



## STAFF REPORT ACTION REQUIRED

### 2011 Budget Committee Recommended Tax Supported Operating Budget

<b>Date:</b>	February 8, 2011
<b>To:</b>	Executive Committee
<b>From:</b>	City Manager Deputy City Manager and Chief Financial Officer
<b>Wards:</b>	All
<b>Reference Number:</b>	P:\2011\Internal Services\FP\Bc11002fp AFS#13337

#### SUMMARY

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This report presents the 2011 Budget Committee (BC) Recommended Tax Supported Operating Budget and seeks Council's approval for the services, service levels and spending plans detailed therein. The 2011 BC Recommended Tax Supported Operating Budget achieves the Mayor's budget directions. It is balanced with no unfunded 'gaps' (or unspecified reductions); includes no major service cuts; and neither residential nor non-residential property tax rates will be increased.

Given no committed Provincial Assistance for TTC Operations, the continuation of the City Manager's Four Point Plan was key to achieving a balanced budget with no property tax increase. Through the 2010 hiring slowdown initiative, constraints on discretionary spending, as well as higher than anticipated revenues, a 2010 projected surplus of \$268 million was realized. Service efficiency reviews resulted in expenditure reductions of \$57 million. In addition, the strategy to pay down debt resulted in reduced debt service costs; and the City was successful in obtaining permanent provincial funding of \$52 million for the full 50% cost sharing of Ontario Works Administration costs.

It is noted that unsustainable revenues of about \$372 million used to balance the 2011 BC Recommended Tax Supported Operating Budget will contribute to a significant pressure in 2012.

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## RECOMMENDATIONS

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The Budget Committee recommends the following to Executive Committee for recommendation to Council:

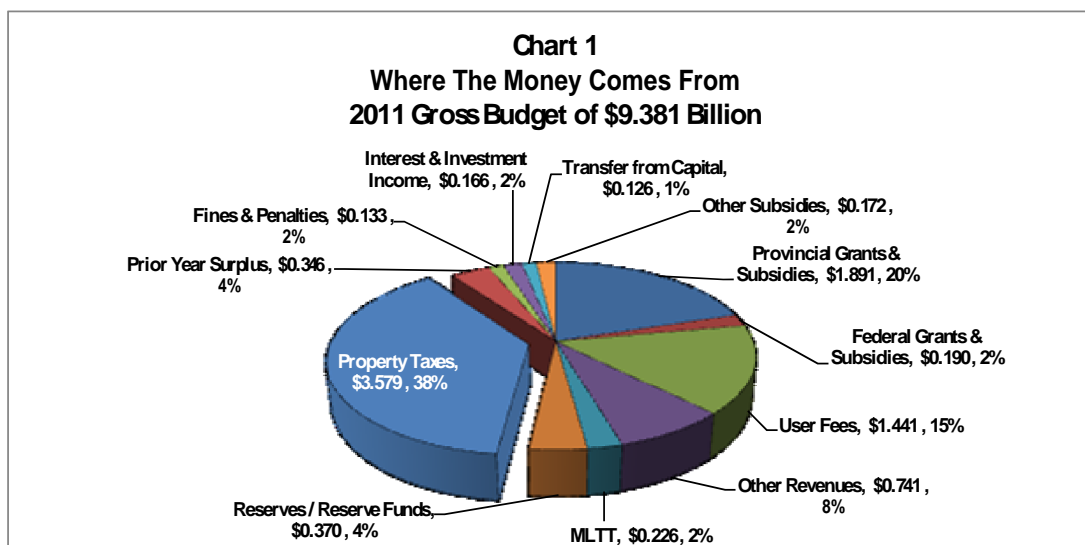
1. City Council approve the 2011 Budget Committee Recommended Tax Supported Operating Budget of \$9.381 billion gross and \$3.579 billion net as detailed in Appendix 1, comprised of the following:
  - i.* a Base Budget of \$9.364 billion gross and \$3.575 billion net to maintain existing services and service levels; and,
  - ii.* an investment in strategic new and enhanced service priorities of \$16.629 million gross and \$4.357 million net.
2. City Council approve the introduction of new user fees and charges, and changes to the rates of existing user fees and charges included in the 2011 Budget Committee Recommended Operating Budgets of City Programs and Agencies which will generate incremental revenues totalling \$5.194 million.
3. City Council approve the use of the remaining 2009 Operating Surplus of \$77.531 million and the 2010 Operating Surplus of \$268.0 million for a total of \$345.531 million to fund the 2011 Operating Budget.
4. Council approve the reduction of 2011 Non Program provisions for performance pay and cost of living adjustments in order to fund the City's \$7.4 million share of cancellation of the TTC 2011 fare increase.
5. City Council approve the Recommendations for City Programs and Agencies detailed in Appendix 3 attached.

6. City Council receive the reports, transmittals and communications that are on file with the City Clerk's Office (including Appendix 4 herewith attached) as considered by the Budget Committee at its 2011 budget review meetings.

## Financial Impact

### 2011 Operating Budget Summary

The 2011 Budget Committee Recommended Gross Operating Budget is \$9.381 billion and is 38% funded by property tax revenues (the net budget) totalling \$3.579 billion. This budget maintains services and service levels provided in 2010. In total, gross expenditures have increased by \$52.245 million, less than 1/2 % over 2010. The base budget increase of \$35.616 million or 0.4% is mainly attributed to the City's Agencies, a policy decision to increase the contribution to Capital Funding (CFC) by 10% annually, and increased debt service costs. Gross expenditure for City Operations have decreased by \$150.183 million while City Agencies show an increase of \$113.166 million (see Appendix 1). Toronto Police Service, Toronto Transit Commission and Toronto Public Health are the major contributors to this increase.



On a net basis, the 2011 BC Recommended Net Operating Budget decreased by \$44.048 million or 2.3%; however, 2011 BC Recommended Net Operating Budget for City Agencies has increased by \$78.235 million (inclusive of a provision for cost of living adjustment), which is offset by the savings from City Operations and assessment growth of \$44.970 million.

As shown in Chart 1 above, the 2011 Budget Committee Recommended Tax Supported Operating Budget of \$9.381 billion is funded primarily by property taxes of \$3.579 billion, user fees and charges of \$1.435 billion; Provincial (\$1.891 billion) and Federal (\$0.190 billion) transfers; and Other Revenues of \$0.7 billion. In compliance with the Mayor's budget directions, the 2011 Operating Budget was balanced with no property tax increase

on residents or businesses. Assessment growth in 2010 was \$44.970 million which has increased the 2011 property tax revenues to \$3.579 billion from \$3.534 billion in 2010.

## How the 2011 Operating Budget was Balanced

The City's 2011 Operating Budget Outlook indicated a budget pressure of \$706 million (inclusive of \$50 million resulting from the personal vehicle tax elimination), of which \$343 million or 49% was due to the use of one-time / unsustainable revenues used to balance the 2010 budget (see Table 1 below). Just to maintain the same services and service levels approved in 2010 required cost of living and non payroll expenditure inflation adjustments of \$182 million, representing 26% of the 2011 Outlook pressure.

As was disclosed in the September 2010 Variance Report, the 2010 Projected Surplus is mainly attributed to higher municipal land transfer and supplementary taxes; increase in transit passenger revenues; higher interest and investment income; savings on debt servicing charges; lower than budgeted social assistance caseload and administration costs; and savings from the hiring slowdown and winter maintenance costs.

<b>Table 1</b> <b>2011 Balancing Strategies</b>		
	<b>\$Millions</b>	
<b>2011 Budget Pressure:</b>		
2010 One Time Funding		<b>343</b>
<b>Plus 2011 Expenditure Changes:</b>		
Cost of Living	124	
Materials, Supplies and Services	58	<b>182</b>
Operating Impact of Completed Capital Projects	11	
Capital Financing	23	
Hydro Note - Interest and Revenue Change	22	
Other Base Change	75	
PVT Elimination	50	<b>181</b>
<b>2011 Budget Pressure</b>		<b>706</b>
<b>2011 Balancing Strategy:</b>		
Reserve Draws		(26)
Surplus:		
2009	(78)	
2010 Projection	(268)	(346)
<b>Total Unsustainable Savings</b>		<b>(372)</b>
<b>Sustainable Strategies</b>		
ODSP/OW Upload	(63)	
MLTT	(50)	
Other Revenue	(119)	(232)
Cost Reduction	(57)	
Assessment Growth	(45)	(102)
<b>Total Sustainable Strategies</b>		<b>(334)</b>
<b>Total Balancing Strategies</b>		<b>(706)</b>
		<b>0</b>

## Where the 2011 Net Operating Budget is Spent

Chart 2 below shows where property taxes of \$2,400.40 paid on the average house with an assessed value of \$427,177 will be spent.

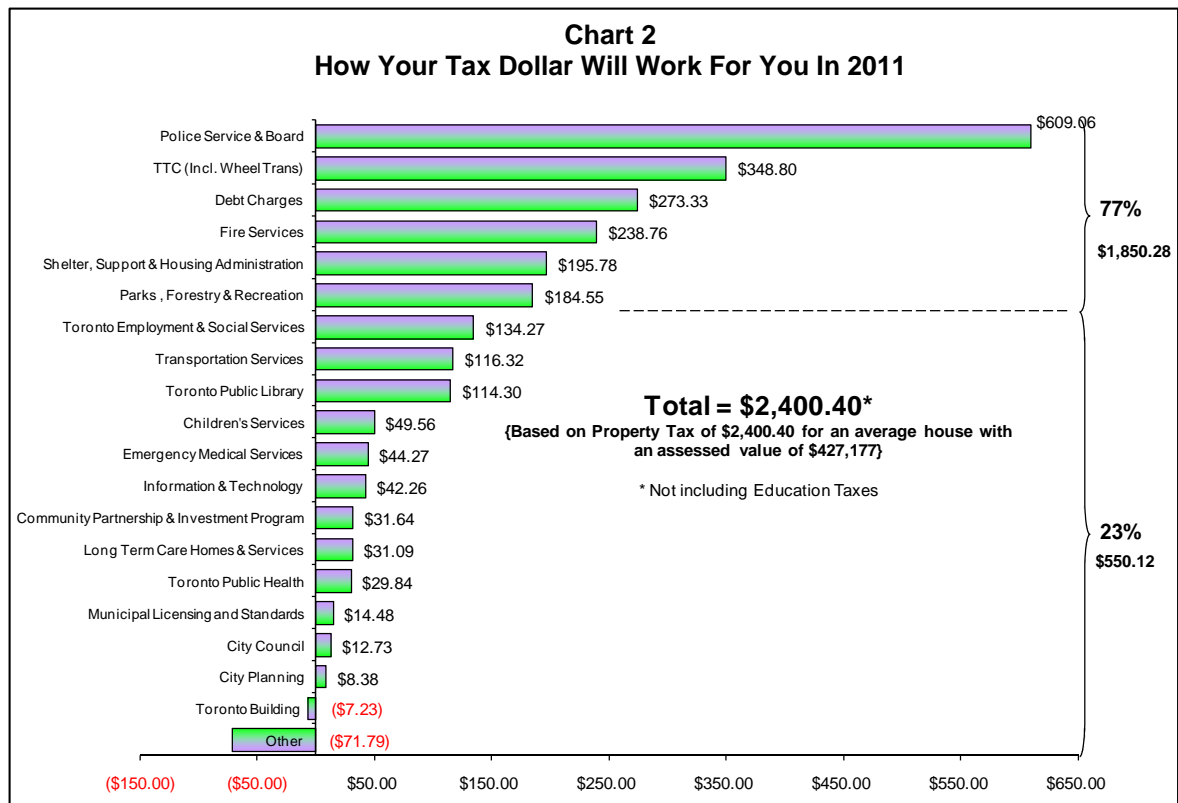
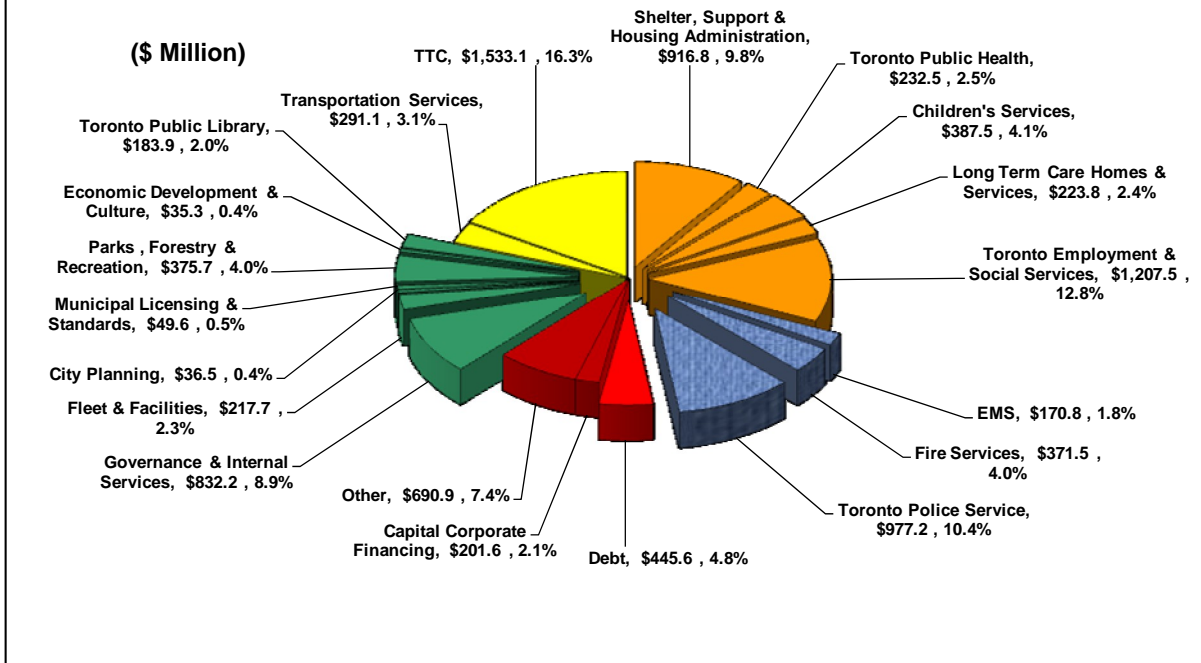


Chart 3 below shows that approximately two thirds of the 2011 BC Recommended Operating (Gross) Expenditure Budget of \$9.381 billion will be spent on services that the City has either no direct control over or have significant implications if cut. These include emergency services (Police, Fire, and Emergency Medical Services (EMS)) which account for 16%; Transit 16%; and the cost shared /Provincially Mandated Services which account for another 31%. Altogether, these services plus the repayment of debt principal and interest represent 63% of the City's total expenditures.

**Chart 3**  
**Where the 2011 Operating Budget Will Be Spent - \$9.381 Billion**

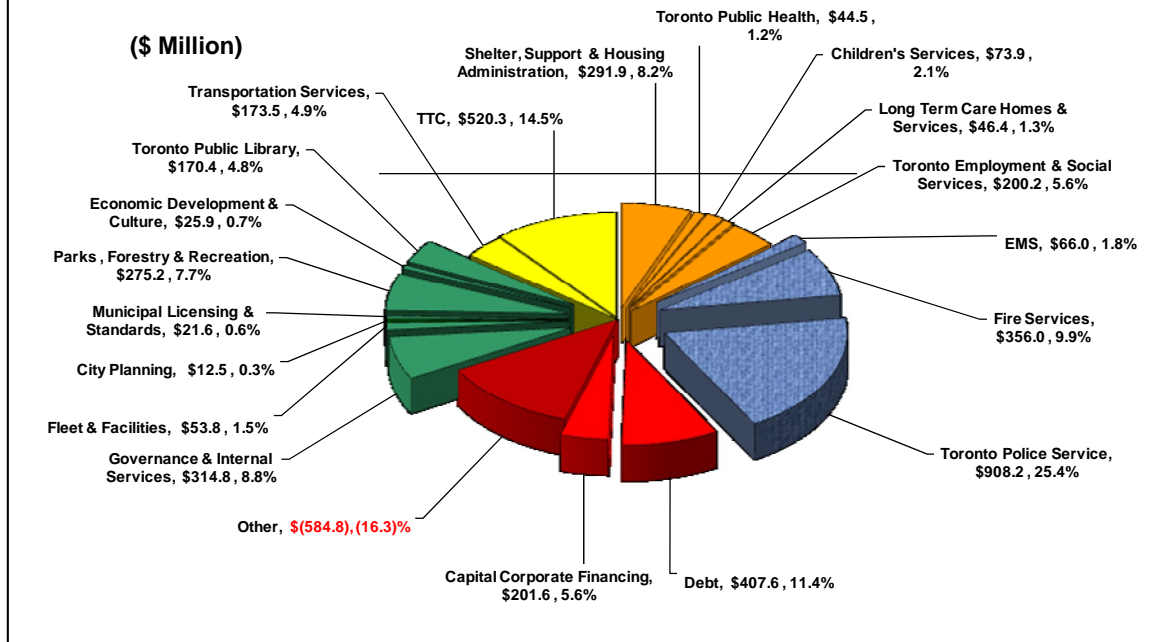


### 2011 Budget Committee (BC) Recommended Net Operating Budget

The 2011 BC Recommended Net Operating Budget (or Property Tax Supported) is \$3.534 billion, which represents a 0% increase over 2010 resulting in no tax increase. As a proportion of the gross operating budget, the net budget financed from property taxes has declined consistently from a high of 46% in 1999 to 38% in 2011. The reduced reliance on property taxes is consistent with the City's strategic direction toward a well-balanced and diversified set of sustainable and predictable revenue sources. The reduction is also a function of the zero property tax rate increases approved in 1998 to 2000, and now recommended for 2011. The reduced reliance on property taxes, the use of prior surplus funds generated by similar drivers is possibly due to increased user fee revenues, growth in municipal land transfer tax revenues, cost constraints, and further upload of the costs for provincial social services in 2011.

Chart 4 illustrates where the 2011 BC Recommended Net Operating Budget will be spent. Consistent with the allocation of the gross expenditures, 71% of the 2011 BC Recommended Net Operating Budget is directed to emergency services, cost shared / provincially mandated health and social services, and transit.

**Chart 4**  
**70% of the \$3.579 Billion Property Taxes Go to Emergency Services**  
**Provincial Mandated Health and Social Services and TTC**



## COMMENTS

### The Economic Environment

The City continues to be challenged by growing demand for services, lack of a fully diversified, predictable and sustainable set of revenue sources and the continuing impact of one-time revenues used to balance the operating budget. This was made even more difficult by the recent recession, which in a significant way, impacted both residents and the business sector, and demanded intervention by the City. Economic recovery is underway, but is expected to be slower than normal. As noted by the Conference Board in its 2011 Metropolitan Outlook, “the construction sector benefited from government stimulus spending and a rebound in housing ...starts improved consumer confidence, and a strengthening job market.”

Recent forecasts indicate favourable improvements in employment and housing growth and a decline in inflation for the year 2011. For instance, it is forecast that Toronto’s GDP will grow by 3.0% in 2011; the unemployment rate will decrease to about 8.1% in 2011, from 10% 2010; and that total housing starts will grow to 29,200 in 2011 and 34,900 units in 2012. The Conference Board forecasts a 2.3% consumer price index for Toronto in 2011, down slightly from 2.5% in 2010.

The economic recovery will favourably impact the City’s finances in 2011 – albeit marginally. Improvement in the labour market will reduce reliance on the Ontario Works

program, increase user fees, building permits and assessment growth, and the use of public transit. Already, the TTC has forecasted a 25 million ridership increase in 2011, and the Ontario Works average monthly caseload is expected to decrease by 4,000 cases resulting in expenditure reduction. Furthermore, the City has not increased property taxes in 2011 for either businesses or residents, which will favourably impact the take-up rate on the Toronto Helps program.

Even with the significant economic recovery, the City continues to have a structural problem. While resources have been managed responsibly, reliance on one-time revenues, such as reserves and surpluses, is not sustainable and will put significant stress on the budget in 2012.

Overall, in 2011 the City will continue to face financial challenges resulting from relatively high unemployment (notwithstanding the improvement expected in 2011), increasing demand for services, and lack of a fully diversified and sustainable set of revenue sources. Bridging the opening budget pressure for 2012, while meeting demand for City services, is the number one challenge for staff and Council in 2011.

## **Labour Costs/Agreements**

Collective agreements for the two largest City Operations union groups have established 2011 cost of living adjustments (COLA) at 2.25%. It is anticipated that the same percentage increase will be approved by City Council for non-union employees for 2011. A policy decision to discontinue the non-union performance based lump-sum payment for 2009 and 2010 was approved by Council during the 2009 budget process. Reinstatement of the performance-based pay policy as it applies to non-union employees who have reached their respective maximum was not recommended by the Employee and Labour Relations Committee for implementation in 2011. In general these are positive strategies for ensuring fair compensation of the City's employees, as well as from a cost control and containment standpoint, particularly given the prevailing economic situation.

A number of major labour agreements are up for renewal beginning in 2010. These include Toronto Fire Services whose wage agreement is currently under negotiation; TTC whose current wage agreement ends on March 31, 2011 and Toronto Police Service, on December, 31, 2010. Together, TTC, Toronto Police Service and Fire Services salaries and benefits total \$2.3 billion, 53% of the City's payroll cost. Therefore, the City must exercise prudence in an effort to ensure a competitive compensation plan to attract the right employees without exacerbating the existing fiscal challenges.

Altogether, salaries and benefits account for nearly 48% of the City's 2011 BC Recommended Gross Operating Budget. Fringe benefits in particular, comprise a growing proportion of the costs. This means that achieving a balance between the City's policy decision to protect services and the growing cost of providing these services require that the growth in labour cost be contained. To this end, the City Manager's Four Point Plan will continue in 2011, in order to contain cost thereby protecting services delivered to the citizens of Toronto.



## Budget Overview

### 2011 Budget Committee Recommended (BC) Gross Operating Budget

The 2011 BC Recommended Gross Operating Budget of \$9.381 billion reflects an increase of \$52.245 million or 0.6% over the 2010 Approved Budget. The 2011 BC Recommended Net Operating Budget is \$3.579 million with assessment growth of \$44.970 million, resulting in a 1.3% increase over 2010. The 2011 BC Recommended Tax Supported Operating Budget includes no property tax rate increase on either residential or business property tax owners. Excluding the COLA provision in the Non Program Expenditure Budget, recommended salaries and benefits of \$4.454 billion constitute the largest expenditure type, approximating 48% of the gross expenditure budget. Salaries and benefits increased by \$61.9 million or 1.4% over 2010.

Table 2 shows that the major revenue sources that fund the 2011 BC Recommended Operating Budget are property tax revenues of \$3.579 billion, user fees of \$1.441 billion, and provincial transfers of \$1.891 billion. These three revenue sources comprise 74% of the total 2011 Revenue Budget.

<b>Table 2</b> <b>2011 Budget Committee Recommended Operating Budget by Category</b> (\$ Millions)					
Description of Category	2010	2011 Rec'd Budget		Change from 2010	
	Approved			Approved Budget	
	\$	\$	%	\$	%
<b>Gross Expenditures:</b>					
Salaries and Benefits	4,391.6	4,451.7	47.5%	60.1	1.4%
Materials and Supplies	524.3	549.4	5.9%	25.1	4.8%
Equipment	49.5	46.6	0.5%	(2.9)	(5.9%)
Services & Rents	1,327.3	1,424.7	15.2%	97.4	7.3%
Contributions and Transfers	2,739.2	2,629.2	28.0%	(110.0)	(4.0%)
Other Expenditures (includes IDCs)	296.7	279.2	3.0%	(17.5)	(5.9%)
<b>Total Gross Expenditures</b>	<b>9,328.6</b>	<b>9,380.8</b>	100.0%	<b>52.2</b>	<b>0.6%</b>
<b>Funded by:</b>					
Provincial Transfers	1,944.3	1,890.9	20.2%	(53.4)	(2.7%)
Federal Transfers	206.6	189.8	2.0%	(16.8)	(8.1%)
Other Transfers	213.8	172.0	1.8%	(41.8)	(19.6%)
User Fees and Other Charges	1,350.4	1,441.0	15.4%	90.6	6.7%
Fines & Penalties	134.5	132.8	1.4%	(1.7)	(1.3%)
Interest & Investment Income	180.1	166.2	1.8%	(13.9)	(7.7%)
Transfers from Capital	120.5	125.6	1.3%	5.1	4.2%
Reserves/Reserve Funds	428.4	370.4	3.9%	(58.0)	(13.5%)
Municipal Land Transfer Tax	176.1	226.2	2.4%	50.1	28.4%
Personal Vehicle Tax	49.6	0.0	0.0%	(49.6)	(100.0%)
Prior Year Surplus	276.5	345.5	3.7%	69.0	25.0%
Other Revenues (includes IDRs)	713.3	741.0	7.9%	27.7	3.9%
<b>Total Non Tax Revenues</b>	<b>5,794.1</b>	<b>5,801.4</b>	<b>61.8%</b>	<b>7.3</b>	<b>0.1%</b>
<b>Net Budget - Property Tax Revenues</b>	<b>3,534.5</b>	<b>3,579.4</b>	38.2%	44.9	1.3%

As indicated above, gross expenditures increased by only \$52.245 million or 0.6% over the \$9.329 billion in 2010 to \$9.381 billion in 2011. Significantly, City Operations' gross expenditures decreased by \$150.183 million; an increase in Parks, Forestry and Recreation of \$14.065 million was more than offset by decreases in other City Programs. In contrast,

Agencies' expenditures increased by \$113.166 million. This is primarily due to the fact that City Operations over which the City Manager and Deputy City Manager have direct control, complied with the City Manager's Four Point Plan and budget.

The Toronto Transit Commission, Toronto Police Service; and Capital and Corporate Financing charges are the main drivers of the increase in gross expenditures; while the decrease was primarily attributed to Toronto Employment and Social Services. The reasons for the major increases / decreases are as follows:

- *TTC Conventional Services – \$64.972 million gross or 4.7% increase mainly attributed to the following:*
  - \$15.665 million for salary increases as a result of the impact of the existing collective bargaining agreement for the first quarter of 2011 only plus the impact of wage rate progression;
  - \$17.825 million increase in benefits costs and \$4 million in increased pensions contributions;
  - \$3.629 million increased vehicle maintenance costs due to new buses coming off warranty and having more complicated systems;
  - \$3.644 million to fund facilities maintenance costs including plant, equipment and structures due to the aging of TTC facilities.
  - \$5.000 million increase in advertising resulting in a zero net increase.
  - The cost increases were offset partially by \$53.050 million increase in fare revenue due to ridership growth

Note that the TTC budget does not include cost of living adjustments for the period April 1 to December 31, 2011.

- *Toronto Police Service -- \$20.278 million gross or 2.1% increase is mainly attributed to a \$6.000 million 2010 salary annualization impact, \$11.700 million increase in staff reclassifications and benefit costs, and additional amount of \$9.000 million for increased CPP, EI and OMERS cost. It is noted that the TPS increase does not include a COLA for 2011.*
- *Parks, Forestry and Recreation -- \$13.526 million or 5.2 % increase is primarily due to a \$7.933 million negotiated cost-of-living adjustment for unionized staff, progression pay for non-union staff, and step increases for Local 79 employees; \$0.645 million increase in welcome policy subsidy; and \$2.929 million increase in operating costs resulting from completed capital projects including the hiring of 36.8 positions.*
- *Toronto Employment Social Services -- \$150.632 million or 11.1% decrease due mainly to costs associated with a reduction in the average monthly caseload for Ontario Works (OW) from 105,000 to 101,000; \$35.000 gross cost savings resulting from an OW cost/mix change to reflect the actual experience in 2010; and a \$5.000 million special diet allowance reduction.*

## **2011 Budget Committee Recommended Net Operating Budget**

The 2011 Budget Committee Recommended Net Tax Supported Operating Budget (or the property tax levy) is \$3.579 billion representing an increase of \$44.970 million (see Appendix 1). In compliance with the Mayor's budget directions, the 2011 BC Recommended Operating Budget includes no residential or non-residential tax rate increase. The property tax increase is entirely attributed to assessment growth. The base budget increase is \$27.416 million or 0.3% mainly attributed to the City's Agencies, a policy decision to increase Current Contribution to Capital Funding (CFC) by 10% annually, and increased debt service costs.

### **User Fees and Other Charges – Revenue Impact**

User fees and other charges represent the third largest source of revenues for the City of Toronto. In total, user fee revenues amount to \$1.435 billion and fund 15% of the 2011 Operating Budget. In accordance with the City of Toronto Act, 2006 and other relevant legislation, the City and its Agencies, charge user fees partially or fully to recover the cost of services, activities, and the use of City facilities when it is established that a direct benefit or advantage is conferred upon specific persons, businesses or groups of persons and not the citizens of Toronto as a whole. While some user fees and charges are automatically adjusted for inflation at the start of each year in accordance with existing by-laws, a large number of fees and charges as well as new fees are recommended for approval as part of the annual budget process. Prior to Council approving new user fees or increases to existing user fees for which a by-law establishing automatic adjustment is not in place, the public must be granted the privilege to depute on them.

Through the Planning Act, the Building Code, and other relevant City By-laws, user fees and charges that have been approved by City Council for automatic increase by the inflation or cost of living rate are effective January 1, 2011. The change in these fees and charges reflect the increase in the consumer price index (CPI) for the Toronto Census Metropolitan Area during the twelve-month period ended on November 1, 2010.

Table 3 summarizes by City Program and Agency the incremental revenues from new user fees and changes to existing user fees. As indicated in the table, new user fees and changes to existing user fees included in the 2011 BC Recommended Operating Budget will generate incremental revenues of \$5.194 million. New user fees included in the 2011 Operating Budget will generate \$0.163 million while changes to existing user fee will produce incremental revenues of \$5.031 million. A detailed list and analysis of existing user fees that were increased and new user fees introduced as part of the 2011 Operating Budget process is available on the City's website at:

<http://www.toronto.ca/budget2011/index.htm>.

Including user fees revenue for volume increases of \$79 million, user fee revenue will increase by a total of \$85 million over 2010. The volume increase is mainly attributed to an incremental 25 million transit riders which will generate an additional \$53 million; reopening of the Sony Centre for the Performing Arts which will increase user fees by \$8 million; Transportation Services' revenue increase of \$2 million mainly from utility cuts;

and Children Services' increase of \$3 million from parental access of municipal child care centres.

<b>Table 3</b> <b>2011 Recommended Operating Budget</b> <b>New User Fees and Recommended Price Change Summary</b> <b>Incremental Revenue Impact</b>			
Program	2011 Incremental Revenue Increase		
	Existing User Fee Rate Change	New User Fees	Total
Emergency Medical Services	8,212	0	8,212
Parks, Forestry & Recreation	759,519		759,519
Office of the Treasurer		163,030	163,030
Facilities Management & Real Estate	25,349		25,349
City Clerks Office	412,830		412,830
City Planning	462,379		462,379
Municipal Licencing & Standards	989		989
Toronto Building Services	1,221,493		1,221,493
Transportation Services	218,530		218,530
Fire Services	1,921,680		1,921,680
<b>Total</b>	<b>5,030,981</b>	<b>163,030</b>	<b>5,194,011</b>

## 2011 City Services / Service Levels - Highlights

On an ongoing basis, City Services are delivered in a manner that ensures that citizens receive good value for their property taxes, while balancing the need to be fiscally responsible while maintaining a high standard of living and quality of life for all residents. Despite the difficult economic circumstances and fiscal challenges, this budget places emphasis on services that address economic competitiveness, community safety, transit, and environmental initiatives. The 2011 BC Recommended Operating Budget provides funding to:

### *Customer Service - Support to Residents*

- Enable 311 Customer Service Representatives to be available 24 hours a day 7 days a week to provide access to City information and services in more than 180 languages by a telephone interpretation service.
- Provide employment services, training, educational supports and financial benefits to those in need.

### *Transportation & Transit*

- Maintain over 5,355 kilometres of roads, 7,100 kilometres of sidewalks, 539 bridges, and 100 kilometres of bike lanes.
- Provide 8.3 million service hours, at current service standard of 6:00 am to 1:00 a.m. Monday to Friday for most bus routes, to meet ridership of 487 million riders.

- Add 22 new Station Managers on the subway system.
- Provide additional customer service training to frontline TTC staff.
- Continue to increase subway station cleanliness and appearance initiative.

### ***Community Safety***

- Maintain an average deployed uniform strength of 5532 Frontline Police Officers plus an additional 30 school resource officers delivering Police services in partnership with our communities.
- Maintain security for 263 Provincial courtrooms.
- Assign 851 paramedics to 322,472 calls (306,642 Emergency and 15,830 Non-Emergency), providing 184,453 transports (172,102 Emergency and 12,351 Non-emergency).
- Provide 1,200 hours of continuing medical education training to paramedics and trauma life support training to approximately 900 people.
- Provide preventive services in public health clinics to children and senior; provide basic dental treatment to more than 300,000 clients in targeted groups; screen more than 200,000 children in 636 public schools, and provide oral health education to 24,000 people.
- Provide Chronic Disease Prevention services including physical activity leadership programs in schools, healthy lunch presentations to parents and healthy eating environmental support to schools for over 82,000 elementary school-aged children and parents.
- Continue to provide free flow of traffic through the enforcement of the City's Parking By-law.

### ***Economic Competitiveness***

- Issue over 52,000 business licenses and conduct inspections for property standard, noise, and business license enforcement.
- Support approximately 245 key sector development projects and strategic development and program support for green industry.
- Provide professional and administrative support to 71 BIA's and other small businesses which include approximately 20,000 businesses and 200,000 employees.
- Process more than 3,500 community planning and Committee of Adjustment applications
- Issue more than 30,000 building permits with a construction value of more than \$5 billion
- Ensure City's property portfolio is optimal and meets program requirements by continuing to work with Build Toronto and Invest Toronto to leverage the City's Real Estate assets in a productive and economically advantageous manner.

### ***Community Health & Wellness***

- Manage the circulation of over 32 million library items, provide 24/7 virtual library services, and respond to over 7.3 million information requests annually at 99 libraries.
- Provide more than 60,000 recreation programs City-wide to 8 million participants.
- Maintain recreation and care services for school age children through the After-School Recreation and Care (ARC) Program.
- Conduct 45 heritage walks around the City, hosting 4,000 participants.
- Provide state of the art facilities to “not for profit” performing arts companies, local communities at an affordable cost.
- Maintain the number of families served through the Invest in Families Program from 1,600 to 2,200.
- Accommodate 22,000 course registrations for the Welcome Policy Program.
- Implement the City of Toronto Newcomer Initiative.
- Provide Youth employment and engagement support opportunities to 3200 youth.
- Provide project management support to Neighbourhood Action Team in 13 priority neighbourhoods.
- Establish City-building initiatives through partnership development with businesses, foundations and community groups.

### ***Affordable Housing***

- Support low-and medium-income seniors, disabled persons and families by managing the delivery of the federal Residential Rehabilitation Assistance Program and the Housing Adaptations for Seniors' Independence Program, which fund home repairs and modifications.
- Direct federal and provincial investments in new affordable rental and ownership housing, in partnership with private sector and non-profit partners.

### ***Environmental Leadership and the Environment***

- Support residents, businesses and neighbourhoods in taking action on climate change and air quality through the provision of expertise and financial support.
- Protect, manage and restore water and land resources on 11,868 acres and encourage environmentally friendly practices and development progress on the Waterfront projects.
- Ensure the waste diversion rate maintains and exceeds City targets of 70% in City Facilities by reviewing programs to target buildings with low diversion rate and working with ABCDs to implement similar programs to meet City targets.
- Advance the air pollution reduction target by gradually replacing City’s fleet with more green vehicles.
- Advance the City's Climate Change, Clean Air and Energy Action Plan through the development of strategies on reducing emissions from natural gas and transportation fuels

### ***Public Spaces***

- Maintain City facilities in accordance with approved maintenance standards.
- Maintain 1,504 parks, 132 community centres, and 4,356 hectares of maintained parkland.
- Manage 97 city-owned heritage and cultural buildings at 60 heritage sites, including operation of 10 historic museum sites.

### ***Governance & Accountability***

- Implement the civic engagement strategy to provide co-ordination and advice within the organization in developing participatory models of engagement, outreach and inclusion activities.
- Promote an open, accessible government that encourages full participation of the public in Council's decision-making.
- Provide leadership and stewardship in information management for providing greater access to City information.
- Manage the Fraud and Waste Hotline Program, including the investigation of complaints, as well as the referral of certain concerns and issues to divisional management.
- Provide legal support to the City's Programs and Agencies in areas of municipal law, employment law, real estate law and other legal issues.
- Lead the implementation of the Workforce Management Strategy across the Toronto Public Service through the development and implementation of strategies and tools to manage the attrition process.

### **Investment in New and Enhanced Services**

Funding for New and Enhanced Services included in the 2011 Budget Committee Recommended Operating Budget total \$16.629 million gross and \$4.357 million net. This investment is consistent with directions provided by the City Manager to include *no new services* except for those that were partnership/non-tax revenue funded, or were absolutely necessary to achieve the highest service priorities. The 2011 Budget Committee Recommended Operating Budget for New and Enhanced Services has been categorized into four broad areas as summarized in Table 4 below:

- i. New/Enhanced Services Funded from Property Taxes*, which total \$4.880 million gross and \$4.880 million net. This recommended expenditure will fund TTC's subway station cleanliness initiative (\$1.119 million), customer service training (\$0.460), Station Manager Program (\$1.449 million), and Armed Guard Servers for cash pickup (\$1.280 million).
- ii. New/Enhanced Services Funded by Grants and Transfers* total \$9.270 million gross and \$0 net, primarily for Children Services to provide funding for health and safety upgrades for the not-for-profit child care service providers across the City.

- iii. New and Enhanced User Fee* initiatives will generate additional revenues of \$2.002 million. After offsetting gross expenditures of \$1.479 million, these fees will generate net revenues of \$0.523 million in 2011 primarily from Fire Services for increase in nuisance or malicious false alarm incident fees.
- iv. Capital Project Delivery* – \$1.000 million gross will be fully funded from the 2011 – 2020 Capital Budget and Plan. Funds are provided for capital positions to deliver approved capital projects.

<b>Table 4</b> <b>2011 Budget Committee Recommended Operating Budget</b> <b>\$000s</b>			
	<b>Gross Expenditure</b>	<b>Revenue</b>	<b>Net Expenditure</b>
Services Funded from City Own Source Revenues	4,879.7	0.0	4,879.7
Services Funded by Grants and Transfers	9,270.4	9,270.4	0.0
New User Fees	1,478.7	2,001.6	(522.9)
Capital Project Delivery	1,000.0	1,000.0	0.0
<b>Total:</b>	<b>16,628.8</b>	<b>12,272.0</b>	<b>4,356.8</b>

## 2011 Recommended Approved Positions

The 2011 BC Recommended Tax Supported Operating Budget includes addition of 516 positions and by deletion of 545.1 positions, for a net decrease of 29.1 positions. The deletion of 545.1 positions will result in a gross cost reduction of \$31.848 million and property tax savings of \$13.972 million.

As summarized in Table 5 below, a total of 545.1 positions comprised of 373.1 permanent and 172 temporary positions have been recommended for deletion as a result of the Service Review process undertaken as part of the City Manager's Four-Point Plan to reduce the 2011 budget shortfall.

Position increases are primarily for TTC to manage a 25 million ridership increase to 487 million riders in 2011; and for Sony Centre Theatre to implement its first full year of operations since it reopened in October of 2010.

Table 6 below shows that 46.986 operating positions, comprised of 42,775 permanent and 4,231 temporary positions, are required to deliver the 2011 operating program. Compared to 2010, this represents a decrease of 46 positions.



<b>Table 5</b> <b>2011 Operating Budget</b> <b>Tax Supported</b> <b>Summary of Recommended Position Deletions and Additions</b>									
Programs/ABC	Base			New			Base and New		
	Perm	Temp	Total	Perm	Temp	Total	Perm	Temp	Total
<b>Position Deletions:</b>									
Citizen Centred Services "A"	(26.5)	(88.2)	(114.7)			-	(26.5)	(88.2)	(114.7)
Citizen Centred Services "B"	(72.0)	(6.3)	(78.3)			-	(72.0)	(6.3)	(78.3)
Internal Services	(38.0)	(1.0)	(39.0)			-	(38.0)	(1.0)	(39.0)
Other City Programs	(31.0)	(60.1)	(91.1)			-	(31.0)	(60.1)	(91.1)
Agencies	(205.6)	(16.4)	(222.0)			-	(205.6)	(16.4)	(222.0)
<b>Total Deletions</b>	<b>(373.1)</b>	<b>(172.0)</b>	<b>(545.1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(373.1)</b>	<b>(172.0)</b>	<b>(545.1)</b>
<b>Position Additions:</b>									
311 Toronto-integration of Tier One Call Centre & annualization	13.0						13.0	-	13.0
Long Term Care-rising resident acuity and specialized dementia care	10.7		10.7	6.2		6.2	16.9	-	16.9
Parks Forestry & Recreation-annualization & Operating Impact of Capital	7.0	29.8	36.8		7.0	7.0	7.0	36.8	43.8
Facilities-additional client service demands				12.4	1.5	13.9	12.4	1.5	13.9
Information Tehcnology-ongoing support of various systems	7.0		7.0			-	7.0	-	7.0
Theatres -first full year of operation for renovated Sony Centre	12.4	29.4	41.8	4.5		4.5	16.9	29.4	46.3
TTC Conventional -	302.0		302.0	35.0		35.0	337.0	-	337.0
Other	35.9	1.2	37.1	11.0	3.0	14.0	46.9	4.2	51.1
<b>Total - Additions</b>	<b>375.0</b>	<b>60.4</b>	<b>435.4</b>	<b>69.1</b>	<b>11.5</b>	<b>80.6</b>	<b>444.1</b>	<b>71.9</b>	<b>516.0</b>
<b>Total - Levy Operations</b>	<b>1.9</b>	<b>(111.6)</b>	<b>(109.7)</b>	<b>69.1</b>	<b>11.5</b>	<b>80.6</b>	<b>71.0</b>	<b>(100.1)</b>	<b>(29.1)</b>

For a more detailed discussion of the 2010 recommended position changes see the briefing note on the City webpage at:

[http://www.toronto.ca/budget2011/pdf/op11\\_bn\\_rec\\_approved\\_positions.pdf](http://www.toronto.ca/budget2011/pdf/op11_bn_rec_approved_positions.pdf).

<b>Table 6</b> <b>2011 Recommended Operating Position Summary</b> <b>Tax Levy Operations</b>									
	City Operations			ABCs			Total		
	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
2010 Approved Positions	18,985	3,668	22,653	23,699	663	24,362	42,684	4,331	47,015
2011 Recommended Change:									
Base Increase (decrease)	(114)	(125)	(239)	116	13	129	2	(112)	(110)
New/ Enhanced increase (decrease)	26	11	36	44	1	45	69	12	81
<b>Total 2011 Recommended Positions</b>	<b>18,896</b>	<b>3,554</b>	<b>22,450</b>	<b>23,859</b>	<b>677</b>	<b>24,536</b>	<b>42,755</b>	<b>4,231</b>	<b>46,986</b>
<b>Change from 2010:</b>									
<b>Positions</b>	<b>(89)</b>	<b>(114)</b>	<b>(203)</b>	<b>160</b>	<b>14</b>	<b>174</b>	<b>71</b>	<b>(100)</b>	<b>(29)</b>
<b>Percentage</b>	<b>0%</b>	<b>-3%</b>	<b>-1%</b>	<b>1%</b>	<b>2%</b>	<b>1%</b>	<b>0%</b>	<b>-2%</b>	<b>0%</b>

## 2011 Financial Planning Process

The City's approved financial planning and budgeting process is based on best practices and, in particular: incorporates a long-term perspective comprised of an operating budget plus two years outlook, and a 10-Year Capital Budget and Plan; is service and performance based – i.e. it focuses budget decisions on service results and outcomes; links budgets to service plans; and engages stakeholders. The approved budget process includes roles and

responsibilities for the Budget Committee, Standing Committees and Executive Committee.

A key requirement of the approved budget process is that City Council sets goals for its term of office, which provide context for priority setting and service planning. Service plans and service levels are then developed to reflect the needs of all stakeholders, including the public. It is noted that service planning is a key phase of the existing budget process. During this phase, service goals, objectives, priorities, service levels and performance metrics are established and / or confirmed by Standing Committees. The service plans become the foundation for developing the multi-year Operating and Capital Budgets.

In April of 2010, staff determined that the City faced a 2010 budget pressure of \$503 million which confirmed that it was necessary to take action early to resolve this issue. As a result, the City Manager and Deputy City Manager & Chief Financial Officer required staff to continue with the City Manager's Four Point Plan initiative introduced in 2009 in order to find sustainable operating net expenditure reduction/savings of 5%. This reduction target was approved by Council at its meeting of April 15-16, 2010, and applied to all City Programs, Agencies, and Accountability Offices.

The City Manager's Four-Point Plan was comprised of the following:

1. Cost containment consisting of a hiring slow-down and constraint on discretionary spending.
2. Service review process to examine all services provided by the City and its Agencies, with the goal of finding sustainable savings to address the budget shortfall.
3. Maximization of corporate asset values to pay down debt.
4. Permanent provincial funding for the full cost of social service cost of administration and permanent, predictable transit operating funding.

## **Service Review Process**

The service review process was a two-year initiative to reduce expenditures by 5% in 2010 and 2011 for a cumulative budget reduction of 10% of the 2009 Net Operating Budget. It was designed to examine all services provided by the City and its Agencies with the goal of finding sustainable savings to address the budget shortfall. Furthermore, the service review process was intended to identify areas where service changes could be made to achieve the greatest savings with the least impact on citizens. To this end, all Programs and Agencies were to identify expenditure reductions and other measures to achieve the target savings of a minimum of 10% over two years. The service reviews included the following:

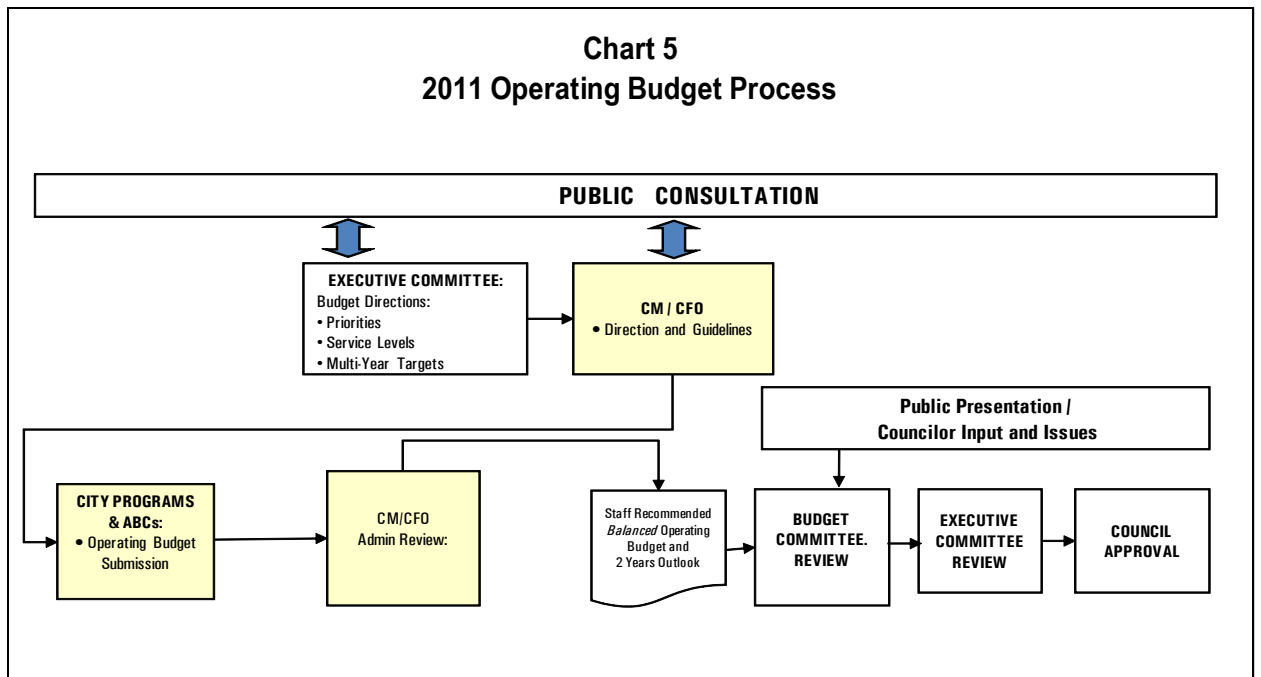
- An analysis of vacant positions in order to determine which ones could be deleted without negatively impacting the key services and service levels expected by the public.
- In continuation of the 2010 initiative, identification of changes in business practices/processes that could produce efficiencies and cost reductions, including opportunities for collaboration in order to more efficiently deliver City services.
- Opportunities for changes in revenues or new revenue sources.
- A review of services and activities with emphasis on re-examining service delivery, service levels and standards and determining whether services continue to be relevant for meeting the City's strategic direction, or were candidates for reduction or elimination.

Financial Planning along with staff from the City Manager's Office reviewed service review proposals for reasonableness and viability and made recommendation to the City Manager and Chief Financial Officer. The service review initiative was crucial in identifying operational efficiencies and generating savings to achieve the 2011 Balanced Operating Budget.

## **2011 Budget Process, Directions and Schedule**

In accordance with CoTA, in elections years the annual budgets must be approved in the budget year. This requires an accelerated budget process to ensure timely approval of all capital and operating budgets. The budget process outlined below is designed to obtain Council approval of the 2011 Budgets by February 28, 2011. While the timelines proposed are very aggressive, every effort has been made to ensure that the key elements of a good budget process are maintained.

As illustrated in Chart 5 below, the 2011 Budget Process began with the Mayor and Executive Committee providing directions to Staff in order to guide the development of the 2011 Operating and Capital Budgets. Key elements of the process are as follows:



#### **December 13 – 15**

- Education / briefing sessions on the City's budget process and principles for the Chair and members of the Budget Committee.

#### **December 16 – January 10**

- Staff develops the 2011 Capital and Operating Budgets based on directions and targets prescribed by the Mayor / Executive Committee. This includes briefing notes and other information to provide perspective on key issues of the Staff Recommended Budgets.

#### **January 10 - 14**

- Budget Committee Hearings to brief Councillors and the Public on the Staff Recommended Budgets which launched the political review and public consultation process. This stage of the process includes the following:
  - The City Manager and Chief Financial Officer present the 2011 Staff Recommended Operating and Capital Budgets to the Budget Committee.
  - Division / Agency Heads presentation of programs/services, service levels / standards delivered; challenges/accomplishments and Staff Recommended Capital and Operating Budgets.
  - Budget Committee members and Councillors make requests for additional Program/Agency information.

#### **January 19 - 20 – Public Deputations**

- Public input/response to staff recommended budgets.
- Preparation of budget briefing notes and response to information requests.

#### **January 24 and 25 – Budget Committee Wrap-up**

- Budget Committee reviews briefing notes, responses to additional Program/Agency information requests, and budget options.
- Budget Committee makes decisions on what will constitute the 2011 BC Recommended Capital and Operating Budgets.

#### **February 10 – Budget Committee Final Review**

- Budget Committee finalizes its review and establishes its 2011 Operating and Capital Budgets to be considered by the Executive Committee.
- Staff prepares the Budget Committee Corporate Reports for the 2011 Capital and Operating Budgets.

#### **February 17 – Executive Committee Review**

- Executive Committee receives and reviews the Budget Committee Recommended Capital and Operating Budgets.
- Executive Committee recommends its Capital and Operating Budgets to City Council.

#### **February 23 - 28 – Council Review and Approval**

- Council review and approve the 2011 Capital and Operating Budgets.

The dates outlined above are critical to ensure quality budget analysis, public engagement and approval of the 2011 Operating and Capital Budgets in the proposed timeframe.

On December 1, 2010, the Mayor gave specific budget directions "to create a draft budget for consideration by the Budget Committee at its first meeting in January, 2011 that:

- is balanced and contains no unfunded "gaps,"
- is not greater than the approved 2010 Net Operating Budget,
- produces a zero percent residential property tax increase, and,
- includes no major service cuts.

The City Manager and DCM & CFO directions and guidelines supported the Mayor's direction and were predicated on addressing the City's ongoing annual operating budget shortfall, while maintaining services that are important to the residents of Toronto. They included the following:

- Achieve the 2011 operating budget reduction targets of 5% of the 2009 Net Operating Budget.
- Review all services for efficiencies, conformance to and /or possibly changes in service level standards.
- Continue to control expenditures through cost saving measures.
- Focus on implementing existing priorities within the base budget.
- Do not introduce any new initiatives for 2011.
- Increase existing user fees by the City of Toronto inflation rate.
- Identify all vacancies to identify positions for deletion.

- Budgeted Progression Pay increase at up to 3%; do not include re-earnable performance lump-sum payments
- Calculate fringe benefits based on 2010 projected actual experience but not to exceed:
  - 25.81% for permanent employees
  - 15.15% for recreational and casual employees with OMERS, and
  - 6.43% for recreation and casual workers without OMERS.

Notwithstanding the aggressive timelines staff was able to produce and recommend to the Budget Committee, a comprehensive and balanced 2011 Operating Budget that achieves the Mayor's directions and, in particular, is balanced with no property tax increase.

### **Inflation/Economic Factors**

The 2011 Operating Budget was developed based on the assumption that services and service levels approved in 2010 should be maintained. Staff established key economic factors that should be applied against 2010 expenditures in order to estimate the 2011 cost of providing prior year approved services and service levels. Since the inflationary factors for some goods and services are more volatile than others, a single rate of inflation cannot be applied to all commodities purchased by the City. Instead, the City uses a commodity-specific price schedule that more accurately reflects the changing prices of specific goods and services that it consumes.

<b>Table 7</b> <b>2011 Operating Budget</b> <b>Economic Factors</b>	
Printing and Paper Products	1.5%
Food	1.8%
Hydro (General)	5.0%
Hydro (Signals and Lights)	20.0%
Gas - \$1.01 per litre	0.0%
Diesel - \$1.01 per litre	0.0%
Natural Gas	0.0%
Water	9.0%
Chilled Water	2.0%
Postage	3.5%
Telephone	1.0%
Building/Materials/Tools and Equipment	2.1%
Salt	6.0%
Medical Supplies	1.4%
Contracted Services	Per Contract
General (Core CPI)	1.8%

The economic factors used in establishing the 2011 Budget Committee Recommended Operating Base Budget are listed in Table 7. Contracts with fixed prices over their term are not adjusted for inflation. Where contracts specify 2011 prices, such expenditures are

adjusted in the operating budget to reflect the contract price. Also notable, is that diesel and gasoline price forecasts remained over the past three years at \$1.01 per litre.

To achieve the 2011 Operating Budget reduction targets, most City Programs and Agencies absorbed inflationary increases which significantly reduced or entirely removed funding for the economic factor impacts. The Financial Planning Division will continue to monitor all economic factors throughout 2011 and will recommend appropriate adjustments, if warranted.

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## **SIGNATURE**

Cam Weldon  
Deputy City Manager and  
Chief Financial Officer

Joseph P. Pennachetti  
City Manager

## **ATTACHMENTS**

Appendix 1 – 2011 Budget Committee Recommended Operating Budget – Summary by Program

Appendix 2 – 2011 Budget Committee Recommended Operating Positions

Appendix 3 – Program Recommendations

Appendix 4 – City Clerk's Office Reports, Transmittals and Communications

Appendix 5 – 2012 Outlook





**CITY OF TORONTO**  
**2011 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET**  
**NET EXPENDITURE**

(In \$000's)	2010 Approved Budget	2011 Recommended Base Budget	Change from 2010 Approved Budget		2011 Recommended New / Enh. Budget	2011 Recommended Budget	Change from 2010 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	1,334.5	1,266.5	(68.0)	(5.1%)	0.0	1,266.5	(68.0)	(5.1%)
Children's Services	70,787.2	73,908.8	3,121.6	4.4%	0.0	73,908.8	3,121.6	4.4%
Court Services	(10,325.2)	(12,209.2)	(1,884.0)	(18.2%)	0.0	(12,209.2)	(1,884.0)	(18.2%)
Economic Development & Culture	26,485.8	25,922.5	(563.3)	(2.1%)	0.0	25,922.5	(563.3)	(2.1%)
Emergency Medical Services	65,660.7	66,011.1	350.4	0.5%	0.0	66,011.1	350.4	0.5%
Long Term Care Homes & Services	46,783.2	46,367.0	(416.2)	(0.9%)	0.0	46,367.0	(416.2)	(0.9%)
Parks, Forestry & Recreation	261,671.3	275,197.0	13,525.7	5.2%	0.0	275,197.0	13,525.7	5.2%
Shelter, Support & Housing Administration	258,699.2	291,948.4	33,249.2	12.9%	0.0	291,948.4	33,249.2	12.9%
Social Development, Finance & Administration	13,293.3	12,791.1	(502.2)	(3.8%)	0.0	12,791.1	(502.2)	(3.8%)
Toronto Employment & Social Services	270,598.1	200,221.5	(70,376.6)	(26.0%)	0.0	200,221.5	(70,376.6)	(26.0%)
311 Toronto	9,272.3	9,671.4	399.1	4.3%	0.0	9,671.4	399.1	4.3%
Sub-Total Citizen Centred Services "A"	1,014,260.4	991,096.1	(23,164.3)	(2.3%)	0.0	991,096.1	(23,164.3)	(2.3%)
<b>Citizen Centred Services "B"</b>								
City Planning	13,223.2	12,494.1	(729.2)	(5.5%)	0.0	12,494.1	(729.2)	(5.5%)
Fire Services	359,189.2	356,848.5	(2,340.7)	(0.7%)	(812.3)	356,036.2	(3,153.0)	(0.9%)
Municipal Licensing & Standards	19,229.7	21,593.3	2,363.5	12.3%	0.0	21,593.3	2,363.5	12.3%
Policy, Planning, Finance and Administration	12,031.1	11,208.2	(822.9)	(6.8%)	0.0	11,208.2	(822.9)	(6.8%)
Technical Services	10,773.7	10,461.7	(312.0)	(2.9%)	0.0	10,461.7	(312.0)	(2.9%)
Toronto Building	(10,777.9)	(10,777.9)	0.0	0.0%	0.0	(10,777.9)	0.0	0.0%
Toronto Environment Office	3,373.2	3,200.7	(172.5)	(5.1%)	0.0	3,200.7	(172.5)	(5.1%)
Transportation Services	180,637.7	173,451.5	(7,186.2)	(4.0%)	0.0	173,451.5	(7,186.2)	(4.0%)
Waterfront Secretariat	957.1	909.2	(47.9)	(5.0%)	0.0	909.2	(47.9)	(5.0%)
Sub-Total Citizen Centred Services "B"	588,637.1	579,389.2	(9,247.9)	(1.6%)	(812.3)	578,576.9	(10,060.1)	(1.7%)
<b>Internal Services</b>								
Office of the Chief Financial Officer	8,928.5	8,739.9	(188.6)	(2.1%)	0.0	8,739.9	(188.6)	(2.1%)
Office of the Treasurer	30,209.0	29,796.9	(412.1)	(1.4%)	(163.1)	29,633.8	(575.2)	(1.9%)
Facilities Management & Real Estate	54,288.0	53,786.5	(501.5)	(0.9%)	0.0	53,786.5	(501.5)	(0.9%)
Fleet Services	1.3	0.0	(1.3)	n/a	0.0	0.0	(1.3)	n/a
Information & Technology	63,328.4	63,024.4	(304.0)	(0.5%)	0.0	63,024.4	(304.0)	(0.5%)
Sub-Total Internal Services	156,755.1	155,347.6	(1,407.5)	(0.9%)	(163.1)	155,184.5	(1,570.6)	(1.0%)
<b>City Manager</b>								
City Manager's Office	37,367.4	36,194.9	(1,172.5)	(3.1%)	0.0	36,194.9	(1,172.5)	(3.1%)
Sub-Total City Manager	37,367.4	36,194.9	(1,172.5)	(3.1%)	0.0	36,194.9	(1,172.5)	(3.1%)
<b>Other City Programs</b>								
City Clerk's Office	36,657.0	30,494.0	(6,163.0)	(16.8%)	0.0	30,494.0	(6,163.0)	(16.8%)
Legal Services	19,994.2	19,223.2	(771.0)	(3.9%)	0.0	19,223.2	(771.0)	(3.9%)
Mayor's Office	2,560.7	2,000.0	(560.8)	(21.9%)	0.0	2,000.0	(560.8)	(21.9%)
City Council	19,637.9	18,989.9	(648.0)	(3.3%)	0.0	18,989.9	(648.0)	(3.3%)
Sub-Total Other City Programs	78,849.9	70,707.0	(8,142.9)	(10.3%)	0.0	70,707.0	(8,142.9)	(10.3%)

# APPENDIX 1



## CITY OF TORONTO 2011 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET NET EXPENDITURE

(In \$000's)	2010 Approved Budget	2011 Recommended Base Budget	Change from 2010 Approved Budget		2011 Recommended New / Enh. Budget	2011 Recommended Budget	Change from 2010 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<b>Accountability Offices</b>								
Auditor General's Office	4,283.2	4,193.9	(89.3)	(2.1%)	0.0	4,193.9	(89.3)	(2.1%)
Integrity Commissioner's Office	204.0	202.3	(1.7)	(0.8%)	0.0	202.3	(1.7)	(0.8%)
Lobbyist Registrar	906.5	1,023.3	116.7	12.9%	0.0	1,023.3	116.7	12.9%
Office of the Ombudsman	1,354.5	1,391.2	36.7	2.7%	0.0	1,391.2	36.7	2.7%
Sub-Total Council Appointed Programs	6,748.2	6,810.7	62.4	0.9%	0.0	6,810.7	62.4	0.9%
<b>TOTAL - CITY OPERATIONS</b>	<b>1,882,618.1</b>	<b>1,839,545.4</b>	<b>(43,072.7)</b>	<b>(2.3%)</b>	<b>(975.4)</b>	<b>1,838,570.1</b>	<b>(44,048.0)</b>	<b>(2.3%)</b>
<b>Agencies</b>								
Toronto Public Health	44,167.6	44,491.0	323.4	0.7%	0.0	44,491.0	323.4	0.7%
Toronto Public Library	167,099.6	170,441.6	3,342.0	2.0%	0.0	170,441.6	3,342.0	2.0%
Association of Community Centres	7,240.5	7,225.7	(14.8)	(0.2%)	0.0	7,225.7	(14.8)	(0.2%)
Exhibition Place	35.1	24.6	(10.5)	(29.9%)	0.0	24.6	(10.5)	(29.9%)
Heritage Toronto	365.7	346.4	(19.3)	(5.3%)	0.0	346.4	(19.3)	(5.3%)
Theatres	3,488.5	3,299.0	(189.5)	(5.4%)	0.0	3,299.0	(189.5)	(5.4%)
Toronto Zoo	11,388.3	11,390.5	2.2	0.0%	(2.1)	11,388.4	0.1	0.0%
Arena Boards of Management	(6.0)	(5.3)	0.7	11.9%	0.0	(5.3)	0.7	11.9%
Yonge-Dundas Square	543.8	515.2	(28.6)	(5.3%)	0.0	515.2	(28.6)	(5.3%)
Toronto & Region Conservation Authority	3,269.4	3,206.3	(63.1)	(1.9%)	0.0	3,206.3	(63.1)	(1.9%)
Toronto Transit Commission - Conventional	429,804.5	424,231.0	(5,573.5)	(1.3%)	4,879.7	429,110.7	(693.8)	(0.2%)
Toronto Transit Commission - Wheel-Trans	82,675.9	91,011.5	8,335.6	10.1%	0.0	91,011.5	8,335.6	10.1%
Toronto Police Service	888,219.8	905,879.8	17,660.0	2.0%	0.0	905,879.8	17,660.0	2.0%
Toronto Police Services Board	2,347.8	2,347.8	0.0	0.0%	0.0	2,347.8	0.0	0.0%
<b>TOTAL - AGENCIES</b>	<b>1,640,640.5</b>	<b>1,664,405.0</b>	<b>23,764.5</b>	<b>1.4%</b>	<b>4,877.6</b>	<b>1,669,282.6</b>	<b>28,642.1</b>	<b>1.7%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	46,714.2	47,174.2	460.0	1.0%	0.0	47,174.2	460.0	1.0%
Capital & Corporate Financing	585,036.9	609,209.0	24,172.1	4.1%	0.0	609,209.0	24,172.1	4.1%
Non-Program Expenditures	473,015.3	565,136.3	92,121.0	19.5%	454.6	565,590.9	92,575.6	19.6%
Non-Program Revenues	(1,093,548.0)	(1,150,379.7)	(56,831.7)	(5.2%)	0.0	(1,150,379.7)	(56,831.7)	(5.2%)
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>11,218.4</b>	<b>71,139.7</b>	<b>59,921.3</b>	<b>534.1%</b>	<b>454.6</b>	<b>71,594.3</b>	<b>60,375.9</b>	<b>538.2%</b>
<b>TOTAL LEVY OPERATING BUDGET</b>	<b>3,534,477.0</b>	<b>3,575,090.2</b>	<b>40,613.2</b>	<b>1.1%</b>	<b>4,356.9</b>	<b>3,579,447.0</b>	<b>44,970.0</b>	<b>1.3%</b>
Assessment Growth - 2011						(44,970.0)	(44,970.0)	n/a
<b>TOTAL LEVY OPERATING BUDGET AFTER ASSESSMENT GROWTH</b>	<b>3,534,477.0</b>	<b>3,575,090.2</b>	<b>40,613.2</b>	<b>1.1%</b>	<b>4,356.9</b>	<b>3,534,477.0</b>	<b>0.0</b>	<b>0.0%</b>
<b>NON LEVY OPERATION</b>								
Solid Waste Management Services	0.0	(2,060.2)	(2,060.2)	n/a	2,060.2	0.0	0.0	n/a
Toronto Parking Authority	(55,684.6)	(56,528.0)	(843.4)	(1.5%)	125.0	(56,403.0)	(718.4)	(1.3%)
Toronto Water	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
<b>TOTAL NON LEVY OPERATING BUDGET</b>	<b>(55,684.6)</b>	<b>(58,588.2)</b>	<b>(2,903.6)</b>	<b>5.2%</b>	<b>2,185.2</b>	<b>(56,403.0)</b>	<b>(718.4)</b>	<b>1.3%</b>

# APPENDIX 1



## CITY OF TORONTO 2011 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET GROSS EXPENDITURE

(In \$000's)	2010 Approved Budget	2011 Recommended Base Budget	Change from 2010 Approved Budget		2011 Recommended New / Enh. Budget	2011 Recommended Budget	Change from 2010 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	3,222.7	2,874.3	(348.4)	(10.8%)	0.0	2,874.3	(348.4)	(10.8%)
Children's Services	379,578.4	382,538.4	2,960.0	0.8%	5,000.0	387,538.4	7,960.0	2.1%
Court Services	51,836.6	54,267.4	2,430.8	4.7%	0.0	54,267.4	2,430.8	4.7%
Economic Development & Culture	37,093.7	35,335.8	(1,757.9)	(4.7%)	0.0	35,335.8	(1,757.9)	(4.7%)
Emergency Medical Services	174,008.2	170,774.4	(3,233.8)	(1.9%)	0.0	170,774.4	(3,233.8)	(1.9%)
Long Term Care Homes & Services	220,636.4	223,303.8	2,667.4	1.2%	526.0	223,829.8	3,193.4	1.4%
Parks, Forestry & Recreation	361,643.4	375,218.5	13,575.1	3.8%	490.8	375,709.3	14,065.9	3.9%
Shelter, Support & Housing Administration	925,695.4	916,803.8	(8,891.6)	(1.0%)	0.0	916,803.8	(8,891.6)	(1.0%)
Social Development, Finance & Administration	26,541.3	24,899.7	(1,641.6)	(6.2%)	0.0	24,899.7	(1,641.6)	(6.2%)
Toronto Employment & Social Services	1,358,116.7	1,207,484.3	(150,632.4)	(11.1%)	0.0	1,207,484.3	(150,632.4)	(11.1%)
311 Toronto	17,620.3	19,138.0	1,517.7	8.6%	0.0	19,138.0	1,517.7	8.6%
Sub-Total Citizen Centred Services "A"	3,555,993.1	3,412,638.4	(143,354.7)	(4.0%)	6,016.8	3,418,655.2	(137,337.9)	(3.9%)
<b>Citizen Centred Services "B"</b>								
City Planning	36,368.5	36,517.1	148.6	0.4%	0.0	36,517.1	148.6	0.4%
Fire Services	374,433.9	371,315.8	(3,118.1)	(0.8%)	150.5	371,466.3	(2,967.6)	(0.8%)
Municipal Licensing & Standards	50,528.5	49,627.3	(901.2)	(1.8%)	0.0	49,627.3	(901.2)	(1.8%)
Policy, Planning, Finance and Administration	25,696.7	24,238.7	(1,458.0)	(5.7%)	0.0	24,238.7	(1,458.0)	(5.7%)
Technical Services	65,979.4	67,168.8	1,189.4	1.8%	391.5	67,560.3	1,580.9	2.4%
Toronto Building	45,852.3	46,710.3	858.0	1.9%	0.0	46,710.3	858.0	1.9%
Toronto Environment Office	14,609.5	11,515.5	(3,094.0)	(21.2%)	0.0	11,515.5	(3,094.0)	(21.2%)
Transportation Services	286,826.9	291,073.5	4,246.6	1.5%	0.0	291,073.5	4,246.6	1.5%
Waterfront Secretariat	1,547.1	1,509.2	(37.9)	(2.4%)	0.0	1,509.2	(37.9)	(2.4%)
Sub-Total Citizen Centred Services "B"	901,842.9	899,676.1	(2,166.7)	(0.2%)	542.0	900,218.1	(1,624.7)	(0.2%)
<b>Internal Services</b>								
Office of the Chief Financial Officer	15,512.0	15,321.9	(190.1)	(1.2%)	0.0	15,321.9	(190.1)	(1.2%)
Office of the Treasurer	75,767.4	74,696.1	(1,071.3)	(1.4%)	0.0	74,696.1	(1,071.3)	(1.4%)
Facilities Management & Real Estate	170,398.3	166,555.5	(3,842.8)	(2.3%)	3,147.1	169,702.5	(695.7)	(0.4%)
Fleet Services	48,078.1	48,010.3	(67.8)	(0.1%)	0.0	48,010.3	(67.8)	(0.1%)
Information & Technology	89,131.5	91,070.3	1,938.8	2.2%	0.0	91,070.3	1,938.8	2.2%
Sub-Total Internal Services	398,887.2	395,654.1	(3,233.2)	(0.8%)	3,147.1	398,801.1	(86.1)	(0.0%)
<b>City Manager</b>								
City Manager's Office	42,882.5	42,291.7	(590.8)	(1.4%)	181.1	42,472.8	(409.7)	(1.0%)
Sub-Total City Manager	42,882.5	42,291.7	(590.8)	(1.4%)	181.1	42,472.8	(409.7)	(1.0%)
<b>Other City Programs</b>								
City Clerk's Office	59,924.7	49,474.6	(10,450.1)	(17.4%)	0.0	49,474.6	(10,450.1)	(17.4%)
Legal Services	39,539.3	40,595.2	1,055.9	2.7%	516.0	41,111.2	1,571.9	4.0%
Mayor's Office	2,560.7	2,000.0	(560.8)	(21.9%)	0.0	2,000.0	(560.8)	(21.9%)
City Council	20,337.9	18,989.9	(1,348.0)	(6.6%)	0.0	18,989.9	(1,348.0)	(6.6%)
Sub-Total Other City Programs	122,362.7	111,059.6	(11,303.0)	(9.2%)	516.0	111,575.6	(10,787.0)	(8.8%)



**CITY OF TORONTO**  
**2011 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET**  
**GROSS EXPENDITURE**

(In \$000's)	2010 Approved Budget	2011 Recommended Base Budget	Change from 2010 Approved Budget		2011 Recommended New / Enh. Budget	2011 Recommended Budget	Change from 2010 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<b>Accountability Offices</b>								
Auditor General's Office	4,283.2	4,193.9	(89.3)	(2.1%)	0.0	4,193.9	(89.3)	(2.1%)
Integrity Commissioner's Office	204.0	202.3	(1.7)	(0.8%)	0.0	202.3	(1.7)	(0.8%)
Lobbyist Registrar	906.5	1,023.3	116.7	12.9%	0.0	1,023.3	116.7	12.9%
Office of the Ombudsman	1,354.5	1,391.2	36.7	2.7%	0.0	1,391.2	36.7	2.7%
Sub-Total Council Appointed Programs	6,748.2	6,810.7	62.4	0.9%	0.0	6,810.7	62.4	0.9%
<b>TOTAL - CITY OPERATIONS</b>	<b>5,028,716.6</b>	<b>4,868,130.5</b>	<b>(160,586.0)</b>	<b>(3.2%)</b>	<b>10,403.0</b>	<b>4,878,533.5</b>	<b>(150,183.0)</b>	<b>(3.0%)</b>
<b>Agencies</b>								
Toronto Public Health	225,597.1	232,393.9	6,796.8	3.0%	100.0	232,493.9	6,896.8	3.1%
Toronto Public Library	183,005.6	183,874.4	868.8	0.5%	0.0	183,874.4	868.8	0.5%
Association of Community Centres	7,429.6	7,427.4	(2.2)	(0.0%)	0.0	7,427.4	(2.2)	(0.0%)
Exhibition Place	62,936.9	64,249.7	1,312.8	2.1%	0.0	64,249.7	1,312.8	2.1%
Heritage Toronto	712.8	840.5	127.7	17.9%	4.8	845.3	132.5	18.6%
Theatres	20,618.1	26,945.8	6,327.7	30.7%	0.0	26,945.8	6,327.7	30.7%
Toronto Zoo	45,328.3	45,993.1	664.8	1.5%	222.9	46,216.0	887.7	2.0%
Arena Boards of Management	6,395.7	6,536.8	141.1	2.2%	0.0	6,536.8	141.1	2.2%
Yonge-Dundas Square	1,762.8	1,887.2	124.4	7.1%	0.0	1,887.2	124.4	7.1%
Toronto & Region Conservation Authority	34,744.5	35,941.4	1,196.9	3.4%	228.6	36,170.0	1,425.5	4.1%
Toronto Transit Commission - Conventional	1,371,467.2	1,431,559.9	60,092.7	4.4%	4,879.7	1,436,439.6	64,972.4	4.7%
Toronto Transit Commission - Wheel-Trans	87,433.2	96,622.4	9,189.2	10.5%	0.0	96,622.4	9,189.2	10.5%
Toronto Police Service	953,974.3	973,997.7	20,023.4	2.1%	255.2	974,252.9	20,278.6	2.1%
Toronto Police Services Board	2,347.8	2,958.4	610.6	26.0%	0.0	2,958.4	610.6	26.0%
<b>TOTAL - AGENCIES</b>	<b>3,003,753.9</b>	<b>3,111,228.5</b>	<b>107,474.6</b>	<b>3.6%</b>	<b>5,691.2</b>	<b>3,116,919.7</b>	<b>113,165.8</b>	<b>3.8%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	49,585.2	47,174.2	(2,411.0)	(4.9%)	80.0	47,254.2	(2,331.0)	(4.7%)
Capital & Corporate Financing	615,454.6	647,230.7	31,776.1	5.2%	0.0	647,230.7	31,776.1	5.2%
Non-Program Expenditures	618,212.8	679,112.4	60,899.6	9.9%	454.6	679,567.0	61,354.2	9.9%
Non-Program Revenues	12,914.5	11,377.1	(1,537.4)	(11.9%)	0.0	11,377.1	(1,537.4)	(11.9%)
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>1,296,167.1</b>	<b>1,384,894.4</b>	<b>88,727.3</b>	<b>6.8%</b>	<b>534.6</b>	<b>1,385,429.0</b>	<b>89,261.9</b>	<b>6.9%</b>
<b>TOTAL LEVY OPERATING BUDGET</b>	<b>9,328,637.6</b>	<b>9,364,253.5</b>	<b>35,615.9</b>	<b>0.4%</b>	<b>16,628.8</b>	<b>9,380,882.3</b>	<b>52,244.7</b>	<b>0.6%</b>
<b>NON LEVY OPERATION</b>								
Solid Waste Management Services	319,923.8	340,462.3	20,538.5	6.4%	2,169.2	342,631.5	22,707.7	7.1%
Toronto Parking Authority	68,734.6	70,769.6	2,035.0	3.0%	125.0	70,894.6	2,160.0	3.1%
Toronto Water	767,748.1	820,597.3	52,849.2	6.9%	400.5	820,997.8	53,249.7	6.9%
<b>TOTAL NON LEVY OPERATING BUDGET</b>	<b>1,156,406.5</b>	<b>1,231,829.2</b>	<b>75,422.7</b>	<b>6.5%</b>	<b>2,694.7</b>	<b>1,234,523.9</b>	<b>78,117.4</b>	<b>6.8%</b>



**CITY OF TORONTO**  
**2011 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET**  
**REVENUE**


(In \$000's)	2010 Approved Budget	2011 Recommended Base Budget	Change from 2010 Approved Budget		2011 Recommended New / Enh. Budget	2011 Recommended Budget	Change from 2010 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	1,888.2	1,607.8	(280.4)	(14.9%)	0.0	1,607.8	(280.4)	(14.9%)
Children's Services	308,791.2	308,629.6	(161.6)	(0.1%)	5,000.0	313,629.6	4,838.4	1.6%
Court Services	62,161.8	66,476.6	4,314.8	6.9%	0.0	66,476.6	4,314.8	6.9%
Economic Development & Culture	10,607.9	9,413.3	(1,194.6)	(11.3%)	0.0	9,413.3	(1,194.6)	(11.3%)
Emergency Medical Services	108,347.5	104,763.3	(3,584.2)	(3.3%)	0.0	104,763.3	(3,584.2)	(3.3%)
Long Term Care Homes & Services	173,853.2	176,936.8	3,083.6	1.8%	526.0	177,462.8	3,609.6	2.1%
Parks, Forestry & Recreation	99,972.1	100,021.5	49.4	0.0%	490.8	100,512.3	540.2	0.5%
Shelter, Support & Housing Administration	666,996.2	624,855.4	(42,140.8)	(6.3%)	0.0	624,855.4	(42,140.8)	(6.3%)
Social Development, Finance & Administration	13,248.0	12,108.6	(1,139.4)	(8.6%)	0.0	12,108.6	(1,139.4)	(8.6%)
Toronto Employment & Social Services	1,087,518.6	1,007,262.8	(80,255.8)	(7.4%)	0.0	1,007,262.8	(80,255.8)	(7.4%)
311 Toronto	8,348.0	9,466.6	1,118.6	13.4%	0.0	9,466.6	1,118.6	13.4%
Sub-Total Citizen Centred Services "A"	2,541,732.7	2,421,542.3	(120,190.3)	(4.7%)	6,016.8	2,427,559.1	(114,173.5)	(4.5%)
<b>Citizen Centred Services "B"</b>								
City Planning	23,145.3	24,023.0	877.7	3.8%	0.0	24,023.0	877.7	3.8%
Fire Services	15,244.7	14,467.3	(777.4)	(5.1%)	962.8	15,430.1	185.4	1.2%
Municipal Licensing & Standards	31,298.8	28,034.0	(3,264.8)	(10.4%)	0.0	28,034.0	(3,264.8)	(10.4%)
Policy, Planning, Finance and Administration	13,665.6	13,030.5	(635.1)	(4.6%)	0.0	13,030.5	(635.1)	(4.6%)
Technical Services	55,205.7	56,707.1	1,501.4	2.7%	391.5	57,098.6	1,892.9	3.4%
Toronto Building	56,630.2	57,488.2	858.0	1.5%	0.0	57,488.2	858.0	1.5%
Toronto Environment Office	11,236.3	8,314.8	(2,921.5)	(26.0%)	0.0	8,314.8	(2,921.5)	(26.0%)
Transportation Services	106,189.2	117,622.0	11,432.8	10.8%	0.0	117,622.0	11,432.8	10.8%
Waterfront Secretariat	590.0	600.0	10.0	1.7%	0.0	600.0	10.0	1.7%
Sub-Total Citizen Centred Services "B"	313,205.8	320,286.9	7,081.1	2.3%	1,354.3	321,641.2	8,435.4	2.7%
<b>Internal Services</b>								
Office of the Chief Financial Officer	6,583.5	6,582.0	(1.5)	(0.0%)	0.0	6,582.0	(1.5)	(0.0%)
Office of the Treasurer	45,558.4	44,899.2	(659.2)	(1.4%)	163.1	45,062.3	(496.1)	(1.1%)
Facilities Management & Real Estate	116,110.3	112,769.0	(3,341.3)	(2.9%)	3,147.1	115,916.1	(194.2)	(0.2%)
Fleet Services	48,076.8	48,010.3	(66.5)	(0.1%)	0.0	48,010.3	(66.5)	(0.1%)
Information & Technology	25,803.1	28,045.9	2,242.8	8.7%	0.0	28,045.9	2,242.8	8.7%
Sub-Total Internal Services	242,132.1	240,306.5	(1,825.6)	(0.8%)	3,310.2	243,616.6	1,484.5	0.6%
<b>City Manager</b>								
City Manager's Office	5,515.1	6,096.8	581.7	10.5%	181.1	6,277.9	762.8	13.8%
Sub-Total City Manager	5,515.1	6,096.8	581.7	10.5%	181.1	6,277.9	762.8	13.8%
<b>Other City Programs</b>								
City Clerk's Office	23,267.7	18,980.6	(4,287.1)	(18.4%)	0.0	18,980.6	(4,287.1)	(18.4%)
Legal Services	19,545.1	21,372.0	1,826.9	9.3%	516.0	21,888.0	2,342.9	12.0%
Mayor's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
City Council	700.0	0.0	(700.0)	(100.0%)	0.0	0.0	(700.0)	(100.0%)
Sub-Total Other City Programs	43,512.8	40,352.6	(3,160.2)	(7.3%)	516.0	40,868.6	(2,644.2)	(6.1%)



**CITY OF TORONTO**  
**2011 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET**  
**REVENUE**

(In \$000's)	2010 Approved Budget	2011 Recommended Base Budget	Change from 2010 Approved Budget		2011 Recommended New / Enh. Budget	2011 Recommended Budget	Change from 2010 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<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 Ombudsman	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Sub-Total Council Appointed Programs	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
<b>TOTAL - CITY OPERATIONS</b>	<b>3,146,098.4</b>	<b>3,028,585.1</b>	<b>(117,513.4)</b>	<b>(3.7%)</b>	<b>11,378.4</b>	<b>3,039,963.4</b>	<b>(106,135.0)</b>	<b>(3.4%)</b>
<b>Agencies</b>								
Toronto Public Health	181,429.5	187,902.9	6,473.4	3.6%	100.0	188,002.9	6,573.4	3.6%
Toronto Public Library	15,906.0	13,432.8	(2,473.2)	(15.5%)	0.0	13,432.8	(2,473.2)	(15.5%)
Association of Community Centres	189.1	201.7	12.6	6.7%	0.0	201.7	12.6	6.7%
Exhibition Place	62,901.8	64,225.1	1,323.3	2.1%	0.0	64,225.1	1,323.3	2.1%
Heritage Toronto	347.1	494.1	147.0	42.4%	4.8	498.9	151.8	43.7%
Theatres	17,129.6	23,646.8	6,517.2	38.0%	0.0	23,646.8	6,517.2	38.0%
Toronto Zoo	33,940.0	34,602.7	662.7	2.0%	225.0	34,827.7	887.7	2.6%
Arena Boards of Management	6,401.7	6,542.1	140.4	2.2%	0.0	6,542.1	140.4	2.2%
Yonge-Dundas Square	1,219.0	1,372.0	153.0	12.6%	0.0	1,372.0	153.0	12.6%
Toronto & Region Conservation Authority	31,475.1	32,735.1	1,260.0	4.0%	228.6	32,963.7	1,488.6	4.7%
Toronto Transit Commission - Conventional	941,662.7	1,007,328.9	65,666.2	7.0%	0.0	1,007,328.9	65,666.2	7.0%
Toronto Transit Commission - Wheel-Trans	4,757.3	5,610.9	853.6	17.9%	0.0	5,610.9	853.6	17.9%
Toronto Police Service	65,754.5	68,117.9	2,363.4	3.6%	255.2	68,373.1	2,618.6	4.0%
Toronto Police Services Board	0.0	610.6	610.6	n/a	0.0	610.6	610.6	n/a
<b>TOTAL - AGENCIES</b>	<b>1,363,113.4</b>	<b>1,446,823.5</b>	<b>83,710.1</b>	<b>6.1%</b>	<b>813.6</b>	<b>1,447,637.1</b>	<b>84,523.7</b>	<b>6.2%</b>
<b>Corporate Accounts</b>								
Community Partnership and Investment Program	2,871.0	0.0	(2,871.0)	(100.0%)	80.0	80.0	(2,791.0)	(97.2%)
Capital & Corporate Financing	30,417.7	38,021.7	7,604.0	25.0%	0.0	38,021.7	7,604.0	25.0%
Non-Program Expenditures	145,197.5	113,976.1	(31,221.4)	(21.5%)	0.0	113,976.1	(31,221.4)	(21.5%)
Non-Program Revenues	1,106,462.5	1,161,756.9	55,294.4	5.0%	0.0	1,161,756.9	55,294.4	5.0%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>1,284,948.7</b>	<b>1,313,754.7</b>	<b>28,806.0</b>	<b>2.2%</b>	<b>80.0</b>	<b>1,313,834.7</b>	<b>28,886.0</b>	<b>2.2%</b>
<b>TOTAL LEVY OPERATING BUDGET</b>	<b>5,794,160.5</b>	<b>5,789,163.3</b>	<b>(4,997.3)</b>	<b>(0.1%)</b>	<b>12,272.0</b>	<b>5,801,435.3</b>	<b>7,274.7</b>	<b>0.1%</b>
<b>NON LEVY OPERATION</b>								
Solid Waste Management Services	319,923.8	342,522.5	22,598.7	7.1%	109.0	342,631.5	22,707.7	7.1%
Toronto Parking Authority	124,419.2	127,297.6	2,878.4	2.3%	0.0	127,297.6	2,878.4	2.3%
Toronto Water	767,748.1	820,597.3	52,849.2	6.9%	400.5	820,997.8	53,249.7	6.9%
<b>TOTAL NON LEVY BUDGET</b>	<b>1,212,091.1</b>	<b>1,290,417.4</b>	<b>78,326.3</b>	<b>6.5%</b>	<b>509.5</b>	<b>1,290,926.9</b>	<b>78,835.8</b>	<b>6.5%</b>



 <b>CITY OF TORONTO</b> <b>2011 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET</b> <b>APPROVED OPERATING POSITIONS</b>				
Division	2010	2011	Change from 2010 (decrease)	
			Total	%
<b>Citizen Centred Services "A"</b>				
Affordable Housing Office	22.0	22.0	0.0	0.0
Children's Services	949.5	948.5	(1.0)	(0.1)
Court Services	290.0	290.0	0.0	0.0
Economic Development & Culture	276.8	275.8	(1.0)	(0.4)
Emergency Medical Services	1,217.5	1,218.0	0.5	0.0
Long Term Care Homes & Services	2,182.9	2,188.3	5.4	0.2
Parks, Forestry & Recreation	4,257.0	4,280.6	23.6	0.6
Shelter, Housing & Support Administration	748.9	748.7	(0.2)	(0.0)
Social Development, Finance & Administration	177.7	172.9	(4.8)	(2.7)
Toronto Employment & Social Services	2,354.0	2,286.0	(68.0)	(2.9)
311 Toronto	147.0	159.0	12.0	8.2
<b>Sub-Total Citizen Centred Services "A"</b>	<b>12,623.3</b>	<b>12,589.8</b>	<b>(33.5)</b>	<b>(0.3)</b>
<b>Citizen Centred Services "B"</b>				
City Planning	339.5	335.0	(4.5)	(1.3)
Fire Services	3,182.3	3,185.3	3.0	0.1
Municipal Licensing and Standards	501.3	487.6	(13.7)	(2.7)
Policy, Planning, Finance & Administration	241.1	234.1	(7.0)	(2.9)
Technical Services	164.7	164.7	0.0	0.0
Toronto Building	428.5	427.0	(1.5)	(0.4)
Toronto Environment Office	28.6	26.6	(2.0)	(7.0)
Transportation Services	1,315.6	1,266.0	(49.6)	(3.8)
Waterfront Secretariat	7.0	7.0	0.0	0.0
<b>Sub-Total Citizen Centred Services "B"</b>	<b>6,208.6</b>	<b>6,133.3</b>	<b>(75.3)</b>	<b>(1.2)</b>
<b>Internal Services</b>				
Office of the Chief Financial Officer	108.0	107.0	(1.0)	(0.9)
Office of the Treasurer	767.0	753.0	(14.0)	(1.8)
Facilities Management & Real Estate	815.6	819.5	3.9	0.5
Fleet Services	205.0	192.0	(13.0)	(6.3)
Information & Technology	519.0	525.0	6.0	1.2
<b>Sub-Total Internal Services</b>	<b>2,414.6</b>	<b>2,396.5</b>	<b>(18.1)</b>	<b>(0.7)</b>
<b>City Manager</b>				
City Manager's Office	397.0	381.0	(16.0)	(4.0)
<b>Sub-Total City Manager</b>	<b>397.0</b>	<b>381.0</b>	<b>(16.0)</b>	<b>(4.0)</b>
<b>Other City Programs</b>				
City Clerk's Office	486.6	427.5	(59.1)	(12.1)
Legal Services	275.0	280.0	5.0	1.8
Mayor's Office	23.0	17.0	(6.0)	(26.1)
City Council	176.0	176.0	0.0	0.0
Auditor General's Office	29.0	29.0	0.0	0.0
Office of the Lobbyist Registrar	8.3	8.3	0.0	0.0
Office of the Integrity Commissioner	1.5	1.5	0.0	0.0
Office of the Ombudsperson	10.0	10.0	0.0	0.0
<b>Sub-Total Other City Programs</b>	<b>1,009.4</b>	<b>949.3</b>	<b>(60.1)</b>	<b>(6.0)</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>22,652.9</b>	<b>22,449.9</b>	<b>(203.0)</b>	<b>(0.9)</b>
<b>Agencies</b>				
Toronto Public Health	1,896.9	1,886.6	(10.3)	(0.5)
Toronto Public Library	1,830.6	1,824.9	(5.7)	(0.3)
Association of Community Centres	91.2	91.2	0.0	0.0
Exhibition Place	529.5	529.5	0.0	0.0
Heritage Toronto	6.0	6.0	0.0	0.0
Theatres	176.6	211.0	34.4	19.5
Toronto Zoo	383.5	388.0	4.5	1.2
Arena Boards of Management	65.5	65.5	0.0	0.0
Yonge-Dundas Square	5.0	5.0	0.0	0.0
Parking Tag Enforcement & Operations	395.0	395.0	0.0	0.0
Toronto Atmospheric Fund	7.0	7.0	0.0	0.0
Toronto Transit Commission	10,560.0	10,706.0	146.0	1.4
Wheel Trans	530.0	532.0	2.0	0.4
Toronto Police Service (excludes Board)	7,885.0	7,888.0	3.0	0.0
<b>TOTAL - AGENCIES</b>	<b>24,361.8</b>	<b>24,535.7</b>	<b>173.9</b>	<b>0.7</b>
<b>TOTAL - LEVY OPERATIONS</b>	<b>47,014.7</b>	<b>46,985.6</b>	<b>(29.1)</b>	<b>(0.1)</b>
<b>Non Levy Operations</b>				
Solid Waste Management Services	1,310.1	1,327.7	17.6	1.3
Toronto Water	1,726.4	1,702.3	(24.1)	(1.4)
Toronto Parking Authority	298.1	298.7	0.6	0.2
<b>TOTAL - NON LEVY OPERATIONS</b>	<b>3,334.6</b>	<b>3,328.7</b>	<b>(5.9)</b>	<b>(0.2)</b>
<b>TOTAL</b>	<b>50,349.3</b>	<b>50,314.3</b>	<b>(35.0)</b>	<b>(0.1)</b>