

APPENDIX D
KPMG OPPORTUNITIES RELATED TO SERVICE LEVEL ADJUSTMENTS

#	Service	KPMG Opportunity	Implications	Recommended Action
1	311	Consider reducing or eliminating the 311 development capacity when the model is fully implemented.	<ul style="list-style-type: none"> Reducing or eliminating the 311 development capacity could affect the State of Good Repair of the system that provides essential services to the public. If the technology systems are poorly maintained, timely response to emergency situations could be compromised. A loss of City investment into these systems would result. 	Eliminate development capacity in 2013 when 311 is fully implemented
2	Affordable Housing Office	Consider eliminating New Affordable Housing Development service or reducing capacity.	<ul style="list-style-type: none"> This is a Service Manager function for which there is no alternative delivery mechanism. Service level to be established by the City within overall federal/provincial funding. The City of Toronto has existing legal contracts under current commitments running through to the end of 2013. A transition period of two years would be required. Would remove the capacity in future to use provincial and federal funding to support economic activity through social and affordable housing construction. It would eliminate an important program activity used in partnership with private and non-profit groups to respond to existing and future housing needs. Affordable housing development helps in responding to the current social housing waiting list of 79,627 households. Eliminating the service would increase pressure on the social housing waiting list. 	<p>Reduce new affordable housing development to limit it to completing the existing Council approved commitments for development which is funded by federal and provincial governments and request the General Manager, ttee</p> <p>KPMG OPPORTUNITIES Affordable Housing Office to reflect these reductions in their upcoming report to City Council on the new Investment in Affordable Housing Program</p>

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3	Affordable Housing Office	Consider eliminating Housing Improvement Loans program, or delivering program through a third party, community agency.	<ul style="list-style-type: none"> • This is a Service Manager function as determined by recent federal/provincial agreement and new Ontario Renovates component of Investment in Affordable Housing Program. Service level to be established by the City within overall federal/provincial funding. • Would eliminate access to federal/provincial funded loans to 900 low and moderate income Toronto residents. • If delivered through a third party community agency, may require some financial support from the City to maintain the service level standard, given that the administration of the program is currently cost-shared with the federal government. • Eliminating the service would leave seniors and disabled residents without access to funding to do health and safety repairs. 	Reduce the Housing Loan Program and Housing Policy and Partnership activities to a service level supported by funding from the federal and provincial governments and request the General Manager, Shelter, Support and Housing Administration and the Director, Affordable Housing Office to reflect these reductions in their upcoming report to City Council on the new Investment in Affordable Housing Program
4	Affordable Housing Office	Consider limiting the Housing Policy and Partnership activities to those funded by the senior government.	<ul style="list-style-type: none"> • This is a provincially mandated Service Manager function as required by Section 6 of the new Ontario Housing Services Act to maintain a 10 year housing and homelessness plan. Maintaining a 10 year housing and homelessness plan is the primary responsibility of Ontario municipalities and is an unfunded function by the province. • The Service Manager is solely responsible for delivering new federal/provincial home ownership assistance to low income first 	Reduce the Housing Loan Program and Housing Policy and Partnership activities to a service level supported by funding from the federal and provincial governments and request the General Manager, Shelter, Support and Housing Administration and the Director, Affordable Housing Office to reflect these reductions in their upcoming report to City Council on

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			<p>time home buyers. Service level to be established by the City within overall federal/provincial program funding.</p> <ul style="list-style-type: none"> • Would result in less activity aimed at responding to homelessness, housing needs. • Would eliminate or reduce the capacity to assist first time low income home buyers who purchase from groups such as Habitat for Humanity. • Continued investment, advocacy and public education may be required to prompt senior governments to provide funding that responds to the needs. • Significant need for affordable housing in Toronto reflected in size of social housing waiting list at 79,627 households. 	<p>the new Investment in Affordable Housing Program</p>
5	Children's Services	Review Child Care Funding and Subsidies to reduce the funding and subsidies.	<ul style="list-style-type: none"> • This category of expenditures includes support for family resource programs, summer camp and before and after school programs, occupancy costs for various operators and wage subsidy and pay equity programs. • While the majority of these programs, including those of wage subsidy and pay equity, are legislated and cost shared, some are fully funded by the City. In the case of the latter, those that are inconsistent with the equity principles of the Children's Services Service Plan could be reviewed for potential service level adjustments. 	<p>Refer to the City Manager for inclusion in a broader service and organizational study to be reported to standing committees and Council as required</p>

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			<ul style="list-style-type: none"> The cost sharing of the programs is legislated, and the City's portion of these programs must be paid. 	
6	Children's Services	Consider whether quality assessments are required.	<ul style="list-style-type: none"> The province sets minimum standards for child care. Its licensing function provides authority to operate a child care centre based on a set of baseline standards, mostly related to physical plant and staffing levels. It does not address program quality, financial accountability or governance. The City's quality criteria ensure that contracted and municipal child care provide quality and accountable programs. The City's quality assessments are actively reviewed by parents when considering child care options. Quality assurance promotes financial accountability and transparency. Application of financial management criteria increases funds available for subsidies by approximately \$7M per annum by ensuring that contracted programs are run efficiently. 	Refer to the City Manager for inclusion in a broader service and organizational study to be reported to standing committees and Council as required
7	Children's Services	Consider reducing the number of subsidized spaces over time to eliminate 100% of municipally funded spaces.	<ul style="list-style-type: none"> Reducing the number of subsidized child care spaces will make work and/or school less accessible to some parents, and may increase Ontario Works case loads (and costs). Currently there is a waiting list of 20,000, equal to 80% of subsidized spaces. With 60% of low income children in the GTA 	Reduce the number of subsidized spaces through attrition once the Child Care Expansion Reserve Fund is depleted in 2013 and request the Provincial Government to increase funding for child care

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			<p>living in Toronto, there is a need/demand for subsidized child care.</p> <ul style="list-style-type: none"> Reducing the number of subsidized spaces through attrition will take time to achieve. Immediately eliminating the subsidy will have an impact on families currently in receipt. 	
8	City Planning	Consider less proactive and detailed intents review process.	<ul style="list-style-type: none"> Will speed up processing of applications, without lessening the quality of planning review and the ultimate design of new development. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions
9	City Planning	Consider reducing the Heritage Grant and Heritage Tax Rebate Program.	<ul style="list-style-type: none"> May make it more difficult to convince owners to retain heritage buildings. The Province's Cultural Heritage and Archaeology Provincial Policy Statement requires significant built heritage resources and significant cultural heritage landscapes be conserved. Will impact the physical character of the City's built form. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions
10	City Planning	Consider eliminating public art programs.	<ul style="list-style-type: none"> Program generates millions of dollars of private sector investment in public art at minimal cost to the City. 	Request the Chief Planner to review options to cover the City's administrative costs, for the Percent for Public Art Program, and report to the Planning and Growth Management Committee

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11	Community Partnership and Investment Program (CPIP)	Consider reducing or eliminating this program.	<ul style="list-style-type: none"> • A reduction to the CPIP program will result in less City support to community based cultural and community service organizations. Any reduction will result in lower service levels over all and depending on the size of reduction and approach taken, may result in fewer programs being available. • Depending on the sector, some organizations may have opportunities for additional revenue generation. Opportunities for replacement funding from other governments are very limited. The removal of funds from the sector should be done in a way to minimize the impact on the sector as a whole. 	Reduce the Community Partnership and Investment Program based on consideration of existing legal obligations and the following criteria: eliminate allocations where City funding represents less than five percent of the program budget or is less than \$10,000
12	Economic Development and Culture	Consider moving Sectors and Trade Development activities to a regional agency.	<ul style="list-style-type: none"> • Would spread the costs over more funders thereby lowering the cost to the City while at the same time increasing the positive impact on the City • Better mirrors how key industry sectors are organized geographically in this region therefore improving the impact of assistance. • City of Toronto would lose some control over these services, potentially weakening the relationship between the City and its most important economic sectors. 	Request the General Manager of Economic Development and Culture to review the establishment of a regional economic development agency, including initiating discussions with regional and other key stakeholders, and report to the Economic Development Committee in early 2012

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13	Economic Development and Culture	Consider reducing or eliminating Cultural Services activities.	<ul style="list-style-type: none"> • These programs contribute to the cultural and heritage resources of the City, as well as the leisure options available to residents. • Some of the cultural development programs maintain City-owned historical (10) and cultural (2) buildings (almost 100 separate buildings including those operated by others) as well as other cultural assets such as art works and heritage collections. • Grants leverage very significant outside contributions from other governments and from the private sector. The private sector has stated that they follow government funding and will not replace it. • Council recently unanimously endorsed principle of increased investment when the time is right. • Cultural services support tourism and quality of life indicators. • Cultural services helps attract innovative and highly qualified work force which in turn attracts investment and spurs entrepreneurial development. 	Reduce cultural services by closing museums with the least attendance and revenues compared to costs

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14	Economic Development and Culture	Consider reducing or eliminating Business Services activities.	<ul style="list-style-type: none"> Reduces the prospect for growth in ICI tax base. Business Retention and Expansion assists annually on about 900 corporate investment projects involving \$1 bil in capital investment, Advice and Incubation helps entrepreneurs establish businesses, Networks and Partnerships levers private sector investment and helps establish businesses. The Film Office supports vitality of film industry in Toronto. Prospects for the industry and its 25,000 employees would diminish. 	
15	Economic Development and Culture	Consider reducing Sectors and Trade Development activities.	<ul style="list-style-type: none"> This would reduce the impact the City has on growing the economy, especially the export base Potential impact on the future finances of the City over the longer term by impeding growth in selected sectors. Weakens the ability to leverage the economic and cultural spin-offs of the Pan Am Games. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions
16	Economic Development and Culture	Consider reducing staff support services to BIAs, or, recovering costs of support provided.	<ul style="list-style-type: none"> BIAs rely on support from the City for advisory services, governance etc. Reduction may have negative impact on the capacity of BIAs to conduct their business. BIAs spend annually more than \$25 mil of their own money to improve the central shopping areas of 72 communities across the City. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions

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17	Emergency Medical Services	Consider eliminating EMS Community Medicine activities.	<ul style="list-style-type: none"> Community Medicine is a preventative service that improves organizational efficiency because it reduces the number of 9-1-1 emergency calls by ensuring that only individuals who require transport to hospital for their care receive it. This is achieved by redirecting some of the community's most vulnerable residents to alternative health care options who would otherwise use the emergency system. Eliminating Community Medicine would decrease ambulance availability to service other calls within the community. The Community Medicine program links patients, particularly the elderly poor, with community services and economic support who would otherwise fall through the cracks. 	Refer to the City Manager for inclusion in a broader service and organizational study to be reported to standing committees and Council as required
18	Fire Services	Consider reducing the range of medical call to which the fire department responds.	<ul style="list-style-type: none"> The Sunnybrook-Osler Centre for Pre-hospital Care Base Hospital and the Tiered Response Committee determine the number and type of Delta and Echo calls (most life threatening) TFS responds to for the citizens of Toronto. Legislative authority to designate a Base Hospital and establish a Base Hospital Program are authorized under the Ambulance Act of Ontario and accordingly; the TFS and EMS medical directors should review and advise their respective services on the ramifications that a reduction in the range of medical calls may have. 	Refer to the City Manager for inclusion in a broader service and organizational study to be reported to standing committees and Council as required

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19	Exhibition Place	Divest of Exhibition Place assets and / or privatize operations.	<ul style="list-style-type: none"> Investment in the trade & consumer show / event business generates a \$350M positive economic impact for Toronto annually. The Exhibition Place Operating budget requires no financial support from the Toronto tax base. Between 2007– 2010, Exhibition Place delivered to the City a total surplus over budget of \$8.914M. 	Request the Exhibition Place Board of Governors to prepare a development plan for Exhibition Place to increase annual revenues and report back to Executive Committee in early 2012
20	Exhibition Place	Consider discussions with the Province regarding the amalgamation of Exhibition Place with Ontario Place.	<ul style="list-style-type: none"> From a land planning perspective there could be many synergies between Exhibition Place and Ontario Place which are already being explored especially in light of the 2015 Pan Am games. From a business-to-business perspective there are few synergies between the sites outside the summer season / period of the CNE event as the primary business of Exhibition Place is more aligned with the Metro Convention Centre (shows, events, conferences) Varying profitability of the two sites is a risk. Ontario Place generally post operating losses while Exhibition Place post an operating surplus. 	Request the City Manager to work with the Provincial Government on potential partnership opportunities related to the governance and operations of the Exhibition Place and Ontario Place and report back to Executive Committee as required

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21	Exhibition Place	Move CNEA to financial and programmatic independence from Exhibition Place and City; review necessary governance arrangements required because of this direction.	<ul style="list-style-type: none"> • Having the CNE at Exhibition Place fulfills the requirement in the City of Toronto Act, 2006 for the City to host an “annual exhibition”. • CNE is a major economic generator for the Province of Ontario. An Economic Impact Study conducted by Enigma Research Corporation in 2009, reported that the CNE had a gross economic impact of \$58.6 million on the Greater Toronto Area and \$80 million on the province of Ontario in that year. CNE is financially stable and operates without any annual subsidy. • Any new governance arrangements or transition to independence must consider the long-term viability of the CNE event and the need for a dedicated CNE reserve fund to cover any future deficits / working capital of the independent business. 	Request the City Manager, in consultation with the General Manager of Exhibition Place, to negotiate and report on an agreement for separation and governance arrangements between Exhibition Place and the Canadian National Exhibition Association (CNEA)
22	Heritage Toronto	Consider divesting of the agency/program to a third party.	<ul style="list-style-type: none"> • Destabilizing Heritage Toronto with funding cuts would negatively impact Toronto's business environment; and individual home owners who depend on Heritage Toronto to help them navigate the complexities of the preservation services. • It is important to assess the impact of Heritage Toronto's work and determine the most effective way to ensure the organization contributes to the natural and cultural environment of Toronto. 	Request the General Manager of Economic Development and Culture to consult the heritage community with the objective of establishing an independent not-for-profit corporation funded by sponsorships, donations and membership fees to assume the responsibilities of Heritage Toronto

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23	Long Term Care	Terminate community based programs or transfer day programs to a community agency.	<ul style="list-style-type: none"> • The homemakers program is a provincially cost-shared (80% Provincial/20% City) program that provides in-home services for low income vulnerable seniors and adults with chronic health conditions and/or disabilities who would otherwise not be able to access appropriate services to live independently. Without this service their only option would be to go into long-term care prematurely or place pressure on other City services. • Clients of the HMNS program typically have no other options for in-home services • Under existing legislation only a municipality can fund and manage a homemakers and nurses services program. 	Refer to the City Manager for inclusion in a broader service and organizational study to be reported to standing committees and Council as required
24	Municipal Licensing and Standards	Consider reducing the level of proactive investigation and enforcement.	<ul style="list-style-type: none"> • Reducing the service level may lead to reduced compliance with licensing requirements. For instance, taxicabs and other vehicular businesses are inspected proactively while they are operating and offering their services to the public to ensure regulatory compliance. Stationary businesses are inspected proactively to ensure regulations are being met. • Will result in increased public complaints. A reduction in pro-active inspections may lead to more non-compliance issues. Graffiti management, illegal postering and MRAB inspections are all pro-active activities. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions

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			<ul style="list-style-type: none"> Consumer confidence will be impacted relative to regulation of licensed businesses. 	
25	Municipal Licensing and Standards	Consider eliminating license categories that do not clearly serve a public need.	<ul style="list-style-type: none"> Reduced capacity to deal with problematic business operations. 	Request the Executive Director of Municipal Licensing and Standards to examine the City's licensing system to assess the ongoing public benefit of licensing categories and report to the Licensing and Standards Committee
26	Municipal Licensing and Standards	Consider requiring owners wishing to surrender animals to deliver them to the shelter.	<ul style="list-style-type: none"> There would be hardship for some animal owners, and may result in some animals becoming strays rather than being surrendered. There is also an issue with some pets not being surrendered that should be surrendered for health reasons. 	Eliminate animal pick-up and delivery of owner-surrendered animals to shelters and request the Executive Director of Municipal Licensing and Standards to implement emergency pick-up only for persons unable to do so
27	Municipal Licensing and Standards	Consider reducing service level (response time) for Emergency Animal Rescue and Care by increasing service response time.	<ul style="list-style-type: none"> A reduction in service level will result in a delayed response time for animal rescue and care. Potential negative impact on animal welfare, and erosion in public confidence/perception of service quality. 	No action recommended
28	Parks, Forestry & Recreation	Consider reducing standard for snow clearing to be eight centimetres of snowfall.	<ul style="list-style-type: none"> This would increase the risk of slip and fall claims particularly with respect to parking lots in parks and at community recreation centres and arenas, parks and pedestrian pathways and stairways, and public sidewalks adjacent to parks. 	Reduce the service level standard for snow clearing in City parks and open spaces from 6 centimetres to 8 centimetres and adjust crew size as required

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29	Parks, Forestry & Recreation	Consider reducing standard for grass cutting, other than on sports fields.	<ul style="list-style-type: none"> Reducing standard for grass cutting will reduce the frequency that parks turf is trimmed along fence lines and around benches and other objects, resulting in a more unkempt appearance. Grass cutting crews also pick up parks litter prior to grass cutting. Reduced frequency of grass cutting will also reduce frequency of park cleanups and increase the amount of litter that accumulates between visits. May create health and safety risks. 	Reduce the service level standard for grass cutting, except for sports fields, and adjust crew size as required
30	Parks, Forestry & Recreation	Consider eliminating horticulture activities.	<ul style="list-style-type: none"> The City plants and maintains over 1750 horticultural display beds in 1650 sites City wide. Each year, 88 horticultural displays in the most highly visible and tourist attraction areas are targeted for complete renovations to enhance their beauty and sustainability. Would result in complete elimination of these rejuvenation projects and a general reduction in horticultural maintenance City-wide. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions
31	Parks, Forestry & Recreation	Consider elimination of the zoo and farm attractions.	<ul style="list-style-type: none"> These are above standard services, but enjoyed by many residents and tourists. Attractions provide places of community gathering, attract visitors to the area, and allow low income children to experience farm and animal attractions. 	Request the General Manager of Parks, Forestry and Recreation to issue a Request for Expression of Interest, on terms and conditions satisfactory to staff, to operate the Park, Forestry and Recreation's zoos and farms and in the event there is no interest; authorize the General

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				Manager of Parks, Forestry and Recreation to close the zoo and farm attractions;
32	Parks, Forestry & Recreation	Consider eliminating the urban agriculture program.	<ul style="list-style-type: none"> Teaching program provides select residents the opportunity to learn urban agriculture at the Black Creek Pioneer Village Urban Farm. Community Gardens provide residents the opportunity to grow food on city parkland and supports food security. 	Authorize the General Manager to negotiate the transfer of the operation of Black Creek urban farm from the City of Toronto to the Toronto and Region Conservation Authority (TRCA) on such terms as may be agreed
33	Parks, Forestry & Recreation	Consider reducing the target canopy cover or extending the target timeframe to achieve allowing a lower rate of new tree planting and maintenance of existing trees.	<ul style="list-style-type: none"> Trees add to the quality of the urban environment, improving air quality and support environmental sustainability objectives. Since trees take decades to grow, reducing planting to cut costs may be an option in the short term but will have longer term consequences as trees die and are not replaced. Reduction in maintenance significantly increases risks of injury and property damage from falling branches and trees and also increases the wait time for resident calls for tree service. 	Request the General Manager of Parks, Forestry and Recreation to review the forestry service plan and report to the Parks and Environment Committee with recommended changes to extend the timeframe to achieve the City's tree canopy goals

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34	Social Development, Finance and Administration	Consider reducing or eliminating Community and Neighbourhood development activities.	<ul style="list-style-type: none"> • Community and Neighbourhood development activities include five key functions: Community Funding, Community Engagement, Youth Development, Neighbourhood Revitalization and Community Safety. • Reduced administrative capacity for community funding will compromise oversight control and coordination. • Reduced community engagement capacity will limit support to Council advisory bodies; limit organizational and developmental support to youth and community-based services; limit support to neighbourhood based planning and service coordination. • Reduced youth development capacity will impact access to vocational supports leading to education, training and employment opportunities for 785 Toronto youth annually. • Reduced capacity in neighbourhood revitalization will eliminate community engagement and social planning in neighbourhoods such as Regent Park and Lawrence Heights. 	Reduce community and neighbourhood development activities by suspending (1) staff support to Council Advisory Bodies, (2) work on the development of community service hubs, and (3) work on the development of social development plans for communities undergoing revitalization
35	Social Development, Finance and Administration (Toronto	Eliminate or reduce this program.	<ul style="list-style-type: none"> • TOP provides tools to enhance revenue generation, searches for new partners and partnership opportunities; consulting to internal and external parties, and handling P3 opportunities. 	No action recommended

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	Office of Partnerships)		<ul style="list-style-type: none"> Some City divisions may be less effective at attracting and / or maintaining partnerships than the central agency, which could lead to lower revenue generation for sponsorships, reduced opportunities for P3s. 	
36	Solid Waste	Consider replacing toxic taxi with drop off.	<ul style="list-style-type: none"> Funding provided by Stewardship Ontario to the City to offset the operating costs will be reduced if material is not redirected to a HHW depot for proper disposal. Residents unable or without access to a means of transportation may resort to improper disposal of the materials. Residents unable or without access to a means of transportation may resort to improper disposal of the materials. Additional enforcement of bylaws will be necessary to ensure proper disposal vs. illegal dumping and improper disposal. 	No action recommended
37	Solid Waste	Consider eliminating the (4) free garbage tag program.	<ul style="list-style-type: none"> Would increase revenue from bag tag sale and provide additional incentive to recycle. Less convenient for public; travel to purchase tags vs. current direct mail. 	Eliminate the four free garbage tag program
38	Solid Waste	Consider elimination of small commercial waste collection.	<ul style="list-style-type: none"> Largely at locations that already have residential collection (residential units above commercial properties), so current approach reasonably efficient. Potential increase to the city in collection and disposal costs associated with illegal 	No action recommended

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			<p>dumping and the comingling of commercial and residential waste.</p> <ul style="list-style-type: none"> Enforcement issues, difficult to determine if waste placed at curbside is generated by the residential customer or the business. 	
39	Solid Waste	Consider eliminating community environment days.	<ul style="list-style-type: none"> Could marginally lower participation in recycling activities towards the 70% waste diversion target. Funding provided by Stewardship Ontario and Ontario Electronic Stewardship (OES) to the City to offset a portion of the operating costs could be reduced if the material is not collected curbside or re-directed to a City depot. Community environment days receive approximately 22% of HHW generated. 	Eliminate community environment days
40	Theatres	Consider the sale of one or more theatre facilities.	<ul style="list-style-type: none"> Sony Centre is a heritage building designated under the Ontario Heritage Act (designation would continue after any sale or lease). A Heritage Easement Agreement requires the building operator to renovate the exterior of the building and to maintain the building's heritage attributes into the future. Sale or lease of the Sony Centre would trigger wind-up, transitional and cancellation costs that could be in the order of \$7 million. Sale or lease of any of the three theatres could trigger cancellation costs for bookings and other contracts. 	Authorize the City Manager to issue a Request for Expression of Interest, on terms satisfactory to the City Manager, to determine the options for sale, lease, operation or other arrangement in respect of the Toronto Centre for the Arts, the Hummingbird Centre for the Performing Arts (the Sony Centre), and the St. Lawrence Centre for the Arts

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			<ul style="list-style-type: none"> • The City would have to recover from a new operator or forego the \$6.6 million construction loan to Sony Centre. • The sale or lease of the St. Lawrence Centre or Toronto Centre for the Arts could displace current resident and long term arts company tenants, creating an impact on local theatrical and musical artistic communities and service infrastructure. • Sale of any of the three theatres could have an economic impact on neighbouring businesses, including TTC and parking revenues. • Toronto Centre for the Arts is located on land owned by OPG and subject to a 99-year lease requiring that the site be used for a theatre or be returned to the land owner vacant. Lease of a theatre to another operator could put capital asset at risk. 	
41	Toronto Atmospheric Fund (TAF)	The Toronto Atmospheric Fund could be wrapped up as a program.	<ul style="list-style-type: none"> • Loss of self-financing model supporting energy cost savings to the city corporation; operating expenses not funded by the City but through endowment earnings. • Removing the TAF asset from its current investment portfolio could reduce the realizable value of the funds, and furthermore \$5.3M would not be immediately accessible to the city due to TAF's current loan commitments. 	Consolidate and reduce environmental services within divisions and agencies and refocus their mandates on services that, in the opinion of the City Manager, are required to meet regulatory environmental reporting requirements, support the City's interests, or have the greatest return on investment

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			<ul style="list-style-type: none"> Loss of capacity to address the environmental implications of climate change and local air quality. Reputational risk implications such as: failure to deliver on Council-approved objectives; damage to Toronto's reputation as an innovator; loss of significant intellectual capital (i.e. broad partnerships). 	
42	Toronto Atmospheric Fund (TAF)	Fund investment could be managed in whole or in part by the City.	<ul style="list-style-type: none"> Loss of investment performance benefits to the City from a mixed investment strategy that includes equities as well as fixed incomes. Loss of opportunity to attract funds from private investors. Loss of opportunity to incubate new financial strategies. 	Consolidate and reduce environmental services within divisions and agencies and refocus their mandates on services that, in the opinion of the City Manager, are required to meet regulatory environmental reporting requirements, support the City's interests, or have the greatest return on investment
43	Toronto Building	Consider reducing or eliminating proactive inspection for illegal signs and investigation of sign complaints.	<ul style="list-style-type: none"> Reduced proactive inspections may undercut effectiveness of the sign tax and negatively affect capacity to collect sign tax. It could also negatively affect the City goal of cleaning up illegal signs and sign clutter. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions
44	Toronto Building	Consider reducing information being explained to the public, or charging for the service.	<ul style="list-style-type: none"> Information would still be available on-line, and in hard copies, but it would require more effort to understand what it means. Impact on the ease of accessibility of information to members of the public. Will reduce liability risk of providing information where information about 	Eliminate building permit and related zoning information provided to the public over the phone and in written correspondence and migrate to the web and 311 to access this information, and continue to comply with the Toronto Building

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			property or proposal is unclear or unavailable.	Routine Disclosure Policy
45	Toronto Employment and Social Services	Consider reducing or eliminating the social supports program.	<ul style="list-style-type: none"> • The Hardship Fund fills a gap in funding for essential medical items and services. For example, Provincial contributions for items such as hearing aids and wheelchairs, which the Ministry of Health covers 75% of the costs of under the provincial Assistive Devices Program (ADP), are capped, such that individuals are required to fund an ever increasing proportion of the total costs. • The costs of certain items, such as body or leg braces or casts, which are incurred as part of the hospital discharge process, are not covered by ADP nor other social or health programs. Low income families, elderly and disabled persons may be negatively impacted resulting in health and medical issues. • Reduction or loss of critical medical benefits for low income families, elderly and disabled persons like dentures, wheelchairs, and prosthetics could reduce the ability of people to live independently in the community. • There are potential financial implications for other City and community services such as Shelters, Homes for the Aged, Child Welfare Agencies and Community Health Services if people are required to move into institutional settings or need more intensive services. 	<p>Eliminate the Christmas Bureau and seek alternative funding sources from the voluntary, philanthropic and / or private sectors</p> <p>Eliminate the Hardship Fund and request the Provincial Government to fund these services and items</p>

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#	Service	KPMG Opportunity	Implications	Recommended Action
46	Toronto Environment Office	Consider reducing or eliminating activities.	<ul style="list-style-type: none"> • TEO co-ordinates mandatory environmental regulatory reporting for the City. Specifically, reporting under the Federal National Pollutant Release Inventory; reports to the Province and Federal governments under the Greenhouse Gas Reporting Regulation and the Airborne Contaminant Discharge Monitoring and Reporting Regulation (Ontario Regulation 127/01); and co-ordinates the City's reporting to the Medical Officer of Health under ChemTRAC (Environmental Reporting and Disclosure Bylaw). If TEO was eliminated, this function would need to be carried out by each reporting division and ABC, or assigned to another division or contracted to a consulting firm. • Environmental programs may also be jeopardized: Co-ordination of the City's climate change action plan, climate change adaptation strategy and sustainable energy strategy; Live Green Volunteers program (currently 1,200 participants); implementation of the risk assessment software tool in connection with climate change adaptation; Smart Commute Program (including \$225,000 from Metrolinx per year, 1,000 participating businesses and 193,000 active commuters); Live Green Toronto Membership Card (300 participating businesses and 14,000 residents); outreach to 	Consolidate and reduce environmental services within divisions and agencies and refocus their mandates on services that, in the opinion of the City Manager, are required to meet regulatory environmental reporting requirements, support the City's interests, or have the greatest return on investment

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			the community through multiple events; Live Green Toronto Grants; and the City's Greenhouse Gas Inventory.	
47	Toronto Parking Authority	Consider option to lease or sell of street lots and garages.	<ul style="list-style-type: none"> • Trading a well managed, highly performing asset for lump sum payment versus ongoing annual revenue stream may not be an effective option. Potential for reduced capital for service growth and state of good repair; • Potential for increased prices for short term parking city wide; potential negative effect on local economic activity/development. • Likely to reduce annual remittance to the City. 	Request the Deputy City Manager and Chief Financial Officer to review the option to sell or lease TTC and Toronto Parking Authority street lots and garages in his report, <i>Potential Monetization of Assets</i> for consideration by Executive Committee
48	Toronto Police Service	Consider reducing service levels for following services that are not core, or transferring them to the City: By-law Enforcement, Parking Enforcement, Pounds and Towing Management (Parking Enforcement).	<ul style="list-style-type: none"> • Reducing parking enforcement service levels will negatively impact City revenue for parking infractions. The City will need to create a business case to understand the revenue implications of reducing service levels in these functions, and to examine the costs of operating these services within the City and/or Toronto Parking Authority. • A transfer of this service with a reduction in service level may have traffic management implications, e.g., grid-lock, reduced traffic flow, increased complaints. • Lack of appropriate parking enforcement will have negative economic impacts due to inability to park, shop, move goods. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions

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			<ul style="list-style-type: none"> • It may also have law enforcement implications for the City e.g., the TPS takes a multi-faceted approach to enforcement often including a parking enforcement strategy as part of its response, the close working relationship and ability to integrate this element into our response may be diminished • Lack of appropriate towing response will affect traffic movement and transit system. 	
49	Toronto Police Service	Consider eliminating or reducing service levels for the School Crossing Guard Program.	<ul style="list-style-type: none"> • The reduction or elimination of this Service may present for the City potential public safety issues, leading to complaints • This transfer of service will reduce TPS budget, but will simply transfer costs to City as the function is still necessary. Legislated requirement (HTA sec 176) for crossing-guard to be adult and an employee of a municipality. • Traffic flow implications if not coordinated • It would take some time to re-establish a student-based school crossing guard program. Some parents will still be concerned with the safety of children crossing major streets. 	No action recommended

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50	Toronto Police Service	Consider removing the provision of officers at construction sites.	<ul style="list-style-type: none"> Legislated requirements may preclude this option for certain locations/functions. Increased reliance on private contractors to maintain traffic flow. 	Eliminate the requirement for paid duty Police officers at construction sites where possible and request the General Manager of Transportation Services to report to the Public Works and Infrastructure Committee with any necessary changes to City by-laws, policies and criteria to effect this change
51	Toronto Police Service	Consider reducing the size of the police force through budgetary means and a business based approach to efficiency and effectiveness. This could include reducing or temporarily eliminating hiring of new officers, providing incentives for early retirement benefits savings and one-officer patrols in appropriate circumstances.	<ul style="list-style-type: none"> Reduction in staffing will affect police services delivered, both in terms of ability to provide the same services, at the same level of response and quality of response, e.g., certain outreach programs may be negatively affected, etc. Reduced numbers of uniform officers could adversely impact crime rates in the city. Any reductions need to be considered in the context of the many pieces of legislation that regulate policing activities (e.g. CDSA, the HTA, Criminal Code of Canada, Canada Evidence Act, Liquor License Act, Provincial Offense Act, Trespass to Property Act, Canadian Security Intelligence Act, Emergency Management and Civil Protection Act, etc.). 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions

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#	Service	KPMG Opportunity	Implications	Recommended Action
52	Toronto Public Health (CPIP)	Consider eliminating this program, reducing the service level or identifying alternative funding offsets.	<ul style="list-style-type: none"> • Student nutrition could be compromised through the elimination of this service. Breakfast and Snack Programs funded through these services would end. • Reduction in HIV/Aids and Drug Prevention Community Investment program will reduce standards related to sexual health and substance misuse. • Will reduce the capacity to prevent HIV transmission in the City with associated health, social and financial implications. 	Reduce the Community Partnership and Investment Program based on consideration of existing legal obligations and the following criteria: eliminate allocations where City funding represents less than five percent of the program budget or is less than \$10,000
53	Toronto Public Health (Dental Health – Investing in Families)	Consider eliminating this program or reducing the service level.	<ul style="list-style-type: none"> • Some low income seniors and children/youth would not get dental treatment, with associated health implications. • Negative impact to direct health outcomes, as well as longer term social outcomes with e.g. individuals more likely to remain on social assistance longer. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions
54	Toronto Public Library	Consider opportunities to reduce services (hours and days of operation).	<ul style="list-style-type: none"> • Will impact customer access and use of facilities • Reduced open hours will restrict access to service: mornings are important to seniors, preschool children and caregivers; lunch hours to workers; afternoon and evening hours support workers, students, families and recreational users; Saturday and Sunday hours serve the broadest range of users. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions

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			<ul style="list-style-type: none"> Value from capital investment in physical infrastructure, collections and IT equipment will not be maximised. Activity levels will increase in remaining hours and days of operations resulting in greater competition for study space, computers and collections with longer wait times for service resulting in an overall decline in customer satisfaction. 	
55	Toronto Public Library	Consider rationalizing the footprint of libraries to reduce service levels, closing some branches	<ul style="list-style-type: none"> Many residents and stakeholders may strongly disagree with library closures. Closure of library facilities would eliminate the ability of other agencies and community groups to deliver local services. The economic value delivered by libraries to local communities will be diminished by closing libraries. All branches have dedicated users and vulnerable users may not be able to travel to alternative locations. Revenue from room bookings will decrease. 	<p>Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions</p> <p>Request the City Manager to undertake a study of community infrastructure provided through the City's libraries, community centres, community hubs, related agencies and organizations, and report to Executive Committee on a plan that maximizes the use of the City's assets and enhances service system</p>
56	Toronto Transit Commission	Consider rolling back some of the service improvements implemented under the Ridership Growth Strategy,	<ul style="list-style-type: none"> These changes would reduce convenience and travel flexibility for some customers, and would reduce total ridership levels. Elimination of Blue Night network of buses would be a significant inconvenience to a relatively small number of customers. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions

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		including changes to the crowding standard. Also consider reducing/eliminating the Blue Night Network or making it a premium service by raising fares.	<ul style="list-style-type: none"> • Adversely impact residents who work non-standard hours. 	
57	Toronto Transit Commission	Review service levels of support activities to conventional transit.	<ul style="list-style-type: none"> • Lowering of standards may impair efficient operation of the transit system (this may also apply to Wheel-Trans). • Further analysis may be required as part of the TTC efficiency review. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions
58	Toronto Transit Commission	With conventional transit becoming significantly more accessible, the role and service levels should be continuously reviewed. Consider potentially developing individual plans for riders to use conventional services for their needs, relying less on Wheel Trans.	<ul style="list-style-type: none"> • Less door-to-door service for participants. More difficult commute for some, especially with medically-related trips. 	Refer the KPMG opportunity to divisions/agencies for consideration as part of their program's 2012 and 2013 budget reductions

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59	Toronto Transit Commission	Consider monetizing parking lots through sale or lease.	<ul style="list-style-type: none"> Commuter parking lots could be sold or leased with a defined revenue stream from parking operations. Drawback is that the City forfeits \$1.6M net parking revenue annuity in return for a one-time payment. Thus, the contribution to closing the budget gap will be temporary and short lived. If sites used for other purposes, potential negative impact on transit ridership and community street parking by transit riders. 	Request the Deputy City Manager and Chief Financial Officer to review the option to sell or lease TTC and Toronto Parking Authority street lots and garages in his report, <i>Potential Monetization of Assets</i> for consideration by Executive Committee
60	Toronto Water	Consider eliminating fluoridation of Toronto water	<ul style="list-style-type: none"> The issue of adding fluoride to Toronto's water is mandated by Toronto Public Health and does add benefit to the community as a whole. Toronto Water is the purveyor of drinking water in the city and as such has the responsibility under the Safe Drinking Water Act for adding fluoride to the water. The Ontario Public Health Standards (OPHS) mandates municipalities to provide preventive dental care to communities to improve the oral health of the population. According to the Ontario Dental Association (April, 2011), water fluoridation reduces dental care expenditures, with an estimated \$38 in avoided costs for dental treatment for every \$1 invested in community water fluoridation. 	No action recommended

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61	Toronto Zoo	Consider sale of zoo to private owners.	<ul style="list-style-type: none"> • A private entity would have flexibility to establish market pricing, entrepreneurial methods of operation, more efficient decision making. • Private divestiture of the asset would be difficult due to: <ul style="list-style-type: none"> ○ Rouge Park location restricting type of uses, revenue opportunities ○ encumbrance of TRCA ownership of the majority of the land ○ Valuation difficulties given operating losses and capital backlog. • A private operator would retain and re-invest potential profits and be responsible for any deficits. The risk of failure could leave the City with no Zoo or having to re-assume responsibility for the Zoo. • A private operator may: <ul style="list-style-type: none"> ○ eliminate valuable zoo programs, including conservation work and scientific research conducted for the benefit of endangered and threatened species ○ jeopardize government funding for conservation, education and research programs ○ Reduce standards of a world class zoological facility. 	<p>Authorize the City Manager to issue a Request for Expression of Interest, on terms satisfactory to the City Manager, to determine options for sale, lease, operation or other arrangement in respect of the Toronto Zoo, provided that the City Manager shall work with the Toronto and Region Conservation Authority (TRCA), Provincial and Federal Governments to accommodate their interests</p>

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#	Service	KPMG Opportunity	Implications	Recommended Action
62	Toronto Zoo	Consider options for partnering with or divesting to the federal government or other governments.	<ul style="list-style-type: none"> • Could be centerpiece of new Federal Rouge Park. The "National Zoo" could function as a showpiece and gateway for national parks and as an orientation centre for the Rouge Park experience. • Would require ongoing commitment of funds from other levels of government. 	No action recommended
63	Toronto Zoo	Consider the creation of a non-profit entity and examine possible governance and operating models.	<ul style="list-style-type: none"> • The asset would likely continue to be owned by the City. This option requires an ongoing grant from the City to support operations and assist with infrastructure maintenance, in the context of a sustainable financial and operating model. • Pre-determined and predictable government funding is required to allow for proper long-term business planning. • An arms-length non-profit organization has the flexibility to establish market pricing, entrepreneurial methods of operation and more efficient decision making capacity. • The model allows for the option (but not the requirement) to participate in wider municipal procurement practices to achieve greater economies of scale for both parties, for example, the purchasing of energy, office supplies, etc could still be areas of joint procurement. • Would likely be more attractive to potential funding entities since there is certainty that the support would go directly to the Zoo and 	No action recommended

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			<p>not become part of City general revenues.</p> <ul style="list-style-type: none"> • Model allows for increased citizen / donor engagement through larger “boards” with executive committees. 	
64	Transportation	Consider reducing the service levels and / or eliminating the Public Realm Improvements Program.	<ul style="list-style-type: none"> • Eliminating these services will impact the look and dynamism of the City. • Will impact the physical character of the City's built form. 	Eliminate the Public Realm's Neighbourhood Improvement Program that allocates funding to each of the City's 44 wards
65	Transportation	Consider eliminating the windrow clearing program.	<ul style="list-style-type: none"> • Homeowners will have to clear their own driveway ends. This will cause inconvenience to residents receiving the service and potential hardship for elderly or disabled citizens. • Since the service cannot be provided in all areas of the City, largely in the central areas, there has always been some concern about equity, so its complete elimination would provide a consistent standard. 	Eliminate the current windrow clearing program and request the General Manager of Transportation Services to implement a windrow and sidewalk snow shovelling program limited to seniors and people with disabilities, operated by a third party
66	Transportation	Consider reducing snow plowing and snow removal standards on residential streets.	<ul style="list-style-type: none"> • Snow ploughing service must comply with Ontario Regulation 612/06 Minimum Maintenance Standards.. • Increased potential for impassable roads for limited time periods during severe weather conditions. • May require additional salt use which has adverse environmental impacts. 	Maintain service levels at minimum standard for snow removal and snow ploughing on local streets as required by Ontario Regulation 612/06, and reduce service levels if required to meet the minimum standard

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67	Transportation	Consider reducing the scale of bicycle infrastructure being developed.	<ul style="list-style-type: none"> This may reduce the incentives/encouragement to cycle, increasing travel by other modes Cycling is an environmentally sustainable mode of transportation. 	No action recommended
68	Transportation	Consider reducing frequency of mechanical and / or manual sweeping.	<ul style="list-style-type: none"> Most cities provide a spring clean-up, perhaps a fall leaf removal, with no street sweeping through the summer, except for special events or busy arterials. Could result in negative reaction from residents. Depending on extent and areas of City where reduction takes place, may impact cleanliness of streets, and resulting implications to image of the City; may affect tourism, business perceptions. 	Reduce mechanical and manual sweeping on local streets and request the General Manager of Transportation Services to report to Community Councils on any required by-law changes to effect the temporary parking restrictions related to parked vehicles to accommodate mechanical street sweeping
69	Yonge Dundas Square	Move Yonge Dundas Square Board to financial and programmatic independence keeping any profits and responsible for any losses from operations.	<ul style="list-style-type: none"> This approach would retain the independence necessary to program the square effectively, but would push the Board towards favouring uses that will generate more revenue, which may impair public access to the square. It would also require the City to pay for use of the square for other city programs. Yonge-Dundas Square provides a public space for events and other activities that support economic development objectives: draw visitors to the City and local businesses. 	Request the Yonge-Dundas Board of Management to develop a plan to reduce their reliance on tax supported funding and become financially self-sufficient and report to the Executive Committee

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			<ul style="list-style-type: none"> • With approximately 300 event days per year, Yonge-Dundas Square is already operating at capacity and has no ability to host more events. • Yonge-Dundas Square is significantly impacted by seasonal tourism activity and climate, further making a successful transition to financial independence highly unlikely. • The Square has consistently increased earned revenues on an annual basis while the City has reduced contributions towards its financial obligation. The Board of Management has confirmed a willingness to continue reviewing this financial relationship, making changes to its Operating Budget as required on an annual basis. 	