0.0	—	0.7	▲	(0.7)	▼	⊙	0.0	—	0.5	▲	(0.5)	▼	⊙
Total	4-Month	0.2	▲	23.5	▲	(23.3)	▼	⊙	0.0	—	25.6	▲	(25.6)	▼	⊙
	6-Month	1.1	▲	67.4	▲	(66.3)	▼	⊙	1.1	▲	55.5	▲	(54.5)	▼	⊙
	9-Month	1.0	▲	85.2	▲	(84.1)	▼	⊙	0.4	▲	99.9	▲	(99.6)	▼	⊙
Year-to-Date Net Variance		⊙	>=95%	Ⓡ	<95%			Year-End	⊙	<=100%	Ⓡ	>100%			

Nine Month Results

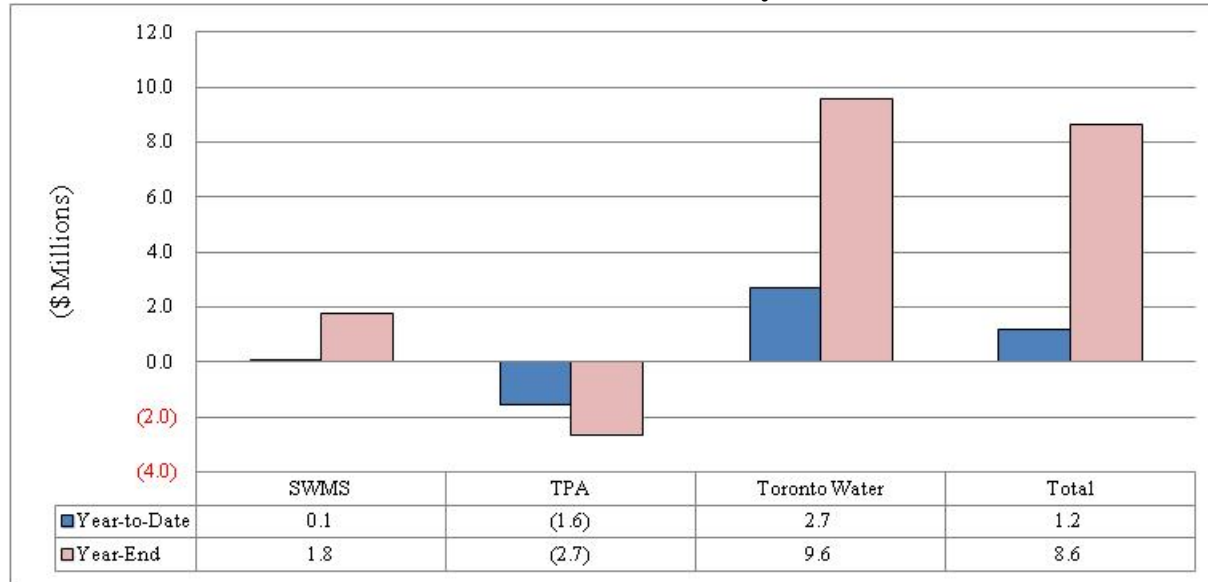
Year-End Projections

<p>Payments In Lieu of Taxes (PILs):</p> <ul style="list-style-type: none"> Lower than planned net revenue of \$10.148 million reflects: <ul style="list-style-type: none"> Favourable variance due to assessment-based and Heads & Beds revenues being higher than planned. Offset by a \$11.377 million unfavourable variance from appeals and other adjustments that were higher than planned. 		<ul style="list-style-type: none"> Forecasted lower than budgeted net revenue of \$10.148 at year-end reflects continuation of higher than budgeted appeals. 	
<p>Supplementary Taxes:</p> <ul style="list-style-type: none"> Supplementary and omitted tax net revenue was higher than planned due to the supplementary/omits rolls exceeding planned results. 		<ul style="list-style-type: none"> Supplementary and omitted tax net revenue is forecast to be higher than budgeted as a result of supplementary/omits rolls being higher than forecast. 	
<p>Tax Penalties:</p> <ul style="list-style-type: none"> Higher than planned net revenue was due to more tax interest/penalties than expected from the historical trend. 		<ul style="list-style-type: none"> Projected higher net revenue from more tax interest/penalties than budgeted. 	
<p>Interest & Investment Earnings:</p> <ul style="list-style-type: none"> Over-achieved net revenues from the realization of capital gains earlier than planned. 		<ul style="list-style-type: none"> Revenue from interest and investment earnings is expected to be on budget at year-end. 	
<p>Other Corporate Revenues:</p> <ul style="list-style-type: none"> Under-achieved net revenues largely from lower than planned sundry revenues, such as tax repayments, PST/GST rebates, unclaimed cheques, etc. Partially off-set by stronger than planned registry and gaming revenues. 		<ul style="list-style-type: none"> Over-achieved net revenues due mostly to recovery of sundry revenues combined with stronger than budgeted registry and gaming revenues by year-end. 	
<p>Toronto Hydro Revenues:</p> <ul style="list-style-type: none"> Dividend payment from Toronto Hydro was on budget. 		<ul style="list-style-type: none"> Revenues are forecasted to be on budget at year-end. 	
<p>Provincial Revenue:</p> <ul style="list-style-type: none"> On budget. 		<ul style="list-style-type: none"> Projected to be on budget at year-end. 	
<p>Municipal Land Transfer Tax (MLTT):</p> <ul style="list-style-type: none"> Owing largely to higher property sales, net revenues generated from the MLTT exceeded plan by \$77.418 million. 		<ul style="list-style-type: none"> Sales are forecast to be above budget for the remainder of the year, resulting in a projected favourable net variance of \$95.0 million. 	
<p>Third Party Sign Tax:</p> <ul style="list-style-type: none"> Under-achieved net revenue from a slight decrease in the number of taxable signs. 		<ul style="list-style-type: none"> Net revenue generated from the Third Party Sign Tax is forecasted to be on budget at year-end. 	

<p>Parking Authority Revenues:</p> <ul style="list-style-type: none"> Over-achieved net revenue largely from higher off-street parking demand for garages in downtown fringe areas. 		<ul style="list-style-type: none"> Continued demand for off-street parking will result in a projected favourable net variance. 	
<p>Administrative Support Recoveries – Toronto Water:</p> <ul style="list-style-type: none"> Administrative support recoveries from Toronto Water were on budget. 		<ul style="list-style-type: none"> Recoveries from Toronto Water are anticipated to be on budget at year-end. 	
<p>Administrative Support Recoveries – Health & EMS:</p> <ul style="list-style-type: none"> On budget. 		<ul style="list-style-type: none"> At year-end, administrative support recoveries from Toronto Public Health and Toronto Paramedic Services is forecasted to be on budget. 	
<p>Parking Tag and Enforcement Operations:</p> <ul style="list-style-type: none"> Revenue increase due to Habitual Offender Program expansion resulting in tickets issued to out of Province vehicles being paid. 		<ul style="list-style-type: none"> Net revenues are projected to be down: <ul style="list-style-type: none"> ➤ Overall trend to greater compliance attributable to the Rush-Hour initiatives and Habitual Offender Program is projected to result in a 16% drop in ticket issuance from the prior year. ➤ Revenues projected to be lower by 10% from prior year due to greater compliance and increases in payment from violators with out of Province vehicles. 	
<p>Other Tax Revenues:</p> <ul style="list-style-type: none"> Higher than planned net revenue was realized as a result of: <ul style="list-style-type: none"> ➤ Hydro properties levies being higher than planned. ➤ Appeals and required provision being less than planned ➤ Offset by lower than planned acreage levy. 		<ul style="list-style-type: none"> Higher than budgeted net revenue projected at year-end owing to: <ul style="list-style-type: none"> ➤ Hydro properties levies are forecast to be higher than budgeted. ➤ Lower than budgeted appeals and required provision, largely from the Assessment Review Board clearing up their backlog of pending appeals. ➤ Offset by lower than budgeted acreage levy. 	
<p>Woodbine Slots:</p> <ul style="list-style-type: none"> Over-achieved net revenues from better than planned gambling at the Woodbine Slots. 		<ul style="list-style-type: none"> Year-end net revenues are projected to be better than budgeted. 	

Rate Supported Programs

**Chart 8
Net Variance Summary**







Rate Supported Programs, which include Solid Waste Management Services, Toronto Parking Authority and Toronto Water, collectively reported net over-spending of \$1.190 million for the nine month period ended September 30, 2015 and are projecting an over-expenditure at year-end of \$8.647 million, as outlined in Chart 8 above.



Figure 11
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Solid Waste Management Services	4-Month	(6.4)	▼	(2.3)	▼	(4.2)	▼	Ⓞ	(5.9)	▼	(5.4)	▼	(0.6)	▼	Ⓞ
	6-Month	(6.8)	▼	(20.2)	▼	13.4	▲	Ⓡ	(4.5)	▼	(3.0)	▼	(1.5)	▼	Ⓞ
	9-Month	(7.3)	▼	(7.3)	▼	0.1	▲	Ⓡ	(4.5)	▼	(6.3)	▼	1.8	▲	Ⓡ
Toronto Parking Authority	4-Month	(0.7)	▼	0.5	▲	(1.2)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(0.2)	▼	1.1	▲	(1.3)	▼	Ⓞ	0.0	—	1.1	▲	(1.1)	▼	Ⓞ
	9-Month	0.5	▲	2.1	▲	(1.6)	▼	Ⓞ	(0.4)	▼	2.3	▲	(2.7)	▼	Ⓞ
Toronto Water	4-Month	6.4	▲	(14.3)	▼	20.7	▲	Ⓡ	9.7	▲	3.9	▲	5.8	▲	Ⓡ
	6-Month	(3.1)	▼	(20.7)	▼	17.5	▲	Ⓡ	(4.9)	▼	(20.6)	▼	15.7	▲	Ⓡ
	9-Month	(10.8)	▼	(13.5)	▼	2.7	▲	Ⓡ	(7.6)	▼	(17.2)	▼	9.6	▲	Ⓡ
Total	4-Month	(0.7)	▼	(16.1)	▼	15.4	▲	Ⓡ	3.8	▲	(1.5)	▼	5.3	▲	Ⓡ
	6-Month	(10.2)	▼	(39.8)	▼	29.6	▲	Ⓡ	(9.4)	▼	(22.5)	▼	13.1	▲	Ⓡ
	9-Month	(17.6)	▼	(18.8)	▼	1.2	▲	Ⓡ	(12.6)	▼	(21.2)	▼	8.6	▲	Ⓡ
Year-to-Date Net Variance	Ⓞ	<=100%	Ⓡ	>100%	Year-End		Ⓞ	<=100%	Ⓡ	>100%					

Nine Month Results

Year-End Projections

<p>Solid Waste Management Services:</p> <ul style="list-style-type: none"> Under-expenditures mainly due to delayed processing costs of recyclable materials, lower tonnes of organics and yard waste; salaries and benefits due to vacancies with some over spending for contracted collections, processing of MHSW and Green Lane operations for the leachate colour removal program. Lower revenue mainly due to lower multi-res volumes, adjusted stewardship funding, lower tonnes of Green Lane waste, disposal fees from processor residual waste and lower sales of recyclable materials with some additional revenue from tipping fees at Transfer Stations and increased drop and load service. <hr/> <ul style="list-style-type: none"> 116.0 positions below approved complement due to on-going hiring and re-assignments which, after considering budgeted gapping, is equivalent to an 8.6% vacancy rate. Some positions are being held vacant in order to facilitate backfilling for staff participating in the TMP (Talent Management Program). There are also positions that are remaining vacant as the Program is having difficulty recruiting qualified candidates. 		<ul style="list-style-type: none"> Projecting a net over-expenditure of \$1.75 million. Expenditures are estimated under-spent after lower processing costs for organics & recycling as well as savings due to vacancies are offset by the higher cost of Green Lane Operations and Collection Services. Revenues will be under realized mainly due to lower residential volumes, lower Green Lane tipping fees due to lower tonnages and adjusted stewardship funding for the Blue Box program. Offset revenue is expected mainly from higher commodity prices for recyclables and higher tonnes of paid waste at transfer stations <hr/> <ul style="list-style-type: none"> 77.0 positions below approved complement due to facilitating the TMP and the lack of qualified applicants which, after considering budgeted gapping, is equivalent to a 5.1% vacancy rate. 	
<p>Toronto Parking Authority:</p> <ul style="list-style-type: none"> Over-expenditures mainly from increased rent expense due to higher revenue in CP 262 and CP 272, and higher taxes on some CP garages than budgeted. Higher off-street revenue for CP's in downtown fringe areas due to higher than anticipated customer volume. <hr/> <ul style="list-style-type: none"> 1.9 positions or 0.6% below approved complement due to delayed hiring of staff. There is no budgeted gapping. 		<ul style="list-style-type: none"> Projecting a net surplus mostly due to higher off-street parking revenues. Expenditures are projected to be below budget mainly due to delaying on-street mobile payment signs to 2016. <hr/> <ul style="list-style-type: none"> Projecting no variance to approved complement of 299.4 positions. 	

<p>Toronto Water:</p> <ul style="list-style-type: none"> • A net shortfall of \$2.7 million. • Lower expenditures of \$10.8 million mainly due to under-spending in salaries and benefits as a result of vacancies and lower than anticipated demand for chemicals and professional and technical services. • Offset by lower revenue of \$13.5 million primarily due to decreased revenues from the sale of water during the nine month period. <hr/> <ul style="list-style-type: none"> • 167.0 positions below approved complement due to the aging workforce / retirements and extended recruitment period for certain positions such as skilled trades and certified operators. After considering budgeted gapping it is equal to a 6.5% vacancy rate. • As a result, Toronto Water has been unable to completely perform proactive preventative maintenance resulting in emergency repairs and higher than normal overtime and repair costs. • The 2010-2020 Strategic Plan includes enhancement of recruiting strategies and development and implementation of an Enterprise Knowledge Retention Program. 		<ul style="list-style-type: none"> • Projecting a net shortfall of \$9.6 million. • Lower spending of \$7.6 million primarily because of projected under-spending in salaries and benefits due to vacancies and savings in chemicals from unused contingencies. • These costs are partially offset by revenues that are projected to be lower than budget by \$17.2 million due to the forecasted lower volume of water sold. <hr/> <ul style="list-style-type: none"> • Anticipates 160.0 positions below the approved complement, which equals a 6.1% vacancy rate after considering budgeted gapping. 	
---	---	--	---