



## STAFF REPORT ACTION REQUIRED

### 2008 Final Year-end Operating Variance Report and Operating Variance Report for the Six-Months Ended June 30, 2009

<b>Date:</b>	September 8, 2009
<b>To:</b>	Budget Committee
<b>From:</b>	Deputy City Manager and Chief Financial Officer
<b>Wards:</b>	All
<b>Reference Number:</b>	P:\2009\Internal Services\FP\Bc09017Fp (AFS #9911)

#### SUMMARY

---

The purpose of this report is to provide City Council with the 2008 Final Year-End Operating Variance which was prepared based on audited accounting information; and to obtain approval for the allocation of the additional 2008 year-end operating surplus. The report also provides City Council with the 2009 2<sup>nd</sup> Quarter Operating Variance for the six-month period ended June 30, 2009 and requests Council's approval for amendments to the 2009 Council Approved Operating Budget with no change to the Net Operating Budget.

The 2008 Final Year-End Operating surplus totals \$88.577 million or 2.7 per cent under the 2008 Council Approved Net Operating Budget. The final year-end surplus exceeds the amount reported in the 2008 Preliminary Year-End Operating Variance by \$9.051 million which is primarily attributed to a reduction of \$4.8 million of bad debt provisions in Parking Tag Enforcement and Operation; an increase of \$1.260 million in Shelter, Support & Housing Administration recovery of overpayments from Toronto Community Housing Corporation; and Toronto Employment & Social Services' final reconciliation of Ontario Municipal Partnership Fund (OMPF) that has increased OMPF funding by \$0.802 million. It is recommended that the additional 2008 year-end operating surplus be allocated as follows: \$0.127 million to the Building Code Act Service Improvement Reserve to meet future legislated performance requirements as provided for in the Building Code Act Section 7 (2); \$0.942 million to the Exhibition Place Conference Centre Reserve Fund to help guarantee repayment of a loan for the new conference centre as approved by City Council; and that the uncommitted balance of \$7.982 million be used

as a funding source for the 2010 Operating Budget in compliance with the City of Toronto Act Section 228 (5b).

Actual net expenditures for the six-month period ended June 30, 2009 were over budget by \$2.214 million or 0.2 per cent. Analysis indicates that the unfavourable results were primarily driven by the impact of the recession on key non-tax revenues. It is noted that the recession resulted in the underachievement of revenues in Programs such as Toronto Building, City Planning, Municipal Land Transfer Tax (MLTT) and the Toronto Transit Commission (TTC). The Deputy City Manager and Chief Financial Officer will continue working with Division Heads to explore opportunities to mitigate the impact of these revenue losses.

Projections to year-end indicate that the 2009 Council Approved Net Operating Budget will be under-spent by \$32.651 million or 0.9 per cent. The favourable variance projected at year-end will be largely due to a one-time contribution of \$20.0 million from the Toronto Parking Authority; higher than budgeted interest and investment earnings of \$10.0 million; under expenditures in a number of City Programs resulting from the 2009 labour disruption, to be significantly offset by TTC's projected passenger and advertising revenue shortfall and revenue losses arising from both the labour disruption and the 2009 recession. A separate report on the 2009 labour disruption impact on revenues and expenditures will be submitted to the Executive Committee for its October 2, 2009 meeting; however, the final impact will be included in the 2009 3<sup>rd</sup> Quarter Operating Variance Report for the Nine-Months Ending September 30, 2009.

## **CONTENTS**

<b>Topic</b>	<b>See page ...</b>
<b>Recommendations</b>	<b>3</b>
<b>Financial impact</b>	<b>3</b>
<b>Issue background</b>	<b>5</b>
<b>Comments</b>	<b>6</b>
<b>Contact</b>	<b>27</b>
<b>Attachments</b>	<b>29</b>

## **RECOMMENDATIONS**

---

The Deputy City Manager and Chief Financial Officer recommends that:

1. Council approve the allocation of the additional 2008 year-end net operating surplus of \$9.051 million to the Exhibition Place Conference Centre Reserve Fund (\$0.942 million), Building Code Act Service Improvement Reserve (\$0.127 million) and the 2010 Operating Budget – Prior Year Surplus Revenue (\$7.982 million).
2. Council approve an expenditure increase of \$0.033 million in the 2008 Theatres Operating Budget funded from the Sony Centre Improvement Reserve Fund to cover the legal expenses for the Sony Centre Redevelopment project.
3. Council approve an increase of \$75.0 million gross and \$0 net to the Shelter, Support and Housing Administration 2009 Operating Budget with funding from the Toronto Community Housing Corporation (TCHC) State of Good Repair Reserve Fund (XR1062) for state of good repair expenditures associated with the backlog of capital maintenance with TCHC.
4. Council approve the budget adjustments including the approved position changes detailed in Appendix G to amend the 2009 Council Approved Operating Budget between Programs with no Net Budget impact.
5. Budget Committee forward this report to Executive Committee for its consideration.

### **Financial Impact**

#### **2008 Final Year-End Operating Variance:**

The 2008 Final Year-End Operating Surplus is \$88.577, which exceeds the 2008 Preliminary Year-End Operating Surplus by \$9.051 million as illustrated in Table 1 below. This additional operating surplus was due to final 2008 year-end accounting entries and adjustments made by Accounting Services and the external auditors after the 2008 Preliminary Operating Variance report was prepared. The attached Appendices A, B and C detail final year-end gross expenditures, revenues, and net expenditures by City Program and ABC.

<b>Table 1</b>			
<b>City of Toronto</b>			
<b>2008 Operating Surplus - Final versus Preliminary</b>			
<b>(\$ millions)</b>			
	<b>Final Y/E</b>	<b>Preliminary Y/E</b>	<b>Difference</b>
City Operations	(6.225)	(4.720)	1.505
Agencies, Boards and Commissions	(15.423)	(14.426)	0.997
Corporate Accounts	(66.930)	(60.381)	6.549
<b>Year-end Operating Surplus</b>	<b>(88.577)</b>	<b>(79.526)</b>	<b>9.051</b>

Table 2 below outlines the recommended allocation of the additional 2008 Final Year-End Operating surplus:

<b>Table 2</b>	
<b>2008 Operating Surplus Allocation (\$ millions)</b>	
<b>Final Adjusted Year-End Operating Surplus</b>	<b>88.577</b>
<b>Council Approved Allocation of Preliminary Surplus:</b>	
2009 Operating Budget - Prior Year Surplus Revenue	(74.178)
Social Assistance Stabilization Reserve Fund	(2.433)
Waste Management Reserve Fund	(1.460)
Exhibition Place Conference Centre Reserve Fund	(1.455)
<b>Total Preliminary Surplus Allocated</b>	<b>(79.526)</b>
<b>Additional Unallocated Year-End Surplus</b>	<b>9.051</b>
<b>Recommended Allocation of Additional Surplus:</b>	
Exhibition Place Conference Centre Reserve Fund	(0.942)
Building Code Act Service Improvement Reserve	(0.127)
	<b>(1.070)</b>
<b>Capital Financing Reserve</b>	<b>7.982</b>

**Operating Variance for the Six Months Period Ended June 30, 2009:**

Net expenditures for the six-month period ended June 30, 2009 were over budget by \$2.214 million or 0.2 per cent (See Table 3). Projections to year-end, however, indicate a favourable net operating budget variance of \$32.651 million or 0.9 per cent. The attached Appendices D, E and

F summarize gross expenditures, revenues, and net expenditures by City Program and ABC as at June 30, 2009 and projections to year-end.

<b>Table 3</b>		
<b>Net Expenditure Variance (\$ Millions)</b>		
	June 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Citizen Centred Services "A"	(1.1)	(20.6)
Citizen Centred Services "B"	9.7	14.7
Internal Services	(1.1)	(8.2)
City Manager	0.0	(1.0)
Other City Programs	(1.7)	(4.9)
Council Appointed Programs	(0.2)	(0.0)
Total - City Operations	5.6	(20.0)
Agencies, Boards and Commissions	6.0	16.0
Corporate Accounts	(9.4)	(28.6)
Sub-Total	(3.4)	(12.6)
Total Variance	2.2	(32.7)

## **ISSUE BACKGROUND**

At its meeting of March 31, 2009, City Council approved the 2008 Preliminary Operating Variance Report and specifically, the allocation of the 2008 preliminary surplus of \$79.526 million. This report preceded the conclusion of the 2008 external audit of the City's accounting records and financial statements. It was anticipated that adjustments proposed by the external auditors, along with late transactions processed by City Programs, Agencies, Boards and Commissions could result in a change to the reported preliminary surplus and that a final year-end variance report would be submitted to reflect these changes.

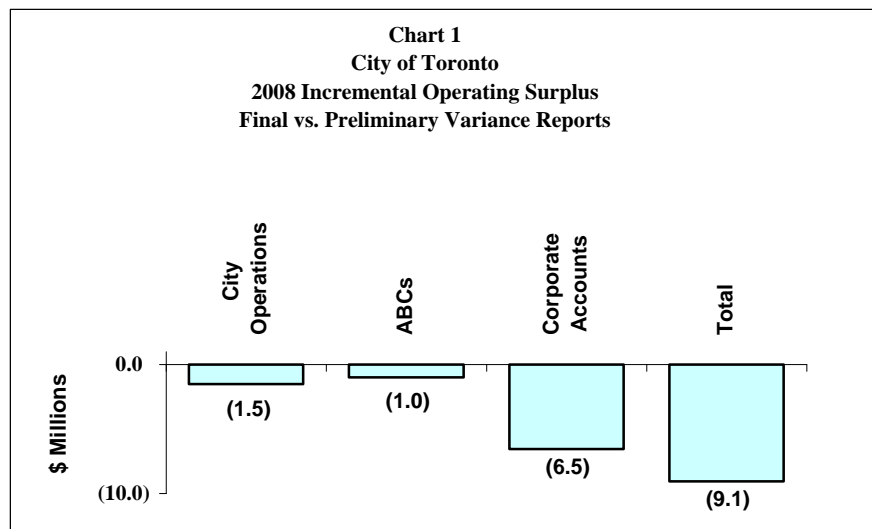
The 2008 Final Year-end Operating Variance Report is an exceptions report. It focuses only on significant changes from the financial information reported in the 2008 Preliminary Operating Variance report. Council's approval is required to allocate the additional surplus reported in the 2008 Final Year-End Operating Variance Report.

This report is provided pursuant to good business practice and budgetary control. As part of the City's accountability framework, quarterly and year-end operating variance reports are submitted to Committees and Council, to provide information on how the approved operating funds are being spent, and on an exceptions basis, to identify issues that require direction and / or decisions from Council. In addition, Council is required to approve any budget adjustments that amend the Council Approved Operating Budget between Programs to ensure accurate reporting and financial accountability.

## COMMENTS

### 2008 Final Year-End Operating Variance:

This variance report was prepared based on audited accounting information for the year ended December 31, 2008 and indicates a favourable net variance of \$88.577 million or 2.7 per cent under the 2008 Council Approved Operating Budget. The 2008 Final Year-End Operating surplus is \$9.051 million higher than the operating surplus of \$79.526 million reported in the 2008 Preliminary Year-End Operating Variance report as illustrated in Chart 1 below.



*City Operations* have realized an additional operating surplus of \$1.505 million after all transactions were processed. The additional surplus is primarily attributed to the following:

- Shelter, Support & Housing Administration's expenditures have been reduced to reflect the reimbursement of \$1.260 million from Toronto Community Housing Corporation (TCHC) due to an overpayment determined by the external auditors.
- Toronto Employment & Social Services has reported an additional operating surplus of \$0.802 million subsequent to the final Ontario Municipal Partnership Fund (OMPF) reconciliation.

The above additional surplus is partially offset by relatively immaterial net expenditure increases totalling \$0.516 million in the following Programs: Facilities & Real Estate, Solid Waste Management Services and Municipal Licensing & Standards.

Section 7 of the Building Code Act (BCA) stipulates that the total amount of authorized fees collected must not exceed the anticipated reasonable costs to administer and enforce this Act; and requires the establishment of an obligatory reserve to manage fluctuations in volumes of permit activity and allow for investments in service delivery improvements to meet new legislative requirements of the Act regarding the collection of permit fees and expenditures and

related reporting requirements. In compliance with the Building Code Act, the Deputy City Manager and Chief Financial Officer recommends that the 2008 operating surplus of \$0.127 million attributed to Toronto Building be credited to the Building Code Act Service Improvement Reserve.

*Agencies, Boards and Commissions (ABCs)* contributed an additional operating surplus of \$0.997 million, of which \$0.942 million is related to further recognitions of show and food and beverage revenues at Exhibition Place because of new businesses and excellent weather conditions.

At its meeting of December 11 – 13, 2007, City Council approved the following recommendations contained in the report entitled ‘Financial Assessment of Increased Loan for the Proposed Conference Centre at Exhibition Place’: the 2007 – 2009 and any subsequent Operating Surplus for Exhibition Place be placed into the Exhibition Place Conference Centre Reserve Fund to provide a source of funding for any shortfalls in loan payments to the City from Exhibition Place for a new conference centre. In accordance with this approved policy, the Deputy City Manager and Chief Financial Officer recommends that the additional operating surplus of \$0.942 million be allocated to the Exhibition Place Conference Centre Reserve.

The 2008 Final Year-End Operating surplus for *Corporate Accounts* of \$66.930 million is \$6.549 million higher than the 2008 Preliminary Year-End Surplus. The additional surplus is mainly due to a reduction of the \$4.8 million provision for uncollectible parking tag and fine revenues in Parking Tag Enforcement and Operation and an extra share of on-street and off street parking revenues by Toronto Parking Authority to the City of \$1.907 million.

### Non Levy Operations

<b>Non Levy Operations</b>			
<b>2008 Operating Surplus - Final versus Preliminary</b>			
<b>(\$ millions)</b>			
	<b>Final</b>	<b>Preliminary</b>	
	<b>Y/E</b>	<b>Y/E</b>	<b>Difference</b>
Toronto Parking Authority	(6.5)	(3.4)	3.0
Toronto Water	(10.3)	(10.8)	(0.4)
<b>Year-end Operating Surplus</b>	<b>(16.8)</b>	<b>(14.2)</b>	<b>2.6</b>

*Toronto Parking Authority* has reported an additional operating surplus of \$3.018 million when compared to the 2008 Preliminary Year-End Operating Variance, mainly due to increased on-street and off-street parking revenues. The City’s share of the additional parking revenues is incorporated in Non-Program Revenue under Corporate Accounts.

**Toronto Water** has reported a 2008 Final Year-End Operating surplus of \$10.343 million, which is \$0.433 million less than the 2008 Preliminary Year-End results. This change results from post-2008 Preliminary Variance Report accounting entries for debt charges. The full \$10.343 million will be transferred to the Water and Waste Water Stabilization Reserves.

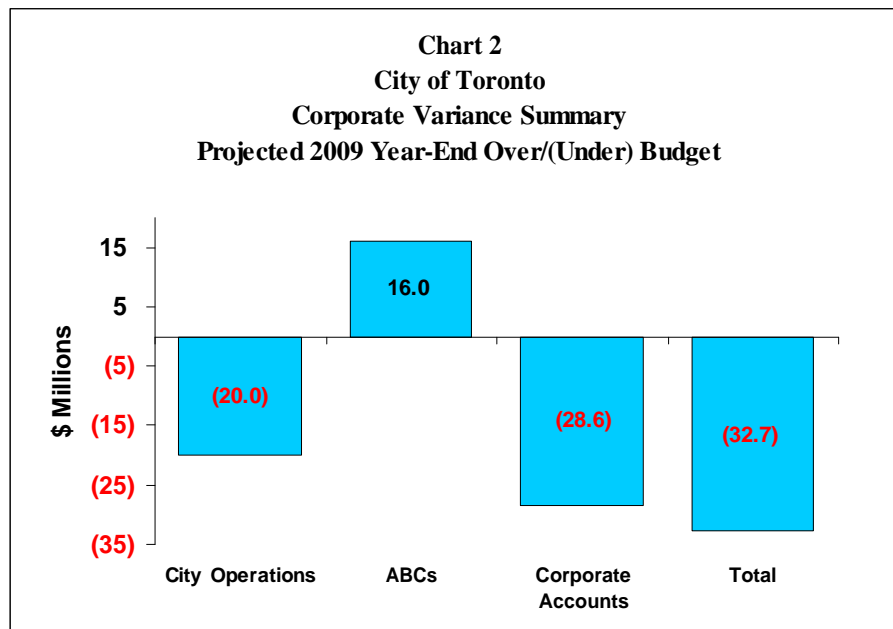
**Operating Variance for the Six Months Period Ended June 30, 2009:**

Table 4 below illustrates key economic and recessionary indicators that directly impact implementation of the City’s 2009 Operating Budget. It is noted that TTC ridership is projected to be on target at year-end. The social assistance monthly average caseload during the first six months of 2009 increased slightly; however, it is expected to be on target by year-end. The major impact of the recession was on home sales which has negatively impacted revenues from the Municipal Land Transfer Tax. As shown in Table 4, land transfer tax revenues were below budget by \$4.116 million during the six months ended June 30, 2009. Recent trends indicate significant improvements in the housing market; as a result it is forecasted that the budgeted revenues will be achieved at year-end.

<b>Table 4</b>		
<b>City of Toronto</b>		
<b>Key Economic and Recession Indicators</b>		
	<b>As at June 30, 2009</b>	<b>Forecast - Dec. 31, 2009</b>
<b>TTC Ridership:</b>		
- Budget (Million)	228.8	473.0
- Actuals (Million)	228.8	473.0
<b>Social Assistance Caseload:</b>		
- Monthly Average - Budget	85,127	90,000
- Monthly Average - Actuals	85,485	90,000
<b>Land Transfer Tax Revenues:</b>		
- Budget (\$Million)	62.8	160.0
- Actuals (\$Million)	58.7	160.0
<b>Other Economic Factors:</b>		
- Inflation Rate, Toronto	-1.19%	1.00%
- Interest Rate - 3 month Treasury Bill	0.24%	0.35%
- Interest Rate - 10 year Gov't of Canada Bond	3.36%	3.50%
- Unemployment Rate, Toronto (Stats Can, Unadjusted)	9.60%	10.00%
<b>City of Toronto Home Resales:</b>		
- Units Sold - cumulative	15,681	42,587
- Average Monthly Units Sold	2,614	3,549
- Average Home Price - cumulative	\$419,483	\$428,159 *
* This is the Average Monthly Home Price as at June 30, 2008		



Operating results for the six-month period ended June 30, 2009 reflect an unfavourable net variance of \$2.214 million or 0.2 per cent over the 2009 Approved Net Operating Budget. However, a net favourable variance of \$32.651 million or 0.9 per cent is projected at year-end, as shown in Chart 2 below. This projected year-end favourable position is attributed to under expenditures in a number of Programs after incorporating estimates of expenditure savings and revenue losses resulting from the 2009 labour disruption into the year-end projections; and revenue losses from Toronto Building and City Planning due to the impact of the recession on the development industry. Projections indicate that Corporate Accounts will also realize a favourable variance of \$28.616 million attributed to a one-time contribution of \$20.0 million in parking revenue by the Toronto Parking Authority and interest and investment earnings of \$10.0 million. These favourable variances, however, will be partially offset by a projected cumulative over expenditure of \$15.993 million in budgets of Agencies, Boards and Commissions (ABCs) primarily due to passenger and advertising revenue shortfall in Toronto Transit Commission (TTC).



**City Operations** reported a net over expenditure of \$5.579 million or 0.6 per cent for the six months ended June 30, 2009; but project a favourable variance at year-end of \$20.028 million or 1.0 per cent under the 2009 Approved Operating Budget. This is primarily due to under-expenditures resulting from the 2009 labour disruption. Savings in City Operations would have been substantially higher were it not for the significant underachievement of revenues from Toronto Building and City Planning due to the impact of the current recession on the development industry.

**Agencies, Boards and Commissions (ABCs)** experienced an unfavourable net variance of \$5.996 million or 0.8 per cent above planned expenditures for the six months ended June 30, 2009. Collectively, ABCs project an unfavourable net expenditure at year-end of \$15.993 million or 1.1 per cent over the 2009 Approved Operating Budget. The projected unfavourable variance is primarily due to lower than expected TTC – Conventional passenger revenues as a

result of higher adult pass sales and increased usage of student and senior fares, both of which reduced the overall average fare. In addition, the recession has negatively impacted TTC advertising sales activity, thus generating lower than anticipated advertising revenues estimated to be \$2.3 million below budget at year-end.

*Corporate Accounts* had a favourable net variance of \$9.361 million or 2.7 per cent below planned expenditures during the six months ended June 30, 2009. Projections to year-end indicate a favourable net variance of \$28.616 million or 48.0 per cent under the 2009 Approved Operating. The favourable year-end projections are attributed to the inclusion of a one-time contribution of \$20.0 million in parking revenue from the Toronto Parking Authority as well as higher than forecasted interest and investment earnings of \$10.0 million at year-end. The under expenditure in the Solid Waste Management Rebate program as a result of a slower than planned phase-in of multi-residential accounts will be at budgeted levels by year-end as Solid Waste billing for multi-residential accounts are being increasingly processed. In addition, the Municipal Land Transfer Tax (MLTT) revenues are forecasted to be on budget at year-end based on improved home sales volume in the second half of the year.

## **City Operations**

### Citizen Centred Services “A”

Citizen Centred Services “A” collectively reported a favourable net variance of \$1.120 million or 0.2 per cent below planned expenditures for the six-month period ended June 30, 2009 and project a year-end favourable net variance of \$20.586 million or 2.0 per cent below the 2009 Approved Operating Budget. Major contributors to the year-end favourable variance are Toronto Employment and Social Services (TESS), Shelter, Support and Housing Administration (SSHA) and followed by Parks, Forestry and Recreation (PF&R). The year-end projection includes preliminary estimates of the labour disruption impact on expenditures and revenues.

Table 5 Citizen Centred Services "A" Net Expenditure Variance (\$ Million)		
	June 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Affordable Housing Office	0.0	(0.1)
Children's Services	(1.1)	(0.8)
Court Services	1.5	2.9
Economic Development, Culture & Tourism	(1.1)	(0.6)
Emergency Medical Services	0.0	1.6
Long Term Care Homes and Services	(0.1)	0.5
Parks, Forestry & Recreation	5.3	(4.8)
Shelter, Support & Housing Administration	(2.7)	(6.4)
Social Development, Finance & Administration	(0.0)	(0.3)
Toronto Employment & Social Services	(1.6)	(11.7)
311 Customer Service Strategy	(1.3)	(0.8)
<b>Total</b>	<b>(1.1)</b>	<b>(20.6)</b>

The **Affordable Housing Office** (AHO) reported favourable gross variances of \$0.133 million gross or 9.0 per cent and zero net during the six-month period ended June 30, 2009. The favourable gross expenditure variance was mainly due to under-spending in salaries and benefits. The Program projects that the under-spending will continue due to delays in hiring with a corresponding reduction in Provincial and Federal subsidies. AHO projects favourable net variance of \$0.104 million or 8.1 per cent at year-end mainly due to the savings projected in salaries and benefits as a result of the labour disruption.

**Children Services** reported favourable gross and net expenditure variances of \$5.588 million and \$1.070 million representing 2.9 per cent and 3.3 per cent under planned expenditures respectively during the six-month period ended June 30, 2009. The favourable gross expenditure variance was mainly due to under spending in Purchased Child Care pending payment of actual cost rate adjustments to purchase services operators and the delay in the construction of two Best Start Phase II projects (Aboriginal Child Care and the Regent Park Child Care Centers). Payment of the actual rate to Purchase Child Care operators was approved by City Council on August 5 & 6, 2009 and will be disbursed in the third quarter of 2009 while the two Best Start child care centre projects (fully funded from the Best Start Reserve Funds) will be delayed as the contract estimates came in higher than budget. The associated agencies are currently looking for additional funding to complete these projects. Increased revenues due to higher user fees are expected to continue to year-end. The Program projects a favourable net variance of \$0.820 million mainly due to savings resulting from the 2009 labour disruption.

**Court Services** had a favourable gross variance of \$0.257 million or 1.6 per cent and an unfavourable net variance of \$1.481 million or 20.8 per cent above planned expenditures during the six months ended June 30, 2009. These variances were the result of:

- Savings in salaries, materials, prosecution costs and rent (\$0.520 million), partially offset by higher than planned frontline expenditures for attendance of police officers at trials (\$0.250 million)
- Revenue shortfall attributed to lower than planned Red Light Camera (RLC) charges (\$1.2 million).
- Revenue shortfall attributable to lower than planned fine charges laid and difficulties collecting unpaid fines (\$0.5 million).

As of June 30, 2009, Red Light Camera charges issued in 2009 and filed with the court totalled 13,893 compared to a 2009 full year estimate of 70,000 charges. Compared to the same time period in 2008, RLC charges have doubled (from 7,694 to 13,893 charges), due to the RLC expansion completion. However, RLC revenues are still below 2009 budgeted levels, with a revised full year estimate of 27,786 charges.

The year-end expenditures and revenues are projected to be \$47.416 million and \$56.749 million respectively, resulting in net revenue of \$9.331 million for 2009, which is \$2.851 million or 23.4 per cent below the net revenue budget of \$12.182 million. The Red Light Camera revenue is projected to be underachieved by approximately \$2.5 million, while the revenue losses resulting from the labour disruption are projected to be \$0.6 million. Labour disruption savings are projected to be \$1.149 million and will be partially offset by higher than planned expenditures of \$1.0 million for attendance of police officers at trials.

***Economic Development, Culture & Tourism (EDCT)*** reported a favourable net expenditure variance of \$1.017 million or 8.0 per cent under planned expenditures during the six-month period ended June 30, 2009 resulting from a combination of unfilled vacancies and early receipt of revenue. The Program projects a favourable net variance of \$0.638 million or 2.3 per cent under the 2009 Approved Operating Budget at year-end. This variance is attributed to labour disruption savings of \$0.884 million (non-salary) or 2.4 per cent reduced by revenue losses of \$0.246 million or 2.6 per cent for events that were cancelled.

***Emergency Medical Services (EMS)*** reported an unfavourable net expenditure variance of \$0.048 million or 0.2 per cent above planned expenditures during the six-month period ended June 30, 2009. Higher than planned overtime costs due to hospital offloading were partially offset by savings in regular salaries and benefits due to higher turnover of staff than normal levels. Staff vacancies were filled during EMS' annual paramedic recruitment process scheduled in May. The Program projects an unfavourable year-end net expenditure variance of \$1.568 million or 2.5 per cent above the 2009 Approved Operating Budget mostly due to overtime costs resulting from the hospital offload delays. Projected overtime costs are expected to be lower by approximately \$1.0 million over last year primarily due to the success of the EMS Nurses Program. The year-end net variance includes labour disruption savings of \$0.882 million.

***Long Term Care Homes and Services'*** favourable gross and net expenditure variances as at June 30, 2009 were \$3.431 million and \$0.132 million or 3.4 per cent and 0.9 per cent under planned expenditures respectively. The favourable gross expenditure variance was mainly attributed to reduced expenditures in both the community based services and homes programs due to lower

than anticipated provincial subsidies and grants. In addition, the anticipated provincial subsidy increase to long-term care homes has been delayed and the Program has deferred the implementation of specific care and service level adjustments until the funding is made available.

By year-end, Long Term Care Homes and Service projects a favourable gross expenditure variance of \$2.6 million and an unfavourable net expenditure variance of \$0.5 million. The projected favourable gross variance is a combined result of reduced spending due to Ministry of Health & Long-Term Care (MOHLTC) and Local Health Integration Networks (LHINs) funding delays in the amount of \$4.8 million; offset by the impact of delays in downsizing Kipling Acres resulting in higher expenditures of \$2.2 million gross and \$0.5 million net. The delay in downsizing Kipling Acres is due to late Provincial approvals for capital redevelopment as the original assumption was that downsizing would begin in the 2<sup>nd</sup> quarter of 2009 but is now anticipated to begin late in the fourth quarter of 2009.

***Parks, Forestry and Recreation (PF&R)*** reported an unfavourable net variance of \$5.349 million or 5.0 per cent over planned expenditures for the six month period ended June 30, 2009 due to an unfavourable \$5.841 million revenue variance as a result of unachieved revenues for leases and agreements, parking, golf and ferry; offset by a favourable \$0.492 million or 0.3 per cent gross expenditure variance. The Program projects a favourable net variance of \$4.8 million or 1.9 per cent under planned expenditures at year-end as a result of net savings of \$7.3 million due to labour disruption which will be offset by \$2.5 million in unmitigated pressures due to overtime costs, interdepartmental charges for use of fleet and facilities services and further increase in Welcome Policy uptake.

***Shelter, Support and Housing Administration (SSHA)*** reported favourable net variance of \$2.738 million or 2.1 per cent under planned expenditures during the six-month period ended June 30, 2009. The favourable variance was primarily attributed to:

- An increased subsidy for higher than planned bed nights of 20,174 (717,217 actual bed nights vs. a budgeted volume of 697,043), a variance of 2.9 per cent. The bed night variance was due to higher refugee claimants in the family sector, with increased volumes primarily in the directly operated shelters. As the costs of the directly operated shelters are largely fixed, the increase in occupancy results in a favourable impact in subsidy, resulting in a favourable net variance of \$1.480 million.
- Streets to Homes budget grant, which will be distributed in the second half of the year, resulting in a temporary favourable variance of \$0.920 million

SSHA projects a favourable year-end variance of \$6.359 million net or 2.4 per cent under planned expenditures due to the increase in provincial subsidy resulting from higher occupancy with under spending of \$2.918 million net and labour disruption savings of \$3.442 million net.

***Social Development, Finance & Administration (SDFa)*** reported a favourable net variance of \$0.018 million or 0.3 per cent under planned expenditures during the six months ended June 30, 2009. This favourable net variance was mainly due to under spending in discretionary expenditures. SDFa projects a favourable net variance of \$0.289 million or 2.0 per cent under planned expenditures by year-end attributed to labour disruption savings.

**Toronto Employment and Social Services (TESS)** reported a favourable net variance of \$1.630 million or 1.1 per cent under planned expenditures during the six-month period ended June 30, 2009. TESS projects a favourable net variance of \$11.693 million or 3.7 per cent under planned expenditures at year-end mainly due to the savings in salaries and benefits as a result of the labour disruption and the lower than budgeted social assistance costs due to case mix, which will be partially offset by the Ontario Disability Support Program (ODSP) costs that are projected to be over spent by \$4.6 million (attributable to an increasing ODSP caseload).

As at June 30<sup>th</sup>, the actual average monthly caseload was 85,485 compared to the budget of 85,127 for the six months period. The Program projects a year-end average monthly caseload of 90,000 which is in line with the caseload funded in the 2009 Approved Operating Budget.

**311 Customer Service Strategy** reported a favourable net variance of \$1.336 million or 43.0 per cent under planned expenditures for the six months period ended June 30, 2009. The favourable variance was mainly due to the timing of staff hiring, which was delayed even further due to the labour disruption. Accordingly, project timelines have been adjusted to reflect the labour disruption impact and the 311 Toronto launch is anticipated for the fall of 2009. 311 Customer Service Strategy staff projects favourable variance of \$1.102 million gross or 7.2 per cent and \$0.802 million net or 10.9 per cent under the 2009 Approved Operating Budget at year-end respectively. This year-end projection includes an estimated labour disruption savings of \$0.652 million net.

#### Citizen Centred Services “B”

Citizen Centred Services “B” collectively reported an unfavourable net expenditure variance of \$9.685 million or 3.1 per cent above planned expenditures for the six months ended June 30, 2009, and projects a year-end net expenditure of \$14.739 million or 2.4 per cent above the 2009 Approved Operating Budget. The unfavourable variances were due to the under achievement of revenues by Toronto Building and City Planning as a direct result of the recessionary climate followed by over expenditures in Transportation Services for contracted services, increased commodity price of salt and overtime costs for winter maintenance. The projected net over expenditure to year-end is attributed primarily to revenue losses in Toronto Building and City Planning as indicated in Table 6 below.

Table 6 Citizen Centred Services "B" Net Expenditure Variance (\$ Million)		
	June 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
City Planning	2.2	5.7
Fire Services	1.3	1.4
Municipal Licensing & Standards	(0.1)	(0.5)
Policy, Planning, Finance and Administration	(1.6)	0.0
Technical Services	0.3	(0.4)
Toronto Building	7.3	8.8
Toronto Environment Office	(3.4)	0.0
Transportation Services	3.7	(0.1)
Waterfront Secretariat	(0.0)	(0.0)
<b>Total</b>	<b>9.7</b>	<b>14.7</b>

**City Planning** reported an unfavourable net variance of \$2.237 million or 33.3 per cent under planned expenditures for the period ended June 30, 2009. This unfavourable variance resulted from a revenue shortfall of \$4.632 million or 41.4 per cent, which has been somewhat offset by both salary and non-salary savings as the Program manages their expenditures. Of the revenue shortfall, \$3.780 million was the result of under recovered fees and service charges as the current economic conditions have given rise to uncertainty in the development industry resulting in a reduction in project sizes and a significant under achievement in revenues for community planning development applications.

It is currently projected that City Planning will be \$5.676 million or 41.7 per cent over budget at year-end. The Program will continue to manage expenditures and is expected to report a year-end favourable gross expenditure variance of \$4.6 million, however based on revenue losses experienced up to June 30<sup>th</sup>, lost revenues as a result of the labour disruption and a decrease in estimated larger scale development activity to year-end, the unfavourable revenue variance is projected to be \$10.276 million by year-end. Revenues will continue to be closely monitored and every attempt is being made by the Program to restrain both salary and non-salary expenditures to offset projected revenue losses.

**Fire Services** was over spent by \$1.262 million net or 0.7 per cent above planned expenditures as of June 30, 2009. This was primarily the result of higher than budgeted gross expenditures of \$0.5 million for fringe benefits in addition to non-salary overspending and lower revenues. The variance for salaries & benefits was composed of under spending of \$1.3 million in salaries due to the large number of retirements early in the year, which will require scheduling a new class of recruits by the third quarter. Offsetting this was unbudgeted spending of \$1.8 million for fringe benefits due to Workplace Safety and Insurance Board (WSIB) claims as well as over-expenditures of \$0.4 million on protective clothing, footwear and uniforms driven mainly by new and replacement bunker suits and over spending of \$0.2 million for natural gas.

As of June 30th, lower user fees of \$0.3 million, mainly driven by lower chargeable false alarm volumes and offsetting surplus Provincial funding for HUSAR/CBRN activities, resulted in an unfavourable revenue variance of 3.8 per cent or \$0.158 million.

Fire Services projects to be over spent at year-end by 0.4 per cent or \$1.350 million net based on over-expenditures for fringe benefits of \$1.0 million and lower than budgeted revenue of \$0.4 million based on a lower volume of chargeable false alarms.

***Municipal Licensing and Standards*** reported a favourable net variance of \$0.113 million or 1.5 per cent under planned expenditures for the six months ended June 30, 2009. The favourable variance was primarily the result of savings of \$0.895 million in salaries and benefits from vacancies of 42 full-time positions. These savings were offset by \$0.783 million in reduced revenues mainly due to underachievement of dog, cat and business license fee revenues. The Program projects a year-end favourable net expenditure variance of \$0.454 million or 2.6 per cent under the 2009 Approved Operating Budget. The year-end projection reflects a gross under-expenditure of \$3.154 million or 6.7 per cent primarily due to savings in salaries and benefits offset by an under-recovery of revenues of \$2.7 million or 9.2 per cent of budget.

***Policy, Planning, Finance and Administration (PPF&A)*** reported a favourable gross variance for the six-month period ended June 30, 2009 of \$4.293 million or 22.1 per cent and a favourable net variance of \$1.603 million or 15.9 per cent under the Approved Operating Budget. This favourable variance was directly attributed to the under-expenditure in salaries and benefits due to the large number of vacancies, which currently exist in PPF&A. These vacancies are for new positions created in the 2009 Operating Budget to support capital projects and financial & administrative improvements in Toronto Water. PPF&A is actively recruiting to fill these vacancies. Additionally, progression pay increases for non-union staff has not been paid as at the end of the second quarter and re-earnable performance lump sum payout will not be awarded. PPF&A expects to be on budget by year-end.

***Technical Services (TS)*** reported an unfavourable net variance of \$0.345 million or 4.3 per cent over planned expenditures at the end of June 2009. Gross expenditures were under budget by \$0.959 million due mainly to savings in salaries & benefits (net of gapping) attributed to unfilled vacancies and savings from the labour disruption (adjusted for overtime costs). The favourable gross expenditure variance was offset by a net shortfall of \$1.304 million in recovery revenues resulting in an unfavourable net variance of \$0.345 million.

TS projects that year-end gross expenditures will be \$1.9 million or 3.0 per cent under budget due largely to salary and benefit savings, which includes labour disruption savings (adjusted for overtime costs). Revenues to year-end are projected to be \$1.5 million or 3.0 per cent under budget, as a result of lower user fees, loss of capital recoveries from other City programs due to gapping, unfilled vacancies and the 2009 labour disruption. The year-end net under expenditure is estimated to be \$0.4 million.

***Toronto Building*** reported an unfavourable net expenditure variance of \$7.301 million or 214.1 per cent over planned expenditures for the six months ended June 30, 2009. This unfavourable variance was primarily due to unrealized revenues of \$8.328 million resulting from



the economic downturn and was partially offset by \$1.027 million in savings of salaries and benefits due to vacancies. The Program projects an unfavourable year-end net expenditure variance of \$8.750 million or 76.6 per cent over the 2009 Approved Operating Budget. The projections reflect an under recovery of revenues of \$13.850 million due to the economic downturn and will be offset by a gross under expenditure of \$5.1 million through cost containment within Toronto Building. It is expected that the projected year-end revenue shortfall will be offset by recognizing deferred revenues earned from carry-over projects and the Program's Stabilization Reserve Fund. The Program is closely monitoring the market and is continuously realigning and managing resources accordingly to achieve the net budget target by year-end.

**Toronto Environment Office (TEO)** reported a favourable net expenditure variance of \$3.358 million or 211.6 per cent under planned expenditures for the six months ended June 30, 2009. The favourable variance was mainly the result of the delayed disbursement of grant funding for the Live Green Toronto program and the Eco-Roof financial incentive program as awards were announced and granted after June 30, 2009. TEO projections indicate that it will be in line with their approved 2009 Net Operating Budget of \$3.528 million by year-end.

**Transportation Services** was over spent by \$2.803 million gross or 2.2 per cent over planned expenditures as at June 30, 2009. This unfavourable variance was primarily due to increased expenditures of \$3.3 million for de-icing salt arising from the winter conditions earlier this year as well as the increasing commodity price of salt. The cost of asphalt was also \$0.6 million over budget. Additionally, there were increased salary and benefit costs of \$0.7 million for in-house winter maintenance. Increased costs of \$1.3 million were also incurred for fleet maintenance. These over-expenditures were partially offset by \$2.9 million in increased gapping for in-house non winter maintenance and savings in contracted winter maintenance of \$0.7 million due to lower snow levels in the second quarter as well as \$0.4 million for contracted road and boulevard maintenance.

For revenues, the Program reported an unfavourable variance of \$0.861 million or 3.1 per cent as of June 30, 2009. This was mainly due to lower revenue of \$1.2 million from the recovery of utility cut costs. This is not expected to continue to year-end. This was partially offset by \$0.4 million in increased revenue from permit parking fees. The over expenditure for road salt as well as the savings related to salary gapping is expected to continue, so that contingent upon prevailing weather conditions and maintaining normal winter maintenance expenditures, Transportation Services projects a year-end net under-expenditure of \$0.133 million or 0.1 per cent.

### Internal Services

During the six months ended June 30, 2009, Internal Services reported a favourable net expenditure variance of \$1.126 million or 1.3 per cent below planned expenditures, and projects a year-end under expenditure of \$8.238 million or 5.7 per cent under the 2009 Approved Operating Budget as shown in Table 7 below.

Table 7 Internal Services Net Expenditure Variance (\$ Million)		
	June 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Office of the Chief Financial Officer	(0.2)	(0.4)
Office of the Treasurer	(0.2)	(2.2)
Facilities & Real Estate	(0.5)	(2.2)
Fleet Services	(0.7)	(1.1)
Information & Technology	0.4	(2.3)
Total	(1.1)	(8.2)

The **Office of the Chief Financial Officer** (inclusive of Financial Planning, Special Projects, Corporate Finance and Finance & Administration Divisions) reported a favourable net variance at June 30, 2009 of \$0.216 million or 5.4 per cent under planned expenditures and projects under-expenditure at year-end of \$0.402 million or 4.5 per cent below the 2009 Approved Operating Budget. The favourable year-end net variance is primarily attributed to delays in filling vacant positions and estimated savings due to the labour disruption of \$0.167 million.

The **Office of the Treasurer** (inclusive of Revenue Services, Accounting Services, Pensions, Payroll & Employee Benefits and Purchasing & Materials Management Divisions) reported a favourable net expenditure variance of \$0.204 million or 1.6 per cent under planned expenditures for the period ending June 30, 2009 and projects a favourable year-end net expenditure variance of \$2.167 million or 7.3 per cent under the 2009 Approved Operating Budget. The projected favourable variance includes \$7.9 million in salary savings related to delays in filling vacant positions (\$1.8 million); a delay in the initiatives of Utility Billing, Municipal Land Transfer Tax (MLTT) and Personal Vehicle Tax (PVT) with an estimated savings of \$2.9 million as well as a determination that the funding of \$1.0 million allocated for purchasing assets for Emergency Preparedness and the Municipal Land Transfer Tax (MLTT) will not be needed in 2009. Estimated savings due to the labour disruption of \$3.2 million are also included in the projected favourable year-end variance which will be partially offset by reduced internal recoveries (\$5.7 million) due to lower spending and unfavourable tax/utility certificate and Statement of Tax Accounts revenues of approximately \$1.0 million.

**Facilities & Real Estate** reported a favourable variance of \$0.463 million or 1.1 per cent under planned expenditures for the six months period ended June 30, 2009. This favourable variance was due to a number of factors as follows:

- Delay in the transfer of Union Station operations from Toronto Terminal Railway (TTR) which took place in May, rather than at the beginning of the year as initially anticipated, and lag in hiring of vacant positions resulted in savings of \$3.2 million in salaries and benefits and lower utility costs for Union Station of \$1.2 million. Savings of \$1.6 million were also realized from seasonal weather fluctuations.

- Materials, supplies and other expenditures were also under spent in the amount of \$8.5 million, including realty taxes and contracted services for Union Station (\$2.6 million and \$1.7 million respectively) and transfers from the Ontario Power Authority (OPA) to various clients delivering energy demand reduction programs (\$1.7 million).

These savings were offset by unrealized revenues from internal clients (\$7 million) and Union Station operations due to delay in taking over from TTR (\$4.4 million), as well as lower contributions from the Ontario Power Authority (\$1.7 million) for a total of \$13.1 million.

The Program projects a favourable variance of \$2.208 million or 4.1 per cent under the 2009 Approved Operating Budget by year-end. The year-end projection reflects a gross under-expenditure of \$9.527 million primarily due to savings in utility costs, salaries and benefits and an under recovery of revenues of \$7.319 million.

***Fleet Services*** reported a favourable net variance of \$0.689 million or 90.5 per cent during the six-month period ended June 30, 2009. This was mainly attributed to savings from the reduction in fuel consumption as a result of the labour disruption, and additional gapping achieved. Fleet Services projections indicate a net favourable variance of \$1.144 million under the 2009 Approved Operating Budget at year-end, primarily due to the savings in salaries and benefits resulting from the labour disruption. The projected savings in fuel costs as a result of the labour disruption will be offset by a reduction in the recoveries from client Divisions, resulting in no net impact to the Fleet Services' budget.

***Information & Technology*** reported an unfavourable net variance of \$0.446 million or 1.6 per cent over planned expenditures during the six months period ended June 30, 2009, and projects an under-expenditure at year-end of \$2.318 million or 4.5 per cent below the 2009 Approved Operating Budget. The favourable variance is primarily attributed to savings as a result of the labour disruption.

#### City Manager

The ***City Manager's Office*** (CMO) reported that spending was on target as at June 30, 2009. The CMO projects a favourable net expenditure variance at year-end of \$0.989 million or 2.6 per cent below the 2009 Approved Operating Budget as a result of Council's decision to cancel the re-earnable performance pay entitlement of non-union employees at the top of their salary range. The City Manager's Office has realized some savings in salaries and benefits due to the labour disruption but these savings will be offset by non-labour expenses resulting in a very minimal net savings.

Table 8 City Manager Office Net Expenditure Variance (\$ Million)		
	June 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
City Manager's Office	0.0	(1.0)

### Other City Programs

Other City Programs (see Table 9 below) reported a total favourable variance of \$1.683 million or 4.3 per cent under planned expenditures for the six-month period ended June 30, 2009 and collectively project a year-end net under-expenditure of \$4.925 million or 6.4 per cent under the 2009 Approved Operating Budget. The favourable year-end projection is largely due to under expenditures in salaries and benefits from vacant positions in Legal Services and City Council as well as the \$2.0 million in estimated savings resulting from labour disruption identified by the City Clerk's Office.

Table 9 Other City Programs Net Expenditure Variance (\$ Million)		
	June 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
City Clerk's Office	1.1	(2.0)
Legal Services	(1.9)	(1.7)
Mayor's Office	(0.1)	(0.0)
City Council	(0.8)	(1.2)
Total	(1.7)	(4.9)

The *City Clerk's Office* reported an unfavourable net variance of \$1.134 million or 6.2 per cent during the six months period ended June 30, 2009 primarily due to lower than expected demand from City Programs, Agencies and Boards for design, print and mail services, which resulted in less than budgeted recoveries. The Program projects a favourable net variance of \$2.0 million at year-end, primarily due to savings in salaries and benefits as a result of the labour disruption.

*Legal Services* reported a favourable net variance of \$1.876 million or 18.4 per cent below planned expenditures during the six months period ended June 30, 2009. The favourable variance was primarily due to vacant positions and delayed inter-divisional charges billed by divisional service providers. Action has been taken to recruit staff to fill all vacancies. Legal

Services projects a favourable variance at year-end of \$1.725 million or 8.4 per cent below the 2009 Approved Operating Budget.

The *Mayor's Office* reported a favourable variance of \$0.133 million or 11.2 per cent below planned expenditures at the end of June 2009. This was mainly due to delays in hiring of staff. The Mayor's Office projects to be on target at year-end.

*City Council* reported a favourable variance of \$0.808 million or 8.7 per cent below planned expenditures at the end of June 2009. This favourable variance was largely attributed to under spending in some Councillors' staff salaries, benefits and office budgets. Projections indicate that City Council's 2009 Operating Budget will be under-spent by \$1.2 million net at year-end.

### Accountability Offices

Accountability Offices collectively reported a net under expenditure of \$0.216 million or 7.6 per cent below planned expenditures for the six-month period ended June 30, 2009. The favourable variance was due to delays in hiring staff resulting in under expenditures for Lobbyist Registrar and the Office of the Ombudsperson. The Auditor General's Office also reported a favourable net variance of \$0.097 million or 5.1 per cent below planned expenditures during the six months ended June 30, 2009. Overall, these Offices project that their budgets will be fully spent by year-end as presented in Table 10 below.

Table 10 Accountability Offices Net Expenditure Variance (\$ Million)		
	June 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Auditor General's Office	(0.1)	(0.0)
Integrity Commissioner's Office	0.0	0.0
Lobbyist Registrar	(0.1)	0.0
Office of the Ombudsperson	(0.1)	0.0
Total	(0.2)	(0.0)

### Agencies, Boards and Commissions (ABCs)

Agencies, Boards and Commissions (ABCs) collectively reported an unfavourable variance of \$5.996 million or 0.8 per cent above planned net expenditures for the six-month period ended June 30, 2009 and project a year-end net over expenditure of \$15.993 million or 1.1 per cent above the 2009 Approved Operating Budget. The projected net expenditure increase to year-end is attributed to Toronto Transit Commission – Conventional due to lower than budgeted passenger and advertising revenues and the Sony Centre for the Arts due to delays in finalizing the development agreement between the Centre and the developer. These unfavourable year-end

projections are partially offset by the estimated savings of \$2.1 million identified by Toronto Public Health arising from the labour disruption.

Table 11 Agencies, Boards and Commissions Net Expenditure Variance (\$ Million)		
	June 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Toronto Public Health	(0.0)	(2.1)
Toronto Public Library	(0.1)	(0.0)
Association of Community Centres	(0.0)	0.0
Exhibition Place	(0.1)	0.0
Heritage Toronto	(0.0)	0.0
Theatres	1.7	1.9
Toronto Zoo	(0.3)	0.0
Arena Boards of Management	(0.5)	0.0
Yonge Dundas Square	0.0	(0.0)
Toronto & Region Conservation Authority	(0.0)	0.0
Toronto Transit Commission - Conventional	5.3	16.2
Toronto Transit Commission - Wheel Trans	0.1	0.0
Toronto Police Service	0.0	0.0
Toronto Police Services Board	0.0	0.0
<b>Total</b>	<b>6.0</b>	<b>16.0</b>

**Toronto Public Health (TPH)** reported favourable gross and net expenditure variances of \$3.669 million and \$0.031 million representing 3.6 per cent and 0.2 per cent below planned expenditures respectively, during the six-month period ended June 30, 2009. The favourable gross variance was mainly due to under spending in provincially cost shared programs with a corresponding reduction in Provincial subsidies. TPH projects a favourable net variance of \$2.126 million at year-end, mainly due to savings resulting from the labour disruption.

**Toronto Public Library (TPL)**'s favourable net variance of \$0.147 million for the six months ended June 30, 2009 was the result of higher than budget funding from external grants and other revenues; this favourable funding variance was partially offset by higher than budgeted costs of supplies and services required to support grant funded programs. TPL projects a net favourable variance of \$0.007 million at year-end. Higher than budget funding from external grants and other revenues are expected to offset costs related to supporting grant funded programs and additional supplies costs due to increasing service demands.

**Exhibition Place** reported a favourable net variance of \$0.135 million or 310.9 per cent under planned expenditures for the six months ended June 30, 2009. Fluctuations in event and sundry revenues were offset by controlling expenditures to maintain budget. Exhibition Place projects that it will be on budget at year-end.

**Theatres** reported an unfavourable net variance of \$1.655 million over planned expenditures for the period ended June 30, 2009 and project a year-end unfavourable net variance of \$1.905 million or 51.3 per cent over the 2009 Approved Operating Budget. The unfavourable variance is primarily attributed to the Sony Centre's delay in ramp-up costs and shortfall in revenues resulting from the delay in finalizing the Sony Centre's development agreement. If this delay continues, the Sony Centre will secure alternate funding to eliminate the variance by year-end.

**Toronto Zoo** reported a favourable net expenditure variance of \$0.278 million or 3.9 per cent under planned expenditures during the six months ended June 30, 2009. This variance was primarily due to favourable attendance levels resulting in increased admissions and parking revenue. The Toronto Zoo projects that it will be on budget at year-end.

The **Arena Boards of Management** reported a favourable net expenditure variance of \$0.475 million below planned expenditures during the six months ended June 30, 2009. This variance was primarily due to seasonal fluctuations in revenues (prepaid program registration fees) and expenses, and actual expenditures not matching the pattern assumed in the budget. These variances are expected to self-adjust over the course of the year and the Arena Boards of Management Program projects that it will be on budget at year-end.

**Toronto Transit Commission (TTC)** reported an unfavourable net expenditure variance of \$5.389 million or 2.3 per cent above planned expenditures (Conventional and Wheel-Trans combined) for the period ended June 30, 2009. This unfavourable variance resulted from underachieved Conventional Service passenger revenues, which was \$5.717 million less than budget, primarily due to higher Adult pass sales and increased usage of student and senior fares than anticipated, both of which reduce the overall average fare. It is currently projected that the TTC and Wheel-Trans combined will be \$16.220 million or 4.3 per cent over budget at year-end, as a result of the lower than expected overall average fare and an expected reduction in advertising revenue of \$2.3 million given the current economic situation. TTC staff will continue to closely monitor ridership, revenues and expenses in order to reduce as much as possible the amount that the TTC will be over budget by year-end.

### Corporate Accounts

Table 12 Corporate Accounts Net Expenditure Variance (\$ Million)		
	June 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Community Partnership and Investment Program	0.0	0.0
Capital & Corporate Financing	0.0	0.0
Non-Program Expenditures	(7.5)	(0.1)
Non-Program Revenues	(1.0)	(28.9)
<b>Total</b>	<b>(8.5)</b>	<b>(28.9)</b>

For the period ended June 30, 2009, the *Corporate Accounts* resulted in a favourable net expenditure variance of \$9.661 million or 2.8 per cent under planned expenditures. The Solid Waste Management Rebate program was lower than budget by \$7.457 million as a result of slower than expected phase-in of multi residential accounts. However, it is anticipated that the Non-Program Expenditures will be at budgeted levels as Solid Waste billing for multi-residential accounts are increasing and will be on target year-end. With respect to Non-Program Revenues, a positive variance of \$10.0 million in the interest and investment earnings is projected; and a one-time contribution of \$20.0 million in parking revenue by Toronto Parking Authority has been received. The projected favourable revenue variance will be partially offset by the underachievement of \$2.0 million from Toronto Hydro as a result of a revision to dividend payments to the City. Based on better reported sales volume in the second half of the year, the Municipal Land Transfer Tax (MLTT) budget of \$160.0 million is projected to be achieved by year-end.

#### Non Levy Operations

Table 13 Non Levy Operations Net Expenditure Variance (\$ Million)		
	June 2009 Over/(Under)	Projected Y/E 2009 Over/(Under)
Solid Waste Management Services	1.6	9.3
Toronto Parking Authority	(2.7)	(1.3)
Toronto Water	(2.2)	(2.0)
Total	(4.9)	(3.3)

*Solid Waste Management Services (SWMS)* was under-spent by \$5.309 million gross or 4.3 per cent below planned expenditures as of June 30, 2009. This was primarily the result of lower contracted costs of processing recyclables of \$1.0 million due to lower tonnage, lower costs of \$3.5 million for haulage and disposal of waste in Michigan due to lower tonnage, and lower costs of \$0.8 million for source separated organics programs due to the delay in multi-unit green bin implementation. Lower costs of \$0.7 million were also incurred for Leaf & Yard Waste processing based on fewer tonnes received. Lower than expected tonnage may be related to the overall slowdown in the economy which would affect the production of waste. However, these lower expenditures were offset by higher costs of \$1.3 million for Corporate Fleet rental costs as well as unbudgeted maintenance and repairs.

On the revenues side, SWMS reported an unfavourable variance of \$6.933 million or 6.0 per cent due to lower revenue of \$5.9 million from the sale of recyclable materials resulting from lower associated commodity prices. In addition, revenues expected from the sale of multi-unit organics



containers were \$0.7 million lower due to implementation delays. For the six months period ended June 30, 2009, SWMS reported an unfavourable variance of \$1.623 million net.

Year-end expenditures are projected to be 2.3 per cent or \$7.389 million lower than budgeted mainly due to continuing lower costs of \$5.9 million for shipping waste to Michigan, due to less tonnage and fewer fuel surcharges and lower costs of \$1.3 million due to lower tonnages of waste being transferred, hauled and disposed at Green Lane. Year-end revenues are projected to have an unfavourable variance of 5.2 per cent or \$16.684 million mainly due to a projected \$15.0 million shortfall in revenue from the sale of recyclable materials. As a result, it is projected that Solid Waste Management Services will have a net deficit of \$9.296 million at year-end.

**Toronto Parking Authority's (TPA)** actual gross expenditures as of June 30, 2009 were \$0.579 million or 1.8 per cent under planned expenditures. Net revenues were \$2.706 million or 11.1 per cent above budget, which was largely the result of increased gross revenues which were \$2.127 million or 3.7 per cent above the budgeted estimates, reflecting a general improvement in revenues from off-street and on-street parking facilities.

The projected year-end net revenue for the Authority is \$55.839 million. This represents an increase of approximately \$1.293 million or 2.4 per cent compared to the 2009 Operating Budget of \$54.546 million. The increase in net revenue is primarily attributed to higher than forecasted gross revenues, as noted above.

**Toronto Water's** actual gross expenditure, as of June 30th, 2009, is \$9.702 million or 2.9 per cent under the planned expenditures. The favourable variance was attributed primarily to salary savings from vacant positions and utility costs. Revenues were \$7.481 million or 2.8 per cent under budget, reflecting minor timing differences in water billings. Net expenditures were \$2.221 million or 3.4 per cent below plan, which were largely the result of lower than forecasted gross expenditures, as noted above.

The Program is reporting that year end water sale and sewer surcharge revenue estimates will not be achieved and are forecasted to be 2.0 per cent or \$14.0 million below budget. The projected revenue loss reflects lower consumption from the wet summer and cooler than normal temperatures. The projected year-end gross expenditures are expected to be \$16.0 million or 4.1 per cent lower than the 2009 Approved Operating Budget. The decreases reflect savings from unfilled vacancies and lower than anticipated utility costs. Net expenditures are projected to be \$2.0 million below plan, largely representing gross expenditure savings offset by revenue losses expected due to heavy precipitation and cooler temperatures than normal in summer.

### Consulting Costs

The 2009 budget for consulting costs was \$3.896 million gross and the reported City's actual consulting costs totalled \$3.483 million gross with a favourable variance of \$0.413 million gross or 10.6 per cent as at June 30, 2009.

### Approved Positions

The City of Toronto budgets and monitors its staff complement based on Approved Positions. As at June 30, 2009, the City reported 47,781.9 full-time approved positions (44,835.6 permanent and 2,946.3 casual/seasonal) and 3,931.0 part-time approved positions (1,548.2 permanent and 2,382.8 casual/seasonal). This reflects a decrease of 1,479.1 positions or 2.8 per cent from the 2009 Council Approved Positions and is primarily attributed to delays in filling vacant positions and seasonal fluctuations within City Programs/ABCs.

### Utility Costs

As at June 30, 2009, levy and rate operations reported actual utility costs of \$63.975 million gross (compared to the planned expenditures of \$71.465 million gross) with a favourable variance of \$7.490 million gross or 10.5 per cent. The under-expenditure in utility costs was primarily the result of lower than planned consumption, predominantly in Toronto Water, Facilities & Real Estate and Toronto Transit Commission.

### Budget Adjustments

#### **Information & Technology (I&T) Transformation:**

Work on establishing the new I&T structure and implementing the realignment of positions and staff from I&T units in various City Programs into the Corporate I&T Division started in the 2<sup>nd</sup> quarter. The following tables show the number of positions and related operating budget adjustments made to reflect the budget disentanglement of transitioning the Clusters' I&T functions into the Corporate I&T Program.

#### ***OPERATING BUDGETS TRANSFERRED DURING THE 2ND QUARTER ENDED JUNE 30, 2009 :***

CLUSTER	# OF STAFF TRANSFERRED	GROSS EXPENDITURE BUDGET	REVENUE BUDGET	NET EXPENDITURE BUDGET
CLUSTER A I&T GROUP	15	\$1,332,998.00	\$0.00	\$1,332,998.00
CLUSTER C I&T GROUP	15	\$1,386,871.00	\$625,771.00	\$761,100.00
<b>TOTAL TRANSFERRED TO I&amp;T</b>	<b>30</b>	<b>\$2,719,869.00</b>	<b>\$625,771.00</b>	<b>\$2,094,098.00</b>

This increased I&T's approved complement from 413 to 443

The above adjustments to the 2009 Operating Budget were included in the Information and Technology Division Operating Variance Report for the six months ended June 30, 2009, and correspondingly in the respective Clusters `A` and `C` reports. The transition from Cluster B into I&T Division will take place in the 3<sup>rd</sup> quarter and will be included in the next quarter's operating variance report.

## **Shelter, Support and Housing Administration:**

In the report entitled "Use of City Proceeds from Sale of Toronto Hydro Telecom Inc." from the Deputy City Manager and Chief Financial Officer, Council recommended on July 15, 2008, that the Board of Directors of Toronto Hydro Corporation declare a one-time special dividend of \$75.0 million from the net proceeds of the sale of Toronto Hydro Telecom Inc. The \$75.0 million was recommended to be contributed to the newly created reserve fund entitled "Toronto Community Housing Corporation State of Good Repair Fund". The new funds allow Toronto Community Housing Company (TCHC) to accelerate its planned refurbishment of housing units and retrofits of buildings with energy efficient building systems. The transfer of funds to TCHC from Shelter, Support and Housing Administration Division will not occur until an agreement between the Division and TCHC has been completed to assure Council that the funds will only be used for its intended purposes.

## **Toronto Transit Commission (TTC):**

The Toronto Transit Commission's Transit City project requires City staff in 2009. A complement of 3 Legal staff, 4 Real Estate staff, 3 Transportation staff, 5 Technical Services staff and 3 City Planning staff are required to work on the TTC's Transit City project in 2009. These positions will be funded from interim 2009 Provincial funding for Transit City which will flow through the TTC's Capital Budget and will be used to offset City expenditures. The interim Provincial funding will be committed in a Memorandum of Agreement which is currently being negotiated between the City, the TTC and Metrolinx. These positions are multiyear positions. Funding for these positions will be part of the base Operating Budget in 2010. Additional positions which will be required in 2010 and beyond will be included in the annual Operating Budget process

## **CONTACT**

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

Bert Riviere  
Manager, Financial Planning  
Phone: 416-397-4227  
Fax: 416-392-3649  
Email: briviere@toronto.ca

## **SIGNATURE**

Cam Weldon  
Deputy City Manager and Chief Financial Officer

## **ATTACHMENTS**

### 2008 Final Year-End Operating Variance:

- Appendix A – City of Toronto Consolidated Net Expenditures for Year Ended December 31, 08
- Appendix B – City of Toronto Consolidated Gross Expenditures for Year Ended December 31, 08
- Appendix C – City of Toronto Consolidated Revenues for Year Ended December 31, 08

### Operating Variance for the Six Months Period Ended June 30, 2009:

- Appendix D – City of Toronto Consolidated Net Expenditures for Six Months Ended June 30, 09
- Appendix E – City of Toronto Consolidated Gross Expenditures for Six Months Ended June 30, 09
- Appendix F – City of Toronto Consolidated Revenues for Six Months Ended June 30, 09
- Appendix G – City of Toronto Budget Adjustments for Six Months Ended June 30, 09



**CITY OF TORONTO  
CONSOLIDATED OPERATING VARIANCE  
NET EXPENDITURES (\$000s)  
FOR YEAR ENDED DECEMBER 31, 2008**

	Final Year-End				Preliminary Year-End			Difference
	Budget	Actual	Actual vs Budget Over / (Under)	%	Actual	Actual vs Budget Over / (Under)	%	
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	1,307.1	1,307.1	0.0	0.0%	1,307.1	0.0	0.0%	0.0
Children's Services	68,992.7	65,576.0	(3,416.8)	-5.0%	65,574.1	(3,418.6)	-5.0%	1.8
Court Services	(11,585.7)	(7,927.4)	3,658.3	-31.6%	(7,927.4)	3,658.4	-31.6%	(0.1)
Economic Development, Culture & Tourism	25,933.8	25,911.9	(21.9)	-0.1%	25,894.1	(39.7)	-0.2%	17.8
Emergency Medical Services	62,057.0	65,542.4	3,485.4	5.6%	65,531.3	3,474.3	5.6%	11.1
Long Term Care Homes and Services	41,547.8	41,483.3	(64.5)	-0.2%	41,483.3	(64.5)	-0.2%	0.0
Parks, Forestry & Recreation	238,399.4	241,001.2	2,601.8	1.1%	241,042.5	2,643.1	1.1%	(41.3)
Shelter, Support & Housing Administration	253,819.8	250,641.4	(3,178.4)	-1.3%	251,901.7	(1,918.1)	-0.8%	(1,260.3)
Social Development, Finance & Administration	16,117.9	15,931.4	(186.5)	-1.2%	15,931.5	(186.4)	-1.2%	(0.1)
Toronto Employment & Social Services	275,768.0	257,242.5	(18,525.5)	-6.7%	258,044.4	(17,723.6)	-6.4%	(801.9)
311 Customer Service Strategy	4,465.8	3,803.7	(662.2)	-14.8%	3,803.7	(662.2)	-14.8%	0.0
<b>Sub-Total Citizen Centred Services "A"</b>	<b>976,823.6</b>	<b>960,513.4</b>	<b>(16,310.1)</b>	<b>-1.7%</b>	<b>962,586.3</b>	<b>(14,237.3)</b>	<b>-1.5%</b>	<b>(2,072.9)</b>
<b>Citizen Centred Services "B"</b>								
City Planning	13,647.6	13,027.2	(620.3)	-4.5%	13,010.2	(637.4)	-4.7%	17.0
Fire Services	347,853.7	351,649.3	3,795.6	1.1%	351,592.4	3,738.7	1.1%	56.9
Municipal Licensing & Standards	19,335.7	19,223.3	(112.4)	-0.6%	19,115.5	(220.2)	-1.1%	107.8
Policy, Planning, Finance and Administration	22,361.2	20,255.4	(2,105.9)	-9.4%	20,255.4	(2,105.8)	-9.4%	(0.1)
Solid Waste Management Services	124,312.9	120,064.2	(4,248.7)	-3.4%	119,908.9	(4,404.0)	-3.5%	155.3
Technical Services	15,998.4	16,400.9	402.5	2.5%	16,400.9	402.5	2.5%	0.0
Toronto Building	(11,420.1)	(11,547.4)	(127.3)	1.1%	(11,562.0)	(141.9)	1.2%	14.6
Toronto Environment Office	3,602.6	2,606.1	(996.6)	-27.7%	2,604.9	(997.7)	-27.7%	1.2
Transportation Services	167,555.4	194,178.5	26,623.1	15.9%	194,175.8	26,620.4	15.9%	2.7
Waterfront Secretariat	1,082.0	989.0	(93.0)	-8.6%	988.9	(93.1)	-8.6%	0.1
<b>Sub-Total Citizen Centred Services "B"</b>	<b>704,329.5</b>	<b>726,846.5</b>	<b>22,517.0</b>	<b>3.2%</b>	<b>726,491.0</b>	<b>22,161.5</b>	<b>3.1%</b>	<b>355.5</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	10,193.0	9,231.1	(962.0)	-9.4%	9,248.0	(945.0)	-9.3%	(16.9)
Office of the Treasurer	31,076.0	25,720.5	(5,355.6)	-17.2%	25,725.1	(5,350.9)	-17.2%	(4.6)
Facilities & Real Estate	55,269.6	54,420.5	(849.1)	-1.5%	54,167.6	(1,102.0)	-2.0%	252.9
Fleet Services	(63.0)	1,725.7	1,788.7	-2839.1%	1,725.6	1,788.6	-2839.1%	0.0
Information & Technology	49,135.5	47,866.9	(1,268.6)	-2.6%	47,867.3	(1,268.2)	-2.6%	(0.4)
<b>Sub-Total Internal Services</b>	<b>145,611.1</b>	<b>138,964.6</b>	<b>(6,646.5)</b>	<b>-4.6%</b>	<b>138,733.6</b>	<b>(6,877.5)</b>	<b>-4.7%</b>	<b>231.0</b>
<b>City Manager</b>								
City Manager's Office	37,496.9	36,517.2	(979.6)	-2.6%	36,518.7	(978.2)	-2.6%	(1.5)
<b>Sub-Total City Manager</b>	<b>37,496.9</b>	<b>36,517.2</b>	<b>(979.6)</b>	<b>-2.6%</b>	<b>36,518.7</b>	<b>(978.2)</b>	<b>-2.6%</b>	<b>(1.5)</b>
<b>Other City Programs</b>								
City Clerk's Office	34,619.2	34,131.9	(487.4)	-1.4%	34,148.1	(471.1)	-1.4%	(16.3)
Legal Services	20,922.5	18,680.0	(2,242.5)	-10.7%	18,680.5	(2,241.9)	-10.7%	(0.5)
Mayor's Office	2,603.5	2,316.7	(286.9)	-11.0%	2,316.7	(286.9)	-11.0%	0.0
City Council	19,445.7	18,103.4	(1,342.3)	-6.9%	18,103.5	(1,342.1)	-6.9%	(0.2)
<b>Sub-Total Other City Programs</b>	<b>77,590.9</b>	<b>73,231.9</b>	<b>(4,359.0)</b>	<b>-5.6%</b>	<b>73,248.9</b>	<b>(4,342.1)</b>	<b>-5.6%</b>	<b>(17.0)</b>
<b>Accountability Offices</b>								
Auditor General's Office	4,269.6	4,148.7	(121.0)	-2.8%	4,148.6	(121.0)	-2.8%	0.1
Integrity Commissioner's Office	201.4	155.4	(46.0)	-22.8%	155.4	(46.0)	-22.8%	0.0
Lobbyist Registrar	711.2	614.0	(97.2)	-13.7%	614.0	(97.2)	-13.7%	0.0
Office of the Ombudsperson	404.5	222.3	(182.3)	-45.1%	222.3	(182.2)	-45.0%	(0.1)
<b>Sub-Total Council Appointed Programs</b>	<b>5,586.7</b>	<b>5,140.4</b>	<b>(446.4)</b>	<b>-8.0%</b>	<b>5,140.3</b>	<b>(446.4)</b>	<b>-8.0%</b>	<b>(0.0)</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>1,947,438.7</b>	<b>1,941,214.1</b>	<b>(6,224.7)</b>	<b>-0.3%</b>	<b>1,942,718.8</b>	<b>(4,719.9)</b>	<b>-0.2%</b>	<b>(1,504.9)</b>
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	42,902.2	42,390.8	(511.4)	-1.2%	42,390.8	(511.4)	-1.2%	(0.0)
Toronto Public Library	155,790.6	157,484.6	1,694.0	1.1%	157,483.0	1,692.4	1.1%	1.6



**CITY OF TORONTO  
CONSOLIDATED OPERATING VARIANCE  
NET EXPENDITURES (\$000s)  
FOR YEAR ENDED DECEMBER 31, 2008**

	Final Year-End				Preliminary Year-End				Difference
	Budget	Actual	Actual vs Budget		Actual	Actual vs Budget			
			Over / (Under)	%		Over / (Under)	%		
Association of Community Centres	6,756.5	6,968.6	212.1	3.1%	6,880.2	123.7	1.8%	88.4	
Exhibition Place	27.7	(2,369.5)	(2,397.2)	-8656.1%	(1,427.1)	(1,454.8)	-5253.1%	(942.4)	
Heritage Toronto	390.0	389.8	(0.2)	-0.1%	389.8	(0.2)	-0.1%	0.0	
Theatres	3,815.9	3,725.7	(90.2)	-2.4%	3,745.6	(70.3)	-1.8%	(19.9)	
Toronto Zoo	11,728.1	10,956.1	(772.0)	-6.6%	10,944.7	(783.4)	-6.7%	11.4	
Arena Boards of Management	42.8	114.0	71.2	166.4%	106.5	63.7	148.8%	7.5	
Yonge Dundas Square	583.8	585.7	1.9	0.3%	577.7	(6.1)	-1.1%	8.0	
Toronto & Region Conservation Authority	3,171.1	3,171.1	0.0	0.0%	3,171.1	0.0	0.0%	0.0	
Toronto Transit Commission - Conventional	222,890.0	222,959.0	69.0	0.0%	222,997.0	107.0	0.0%	(38.0)	
Toronto Transit Commission - Wheel Trans	51,344.8	50,922.0	(422.8)	-0.8%	50,920.9	(423.9)	-0.8%	1.1	
Toronto Police Service	822,046.7	808,600.0	(13,446.7)	-1.6%	808,714.6	(13,332.1)	-1.6%	(114.6)	
Toronto Police Services Board	2,258.5	2,428.1	169.6	7.5%	2,428.1	169.6	7.5%	0.0	
<b>TOTAL - ABCs</b>	<b>1,323,748.8</b>	<b>1,308,326.0</b>	<b>(15,422.8)</b>	<b>-1.2%</b>	<b>1,309,322.9</b>	<b>(14,425.9)</b>	<b>-1.1%</b>	<b>(996.9)</b>	
<b>Corporate Accounts</b>									
Community Partnership and Investment Program	43,266.2	43,173.3	(92.9)	-0.2%	43,173.3	(92.9)	-0.2%	0.0	
Capital & Corporate Financing	530,803.8	530,195.9	(607.8)	-0.1%	529,738.7	(1,065.0)	-0.2%	457.2	
<b>Non-Program Expenditures</b>									
- Tax Deficiencies/Write-offs	78,000.0	57,911.1	(20,088.9)	-25.8%	57,911.1	(20,088.9)	-25.8%	0.0	
- Assessment Function (MPAC)	33,500.0	32,802.6	(697.4)	-2.1%	32,802.6	(697.4)	-2.1%	0.0	
- Temporary Borrowing	400.0	0.0	(400.0)	-100.0%	0.0	(400.0)	-100.0%	0.0	
- Funding of Employee Related Liabilities	39,496.2	39,452.0	(44.1)	-0.1%	39,452.0	(44.1)	-0.1%	0.0	
- Contingency	0.0	1.7	1.7	n/a	1.7	1.7	n/a	0.0	
- Other Corporate Expenditures	10,881.5	9,925.2	(956.3)	-8.8%	9,923.4	(958.1)	-8.8%	1.8	
- Insurance Premiums & Claims	300.0	300.0	(0.0)	0.0%	300.0	(0.0)	0.0%	0.0	
- Parking Tag Enforcement & Oper.	46,319.4	48,039.1	1,719.7	3.7%	52,839.0	6,519.6	14.1%	(4,799.9)	
- Vacancy Rebate Program	16,500.0	18,834.2	2,334.2	14.1%	18,834.2	2,334.2	14.1%	0.0	
- Heritage Property Taxes Rebate	3,500.0	3,500.0	0.0	0.0%	3,500.0	0.0	0.0%	0.0	
- Solid Waste Management Rebate	58,079.0	56,640.0	(1,439.0)	-2.5%	56,640.0	(1,439.0)	-2.5%	0.0	
- Street & Expressway Lighting Services	24,195.3	25,761.1	1,565.8	6.5%	25,761.1	1,565.8	6.5%	0.0	
Non-Program Expenditures	311,171.4	293,166.9	(18,004.5)	-5.8%	297,965.0	(13,206.4)	-4.2%	(4,798.0)	
<b>Non-Program Revenue</b>									
- Payments in Lieu of Taxes	(82,536.5)	(79,108.8)	3,427.7	-4.2%	(79,108.8)	3,427.7	-4.2%	0.0	
- Supplementary Taxes	(35,000.0)	(53,800.9)	(18,800.9)	53.7%	(53,800.9)	(18,800.9)	53.7%	0.0	
- Tax Penalties	(28,000.0)	(28,213.1)	(213.1)	0.8%	(28,213.1)	(213.1)	0.8%	0.0	
- Interest/Investment Earnings	(68,435.4)	(96,981.6)	(28,546.2)	41.7%	(97,013.8)	(28,578.4)	41.8%	32.2	
- Prior Year Surplus	(85,265.0)	(85,265.0)	0.0	0.0%	(85,265.0)	0.0	0.0%	0.0	
- Other Corporate Revenues	(9,822.8)	(9,850.9)	(28.1)	0.3%	(9,845.1)	(22.4)	0.2%	(5.8)	
- Toronto Hydro Revenues	(84,900.0)	(86,335.1)	(1,435.1)	1.7%	(86,335.1)	(1,435.1)	1.7%	0.0	
- Provincial Revenue	(91,600.0)	(91,600.0)	0.0	0.0%	(91,600.0)	0.0	0.0%	0.0	
- New CoTA Revenues	(175,000.0)	(168,523.9)	6,476.1	-3.7%	(168,523.9)	6,476.1	-3.7%	0.0	
- Parking Authority Revenues	(32,383.7)	(36,227.6)	(3,843.9)	11.9%	(34,321.0)	(1,937.3)	6.0%	(1,906.6)	
- Administrative Support Recoveries - Water	(18,973.0)	(18,973.0)	0.0	0.0%	(18,973.0)	0.0	0.0%	0.0	
- Administrative Support Recoveries - Health & EMS	(17,301.7)	(17,290.6)	11.1	-0.1%	(17,290.6)	11.1	-0.1%	0.0	
- Parking Tag Enforcement & Oper.	(81,815.0)	(87,653.4)	(5,838.4)	7.1%	(87,325.2)	(5,510.2)	6.7%	(328.2)	
- Other Tax Revenues	(15,150.0)	(13,432.3)	1,717.7	-11.3%	(13,432.3)	1,717.7	-11.3%	0.0	
- Woodbine Slots	(15,600.0)	(16,751.3)	(1,151.3)	7.4%	(16,751.3)	(1,151.3)	7.4%	0.0	
Non-Program Revenues	(841,783.1)	(890,007.6)	(48,224.4)	5.7%	(887,799.3)	(46,016.2)	5.5%	(2,208.3)	
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>43,458.3</b>	<b>(23,471.4)</b>	<b>(66,929.7)</b>	<b>-154.0%</b>	<b>(16,922.3)</b>	<b>(60,380.5)</b>	<b>-138.9%</b>	<b>(6,549.1)</b>	
<b>NET OPERATING TAX LEVY</b>	<b>3,314,645.7</b>	<b>3,226,068.7</b>	<b>(88,577.2)</b>	<b>-2.7%</b>	<b>3,235,119.4</b>	<b>(79,526.3)</b>	<b>-2.4%</b>	<b>(9,050.9)</b>	
<b>NON LEVY OPERATIONS</b>									
Toronto Parking Authority	(49,617.2)	(56,073.0)	(6,455.8)	13.0%	(53,055.0)	(3,437.8)	6.9%	(3,018.0)	
Toronto Water	0.0	(10,342.9)	(10,342.9)	n/a	(10,775.8)	(10,775.8)	n/a	432.9	
<b>NON LEVY OPERATING NET EXPENDITURES</b>	<b>(49,617.2)</b>	<b>(66,415.9)</b>	<b>(16,798.7)</b>	<b>33.9%</b>	<b>(63,830.8)</b>	<b>(14,213.6)</b>	<b>28.6%</b>	<b>(2,585.1)</b>	

**CITY OF TORONTO  
CONSOLIDATED OPERATING VARIANCE  
GROSS EXPENDITURES (\$000s)  
FOR YEAR ENDED DECEMBER 31, 2008**

	Final Year-End				Preliminary Year-End			Difference
	Budget	Actual	Actual vs Budget Over / (Under)	%	Actual	Actual vs Budget Over / (Under)	%	
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	2,920.1	2,605.3	(314.8)	-10.8%	2,605.3	(314.8)	-10.8%	0.0
Children's Services	360,855.9	352,890.1	(7,965.8)	-2.2%	352,888.3	(7,967.6)	-2.2%	1.8
Court Services	39,132.1	41,023.9	1,891.8	4.8%	41,023.9	1,891.8	4.8%	0.0
Economic Development, Culture & Tourism	33,984.0	34,010.1	26.1	0.1%	33,990.4	6.4	0.0%	19.7
Emergency Medical Services	153,893.9	158,028.9	4,135.0	2.7%	158,017.9	4,124.0	2.7%	11.0
Long Term Care Homes & Services	207,426.6	200,559.7	(6,866.9)	-3.3%	200,559.7	(6,866.9)	-3.3%	0.0
Parks, Forestry & Recreation	321,132.5	325,596.1	4,463.6	1.4%	325,592.4	4,459.9	1.4%	3.7
Shelter, Support & Housing Administration	758,843.2	724,373.9	(34,469.3)	-4.5%	725,005.7	(33,837.5)	-4.5%	(631.8)
Social Development, Finance & Administration	26,347.3	25,051.5	(1,295.9)	-4.9%	25,051.5	(1,295.8)	-4.9%	(0.0)
Toronto Employment & Social Services	1,059,943.2	1,005,105.8	(54,837.3)	-5.2%	1,007,538.6	(52,404.6)	-4.9%	(2,432.8)
311 Customer Service Strategy	10,206.2	8,115.7	(2,090.5)	-20.5%	8,115.7	(2,090.5)	-20.5%	0.0
<b>Sub-Total Citizen Centred Services "A"</b>	<b>2,974,685.1</b>	<b>2,877,361.2</b>	<b>(97,323.9)</b>	<b>-3.3%</b>	<b>2,880,389.4</b>	<b>(94,295.6)</b>	<b>-3.2%</b>	<b>(3,028.3)</b>
<b>Citizen Centred Services "B"</b>								
City Planning	36,350.6	32,362.0	(3,988.6)	-11.0%	32,350.0	(4,000.6)	-11.0%	12.0
Fire Services	356,029.8	361,036.4	5,006.5	1.4%	360,994.6	4,964.8	1.4%	41.8
Municipal Licensing & Standards	45,205.5	42,312.8	(2,892.7)	-6.4%	42,201.8	(3,003.7)	-6.6%	111.0
Policy, Planning, Finance and Administration	39,406.3	35,628.9	(3,777.4)	-9.6%	35,628.9	(3,777.4)	-9.6%	(0.0)
Solid Waste Management Services	277,172.6	274,500.7	(2,671.9)	-1.0%	274,398.4	(2,774.2)	-1.0%	102.3
Technical Services	60,135.1	59,341.1	(794.0)	-1.3%	59,341.1	(794.0)	-1.3%	0.0
Toronto Buildings	42,152.5	39,853.2	(2,299.3)	-5.5%	39,829.1	(2,323.4)	-5.5%	24.1
Toronto Environment Office	3,742.6	2,646.7	(1,096.0)	-29.3%	2,690.5	(1,052.1)	-28.1%	(43.8)
Transportation Services	260,511.1	286,116.5	25,605.4	9.8%	286,113.3	25,602.2	9.8%	3.2
Waterfront Secretariat	1,563.0	1,360.2	(202.8)	-13.0%	1,360.1	(202.9)	-13.0%	0.1
<b>Sub-Total Citizen Centred Services "B"</b>	<b>1,122,269.0</b>	<b>1,135,158.3</b>	<b>12,889.3</b>	<b>1.1%</b>	<b>1,134,907.8</b>	<b>12,638.8</b>	<b>1.1%</b>	<b>250.5</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	14,248.4	12,980.8	(1,267.6)	-8.9%	12,997.1	(1,251.3)	-8.8%	(16.3)
Office of the Treasurer	70,410.2	63,600.9	(6,809.3)	-9.7%	63,397.8	(7,012.4)	-10.0%	203.1
Facilities & Real Estate	133,847.7	133,578.2	(269.5)	-0.2%	133,091.0	(756.7)	-0.6%	487.2
Fleet Services	41,396.8	51,291.4	9,894.6	23.9%	51,291.4	9,894.6	23.9%	0.0
Information & Technology	58,469.0	53,758.7	(4,710.3)	-8.1%	53,759.1	(4,709.9)	-8.1%	(0.4)
<b>Sub-Total Internal Services</b>	<b>318,372.1</b>	<b>315,210.0</b>	<b>(3,162.1)</b>	<b>-1.0%</b>	<b>314,536.4</b>	<b>(3,835.7)</b>	<b>-1.2%</b>	<b>673.6</b>
<b>City Manager</b>								
City Manager's Office	39,757.7	39,266.8	(491.0)	-1.2%	39,267.8	(489.9)	-1.2%	(1.0)
<b>Sub-Total City Manager</b>	<b>39,757.7</b>	<b>39,266.8</b>	<b>(491.0)</b>	<b>-1.2%</b>	<b>39,267.8</b>	<b>(489.9)</b>	<b>-1.2%</b>	<b>(1.0)</b>
<b>Other City Programs</b>								
City Clerk's Office	49,908.7	48,020.5	(1,888.2)	-3.8%	48,024.0	(1,884.7)	-3.8%	(3.5)
Legal Services	36,700.0	37,912.7	1,212.6	3.3%	37,913.2	1,213.2	3.3%	(0.5)
Mayor's Office	2,603.5	2,316.7	(286.9)	-11.0%	2,316.7	(286.9)	-11.0%	0.0
City Council	19,465.7	18,209.9	(1,255.7)	-6.5%	18,210.1	(1,255.6)	-6.5%	(0.2)
<b>Sub-Total Other City Programs</b>	<b>108,678.0</b>	<b>106,459.8</b>	<b>(2,218.1)</b>	<b>-2.0%</b>	<b>106,464.0</b>	<b>(2,214.0)</b>	<b>-2.0%</b>	<b>(4.1)</b>
<b>Accountability Offices</b>								
Auditor General's Office	4,269.6	4,148.7	(121.0)	-2.8%	4,148.6	(121.0)	-2.8%	0.1
Integrity Commissioner's Office	201.4	155.4	(46.0)	-22.8%	155.4	(46.0)	-22.8%	0.0
Lobbyist Registrar	711.2	614.0	(97.2)	-13.7%	614.0	(97.2)	-13.7%	0.0
Office of the Ombudsperson	404.5	222.3	(182.2)	-45.0%	222.3	(182.2)	-45.0%	0.0
<b>Sub-Total Council Appointed Programs</b>	<b>5,586.7</b>	<b>5,140.4</b>	<b>(446.3)</b>	<b>-8.0%</b>	<b>5,140.3</b>	<b>(446.4)</b>	<b>-8.0%</b>	<b>0.1</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>4,569,348.7</b>	<b>4,478,596.5</b>	<b>(90,752.2)</b>	<b>-2.0%</b>	<b>4,480,705.7</b>	<b>(88,642.9)</b>	<b>-1.9%</b>	<b>(2,109.2)</b>



**CITY OF TORONTO**  
**CONSOLIDATED OPERATING VARIANCE**  
**GROSS EXPENDITURES (\$000s)**  
**FOR YEAR ENDED DECEMBER 31, 2008**

	Final Year-End				Preliminary Year-End			Difference
	Budget	Actual	Actual vs Budget Over / (Under)	%	Actual	Actual vs Budget Over / (Under)	%	
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	210,613.8	205,920.4	(4,693.4)	-2.2%	205,920.4	(4,693.4)	-2.2%	(0.0)
Toronto Public Library	176,490.0	178,929.2	2,439.2	1.4%	178,479.8	1,989.8	1.1%	449.4
Association of Community Centres	6,926.4	7,006.5	80.1	1.2%	7,050.1	123.7	1.8%	(43.6)
Exhibition Place	53,994.9	58,468.0	4,473.1	8.3%	59,643.0	5,648.1	10.5%	(1,175.0)
Heritage Toronto	694.0	620.1	(73.9)	-10.6%	623.0	(71.0)	-10.2%	(2.9)
Theatres	23,264.0	20,681.7	(2,582.3)	-11.1%	20,072.2	(3,191.8)	-13.7%	609.5
Toronto Zoo	41,262.1	40,064.8	(1,197.3)	-2.9%	40,249.8	(1,012.3)	-2.5%	(185.0)
Arena Boards of Management	6,025.4	6,137.7	112.3	1.9%	6,151.8	126.4	2.1%	(14.1)
Yonge Dundas Square	1,351.8	1,652.2	300.4	22.2%	1,604.8	253.0	18.7%	47.4
Toronto & Region Conservation Authority	36,733.6	36,947.6	214.0	0.6%	36,947.6	214.0	0.6%	0.0
Toronto Transit Commission - Conventional	1,175,981.1	1,194,974.0	18,992.9	1.6%	1,194,699.0	18,717.9	1.6%	275.0
Toronto Transit Commission - Wheel Trans	74,855.8	74,196.0	(659.8)	-0.9%	74,195.9	(659.9)	-0.9%	0.1
Toronto Police Service	865,518.0	886,400.0	20,882.0	2.4%	886,539.1	21,021.1	2.4%	(139.1)
Toronto Police Services Board	2,258.5	2,428.1	169.6	7.5%	2,428.1	169.6	7.5%	0.0
<b>TOTAL - ABCs</b>	<b>2,675,969.4</b>	<b>2,714,426.3</b>	<b>38,456.9</b>	<b>1.4%</b>	<b>2,714,604.6</b>	<b>38,635.2</b>	<b>1.4%</b>	<b>(178.3)</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	43,590.2	43,876.0	285.8	0.7%	43,876.0	285.8	0.7%	0.0
Capital & Corporate Financing	597,315.5	590,655.1	(6,660.4)	-1.1%	590,655.1	(6,660.4)	-1.1%	0.0
<b>Non-Program Expenditures</b>								
- Tax Deficiencies/Write-offs	78,000.0	57,911.1	(20,088.9)	-25.8%	57,911.1	(20,088.9)	-25.8%	0.0
- Assessment Function (MPAC)	33,500.0	32,802.6	(697.4)	-2.1%	32,802.6	(697.4)	-2.1%	0.0
- Temporary Borrowing	400.0	0.0	(400.0)	-100.0%	0.0	(400.0)	-100.0%	0.0
- Funding of Employee Related Liabilities	39,496	39,504.4	8.2	0.0%	39,504.4	8.2	0.0%	0.0
- Contingency	0.0	1.7	1.66	n/a	1.7	1.7	n/a	0.0
- Other Corporate Expenditures	12,266.5	11,748.7	(517.8)	-4.2%	11,746.9	(519.6)	-4.2%	1.8
- Insurance Premiums & Claims	300.0	300.0	(0.0)	0.0%	300.0	(0.0)	0.0%	0.0
- Parking Tag Enforcement & Oper.	46,319.4	48,039.1	1,719.7	3.7%	52,839.0	6,519.6	14.1%	(4,799.9)
- Programs Funded from Reserve Funds	91,847.6	94,084.2	2,236.6	2.4%	94,084.2	2,236.6	2.4%	0.0
- Vacancy Rebate Program	16,500.0	18,834.2	2,334.2	14.1%	18,834.2	2,334.2	14.1%	0.0
- Heritage Property Taxes Rebate	3,500.0	3,500.0	0.0	0.0%	3,500.0	0.0	0.0%	0.0
- Tax Rebates for Registered Charities	0.0	5,388.6	5,388.6	n/a	5,388.6	5,388.6	n/a	0.0
- Solid Waste Management Rebate	58,079.0	56,640.0	(1,439.0)	-2.5%	56,640.0	(1,439.0)	-2.5%	0.0
- Street & Expressway Lighting Services	25,075.3	26,641.1	1,565.8	6.2%	26,641.1	1,565.8	6.2%	0.0
- Pandemic Influenza	1,541.7	0.0	(1,541.7)	-100.0%	0.0	(1,541.7)	-100.0%	0.0
Non-Program Expenditures	406,825.7	395,395.6	(11,430.2)	-2.8%	400,193.6	(6,632.1)	-1.6%	(4,798.0)
<b>Non-Program Revenue</b>								
- Interest/Investment Earnings	564.6	815.1	250.5	44.4%	815.1	250.5	44.4%	0.0
- Prior Year Surplus	0.0	9,872.0	9,872.0	n/a	9,872.0	9,872.0	n/a	0.0
- Other Corporate Revenues	0.0	1,723.8	1,723.8	n/a	1,723.9	1,723.9	n/a	(0.1)
- Toronto Hydro Revenues	0.0	80,034.6	80,034.6	n/a	80,034.6	80,034.6	n/a	0.0
- New CoTA Revenues	2,600.0	12,211.4	9,611.4	369.7%	12,211.4	9,611.4	369.7%	0.0
- Other Tax Revenues	0.0	2,091.3	2,091.3	n/a	2,091.3	2,091.3	n/a	0.0
Non-Program Revenues	3,164.6	106,748.2	103,583.7	3273.2%	106,748.4	103,583.8	3273.2%	(0.1)
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>1,050,896.0</b>	<b>1,136,675.0</b>	<b>85,778.9</b>	<b>8.2%</b>	<b>1,141,473.1</b>	<b>90,577.1</b>	<b>8.6%</b>	<b>(4,798.2)</b>
<b>LEVY OPERATING GROSS EXPENDITURES</b>	<b>8,296,214.1</b>	<b>8,329,697.7</b>	<b>33,483.7</b>	<b>0.4%</b>	<b>8,336,783.5</b>	<b>40,569.4</b>	<b>0.5%</b>	<b>(7,085.7)</b>
<b>NON LEVY OPERATIONS</b>								
Toronto Parking Authority	63,498.3	62,592.0	(906.3)	-1.4%	63,645.0	146.7	0.2%	(1,053.0)
Toronto Water	677,393.3	650,386.9	(27,006.4)	-4.0%	649,954.0	(7,439.3)	-4.1%	432.9
<b>NON LEVY OPER. GROSS EXPENDITURES</b>	<b>740,891.6</b>	<b>712,978.9</b>	<b>(27,912.7)</b>	<b>-3.8%</b>	<b>713,599.0</b>	<b>(27,292.6)</b>	<b>-3.7%</b>	<b>(620.1)</b>





**CITY OF TORONTO  
CONSOLIDATED OPERATING VARIANCE  
REVENUES (\$000s)  
FOR YEAR ENDED DECEMBER 31, 2008**

	Final Year-End				Preliminary Year-End			Difference
	Budget	Actual	Actual vs Budget Over / (Under)	%	Actual	Actual vs Budget Over / (Under)	%	
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	1,613.0	1,298.2	(314.8)	-19.5%	1,298.2	(314.8)	-19.5%	0.0
Children's Services	291,863.2	287,314.2	(4,549.0)	-1.6%	287,314.2	(4,549.0)	-1.6%	0.0
Court Services	50,717.9	48,951.4	(1,766.5)	-3.5%	48,951.3	(1,766.6)	-3.5%	0.1
Economic Development, Culture & Tourism	8,050.2	8,098.2	48.0	0.6%	8,096.3	46.1	0.6%	1.9
Emergency Medical Services	91,836.9	92,486.6	649.6	0.7%	92,486.6	649.7	0.7%	(0.0)
Long Term Care Homes and Services	165,878.8	159,076.4	(6,802.4)	-4.1%	159,076.4	(6,802.4)	-4.1%	0.0
Parks, Forestry & Recreation	82,733.1	84,594.9	1,861.8	2.3%	84,549.9	1,816.8	2.2%	45.0
Shelter, Support & Housing Administration	505,023.4	473,732.5	(31,290.9)	-6.2%	473,104.0	(31,919.4)	-6.3%	628.5
Social Development, Finance & Administration	10,229.4	9,120.0	(1,109.4)	-10.8%	9,120.0	(1,109.4)	-10.8%	0.0
Toronto Employment & Social Services	784,175.2	747,863.3	(36,311.9)	-4.6%	749,494.2	(34,681.0)	-4.4%	(1,630.9)
311 Customer Service Strategy	5,740.4	4,312.1	(1,428.3)	-24.9%	4,312.1	(1,428.3)	-24.9%	0.0
<b>Sub-Total Citizen Centred Services "A"</b>	<b>1,997,861.5</b>	<b>1,916,847.7</b>	<b>(81,013.8)</b>	<b>-4.1%</b>	<b>1,917,803.1</b>	<b>(80,058.4)</b>	<b>-4.0%</b>	<b>(955.4)</b>
<b>Citizen Centred Services "B"</b>								
City Planning	22,703.0	19,334.8	(3,368.3)	-14.8%	19,339.8	(3,363.2)	-14.8%	(5.0)
Fire Services	8,176.1	9,387.0	1,210.9	14.8%	9,402.2	1,226.1	15.0%	(15.2)
Municipal Licensing & Standards	25,869.8	23,089.5	(2,780.3)	-10.7%	23,086.3	(2,783.5)	-10.8%	3.2
Policy, Planning, Finance and Administration	17,045.1	15,373.5	(1,671.6)	-9.8%	15,373.5	(1,671.6)	-9.8%	(0.0)
Solid Waste Management Services	152,859.6	154,436.5	1,576.9	1.0%	154,489.5	1,629.9	1.1%	(53.0)
Technical Services	44,136.7	42,940.2	(1,196.5)	-2.7%	42,940.2	(1,196.5)	-2.7%	0.0
Toronto Building	53,572.6	51,400.6	(2,172.0)	-4.1%	51,391.1	(2,181.5)	-4.1%	9.5
Toronto Environment Office	140.0	40.6	(99.4)	-71.0%	85.6	(54.4)	-38.9%	(45.0)
Transportation Services	92,955.7	91,938.0	(1,017.7)	-1.1%	91,937.5	(1,018.2)	-1.1%	0.5
Waterfront Secretariat	481.0	371.2	(109.8)	-22.8%	371.2	(109.8)	-22.8%	0.0
<b>Sub-Total Citizen Centred Services "B"</b>	<b>417,939.6</b>	<b>408,311.8</b>	<b>(9,627.8)</b>	<b>-2.3%</b>	<b>408,416.9</b>	<b>(9,522.7)</b>	<b>-2.3%</b>	<b>(105.0)</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	4,055.4	3,749.7	(305.7)	-7.5%	3,749.1	(306.3)	-7.6%	0.6
Office of the Treasurer	39,334.2	37,880.4	(1,453.7)	-3.7%	37,672.7	(1,661.5)	-4.2%	207.7
Facilities & Real Estate	78,578.1	79,157.6	579.6	0.7%	78,923.4	345.3	0.4%	234.2
Fleet Services	41,459.8	49,565.8	8,105.9	19.6%	49,565.8	8,105.9	19.6%	0.0
Information & Technology	9,333.5	5,891.8	(3,441.7)	-36.9%	5,891.8	(3,441.7)	-36.9%	0.0
<b>Sub-Total Internal Services</b>	<b>172,761.0</b>	<b>176,245.4</b>	<b>3,484.4</b>	<b>2.0%</b>	<b>175,802.8</b>	<b>3,041.8</b>	<b>1.8%</b>	<b>442.6</b>
<b>City Manager</b>								
City Manager's Office	2,260.9	2,749.5	488.7	21.6%	2,749.1	488.2	21.6%	0.4
<b>Sub-Total City Manager</b>	<b>2,260.9</b>	<b>2,749.5</b>	<b>488.7</b>	<b>21.6%</b>	<b>2,749.1</b>	<b>488.2</b>	<b>21.6%</b>	<b>0.4</b>
<b>Other City Programs</b>								
City Clerk's Office	15,289.5	13,888.7	(1,400.8)	-9.2%	13,875.9	(1,413.6)	-9.2%	12.8
Legal Services	15,777.6	19,232.7	3,455.1	21.9%	19,232.7	3,455.1	21.9%	0.0
Mayor's Office	0.0	0.0	0.0	n/a	0.0	0.0	n/a	0.0
City Council	20.0	106.6	86.6	432.8%	106.6	86.6	432.8%	0.0
<b>Sub-Total Other City Programs</b>	<b>31,087.1</b>	<b>33,227.9</b>	<b>2,140.9</b>	<b>6.9%</b>	<b>33,215.1</b>	<b>2,128.0</b>	<b>6.8%</b>	<b>12.8</b>
<b>Accountability Offices</b>								
Auditor General's Office	0.0	0.0	0.0	n/a	0.0	0.0	n/a	0.0
Integrity Commissioner's Office	0.0	0.0	0.0	n/a	0.0	0.0	n/a	0.0
Lobbyist Registrar	0.0	0.0	0.0	n/a	0.0	0.0	n/a	0.0
Office of the Ombudsperson	0.0	0.0	0.0	n/a	0.0	0.0	n/a	0.0
<b>Sub-Total Council Appointed Programs</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>	<b>0.0</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>2,621,910.0</b>	<b>2,537,382.4</b>	<b>(84,527.6)</b>	<b>-3.2%</b>	<b>2,537,986.9</b>	<b>(83,923.1)</b>	<b>-3.2%</b>	<b>(604.6)</b>



**CITY OF TORONTO  
CONSOLIDATED OPERATING VARIANCE  
REVENUES (\$000s)  
FOR YEAR ENDED DECEMBER 31, 2008**

	Final Year-End				Preliminary Year-End			Difference
	Budget	Actual	Actual vs Budget Over / (Under)	%	Actual	Actual vs Budget Over / (Under)	%	
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	167,711.6	163,529.6	(4,181.9)	-2.5%	163,529.6	(4,181.9)	-2.5%	0.0
Toronto Public Library	20,699.4	21,444.6	745.2	3.6%	20,996.8	297.4	1.4%	447.8
Association of Community Centres	169.9	37.9	(132.0)	-77.7%	169.9	0.0	0.0%	(132.0)
Exhibition Place	53,967.2	60,837.5	6,870.3	12.7%	61,070.1	7,102.9	13.2%	(232.6)
Heritage Toronto	304.0	230.3	(73.7)	-24.2%	233.2	(70.8)	-23.3%	(2.9)
Theatres	19,448.1	16,956.0	(2,492.1)	-12.8%	16,326.6	(3,121.5)	-16.1%	629.4
Toronto Zoo	29,534.0	29,108.7	(425.3)	-1.4%	29,305.1	(228.9)	-0.8%	(196.4)
Arena Boards of Management	5,982.6	6,023.7	41.1	0.7%	6,045.3	62.7	1.0%	(21.6)
Yonge Dundas Square	768.0	1,066.5	298.5	38.9%	1,027.1	259.1	33.7%	39.4
Toronto & Region Conservation Authority	33,562.5	33,776.5	214.0	0.6%	33,776.5	214.0	0.6%	0.0
Toronto Transit Commission - Conventional	953,091.1	972,015.0	18,923.9	2.0%	971,702.0	18,610.9	2.0%	313.0
Toronto Transit Commission - Wheel Trans	23,511.0	23,274.0	(237.0)	-1.0%	23,275.0	(236.0)	-1.0%	(1.0)
Toronto Police Service	43,471.3	77,800.0	34,328.7	79.0%	77,824.5	34,353.2	79.0%	(24.5)
Toronto Police Services Board	0.0	0.0	0.0	n/a	0.0	0.0	n/a	0.0
<b>TOTAL - ABCs</b>	<b>1,352,220.6</b>	<b>1,406,100.3</b>	<b>53,879.7</b>	<b>4.0%</b>	<b>1,405,281.7</b>	<b>53,061.1</b>	<b>3.9%</b>	<b>818.6</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	324.0	702.7	378.7	116.9%	702.7	378.7	116.9%	0.0
Capital & Corporate Financing	66,511.7	60,459.2	(6,052.5)	-9.1%	60,916.3	(5,595.4)	-8.4%	(457.1)
<b>Non-Program Expenditures</b>								
- Funding of Employee Related Liabilities	0.0	52.3	52.3	n/a	52.3	52.3	n/a	0.0
- Other Corporate Expenditures	1,385.0	1,823.5	438.5	31.7%	1,823.5	438.5	31.7%	0.0
- Programs Funded from Reserve Funds	91,847.6	94,084.2	2,236.6	2.4%	94,084.2	2,236.6	2.4%	0.0
- Tax Rebates for Registered Charities	0.0	5,388.6	5,388.6	n/a	5,388.6	5,388.6	n/a	0.0
- Street & Expressway Lighting Services	880.0	880.0	0.0	0.0%	880.0	0.0	0.0%	0.0
- Pandemic Influenza	1,541.7	0.0	(1,541.7)	-100.0%	0.0	(1,541.7)	-100.0%	0.0
<b>Non-Program Expenditures</b>	<b>95,654.3</b>	<b>102,228.6</b>	<b>6,574.3</b>	<b>6.9%</b>	<b>102,228.6</b>	<b>6,574.3</b>	<b>6.9%</b>	<b>0.0</b>
<b>Non-Program Revenue</b>								
- Payments in Lieu of Taxes	82,536.5	79,108.8	(3,427.7)	-4.2%	79,108.8	(3,427.7)	-4.2%	0.0
- Supplementary Taxes	35,000.0	53,800.9	18,800.9	53.7%	53,800.9	18,800.9	53.7%	0.0
- Tax Penalties	28,000.0	28,213.1	213.1	0.8%	28,213.1	213.1	0.8%	0.0
- Interest/Investment Earnings	69,000.0	97,796.7	28,796.7	41.7%	97,828.9	28,828.9	41.8%	(32.2)
- Prior Year Surplus	85,265.0	95,137.0	9,872.0	11.6%	95,137.0	9,872.0	11.6%	0.0
- Other Corporate Revenues	9,822.8	11,574.7	1,751.9	17.8%	11,569.1	1,746.3	17.8%	5.6
- Toronto Hydro Revenues	84,900.0	166,369.7	81,469.7	96.0%	166,369.7	81,469.7	96.0%	0.0
- Provincial Revenue	91,600.0	91,600.0	0.0	0.0%	91,600.0	0.0	0.0%	0.0
- New COTA Tax Revenues	177,600.0	180,735.3	3,135.3	1.8%	180,735.3	3,135.3	1.8%	0.0
- Parking Authority Revenues	32,383.7	36,227.6	3,843.9	11.9%	34,321.0	1,937.3	6.0%	1,906.6
- Administrative Support Recoveries - Water	18,973.0	18,973.0	0.0	0.0%	18,973.0	0.0	0.0%	0.0
- Administrative Support Recoveries - Health & EMS	17,301.7	17,290.6	(11.1)	-0.1%	17,290.6	(11.1)	-0.1%	0.0
- Parking Tag Enforcement & Oper.	81,815.0	87,653.4	5,838.4	7.1%	87,325.2	5,510.2	6.7%	328.2
- Other Tax Revenues	15,150.0	15,523.6	373.6	2.5%	15,523.6	373.6	2.5%	0.0
- Woodbine Slots	15,600.0	16,751.3	1,151.3	7.4%	16,751.3	1,151.3	7.4%	0.0
<b>Non-Program Revenues</b>	<b>844,947.7</b>	<b>996,755.8</b>	<b>151,808.1</b>	<b>18.0%</b>	<b>994,547.7</b>	<b>149,600.0</b>	<b>17.7%</b>	<b>2,208.1</b>
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>1,007,437.7</b>	<b>1,160,146.4</b>	<b>152,708.7</b>	<b>15.2%</b>	<b>1,158,395.3</b>	<b>150,957.6</b>	<b>15.0%</b>	<b>1,751.1</b>
<b>LEVY OPERATING REVENUES</b>	<b>4,981,568.3</b>	<b>5,103,629.1</b>	<b>122,060.8</b>	<b>2.5%</b>	<b>5,101,664.0</b>	<b>120,095.7</b>	<b>2.4%</b>	<b>1,965.1</b>
<b>NON LEVY OPERATIONS</b>								
Toronto Parking Authority	113,115.5	118,665.0	5,549.5	4.9%	116,700.0	3,584.5	3.2%	1,965.0
Toronto Water	677,393.3	660,729.8	(16,663.5)	-2.5%	660,729.8	(16,663.5)	-2.5%	0.0
<b>NON LEVY OPERATING REVENUES</b>	<b>790,508.8</b>	<b>779,394.8</b>	<b>(11,114.0)</b>	<b>-1.4%</b>	<b>777,429.8</b>	<b>(13,079.0)</b>	<b>-1.7%</b>	<b>1,965.0</b>



**CITY OF TORONTO**  
**CONSOLIDATED NET EXPENDITURES**  
**FOR THE SIX MONTHS ENDED JUNE 30, 2009**  
**(\$000s)**

	June 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	873.8	873.8	0.0	0.0%	1,281.0	1,176.7	(104.3)	-8.1%
Children's Services	32,596.4	31,526.1	(1,070.3)	-3.3%	67,612.8	66,793.1	(819.7)	-1.2%
Court Services	(7,108.7)	(5,627.8)	1,480.9	-20.8%	(12,182.0)	(9,331.3)	2,850.7	-23.4%
Economic Development, Culture & Tourism	13,477.2	12,405.7	(1,071.5)	-8.0%	27,313.4	26,675.7	(637.7)	-2.3%
Emergency Medical Services	26,084.6	26,132.1	47.5	0.2%	63,712.7	65,280.8	1,568.1	2.5%
Long Term Care Homes and Services	14,480.9	14,348.8	(132.1)	-0.9%	42,311.3	42,811.3	500.0	1.2%
Parks, Forestry & Recreation	106,688.2	112,036.8	5,348.6	5.0%	246,427.2	241,627.2	(4,800.0)	-1.9%
Shelter, Support & Housing Administration	129,963.2	127,225.0	(2,738.2)	-2.1%	266,272.4	259,913.0	(6,359.4)	-2.4%
Social Development, Finance & Administration	6,516.7	6,498.2	(18.5)	-0.3%	14,382.3	14,093.5	(288.8)	-2.0%
Toronto Employment & Social Services	144,050.8	142,420.8	(1,630.0)	-1.1%	317,843.2	306,150.4	(11,692.8)	-3.7%
311 Customer Service Strategy	3,105.7	1,769.6	(1,336.1)	-43.0%	7,338.4	6,536.3	(802.1)	-10.9%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>470,728.8</b>	<b>469,609.1</b>	<b>(1,119.7)</b>	<b>-0.2%</b>	<b>1,042,312.6</b>	<b>1,021,726.7</b>	<b>(20,585.9)</b>	<b>-2.0%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	6,725.5	8,962.7	2,237.2	33.3%	13,612.8	19,288.5	5,675.7	41.7%
Fire Services	177,146.5	178,408.8	1,262.3	0.7%	357,175.2	358,525.2	1,350.0	0.4%
Municipal Licensing & Standards	7,542.2	7,429.5	(112.7)	-1.5%	17,781.4	17,327.4	(454.0)	-2.6%
Policy, Planning, Finance and Administration	10,052.5	8,449.2	(1,603.3)	-15.9%	23,551.6	23,551.6	0.0	0.0%
Technical Services	8,074.5	8,419.7	345.2	4.3%	12,914.9	12,514.9	(400.0)	-3.1%
Toronto Building	(3,410.4)	3,890.1	7,300.5	-214.1%	(11,420.1)	(2,670.1)	8,750.0	-76.6%
Toronto Environment Office	1,587.1	(1,771.3)	(3,358.4)	-211.6%	3,522.7	3,522.7	0.0	0.0%
Transportation Services	100,045.8	103,709.0	3,663.2	3.7%	183,793.9	183,660.3	(133.7)	-0.1%
Waterfront Secretariat	399.5	350.5	(49.0)	-12.3%	1,011.9	962.9	(49.0)	-4.8%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>308,163.2</b>	<b>317,848.2</b>	<b>9,685.0</b>	<b>3.1%</b>	<b>601,944.3</b>	<b>616,683.4</b>	<b>14,739.0</b>	<b>2.4%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	3,983.1	3,767.0	(216.1)	-5.4%	8,844.9	8,442.5	(402.4)	-4.5%
Office of the Treasurer	12,834.7	12,631.1	(203.6)	-1.6%	29,833.6	27,667.1	(2,166.5)	-7.3%
Facilities & Real Estate	40,826.1	40,363.1	(463.0)	-1.1%	54,100.5	51,892.9	(2,207.5)	-4.1%
Fleet Services	(761.9)	(1,451.1)	(689.2)	90.5%	67.87	(1,076.0)	(1,143.9)	-1685.3%
Information & Technology	27,527.4	27,972.9	445.5	1.6%	51,147.0	48,829.2	(2,317.8)	-4.5%
<b>Sub-Total Internal Services</b>	<b>84,409.4</b>	<b>83,283.0</b>	<b>(1,126.4)</b>	<b>-1.3%</b>	<b>143,993.9</b>	<b>135,755.7</b>	<b>(8,238.1)</b>	<b>-5.7%</b>
<b>City Manager</b>								
City Manager's Office	16,679.9	16,719.4	39.5	0.2%	38,487.3	37,498.4	(988.9)	-2.6%
<b>Sub-Total City Manager</b>	<b>16,679.9</b>	<b>16,719.4</b>	<b>39.5</b>	<b>0.2%</b>	<b>38,487.3</b>	<b>37,498.4</b>	<b>(988.9)</b>	<b>-2.6%</b>
<b>Other City Programs</b>								
City Clerk's Office	18,438.0	19,572.1	1,134.1	6.2%	35,016.6	33,016.6	(2,000.0)	-5.7%
Legal Services	10,196.6	8,320.3	(1,876.3)	-18.4%	20,412.8	18,688.3	(1,724.5)	-8.4%
Mayor's Office	1,179.7	1,047.1	(132.6)	-11.2%	2,599.4	2,599.4	(0.0)	0.0%
City Council	9,279.1	8,471.0	(808.1)	-8.7%	19,445.7	18,245.7	(1,200.0)	-6.2%
<b>Sub-Total Other City Programs</b>	<b>39,093.4</b>	<b>37,410.5</b>	<b>(1,682.9)</b>	<b>-4.3%</b>	<b>77,474.5</b>	<b>72,550.0</b>	<b>(4,924.5)</b>	<b>-6.4%</b>
<b>Accountability Offices</b>								
Auditor General's Office	1,900.2	1,803.4	(96.8)	-5.1%	4,338.5	4,308.5	(30.0)	-0.7%
Integrity Commissioner's Office	88.3	93.2	4.9	5.5%	201.4	201.4	0.0	0.0%
Lobbyist Registrar	359.9	293.3	(66.6)	-18.5%	942.0	942.0	0.0	0.0%
Office of the Ombudsperson	516.8	458.9	(57.9)	-11.2%	1,218.3	1,218.3	0.0	0.0%
<b>Sub-Total Council Appointed Programs</b>	<b>2,865.2</b>	<b>2,648.8</b>	<b>(216.4)</b>	<b>-7.6%</b>	<b>6,700.2</b>	<b>6,670.2</b>	<b>(30.0)</b>	<b>-0.4%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>921,939.9</b>	<b>927,519.0</b>	<b>5,579.1</b>	<b>0.6%</b>	<b>1,910,912.8</b>	<b>1,890,884.4</b>	<b>(20,028.4)</b>	<b>-1.0%</b>
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	19,861.6	19,830.9	(30.7)	-0.2%	43,417.7	41,292.0	(2,125.7)	-4.9%
Toronto Public Library	76,466.0	76,319.2	(146.8)	-0.2%	162,015.5	162,008.1	(7.4)	0.0%
Association of Community Centres	3,496.7	3,482.1	(14.6)	-0.4%	6,993.5	6,993.5	0.0	0.0%
Exhibition Place	(43.3)	(177.9)	(134.6)	310.9%	(50.5)	(50.5)	0.0	0.0%



**CITY OF TORONTO**  
**CONSOLIDATED NET EXPENDITURES**  
**FOR THE SIX MONTHS ENDED JUNE 30, 2009**  
**(\$000s)**

	June 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Heritage Toronto	212.6	199.9	(12.7)	-6.0%	385.0	385.0	0.0	0.0%
Theatres	578.2	2,233.1	1,654.9	286.2%	3,716.5	5,621.9	1,905.4	51.3%
Toronto Zoo	7,094.3	6,816.5	(277.8)	-3.9%	11,667.1	11,667.1	0.0	0.0%
Arena Boards of Management	(3.5)	(478.5)	(475.0)	13571.4%	(6.9)	(6.7)	0.2	-2.5%
Yonge Dundas Square	286.0	331.2	45.2	15.8%	572.1	571.8	(0.3)	-0.1%
Toronto & Region Conservation Authority	1,673.4	1,673.4	(0.0)	0.0%	3,269.4	3,269.4	0.0	0.0%
Toronto Transit Commission - Conventional	192,754.0	198,026.0	5,272.0	2.7%	302,054.6	318,275.0	16,220.4	5.4%
Toronto Transit Commission - Wheel Trans	38,142.8	38,259.3	116.5	0.3%	76,341.4	76,341.4	0.0	0.0%
Toronto Police Service	386,752.5	386,752.5	0.0	0.0%	855,126.5	855,126.5	0.0	0.0%
Toronto Police Services Board	914.3	914.3	0.0	0.0%	2,301.2	2,301.2	0.0	0.0%
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>728,185.6</b>	<b>734,182.0</b>	<b>5,996.4</b>	<b>0.8%</b>	<b>1,467,803.2</b>	<b>1,483,795.7</b>	<b>15,992.5</b>	<b>1.1%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	24,421.8	24,421.8	0.0	0.0%	45,332.0	45,332.0	0.0	0.0%
Capital & Corporate Financing	(115,480.1)	(115,480.1)	0.0	0.0%	364,918.0	364,918.0	0.0	0.0%
<b>Non-Program Expenditures</b>								
- Tax Deficiencies/Write-offs	33,289.9	33,284.9	(5.0)	0.0%	81,200.0	81,200.0	0.0	0.0%
- Assessment Function (MPAC)	16,961.0	16,961.1	0.1	0.0%	35,000.0	35,000.0	0.0	0.0%
- Temporary Borrowing	0.0	0.0	0.0	n/a	400.0	400.0	0.0	0.0%
- Funding of Employee Related Liabilities	21,751.0	21,741.0	(10.1)	0.0%	43,502.1	43,502.1	0.0	0.0%
- Other Corporate Expenditures	4,072.0	4,072.0	0.0	0.0%	56,057.2	56,057.2	0.0	0.0%
- Insurance Premiums & Claims	0.0	0.0	0.0	n/a	1,050.0	1,000.0	(50.0)	-4.8%
- Parking Tag Enforcement & Oper.	20,095.7	20,174.7	79.0	0.4%	48,207.2	48,507.2	300.0	0.6%
- Vacancy Rebate Program	7,414.2	7,409.2	(5.0)	-0.1%	20,000.0	20,000.0	0.0	0.0%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	3,500.0	3,500.0	0.0	0.0%
- Solid Waste Management Rebates	91,196.0	83,739.3	(7,456.7)	-8.2%	182,391.9	182,391.9	0.0	0.0%
- Street & Expressway Lighting Services	11,695.3	11,695.3	0.0	0.0%	24,980.9	24,980.9	0.0	0.0%
- Pandemic Influenza Stockpiling	0.0	0.0	0.0	n/a	2,705.0	2,705.0	0.0	0.0%
Non-Program Expenditures	206,475.1	199,077.5	(7,397.7)	-3.6%	498,994.3	499,244.3	250.0	0.1%
<b>Non-Program Revenue</b>								
- Payments in Lieu of Taxes	(63,313.4)	(63,308.4)	5.0	0.0%	(77,427.0)	(77,427.0)	0.0	0.0%
- Supplementary Taxes	0.0	0.0	0.0	n/a	(25,000.0)	(25,000.0)	0.0	0.0%
- Tax Penalties	(13,621.7)	(13,669.9)	(48.2)	0.4%	(28,000.0)	(28,000.0)	0.0	0.0%
- Interest/Investment Earnings	(41,208.2)	(46,039.2)	(4,831.0)	11.7%	(82,416.3)	(92,416.3)	(10,000.0)	12.1%
- Prior Year Surplus	(74,178.4)	(74,178.0)	0.4	0.0%	(74,178.4)	(74,178.0)	0.4	0.0%
- Other Corporate Revenues	(3,352.6)	(3,137.2)	215.4	-6.4%	(8,671.4)	(8,371.4)	300.0	-3.5%
- Toronto Hydro Revenues	(35,950.0)	(34,629.0)	1,321.0	-3.7%	(71,900.0)	(70,069.5)	1,830.5	-2.5%
- Provincial Revenue	(45,800.0)	(45,800.0)	0.0	0.0%	(91,600.0)	(91,600.0)	0.0	0.0%
- New CoTA Revenues	(85,800.0)	(83,282.5)	2,517.5	-2.9%	(206,000.0)	(206,000.0)	0.0	0.0%
- Parking Authority Revenues	(17,986.7)	(17,986.7)	0.0	0.0%	(35,973.2)	(56,969.7)	(20,996.5)	58.4%
- Administrative Support Recoveries - Water	(9,486.5)	(9,486.5)	0.0	0.0%	(19,033.0)	(19,033.0)	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	(8,320.3)	(8,320.3)	0.0	0.0%	(16,651.7)	(16,651.7)	0.0	0.0%
- Parking Tag Enforcement & Oper.	(40,907.5)	(41,849.0)	(941.5)	2.3%	(81,815.0)	(81,815.0)	0.0	0.0%
- Other Tax Revenues	(8,758.5)	(8,877.6)	(119.1)	1.4%	(15,105.0)	(15,105.0)	0.0	0.0%
- Woodbine Slots	(7,950.0)	(8,033.1)	(83.1)	1.0%	(15,900.0)	(15,900.0)	0.0	0.0%
Non-Program Revenues	(456,633.7)	(458,597.3)	(1,963.6)	0.4%	(849,671.0)	(878,536.6)	(28,865.6)	3.4%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>(341,216.9)</b>	<b>(350,578.2)</b>	<b>(9,361.3)</b>	<b>2.7%</b>	<b>59,573.3</b>	<b>30,957.7</b>	<b>(28,615.6)</b>	<b>-48.0%</b>
<b>NET OPERATING TAX LEVY</b>	<b>1,308,908.6</b>	<b>1,311,122.8</b>	<b>2,214.2</b>	<b>0.2%</b>	<b>3,438,289.3</b>	<b>3,405,637.8</b>	<b>(32,651.4)</b>	<b>-0.9%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	9,831.2	11,454.5	1,623.3	16.5%	0.0	9,296.3	9,296.3	n/a
Toronto Parking Authority	(24,454.0)	(27,160.0)	(2,706.0)	11.1%	(54,546.2)	(55,838.7)	(1,292.5)	2.4%
Toronto Water	64,616.2	62,395.5	(2,220.7)	-3.4%	0.0	(2,000.0)	(2,000.0)	n/a
<b>NON LEVY OPERATING NET EXPENDITURES</b>	<b>49,993.4</b>	<b>46,690.0</b>	<b>(3,303.4)</b>	<b>-6.6%</b>	<b>(54,546.2)</b>	<b>(48,542.4)</b>	<b>6,003.8</b>	<b>-11.0%</b>



**CITY OF TORONTO**  
**CONSOLIDATED GROSS EXPENDITURES**  
**FOR THE SIX MONTHS ENDED JUNE 30, 2009**  
**(\$000s)**

	June 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	1,480.8	1,347.5	(133.3)	-9.0%	3,185.3	2,898.8	(286.5)	-9.0%
Children's Services	195,812.3	190,224.5	(5,587.8)	-2.9%	369,453.9	365,056.2	(4,397.7)	-1.2%
Court Services	15,807.0	15,550.1	(256.9)	-1.6%	47,566.8	47,417.5	(149.3)	-0.3%
Economic Development, Culture & Tourism	16,367.8	15,858.7	(509.1)	-3.1%	36,820.8	35,937.2	(883.6)	-2.4%
Emergency Medical Services	74,032.9	73,160.2	(872.7)	-1.2%	159,628.2	158,799.5	(828.7)	-0.5%
Long Term Care Homes & Services	99,970.5	96,539.6	(3,430.9)	-3.4%	213,460.4	210,860.4	(2,600.0)	-1.2%
Parks, Forestry & Recreation	143,916.7	143,424.7	(492.0)	-0.3%	337,745.3	314,745.3	(23,000.0)	-6.8%
Shelter, Support & Housing Administration	338,712.2	323,239.4	(15,472.8)	-4.6%	724,488.6	707,134.7	(17,353.9)	-2.4%
Social Development, Finance & Administration	12,005.6	10,936.4	(1,069.2)	-8.9%	25,845.5	24,844.4	(1,001.1)	-3.9%
Toronto Employment & Social Services	570,531.3	533,830.1	(36,701.2)	-6.4%	1,203,021.9	1,146,297.2	(56,724.7)	-4.7%
311 Customer Service Strategy	6,912.6	5,546.4	(1,366.2)	-19.8%	15,281.7	14,179.6	(1,102.1)	-7.2%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>1,475,549.7</b>	<b>1,409,657.6</b>	<b>(65,892.1)</b>	<b>-4.5%</b>	<b>3,136,498.3</b>	<b>3,028,170.8</b>	<b>(108,327.5)</b>	<b>-3.5%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	17,906.9	15,512.2	(2,394.7)	-13.4%	37,114.3	32,514.2	(4,600.1)	-12.4%
Fire Services	181,273.0	182,377.2	1,104.2	0.6%	365,028.1	366,028.1	1,000.0	0.3%
Municipal Licensing & Standards	20,847.9	19,952.6	(895.3)	-4.3%	47,227.3	44,073.3	(3,154.0)	-6.7%
Policy, Planning, Finance and Administration	19,402.2	15,109.0	(4,293.2)	-22.1%	42,326.0	41,564.8	(761.2)	-1.8%
Technical Services	28,184.3	27,225.5	(958.8)	-3.4%	63,434.7	61,534.7	(1,900.0)	-3.0%
Toronto Buildings	19,294.1	18,267.0	(1,027.1)	-5.3%	45,068.0	39,968.0	(5,100.0)	-11.3%
Toronto Environment Office	4,263.3	3,016.1	(1,247.2)	-29.3%	8,887.7	8,887.7	0.0	0.0%
Transportation Services	128,011.8	130,814.4	2,802.6	2.2%	281,482.8	281,349.1	(133.7)	0.0%
Waterfront Secretariat	692.0	584.1	(107.9)	-15.6%	1,596.9	1,434.9	(162.0)	-10.1%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>419,875.5</b>	<b>412,858.1</b>	<b>(7,017.4)</b>	<b>-1.7%</b>	<b>892,165.8</b>	<b>877,354.8</b>	<b>(14,811.0)</b>	<b>-1.7%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	5,935.3	5,725.3	(210.0)	-3.5%	12,749.2	12,267.7	(481.5)	-3.8%
Office of the Treasurer	34,280.2	31,320.8	(2,959.4)	-8.6%	72,724.8	63,815.5	(8,909.3)	-12.3%
Facilities & Real Estate	75,232.0	61,664.4	(13,567.6)	-18.0%	164,029.2	154,502.2	(9,527.0)	-5.8%
Fleet Services	21,326.5	23,678.4	2,351.9	11.0%	46,546.0	47,920.2	1,374.2	3.0%
Information & Technology	32,309.2	32,573.3	264.1	0.8%	63,032.7	58,424.9	(4,607.8)	-7.3%
<b>Sub-Total Internal Services</b>	<b>169,083.2</b>	<b>154,962.2</b>	<b>(14,121.0)</b>	<b>-8.4%</b>	<b>359,081.9</b>	<b>336,930.5</b>	<b>(22,151.4)</b>	<b>-6.2%</b>
<b>City Manager</b>								
City Manager's Office	18,325.6	18,518.2	192.6	1.1%	41,798.7	41,209.7	(588.9)	-1.4%
<b>Sub-Total City Manager</b>	<b>18,325.6</b>	<b>18,518.2</b>	<b>192.6</b>	<b>1.1%</b>	<b>41,798.7</b>	<b>41,209.7</b>	<b>(588.9)</b>	<b>-1.4%</b>
<b>Other City Programs</b>								
City Clerk's Office	25,553.4	24,361.8	(1,191.6)	-4.7%	53,335.7	51,335.7	(2,000.0)	-3.7%
Legal Services	19,753.3	17,876.9	(1,876.4)	-9.5%	39,526.1	35,753.8	(3,772.3)	-9.5%
Mayor's Office	1,179.7	1,047.1	(132.6)	-11.2%	2,603.4	2,603.4	0.0	0.0%
City Council	9,279.1	8,473.0	(806.1)	-8.7%	19,445.7	18,245.7	(1,200.0)	-6.2%
<b>Sub-Total Other City Programs</b>	<b>55,765.5</b>	<b>51,758.8</b>	<b>(4,006.7)</b>	<b>-7.2%</b>	<b>114,910.9</b>	<b>107,938.6</b>	<b>(6,972.3)</b>	<b>-6.1%</b>
<b>Accountability Offices</b>								
Auditor General's Office	1,900.2	1,803.4	(96.8)	-5.1%	4,338.5	4,308.5	(30.0)	-0.7%
Integrity Commissioner's Office	88.3	93.2	4.9	5.5%	201.4	201.4	0.0	0.0%
Lobbyist Registrar	359.9	293.3	(66.6)	-18.5%	942.0	942.0	0.0	0.0%
Office of the Ombudsperson	516.8	458.9	(57.9)	-11.2%	1,218.3	1,218.3	0.0	0.0%
<b>Sub-Total Council Appointed Programs</b>	<b>2,865.2</b>	<b>2,648.8</b>	<b>(216.4)</b>	<b>-7.6%</b>	<b>6,700.2</b>	<b>6,670.2</b>	<b>(30.0)</b>	<b>-0.4%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>2,141,464.7</b>	<b>2,050,403.7</b>	<b>(91,061.0)</b>	<b>-4.3%</b>	<b>4,551,155.8</b>	<b>4,398,274.7</b>	<b>(152,881.1)</b>	<b>-3.4%</b>



**CITY OF TORONTO**  
**CONSOLIDATED GROSS EXPENDITURES**  
**FOR THE SIX MONTHS ENDED JUNE 30, 2009**  
**(\$000s)**

	June 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	101,142.3	97,473.4	(3,668.9)	-3.6%	218,032.9	210,117.7	(7,915.2)	-3.6%
Toronto Public Library	82,838.9	83,311.6	472.7	0.6%	175,777.4	176,288.4	511.0	0.3%
Association of Community Centres	3,585.9	3,482.1	(103.8)	-2.9%	7,171.8	7,171.8	0.0	0.0%
Exhibition Place	21,453.7	20,711.8	(741.9)	-3.5%	59,687.4	59,687.4	0.0	0.0%
Heritage Toronto	306.0	282.6	(23.4)	-7.6%	694.0	694.0	0.0	0.0%
Theatres	6,348.5	6,824.9	476.4	7.5%	14,210.0	13,510.7	(699.3)	-4.9%
Toronto Zoo	18,582.3	18,755.0	172.7	0.9%	43,227.9	43,227.9	0.0	0.0%
Arena Boards of Management	3,127.8	2,737.9	(389.9)	-12.5%	6,255.7	6,235.2	(20.5)	-0.3%
Yonge Dundas Square	809.1	782.2	(26.9)	-3.3%	1,618.2	1,693.9	75.7	4.7%
Toronto & Region Conservation Authority	17,671.8	17,735.3	63.5	0.4%	37,996.8	37,996.8	0.0	0.0%
Toronto Transit Commission - Conventional	645,138.0	644,693.0	(445.0)	-0.1%	1,298,364.8	1,301,885.0	3,520.2	0.3%
Toronto Transit Commission - Wheel Trans	40,066.0	40,180.1	114.1	0.3%	80,169.1	80,501.6	332.5	0.4%
Toronto Police Service	416,190.7	416,290.7	100.0	0.0%	919,251.2	919,451.2	200.0	0.0%
Toronto Police Services Board	916.1	916.1	0.0	0.0%	2,301.2	2,303.0	1.8	0.1%
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>1,358,177.1</b>	<b>1,354,176.7</b>	<b>(4,000.4)</b>	<b>-0.3%</b>	<b>2,864,758.3</b>	<b>2,860,764.6</b>	<b>(3,993.7)</b>	<b>-0.1%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	24,457.6	24,457.6	0.0	0.0%	45,716.0	45,716.0	0.0	0.0%
Capital & Corporate Financing	124,429.5	124,429.5	0.0	0.0%	628,229.6	628,229.6	0.0	0.0%
<b>Non-Program Expenditures</b>								
- Tax Deficiencies/Write-offs	33,289.9	33,284.9	(5.0)	0.0%	81,200.0	81,200.0	0.0	0.0%
- Assessment Function (MPAC)	16,961.0	16,961.1	0.1	0.0%	35,000.0	35,000.0	0.0	0.0%
- Temporary Borrowing	0.0	0.0	0.0	n/a	400.0	400.0	0.0	0.0%
- Funding of Employee Related Liabilities	21,751.0	21,741.0	(10.1)	0.0%	43,502.1	43,502.1	0.0	0.0%
- Other Corporate Expenditures	4,162.4	4,162.4	0.0	0.0%	66,509.1	66,509.1	0.0	0.0%
- Insurance Premiums & Claims	0.0	0.0	0.0	n/a	1,050.0	1,000.0	(50.0)	-4.8%
- Parking Tag Enforcement & Oper.	20,095.7	20,174.7	79.0	0.4%	48,207.2	48,507.2	300.0	0.6%
- Programs Funded from Reserve Funds	43,693.8	50,974.7	7,280.9	16.7%	87,387.6	87,387.6	0.0	0.0%
- Vacancy Rebate Program	7,414.2	7,409.2	(5.0)	-0.1%	20,000.0	20,000.0	0.0	0.0%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	3,500.0	3,500.0	0.0	0.0%
- Tax Rebates for Registered Charities	6,609.7	6,609.7	0.0	0.0%	6,609.7	6,609.7	0.0	0.0%
- Solid Waste Management Rebates	91,196.0	83,739.3	(7,456.7)	-8.2%	182,391.9	182,391.9	0.0	0.0%
- Street & Expressway Lighting Services	11,695.3	11,695.3	0.0	0.0%	25,860.9	25,860.9	0.0	0.0%
- Pandemic Influenza Stockpiling	0.0	0.0	0.0	n/a	6,263.0	6,263.0	0.0	0.0%
Non-Program Expenditures	256,869.0	256,752.3	(116.7)	0.0%	607,881.5	608,131.5	250.0	0.0%
<b>Non-Program Revenue</b>								
- Interest/Investment Earnings	291.9	460.8	169.0	57.9%	583.7	583.7	0.0	0.0%
- Prior Year Surplus	0.0	5,348.0	5,348.0	n/a	0.0	5,348.0	5,348.0	n/a
- New CoTA Revenues	2,749.9	3,391.9	642.0	23.3%	6,650.0	6,650.0	0.0	0.0%
- Other Tax Revenues	0.0	(5.5)	(5.5)	n/a	0.0	0.0	0.0	n/a
Non-Program Revenues	3,041.8	9,195.2	6,153.5	202.3%	7,233.7	12,581.7	5,348.0	73.9%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>408,797.9</b>	<b>414,834.6</b>	<b>6,036.7</b>	<b>1.5%</b>	<b>1,289,060.8</b>	<b>1,294,658.8</b>	<b>5,598.0</b>	<b>0.4%</b>
<b>LEVY OPERATING GROSS EXPENDITURES</b>	<b>3,908,439.6</b>	<b>3,819,415.0</b>	<b>(89,024.6)</b>	<b>-2.3%</b>	<b>8,704,974.9</b>	<b>8,553,698.1</b>	<b>(151,276.8)</b>	<b>-1.7%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	124,529.8	119,220.5	(5,309.3)	-4.3%	318,986.7	311,598.9	(7,387.8)	-2.3%
Toronto Parking Authority	33,044.0	32,465.0	(579.0)	-1.8%	65,661.3	65,661.3	0.0	0.0%
Toronto Water	333,199.4	323,497.3	(9,702.1)	-2.9%	698,703.4	682,703.4	(16,000.0)	-2.3%
<b>NON LEVY OPER. GROSS EXPENDITURES</b>	<b>490,773.2</b>	<b>475,182.8</b>	<b>(15,590.4)</b>	<b>-3.2%</b>	<b>1,083,351.4</b>	<b>1,059,963.6</b>	<b>(23,387.8)</b>	<b>-2.2%</b>



**CITY OF TORONTO**  
**CONSOLIDATED REVENUES**  
**FOR THE SIX MONTHS ENDED JUNE 30, 2009**  
**(\$000s)**

	June 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	607.0	473.7	(133.3)	-22.0%	1,904.3	1,722.1	(182.2)	-9.6%
Children's Services	163,215.9	158,698.4	(4,517.5)	-2.8%	301,841.1	298,263.1	(3,578.0)	-1.2%
Court Services	22,915.7	21,177.9	(1,737.8)	-7.6%	59,748.8	56,748.8	(3,000.0)	-5.0%
Economic Development, Culture & Tourism	2,890.6	3,453.0	562.4	19.5%	9,507.4	9,261.5	(245.9)	-2.6%
Emergency Medical Services	47,948.3	47,028.1	(920.2)	-1.9%	95,915.5	93,518.7	(2,396.8)	-2.5%
Long Term Care Homes and Services	85,489.6	82,190.8	(3,298.8)	-3.9%	171,149.1	168,049.1	(3,100.0)	-1.8%
Parks, Forestry & Recreation	37,228.5	31,387.9	(5,840.6)	-15.7%	91,318.1	73,118.1	(18,200.0)	-19.9%
Shelter, Support & Housing Administration	208,749.0	196,014.4	(12,734.6)	-6.1%	458,216.2	447,221.7	(10,994.5)	-2.4%
Social Development, Finance & Administration	5,488.9	4,438.2	(1,050.7)	-19.1%	11,463.3	10,750.9	(712.4)	-6.2%
Toronto Employment & Social Services	426,480.5	391,409.3	(35,071.2)	-8.2%	885,178.7	840,146.8	(45,031.9)	-5.1%
311 Customer Service Strategy	3,806.9	3,776.8	(30.1)	-0.8%	7,943.3	7,643.3	(300.0)	-3.8%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>1,004,820.9</b>	<b>940,048.5</b>	<b>(64,772.4)</b>	<b>-6.4%</b>	<b>2,094,185.7</b>	<b>2,006,444.1</b>	<b>(87,741.6)</b>	<b>-4.2%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	11,181.4	6,549.5	(4,631.9)	-41.4%	23,501.4	13,225.7	(10,275.7)	-43.7%
Fire Services	4,126.5	3,968.4	(158.1)	-3.8%	7,852.9	7,502.9	(350.0)	-4.5%
Municipal Licensing & Standards	13,305.7	12,523.1	(782.6)	-5.9%	29,445.9	26,745.9	(2,700.0)	-9.2%
Policy, Planning, Finance and Administration	9,349.7	6,659.8	(2,689.9)	-28.8%	18,774.4	18,013.2	(761.2)	-4.1%
Technical Services	20,109.8	18,805.8	(1,304.0)	-6.5%	50,519.8	49,019.8	(1,500.0)	-3.0%
Toronto Building	22,704.5	14,376.9	(8,327.6)	-36.7%	56,488.1	42,638.1	(13,850.0)	-24.5%
Toronto Environment Office	2,676.2	4,787.4	2,111.2	78.9%	5,365.0	5,365.0	0.0	0.0%
Transportation Services	27,966.0	27,105.4	(860.6)	-3.1%	97,688.8	97,688.8	0.0	0.0%
Waterfront Secretariat	292.5	233.6	(58.9)	-20.1%	585.0	472.0	(113.0)	-19.3%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>111,712.3</b>	<b>95,009.9</b>	<b>(16,702.4)</b>	<b>-15.0%</b>	<b>290,221.5</b>	<b>260,671.4</b>	<b>(29,550.0)</b>	<b>-10.2%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	1,952.2	1,958.3	6.1	0.3%	3,904.3	3,825.2	(79.1)	-2.0%
Office of the Treasurer	21,445.5	18,689.7	(2,755.8)	-12.9%	42,891.1	36,148.4	(6,742.7)	-15.7%
Facilities & Real Estate	34,405.9	21,301.3	(13,104.6)	-38.1%	109,928.6	102,609.3	(7,319.3)	-6.7%
Fleet Services	22,088.4	25,129.5	3,041.1	13.8%	46,478.2	48,996.2	2,518.0	5.4%
Information & Technology	4,781.8	4,600.4	(181.4)	-3.8%	11,885.7	9,595.7	(2,290.0)	-19.3%
<b>Sub-Total Internal Services</b>	<b>84,673.8</b>	<b>71,679.2</b>	<b>(12,994.6)</b>	<b>-15.3%</b>	<b>215,087.9</b>	<b>201,174.8</b>	<b>(13,913.1)</b>	<b>-6.5%</b>
<b>City Manager</b>								
City Manager's Office	1,645.7	1,798.8	153.1	9.3%	3,311.3	3,711.3	400.0	12.1%
<b>Sub-Total City Manager</b>	<b>1,645.7</b>	<b>1,798.8</b>	<b>153.1</b>	<b>9.3%</b>	<b>3,311.3</b>	<b>3,711.3</b>	<b>400.0</b>	<b>12.1%</b>
<b>Other City Programs</b>								
City Clerk's Office	7,115.4	4,789.7	(2,325.7)	-32.7%	18,319.1	18,319.1	0.0	0.0%
Legal Services	9,556.7	9,556.6	(0.1)	0.0%	19,113.3	17,065.5	(2,047.8)	-10.7%
Mayor's Office	0.0	0.0	0.0	n/a	4.0	4.0	0.0	0.3%
City Council	0.0	2.0	2.0	n/a	0.0	0.0	0.0	n/a
<b>Sub-Total Other City Programs</b>	<b>16,672.1</b>	<b>14,348.3</b>	<b>(2,323.8)</b>	<b>-13.9%</b>	<b>37,436.4</b>	<b>35,388.6</b>	<b>(2,047.8)</b>	<b>-5.5%</b>
<b>Accountability Offices</b>								
Auditor General's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Integrity Commissioner's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Lobbyist Registrar	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Office of the Ombudsperson	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
<b>Sub-Total Council Appointed Programs</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>1,219,524.8</b>	<b>1,122,884.7</b>	<b>(96,640.1)</b>	<b>-7.9%</b>	<b>2,640,242.9</b>	<b>2,507,390.3</b>	<b>(132,852.6)</b>	<b>-5.0%</b>



**CITY OF TORONTO**  
**CONSOLIDATED REVENUES**  
**FOR THE SIX MONTHS ENDED JUNE 30, 2009**  
**(\$000s)**

	June 30, 2009				December 31, 2009			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
<b>Agencies, Boards and Commissions</b>								
Toronto Public Health	81,280.7	77,642.5	(3,638.2)	-4.5%	174,615.1	168,825.7	(5,789.4)	-3.3%
Toronto Public Library	6,372.9	6,992.4	619.5	9.7%	13,761.9	14,280.3	518.4	3.8%
Association of Community Centres	89.2	0.0	(89.2)	-100.0%	178.3	178.3	0.0	0.0%
Exhibition Place	21,497.0	20,889.7	(607.3)	-2.8%	59,737.9	59,737.9	0.0	0.0%
Heritage Toronto	93.4	82.7	(10.7)	-11.5%	309.0	309.0	0.0	0.0%
Theatres	5,770.3	4,591.8	(1,178.5)	-20.4%	10,493.5	7,888.8	(2,604.7)	-24.8%
Toronto Zoo	11,488.0	11,938.5	450.5	3.9%	31,560.8	31,560.8	0.0	0.0%
Arena Boards of Management	3,131.3	3,216.4	85.1	2.7%	6,262.5	6,241.9	(20.6)	-0.3%
Yonge Dundas Square	523.1	451.0	(72.1)	-13.8%	1,046.1	1,122.1	76.0	7.3%
Toronto & Region Conservation Authority	15,998.3	16,061.9	63.6	0.4%	34,727.4	34,727.4	0.0	0.0%
Toronto Transit Commission - Conventional	452,384.0	446,667.0	(5,717.0)	-1.3%	996,310.2	983,610.0	(12,700.2)	-1.3%
Toronto Transit Commission - Wheel Trans	1,923.2	1,920.8	(2.4)	-0.1%	3,827.7	4,160.2	332.5	8.7%
Toronto Police Service	29,438.2	29,538.2	100.0	0.3%	64,124.7	64,324.7	200.0	0.3%
Toronto Police Services Board	1.8	1.8	0.0	0.0%	0.0	1.8	1.8	n/a
<b>TOTAL - AGENCIES, BOARDS &amp; COMMISSIONS</b>	<b>629,991.4</b>	<b>619,994.7</b>	<b>(9,996.7)</b>	<b>-1.6%</b>	<b>1,396,955.1</b>	<b>1,376,968.9</b>	<b>(19,986.2)</b>	<b>-1.4%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	35.8	35.8	0.0	0.0%	384.0	384.0	0.0	0.0%
Capital & Corporate Financing	239,909.6	239,909.6	0.0	0.0%	263,311.7	263,311.7	0.0	0.0%
<b>Non-Program Expenditures</b>								
- Other Corporate Expenditures	90.4	90.4	0.0	0.0%	10,451.9	10,451.9	0.0	0.0%
- Programs Funded from Reserve Funds	43,693.8	50,974.7	7,280.9	16.7%	87,387.6	87,387.6	0.0	0.0%
- Tax Rebates for Registered Charities	6,609.7	6,609.7	0.0	0.0%	6,609.7	6,609.7	0.0	0.0%
- Street & Expressway Lighting Services	0.0	0.0	0.0	n/a	880.0	880.0	0.0	0.0%
- Pandemic Influenza Stockpiling	0.0	0.0	0.0	n/a	3,558.0	3,558.0	0.0	0.0%
Non-Program Expenditures	50,393.9	57,674.8	7,280.9	14.4%	108,887.2	108,887.2	0.0	0.0%
<b>Non-Program Revenue</b>								
- Payments in Lieu of Taxes	63,313.4	63,308.4	(5.0)	0.0%	77,427.0	77,427.0	0.0	0.0%
- Supplementary Taxes	0.0	0.0	0.0	n/a	25,000.0	25,000.0	0.0	0.0%
- Tax Penalties	13,621.7	13,669.9	48.2	0.4%	28,000.0	28,000.0	0.0	0.0%
- Interest/Investment Earnings	41,500.0	46,500.0	5,000.0	12.0%	83,000.0	93,000.0	10,000.0	12.0%
- Prior Year Surplus	74,178.4	79,526.0	5,347.6	7.2%	74,178.4	79,526.0	5,347.6	7.2%
- Other Corporate Revenues	3,352.6	3,137.2	(215.4)	-6.4%	8,671.4	8,371.4	(300.0)	-3.5%
- Toronto Hydro Revenues	35,950.0	34,629.0	(1,321.0)	-3.7%	71,900.0	70,069.5	(1,830.5)	-2.5%
- Provincial Revenue	45,800.0	45,800.0	0.0	0.0%	91,600.0	91,600.0	0.0	0.0%
- New COTA Tax Revenues	88,549.9	86,674.4	(1,875.5)	-2.1%	212,650.0	212,650.0	0.0	0.0%
- Parking Authority Revenues	17,986.7	17,986.7	0.0	0.0%	35,973.3	56,969.7	20,996.4	58.4%
- Administrative Support Recoveries - Water	9,486.5	9,486.5	0.0	0.0%	19,033.0	19,033.0	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	8,320.3	8,320.3	0.0	0.0%	16,651.7	16,651.7	0.0	0.0%
- Parking Tag Enforcement & Oper.	40,907.5	41,849.0	941.5	2.3%	81,815.0	81,815.0	0.0	0.0%
- Other Tax Revenues	8,758.5	8,872.1	113.6	1.3%	15,105.0	15,105.0	0.0	0.0%
- Woodbine Slots	7,950.0	8,033.1	83.1	1.0%	15,900.0	15,900.0	0.0	0.0%
Non-Program Revenues	459,675.5	467,792.6	8,117.1	1.8%	856,904.8	891,118.3	34,213.5	4.0%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>750,014.8</b>	<b>765,412.8</b>	<b>15,398.0</b>	<b>2.1%</b>	<b>1,229,487.6</b>	<b>1,263,701.1</b>	<b>34,213.5</b>	<b>2.8%</b>
<b>LEVY OPERATING REVENUES</b>	<b>2,599,531.0</b>	<b>2,508,292.2</b>	<b>(91,238.8)</b>	<b>-3.5%</b>	<b>5,266,685.6</b>	<b>5,148,060.3</b>	<b>(118,625.3)</b>	<b>-2.3%</b>
<b>NON LEVY OPERATIONS</b>								
Solid Waste Management Services	114,698.6	107,766.0	(6,932.6)	-6.0%	318,986.7	302,302.6	(16,684.1)	-5.2%
Toronto Parking Authority	57,498.0	59,625.0	2,127.0	3.7%	120,207.5	121,500.0	1,292.5	1.1%
Toronto Water	268,583.3	261,101.8	(7,481.5)	-2.8%	698,703.4	684,703.4	(14,000.0)	-2.0%
<b>NON LEVY OPERATING REVENUES</b>	<b>440,779.9</b>	<b>428,492.8</b>	<b>(12,287.1)</b>	<b>-2.8%</b>	<b>1,137,897.6</b>	<b>1,108,506.0</b>	<b>(29,391.6)</b>	<b>-2.6%</b>



**CITY OF TORONTO  
BUDGET ADJUSTMENTS  
FOR THE SECOND QUARTER ENDED JUNE 30, 2009  
(\$000's)**

Appendix G

Division/Program	Gross Expenditure	Revenue	Net Expenditure	Comments
<b>Citizen Centred Service "A"</b>				
Economic Development, Culture & Tourism				
	410.0	410.0	0.0	As part of 3 year Memorandum of Understanding signed with COT, \$700K will be received from Tourism Toronto in 2009. \$290K is already included in the 2009 budget, which requires an adjustment of \$410K Gross and \$0 Net to the 2009 budget
	<u>410.0</u>	<u>410.0</u>	<u>0.0</u>	
Emergency Medical Services				
	81.8	81.8	0.0	To transfer salary budget for 2 temp. Electrical technicians from July to Dec. to be funded from 2008 carry forward from Capital project CAM015-03
	<u>81.8</u>	<u>81.8</u>	<u>0.0</u>	
Parks, Forestry & Recreation				
	(213.2)		(213.2)	IT Transformation
	293.5		293.5	Transferred from SDF&A to Parks due to SDF&A Reorganization
	<u>80.3</u>		<u>80.3</u>	
Social Development Finance & Administration				
	(1,119.8)		(1,119.8)	IT Transformation
	(293.5)		(293.5)	Transferred from SDF&A to Parks due to SDF&A Reorganization
	<u>(1,413.3)</u>		<u>(1,413.3)</u>	
Shelter, Support and Housing Administration				
	75,000.0	75,000.0	0.0	Funded by Toronto Community Housing Corporation (TCHC) State of Good Repair Reserve Fund (XR1062) for state of good repair expenditures associated with the backlog of capital maintenance with TCHC
	<u>75,000.0</u>	<u>75,000.0</u>	<u>0.0</u>	
<b>Division Total</b>	<b><u>74,158.8</u></b>	<b><u>75,491.8</u></b>	<b><u>(1,333.0)</u></b>	
<b>Citizen Centred Service "B"</b>				
Municipal Licensing & Standards				
	(325.0)	0.0	(325.0)	To transfer costs of 7 new staff \$325K from Licensing to Investigations
	325.0	0.0	325.0	To transfer costs of 7 new staff \$325K from Licensing to Investigations
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	

**CITY OF TORONTO  
BUDGET ADJUSTMENTS  
FOR THE SECOND QUARTER ENDED JUNE 30, 2009  
(\$000's)**

**Appendix G**

Division/Program	Gross Expenditure	Revenue	Net Expenditure	Comments
<b>Policy, Planning, Finance &amp; Administration</b>				
	334.1	0.0	334.1	To transfer \$334.1 between Financial Mgmt and Program Support
	(334.1)	0.0	(334.1)	To transfer \$334.1 between Financial Mgmt and Program Support
	(2,130.9)	(1,533.1)	(597.8)	To allocate staff to Transportation, Solid Waste and Toronto Water as part of the disentanglement of Customer Services from PPF&A
	(247.2)	(191.0)	(56.2)	To allocate other staff costs to Transportation, Solid Waste and Toronto Water as part of the disentanglement of Customer Services from PPF&A
	(60.0)	(26.2)	(33.8)	Allocate Radio Licenses from PPF&A to Transportation & Solid Waste based on the number of Radios assigned to each Program
	2,077.2	10.0	2,067.2	Transferred \$2,067.2 from Office of Emergency Mgmt in Technical Services to PPF&A as part of Divisional restructuring
	383.0		383.0	Transferred 3 Management Consultants from CFO's Office to the Strategic Policy Group in PPF&A
	<u>22.1</u>	<u>(1,740.3)</u>	<u>1,762.4</u>	
<b>Technical Services</b>				
	(687.0)	0.0	(687.0)	To transfer \$687K from District Eng. To Survey Eng as per new cost center hierarchy
	687.0	0.0	687.0	To transfer \$687K from District Eng. To Survey Eng as per new cost center hierarchy
	1,381.3	1,381.3	0.0	16 positions transferred from Solid Waste Landfill Mgmt-Perpetual Care unit to Tech Services Work Facilities & Structures unit. This transfer will realign the technical and engineering component of the perpetual care function to a more appropriate engineering focused area in Cluster B
	(2,077.2)	(10.0)	(2,067.2)	Transferred \$2,067.2 from Office of Emergency Mgmt in Technical Services to PPF&A as part of Divisional restructuring
	392.3	392.3	0.0	The TTC requires a complement of City Staff including 5 Technical Services staff to work on the TTC's Transit City project in 2009 funded from interim 2009 Provincial funding which will flow through the TTC's Capital Budget and will be used to offset City expenditures.
	<u>(303.6)</u>	<u>1,763.6</u>	<u>(2,067.2)</u>	
<b>City Planning</b>				
	202.5	202.5	0.0	The TTC requires a complement of City Staff including 3 City Planning staff to work on the TTC's Transit City project in 2009 funded from interim 2009 Provincial funding which will flow through the TTC's Capital Budget and will be used to offset City expenditures.

**CITY OF TORONTO  
BUDGET ADJUSTMENTS  
FOR THE SECOND QUARTER ENDED JUNE 30, 2009  
(\$000's)**

**Appendix G**

Division/Program	Gross Expenditure	Revenue	Net Expenditure	Comments
<b>Transportation Services</b>				
	597.8		597.8	To allocate staff to Transportation as part of the disentanglement of Customer Services from PPF&A
	56.2		56.2	To allocate other staff costs to Transportation as part of the disentanglement of Customer Services from PPF&A
	(0.8)		(0.8)	To move IDC budget of \$0.8K from Traffic Safety Services to Support Services
	0.8		0.8	To move IDC budget of \$0.8K from Traffic Safety Services to Support Services
	36.3		36.3	To transfer budget of \$36.3K from Roadway Repair to Roadside Services
	(36.3)		(36.3)	To transfer budget of \$36.3K from Roadway Repair to Roadside Services
	1,381.4		1,381.4	To transfer budget of \$1,381.4K from Roadside Services to Roadway Repair Services for Sidewalk maintenance
	(1,381.4)		(1,381.4)	To transfer budget of \$1,381.4K from Roadside Services to Roadway Repair Services for Sidewalk maintenance
	(57.3)		(57.3)	To transfer budget of \$57.3K from Roadway Services to Traffic Planning & ROW Mgmt. Serv. for Support Assitant B
	57.3		57.3	To transfer budget of \$57.3K from Roadway Services to Traffic Planning & ROW Mgmt. Serv. for Support Assitant B
	(157.3)		(157.3)	To transfer IDC budget from different services to District Management Services for Sr. Buyer & Support Assitant C
	157.3		157.3	To transfer IDC budget from different services to District Management Services for Sr. Buyer & Support Assitant C
	33.8		33.8	Allocate Radio Licenses from PPF&A to Transportation & Solid Waste based on the number of Radios assigned to each Program
	226.5	226.5	0.0	The TTC requires a complement of City Staff including 3 Transportation Services staff to work on the TTC's Transit City project in 2009 funded from interim 2009 Provincial funding which will flow through the TTC's Capital Budget and will be used to offset City expenditures.
	<u>914.3</u>	<u>226.5</u>	<u>687.8</u>	
<b>Division Total</b>	<b>835.3</b>	<b>452.3</b>	<b>383.0</b>	
<b>Other City Programs</b>				
<b>Legal Services</b>				
	245.2	245.2	0.0	The TTC requires a complement of City Staff including 3 Legal Services staff to work on the TTC's Transit City project in 2009 funded from interim 2009 Provincial funding which will flow through the TTC's Capital Budget and will be used to offset City expenditures.
	<u>245.2</u>	<u>245.2</u>	<u>0.0</u>	
<b>Total Other City Programs</b>	<b>245.2</b>	<b>245.2</b>	<b>0.0</b>	

**CITY OF TORONTO  
BUDGET ADJUSTMENTS  
FOR THE SECOND QUARTER ENDED JUNE 30, 2009  
(\$000's)**

<b>Division/Program</b>	<b>Gross Expenditure</b>	<b>Revenue</b>	<b>Net Expenditure</b>	<b>Comments</b>
<b>Internal Services</b>				
Office of the DCM and Chief Financial Officer				
	(1,386.9)	(625.8)	(761.1)	Transfer of Cluster C I&T unit from Fin & Admin ato IT as per City's IT Governance & Transformation review
	(383.0)		(383.0)	Transferred 3 Management Consultants from CFO's Office to the Strategic Policy Group in PPF&A
	<u>(1,769.9)</u>	<u>(625.8)</u>	<u>(1,144.1)</u>	
Information & Technology				
	1,119.8		1,119.8	IT Transformation
	213.2		213.2	IT Transformation
	1,386.9	625.8	761.1	Transfer of Cluster C I&T unit from Fin & Admin ato IT as per City's IT Governance & Transformation review
	<u>2,719.9</u>	<u>625.8</u>	<u>2,094.1</u>	
Facilities & Real Estate				
	<u>309.0</u>	<u>309.0</u>	<u>0.0</u>	The TTC requires a complement of City Staff including 4 F&RE staff to work on the TTC's Transit City project in 2009 funded from interim 2009 Provincial funding which will flow through the TTC's Capital Budget and will be used to offset City expenditures.
<b>Total Internal Services</b>	<b><u>1,259.0</u></b>	<b><u>309.0</u></b>	<b><u>950.0</u></b>	
<b>Agencies, Boards and Commissions</b>				
Toronto Public Health				
	55.4		55.4	Transferred \$55.4K from Healthy Environments to Public Health Policy & Planning to correct posting to SAP
	(55.4)		(55.4)	Transferred \$55.4K from Healthy Environments to Public Health Policy & Planning to correct posting to SAP
	<u>0.0</u>		<u>0.0</u>	
<b>Total ABCs</b>	<b><u>0.0</u></b>		<b><u>0.0</u></b>	

**CITY OF TORONTO  
BUDGET ADJUSTMENTS  
FOR THE SECOND QUARTER ENDED JUNE 30, 2009  
(\$000's)**

Appendix G

Division/Program	Gross Expenditure	Revenue	Net Expenditure	Comments
<b>Non-Levy Operations</b>				
Solid Waste Management Services				
	(194.6)		(194.6)	To allocate staff to Solid Waste (to be recovered through IDC) as part of the disentanglement of Customer Services from PPF&A
	194.6		194.6	To allocate staff to Solid Waste (to be recovered through IDC) as part of the disentanglement of Customer Services from PPF&A
	(33.7)		(33.7)	To allocate other staff costs to Solid Waste (to be recovered through IDC) as part of the disentanglement of Customer Services from PPF&A
	33.7		33.7	To allocate other staff costs to Solid Waste (to be recovered through IDC) as part of the disentanglement of Customer Services from PPF&A
	26.2	26.2	0.0	Allocate Radio Licenses from PPF&A to Transportation & Solid Waste based on the number of Radios assigned to each Program
	(1,381.3)	(1,381.3)	0.0	15 positions transferred from Solid Waste Landfill Mgmt-Perpetual Care unit to Tech Services Work Facilities & Structures unit. This transfer will realign the technical and engineering component of the perpetual care function to a more appropriate
	<u>(1,355.1)</u>	<u>(1,355.1)</u>	<u>0.0</u>	
Toronto Water				
	1,338.5		1,338.5	To allocate staff to Toronto Water (to be recovered through IDC) as part of the disentanglement of Customer Services from PPF&A
	(1,338.5)		(1,338.5)	To allocate staff to Toronto Water (to be recovered through IDC) as part of the disentanglement of Customer Services from PPF&A
	(157.3)		(157.3)	To allocate other staff costs to Toronto Water (to be recovered through IDC) as part of the disentanglement of Customer Services from PPF&A
	157.3		157.3	To allocate other staff costs to Toronto Water (to be recovered through IDC) as part of the disentanglement of Customer Services from PPF&A
	<u>0.0</u>		<u>0.0</u>	
<b>Total Non-Levy</b>	<b><u>(1,355.1)</u></b>	<b><u>(1,355.1)</u></b>	<b><u>0.0</u></b>	
<b>Total</b>	<b><u>75,143.2</u></b>	<b><u>75,143.2</u></b>	<b><u>0.0</u></b>	