



City Budget 2012

City Clerk's Office Operating Budget Analyst Notes

The City of Toronto's budget is presented by program and service, in Analyst Note format. The City's Operating Budget pays the day-to-day operating costs for City services.

2012 Operating Budget

2012 OPERATING BUDGET ANALYST BRIEFING NOTES BUDGET COMMITTEE NOVEMBER 28, 2011

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PART I: RECOMMENDATIONS

2012 Recommended Operating Budget (In \$000s)

	2011		2012 Recommended Operating Budget			Change - 2012 Recommended Operating Budget v. 2011 Appvd. Budget		FY Incremental Outlook	
	2011 Appvd. Budget	2011 Projected Actual	2012 Rec. Base	2012 Rec. New/Enhanced	2012 Rec. Budget			2013	2014
	\$	\$	\$	\$	\$	\$	%	\$	\$
GROSS EXP.	49,327.6	48,777.6	47,576.3	0.0	47,576.3	(1,751.3)	(3.6)	649.2	240.6
REVENUE	18,763.2	18,513.2	18,795.5	0.0	18,795.5	32.3	0.2	1.9	65.6
NET EXP.	30,564.4	30,264.4	28,780.8	0.0	28,780.8	(1,783.6)	(5.8)	647.3	175.0
Approved Positions	441.0	419.0	408.3	0.0	408.3	(32.7)	(7.4)		

Target Comparison	10% Reduction Target	2012 Rec.'d Reduction	2012 10% Reduction vs. 2012 Rec'd Reduction	Target %
2012 Reductions	(3,049.4)	(3,073.3)	23.9	10.1%

Recommendation

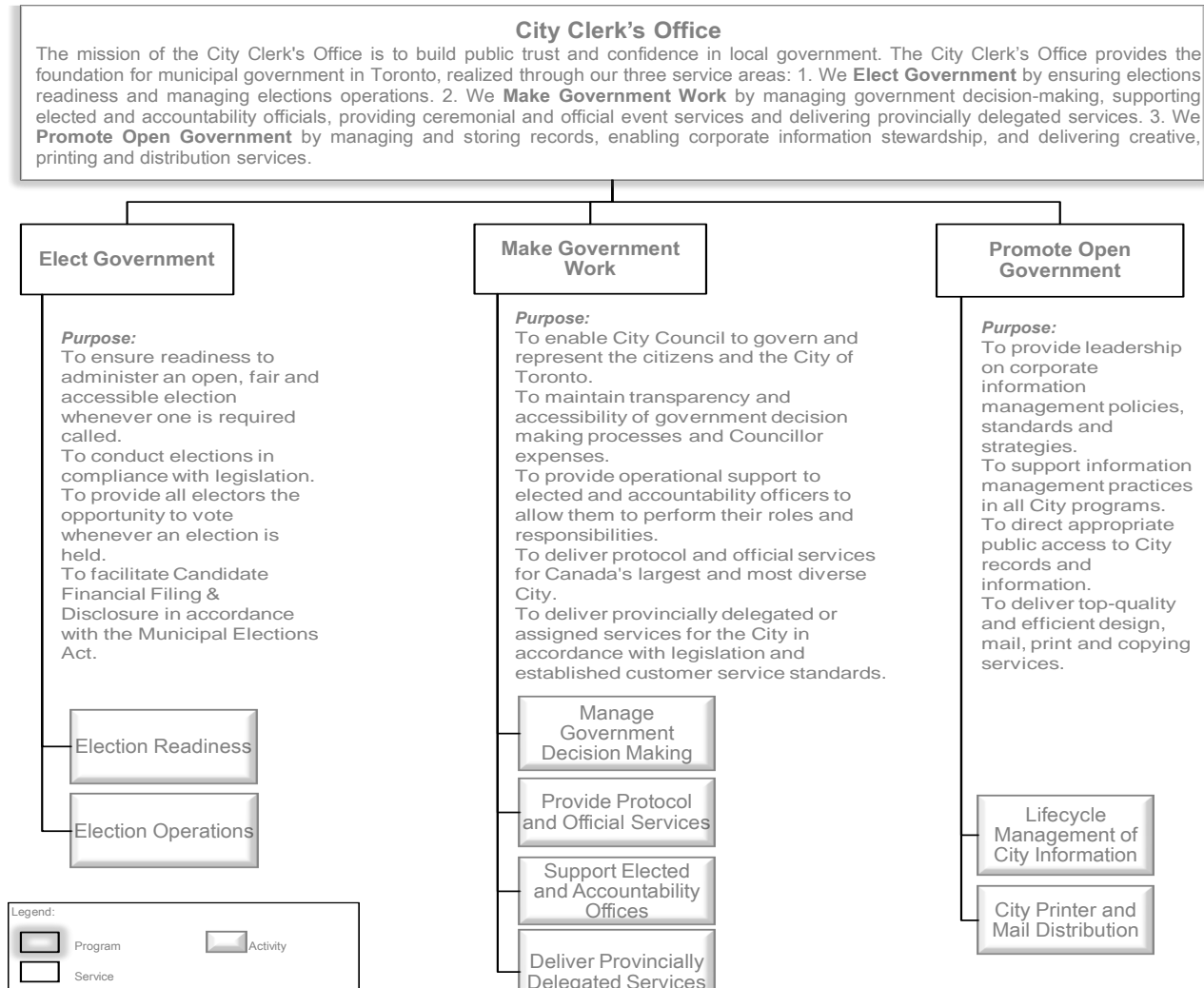
The City Manager and Chief Financial Officer recommend that:

1. City Council approve the 2012 Recommended Operating Budget for the City Clerk's Office of \$47.576 million gross and \$28.781 million net, comprised of the following services:

<u>Services</u>	<u>Gross (\$000s)</u>	<u>Net (\$000s)</u>
Corporate Information Mgmt Services	24,925.0	13,140.1
Council and Support Services	6,044.7	5,236.4
Elections & Registry Services	7,374.8	2,285.1
Secretariat	7,461.0	6,348.5
Protocol Services	1,770.8	1,770.8
Total Program Budget	47,576.3	28,780.8

PART II: 2012 SERVICE OVERVIEW AND PLAN

Program Map and Service Profiles



Service Customer

Elect Government

- The public
- Candidates and electors
- Other governments

Make Government Work

- The public
- City Council and its Members; Accountability Officers
- The Toronto Public Service, agencies, boards, commissions, corporations
- Other governments
- Charitable organizations

Promote Open Government

- The public
- City Council and its Members.
- The Toronto Public Service, agencies, boards, commissions, corporations
- Other governments

2012 Recommended Service Levels

The chart details the City Clerk's 2011 service levels and the proposed service levels for 2012. The proposed 2012 service levels are the same as 2011, except for internal mail distribution which is changed from 24 hour to 48 hour turnaround.

Service	Activity	Type	2011 Current Service Level	2012 Proposed Service Level
Elect government	Election Operations	Election Delivery	Administer electoral events as needed and in compliance with prescribed timelines and standards outlined in the Municipal Elections Act, 1996 by City Council By-law 1176-2009.	No change for 2012
		Candidates and Elections Financing	Provide services in compliance with standards prescribed in legislation, City By-law and City Council requirements.	No change for 2012
	Elections Readiness	Implement Legislated Changes and Elections Improvements	Full readiness to conduct by-election or referendum whenever one is called. Maintain state of readiness at legislated dates leading up to the municipal election. Timely and effective implementation of changes and improvements.	No change for 2012
		Outreach and Engagement	Ensure public is aware and understands statutory requirements including eligibility, key election dates and voting rules and procedures.	No change for 2012
Make government work	Manage Government Decision Making	Manage meetings and pre and post meeting requirements	Comply with legislated requirements. Agenda published 5 days in advance of meeting; decision documents produced within 2 days of meeting. Fulfill notice responsibilities as required in legislation and/or by-law. Polls conducted in 30 days once notices sent	No change for 2012
		Maintain legislative records.	Maintain Municipal Code, By-law tracking and registry and provide reference services in accordance with legislated responsibility of City Clerk. 100% of legislative record of City of Toronto available and accessible. (on-line or on-request)	No change for 2012
		Manage appointments to committees and other bodies	Beginning of term – fill 100% of vacancies before initial meeting; During term – fill 100% of vacancies within 2 meeting cycles within the provisions of the Public Appointments Policy.	No change for 2012
	Support Elected and Accountability Officials	Support to Mayor and Councillor Offices	Requests for reimbursement/ payment of expenses processed and sent to Accounting Services for cheque preparation within 10 business days upon receipt of complete information. All visitors at designated reception entrances greeted, signed-in and issued visitor passes during business hours.	No change for 2012
		Support Office of Ombudsman, Office of Integrity Commissioner and Office of Lobbyist Registrar	Requests for reimbursement/ payment of expenses processed and sent to Accounting Services for cheque preparation within 10 business days upon receipt of complete information.	No change for 2012
	Provide Protocol and Official Services	Deliver Protocol Event Services	Support provided as directed/requested to meet specified timelines (including beyond business hours and weekends)	No change for 2012
		Deliver Protocol Document Services	Documents researched and produced meeting specified deadlines.	No change for 2012

Service	Activity	Type	2011 Current Service Level	2012 Proposed Service Level
Make government work	Deliver Provincially Delegated Services	Register Vital Events	Marriage licences are issued within 30 minutes. Deaths are registered within 5 days of receiving all required documentation. Booking requests processed within 30 minutes.	No change for 2012
		Administer Assigned Statutory Functions	Licence eligible charities for designated lottery schemes. Conduct periodic review of charitable organizations to confirm their eligibility for privilege of raising lottery funds and allocation of funds. Conduct review to confirm compliance to Provincial requirements. Liquor license clearance applications received and circulated to relevant City Divisions within 1 business day. Assessment roll access provided to public during normal business hours as required in legislation	No change for 2012
Promote open government	Lifecycle Management of City Information	Access information	Process access requests within 30 days 75% of the time in Q1 2011.	No change for 2012
		Manage lifecycle process of records	Manage records in accordance with legislated requirements. 360,000 boxes of records stored	No change for 2012
	City Printer and Mail Distribution	Manage external and internal mail	External mail Processed within 24 hours. Internal mail distribution to 256 city locations every day with 24-hour turnaround for inter-office mail	No change for 2012 Internal mail distribution to 256 city locations every day with 48-hour turnaround for inter-office mail
		Print City information	Process jobs within budget and timelines of client	No change for 2012

2012 Service Deliverables

- The 2012 Recommended Operating Budget of \$28.781 million net for the City Clerk's Office provides funding for the Program to:
 - Meet statutory obligations.
 - Support Council proceedings.
 - Implement Council priorities as they are identified.
 - Undertake & review Core Services Review recommendations.
 - Conduct feasibility reviews for enhancements in advance of the 2014 election – alternate voting methods, improving election delivery model and upgrade the Toronto Election Information System.
 - Implement the recommendations of the City Manager's Information Management Organization Review.
 - Implement the new Councillor Expense Tracking System to provide Council members real-time status of their office budget as an alternative to monthly reports and streamline invoice processing and tracking of invoice reimbursement.
 - Consolidate divisional public education functions to achieve efficiencies in service delivery.
 - Continue to leverage the Toronto Meeting Management Information System to achieve further service improvements.
 - Implement Phase 2 of the e-wedding business plan to further streamline processes and improve options for customers – on-line wedding chamber tool for the public to check availability and make bookings.
 - Work with Toronto charitable organizations and stakeholders to maintain viability of local gaming industry through new revitalization initiatives (e-bingo) with the aim of stemming the trend of revenue decline.
 - Develop e-polling systems for polls administered for City divisions to offer Toronto residents the option of participating on-line while also realizing efficiencies by replacing manual processes and result counting.
 - Upgrade the Toronto Elections Information System and website.

PART III: Recommended Base Budget

2012 Recommended Base Budget (In \$000s)

(In \$000s)	2011 Appvd. Budget	2012 Recommended Base	Change 2012 Recommended Base v. 2011 Appvd. Budget		FY Incremental Outlook	
			\$	%	2013	2014
GROSS EXP.	49,327.6	47,576.3	(1,751.3)	(3.6)	649.2	240.6
REVENUE	18,763.2	18,795.5	32.3	0.2	1.9	65.6
NET EXP.	30,564.4	28,780.8	(1,783.6)	(5.8)	647.3	175.0
Approved Positions	441.0	408.3	(32.7)	(7.4)	0.0	0.0

Target Comparison	10% Reduction Target	2012 Rec.'d Reduction	2012 Rec'd Reduction vs. 2012 10% Reduction Target	Target %
2012 Reductions	(3,049.4)	(3,073.3)	23.9	10.1%

2012 Recommended Base Budget

- The 2012 Recommended Base Budget of \$47.576 million gross, and \$28.781 net represents a \$1.784 million or 5.8% decrease from the 2011 Approved Operating Budget of \$30.564 million net.
- The 2012 Recommended Base Budget of \$28.781 million net includes Program budget reductions of \$3.073 million net or 10.1% of the 2011 Approved Operating Budget. This slightly exceeds the 10% net budget reduction target set for the City Clerk's Office.
- The recommended reductions of \$3.073 million net include base budget reductions of \$0.681 million net, revenue adjustment of \$0.070 million net, and efficiencies savings of \$2.322 million net.
- The 2012 Recommended Operating Budget for the City Clerk's Office reflects the in-year reduction of 2 positions, a base reduction of 1.5 positions, an addition of 2.8 positions for capital sustainment, and a deletion of 5 temporary capital positions. It also includes a reduction of 28 permanent and 1 temporary positions as a result of efficiency savings. The total staff complement will decrease from 441 to 408.3, as noted below:

2012 Recommended Staff Complement – Base Budget Summary

Changes	Staff Complement
2011 Approved Positions	443.0
- 2011 In-year Adjustments	(2.0)
2011 Approved Staff Complement	441.0
2012 Recommended Staff Complement Changes	
- Base change	(1.5)
- 2012 Temporary Positions - Capital Project Delivery	(5.0)
- 2012 Operating Impacts of completed Capital Projects	2.8
- 2012 Service Changes	(29.0)
Total Recommended Positions	408.3

2012 Recommended Service Change Summary

(In \$000s)

Description	2012 Recommended Service Changes				Net Incremental Impact			
	Position Changes	Gross Expense	Net Expense	% of 2012 Budget Reduction Target	2013		2014	
	#	\$	\$	%	\$	# Pos.	\$	# Pos.
Base Changes:								
Base Expenditure Changes								
Forego Economic Factor Adjustments		(151.3)	(151.3)	(0.5%)				
Alignment of Salary Budget to Actual Experience		(104.5)	(104.5)	(0.3%)				
Alignment of Budget to Actual Experience for Non-salary Expenditures		(5.9)	(5.9)	(0.0%)				
Capping Adjustments		(419.3)	(419.3)	(1.4%)				
Base Expenditure Changes	0.0	(681.0)	(681.0)	(2.2%)	0.0	0.0	0.0	0.0
Sub-Total Base Budget Changes	0.0	(681.0)	(681.0)	(2.2%)	0.0	0.0	0.0	0.0
Service Efficiencies								
Efficiency in Secretariat.	(6.0)	(543.0)	(543.0)	(1.8%)				
Efficiency in Council & Support Services	(2.0)	(238.1)	(238.1)	(0.8%)				
Efficiency in Corporate Information Management	(6.0)	(603.5)	(603.5)	(2.0%)				
Efficiency in Protocol Services	(1.0)	(69.4)	(69.4)	(0.2%)				
Efficiency in Elections and Registry Services	(1.0)	(34.3)	(34.3)	(0.1%)				
Consolidating East York Copy Centre	(2.0)	(142.3)	(142.3)	(0.5%)				
Consolidate Public Education Program	(2.0)	(140.4)	(140.4)	(0.5%)				
Civic Centre Integrated Team	(2.0)	(140.4)	(140.4)	(0.5%)				
Reduction in Design Services	(7.0)	(410.9)	(410.9)	(1.3%)				
Sub-Total Service Efficiencies	(29.0)	(2,322.3)	(2,322.3)	(7.6%)	0.0	0.0	0.0	0.0
Revenue Adjustments:								
Charge back staff costs for Public Notices		(70.0)	(70.0)	(0.2%)				
Sub-Total Revenue Adjustments	0.0	(70.0)	(70.0)	(0.2%)	0.0	0.0	0.0	0.0
Total Service Changes	(29.0)	(3,073.3)	(3,073.3)	(10.1%)	0.0	0.0	0.0	0.0

2012 Recommended Service Changes

The 2012 service changes consist of base expenditure reductions of \$0.681 million net, revenue adjustments of \$0.070 million net, and service efficiencies that total \$2.322 million net.

Base Changes *(savings of \$0.681 million gross and net)**Forego Economic Factor Adjustment*

- Foregoing economic factor adjustments for non-salary items will save \$0.151 million.

Alignment of Salary Budget to Actual Experiences

- Aligning the salary budget to actual expenditures will save \$0.104 million net in 2012. This is facilitated by the retirement or resignation of long-serving staff at the top of their ranges and replacing them with new staff at lower points in the range. This adjustment will bring the budget in line with expected actual spending in salaries and benefits based on the mix of staff as of May 2011.

Alignment of Budget to Actual Experiences for Non-payroll Expenditures

- Based on a detailed review of actual spending, various non-salary expenses were adjusted with savings of \$0.006 million net.

Gapping Adjustments

- An additional 4.0 vacant positions are gapped for a savings of \$0.419 million net.

Service Efficiencies *(savings of \$2.322 million gross and net)**Efficiency in the Secretariat Unit*

- The Secretariat facilitates government decision-making by managing meetings of City Council and its committees, coordinating appointments of citizens and members of Council to committees and special purpose bodies, and providing easy public access to Council's decision-making processes and information. The unit maintains the Toronto Municipal Code and City by-laws for easy access by City officials, members of Council and the public. The unit also processes 180,000 planning and other public notices and OMB appeals as mandated by legislation.
- Rationalization of functions and activities within the Secretariat Unit has enabled the City Clerk's Office to achieve savings of \$0.543 million by deleting 6 vacant permanent positions effective January 1, 2012. The current level of service will be managed through work process redesign and organization changes.

Efficiency in Council and Support Services

- Council and Support Services provides administrative, financial and information technology support to the Mayor's Office, City Councillor offices, Accountability Officers, and all units within the City Clerk's Office. The unit promotes accountability and compliance of these offices with Council approved policies and procedures. The unit prepares the online disclosure of Councillor expenses. In addition, the unit provides strategic planning support to the City Clerk's Office, manages Council

reception staff, receives and registers all written complaints for the Office, official correspondence received by the City Clerk, and insurance claims against the City.

- Rationalization of functions and activities within the Council and Support Services Unit has enabled the City Clerk's Office to achieve savings of \$0.238 million from deleting 2 vacant permanent positions effective January 1, 2012.

Efficiency in Corporate Information Management Services:

- Corporate Information Management Services promotes open government and safeguards the City's information assets by providing leadership on information management policies and strategies, supporting City programs in their information management practices and ensuring appropriate public access to City records and information.
- The Unit receives and processes freedom of information requests, and manages responses to access appeals filed with the Office of the Information and Privacy Commissioner of Ontario. The unit preserves and makes accessible the official archival records of the City and engages the community with public outreach activities and exhibits. In addition, the unit provides design, off-set printing and high-speed copying services, courier and mail distribution for the City administration.
- Rationalization of functions and activities has identified opportunities to reduce 6 vacant permanent positions effective January 1, 2012. The implications from the re-organizations will be managed by communications with the divisions for savings of \$0.603 million gross and net.

Efficiency Savings in Protocol Services

- Protocol Services provides overall direction and leadership in all aspects of the City's protocol function. This includes organizing and managing ceremonial events, visits by dignitaries and delegations, flag raisings, corporate awards and recognition, and coordinating conferences and seminars. In addition, the unit creates and produces congratulatory messages, proclamations, translation, interpretation, photography and videography services.
- Deletion of one vacant permanent position effective January 1, 2012 will result in a re-alignment of responsibilities among staff in the Protocol Unit for a savings of \$0.069 million.

Efficiency in Elections and Registry Services

- Elections and Registry Services manages and conducts the municipal election, by-elections, referendums and appointments to Council vacancies. As part of the election process, the Unit also manages the filing and disclosure of candidates' financial statements, and administers the rebate program for contributions to municipal

election campaigns. The unit also provides services to the public that are mandated by the provincial government. These include access to assessment rolls (property listings), and issuing death registration, burial permits and lottery licenses. Other services include administering wedding chamber bookings, managing municipal clearance for liquor licenses and coordinating polls for City divisions on matters of local interest such as traffic calming and boulevard cafes.

- Improvement in scheduling and revising staff assignments will result in the elimination of one full time equivalent position of summer students for a savings of \$0.034 million net.

Consolidate East York Copy Centre Service

- A savings of 0.142 million net is expected to be achieved from consolidating the East York Copy Centre Service with Scarborough Civic Centre and City Hall copy centres. This initiative will enable the City Clerk's Office to reduce 2 permanent positions, 1 vacant and 1 occupied. The permanent position savings will be managed through attrition effective January 1, 2012.

Consolidate Public Education Program

- Consolidating the public education programs of Protocol and Corporate Information Management Services (CIMS) will save \$0.140 million net by deleting 2 filled permanent positions effective January 1, 2012. The savings will be realized through attrition.

Design Services Change

- Demand for design services from client Programs has been decreasing. The reduction in design services reflects the decrease in program demand for design services. This will result in savings of \$0.411 million by reducing 7 permanent positions (one of which will be vacant January 1, 2012).

Civic Centres' Integrated Team

- Integrating the City Clerk's Office service delivery at civic centres with an integrated and cross-trained Elections and Registration Services (ERS)/Secretariat (SEC) team in Scarborough and Etobicoke Civic Centres will result in the deletion of 2 permanent positions. This is a Pilot initiative. The savings will be realized through attrition effective January 1, 2012, for a saving \$0.140 million net.

Revenue Adjustments *(incremental revenue of \$0.070 million gross and net)*

Charge Back Staff Time for Public Notices

- The user fee for Public Notices for property developers will be adjusted to include staff costs spent on delivering the services to property developers, including preparation of the ad and placement in the media for an incremental revenue of \$0.070 million.
- In accordance with the User Fee Policy recently approved by the City Council, full costs of delivering services to specific beneficiaries should be recovered. The current fees for Public Notices recovered for the City Clerk's Office do not cover full costs. It is recommended that the fees be increased in accordance with the new User Fee Policy. This will result in additional revenues of \$0.070 million in 2012.

2013 and 2014 Outlook:

Approval of the 2012 Recommended Base Budget for the City Clerk's Office will result in incremental costs of \$0.649 million gross and \$0.647 million net in 2013 and \$0.241 million gross and \$0.175 million net in 2014 to maintain the 2012 level of service with reduced staff, and to provide funding for the operating impacts of capital projects. Future year costs are primarily attributed to the following:

- For 2013, the incremental expenditures are projected to be \$0.649 million. The 2013 Outlook includes progression pay and step increases of \$0.224 million, a 0.9% OMERS rate increase of \$0.205 million, reversal of the 2012 furniture costs of (\$0.030 million), and capital sustainment of \$0.250 million. The incremental revenue is \$0.002 million related to user fee inflationary adjustments.
- The 2014 Outlook of \$0.241 million gross, and net, is comprised of progression pay and step increases of \$0.152 million, and capital sustainment of \$0.088 million. The incremental revenue is \$0.066 million related to user fee inflationary adjustments and contribution from reserves to fund capital sustainment.
- These outlooks do not include any provisions for COLA, which is subject to future negotiations.

Part V: ISSUES FOR DISCUSSION

Issues Referred to the 2012 Operating Budget Process

Core Service Review Approvals

- At its meeting of September 26 and 27, 2011, City Council approved the report 'Core Service Review–Final Report to Executive Committee' from the City Manager. The City Manager was directed to review efficiency related opportunities for various program areas to determine whether and in what manner implementation is appropriate through 2012, 2013 and 2014 Operating Budgets.
- The following reviews were recommended for the City Clerk's Office:
 - The City Clerk's Office to consider outsourcing printing and design services.
 - The City Clerk's Office to continue to explore expanded shared operations across ABCs and with other levels of government for records storage management.
 - The City Clerk's Office to continue to work with city divisions to proactively provide access to information/data.
- These reports are pending and the City Manager will be reporting, as appropriate, to Standing Committee and/or City Council or through the City's operating budget processes.

Appendix 1

2011 Performance

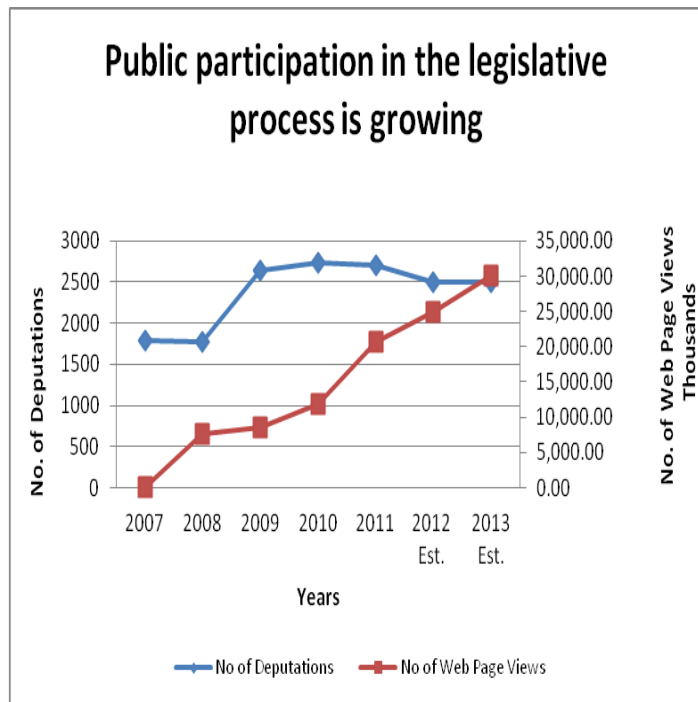
2011 Key Accomplishments:

In 2011, the City Clerk's Office achieved the following results:

- ✓ Launched award-winning Council website www.toronto.ca/council which has led to increased web traffic and contributed to increased public engagement.
- ✓ Launched Council attendance and voting in open data formats accessible and available to the public on-line.
- ✓ Administered an accelerated post-election appointments process.
- ✓ Supported 58 decision making bodies, 393 meetings (projected) and 986 total meeting hours (projected).
- ✓ Processed an unprecedented number of compliance audit requests after the 2010 municipal election. By August, 18 compliance audit applications were received compared to only 5 received after the 2006 election.
- ✓ Administered the Candidate Financial Filing Disclosure and Report Program in accordance with legislation. 100% of filing information was posted to the web within 30 days of filing deadline.
- ✓ As of October 2011, achieved 4% improved compliance rate for responding to freedom of information requests while managing a 10% volume increase in requests over 2010.
- ✓ Implementation of Toronto Meeting Management Information System achieved efficiencies in delivering support to decision making bodies.
- ✓ Expanded use of social media website as a cost effective method to make legislative and other official collections more available and accessible to all Torontonians.
- ✓ Implemented an e-wedding business plan (Phase I), and an on-line marriage licence system. By July, 35% of applications were being submitted on-line, cutting in half the average processing time from 20 minutes to 10 minutes to issue a licence.
- ✓ As of August, 59% of election contributors from 2010 election applied to receive a rebate – 16,970 rebate applications received and 11,660 rebate cheques mailed totalling \$3.2 million.
- ✓ Supported 300 events, including unplanned events in connection with the public funeral for a fallen police officer in February and the state funeral for the Hon. Jack Layton and his 'lying in repose' at City Hall in August.

2011 Performance

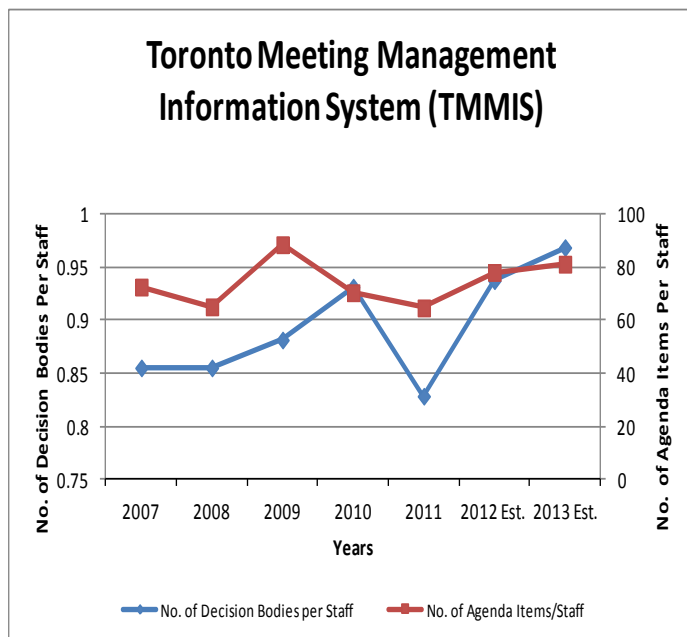
Effectiveness



Public Participation in the Legislative process

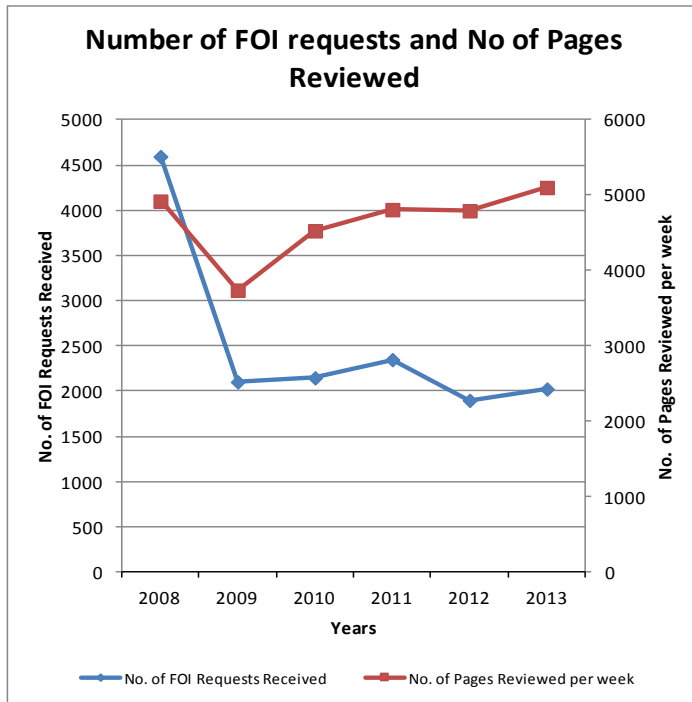
- Public engagement in the legislative process is showing an increasing trend over the years using the number of deputation and web page views as indicators.

Efficiency



Toronto Meeting Management Information System (TMMIS)

- TMMIS allows the City Clerk's Office to manage workload while staff level continues a downward trend. The number of decision bodies per staff and the number of agenda items have dropped in 2010 and 2011 due to Council transition but are expected to increase in future years



Number of FOI Requests

- The number of FOI requests initially dropped because of pro-active Disclosure but has increased as public interest in government affairs continues to grow.
- The number of pages reviewed per week has been increasing since 2009 and this reflects the complexity of the requests and the large volumes of information being requested.

2011 Budget Variance Analysis

2011 Budget Variance Review (In \$000s)

	2009 Actuals	2010 Actuals	2011 Approved Budget	2011 Projected Actuals*	2011 Appvd. Budget vs Projected Actuals Variance	
	(In \$000s) \$	\$	\$	\$	\$	%
GROSS EXP.	49,794.8	56,514.4	49,327.6	48,777.6	(550.0)	(1.1)
REVENUES	14,760.3	20,514.7	18,763.2	18,513.2	(250.0)	(1.3)
NET EXP.	35,034.5	35,999.7	30,564.4	30,264.4	(300.0)	(1.0)
Approved Positions	462.3	484.7	441.0	419.0	(22.0)	(5.0)

* Based on the Third Quarter Operating Budget Variance Report.

2011 Experience

- The projected year-end net variance for the City Clerk's Office as at September 30, 2011 is \$0.300 million or 1.0% below the 2011 Approved Net Operating Budget.
- The projected under-spending is largely due to lower salary and benefit costs attributed to vacancies and lower expenditures in advertising relating to public notices. In addition, lower 3rd party printing, postage and courier services were requested by City divisions. These savings were partially offset by lower revenues of \$0.250 million, to result in a net favourable variance of \$0.300 million net.

Impact of 2011 Operating Variance on the 2012 Recommended Budget

- There is no impact of the 2011 operating variance on the 2012 Recommended Operating Budget, but vacancies will be permanently eliminated so under-spending will become permanent savings in 2012.

Appendix 2

2012 Recommended Operating Budget by Expenditure Category and Key Cost Drivers

Program Summary by Expenditure Category

(In \$000s)

Category of Expense	2009 Actual	2010 Actual	2011 Budget	2011 Projected Actual	2012 Recommended Budget	2012 Change from 2011 Approved Budget		2013 Outlook	2014 Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	33,535.0	40,916.8	37,971.7	37,500.7	35,569.0	(2,402.7)	(6.3%)	36,198.2	36,435.7
Materials and Supplies	1,606.3	1,960.6	1,390.1	1,390.1	1,332.2	(57.9)	(4.2%)	1,332.2	1,332.2
Equipment	443.8	485.8	147.7	147.7	151.2	3.5	2.4%	121.2	121.2
Services & Rents	7,960.6	10,245.8	7,483.4	6,892.4	7,652.6	169.2	2.3%	7,702.6	7,705.6
Contributions to Capital	19.4								
Contributions to Reserve/Res Funds	2,638.1	443.4	449.8	449.8	449.8		0.0%	449.8	449.8
Other Expenditures	75.5	107.8	44.5	44.5	44.5		0.0%	44.5	44.5
Interdivisional Charges	3,516.0	2,354.2	1,840.5	1,840.5	2,377.1	536.6	29.2%	2,377.0	2,377.0
TOTAL GROSS EXPENDITURES	49,794.7	56,514.4	49,327.7	48,265.7	47,576.4	(1,751.3)	(3.6%)	48,225.5	48,466.0
Interdivisional Recoveries	11,646.2	11,313.3	12,143.6	11,631.6	11,757.7	(385.9)	(3.2%)	11,757.7	11,757.7
Provincial Subsidies									
Federal Subsidies		8.6	5.0	5.0	5.0	0.0	0.0%	5.0	5.0
Other Subsidies				0.0					
User Fees & Donations	786.7	709.9	743.3	743.3	847.4	104.1	14.0%	845.5	843.6
Transfers from Capital Fund	1,580.5	2,639.9	1,677.1	1,677.1	1,210.0	(467.1)	(27.9%)	1,210.0	1,210.0
Contribution from Reserve Funds	578.4	5,136.6	3,918.6	3,668.6	4,587.7	669.1	17.1%	4,587.7	4,524.0
Contribution from Reserve						0.0	n/a		
Sundry Revenues	168.5	706.4	275.7	275.7	387.7	112.0	40.6%	387.7	387.7
TOTAL REVENUE	14,760.3	20,514.7	18,763.3	18,001.3	18,795.5	32.2	0.2%	18,793.6	18,728.0
TOTAL NET EXPENDITURES	35,034.4	35,999.7	30,564.4	30,264.4	28,780.9	(1,783.5)	(3.7%)	29,431.9	29,738.0
APPROVED POSITIONS	457.1	513.7	441.0	419.0	408.3	(32.7)	(7.4%)	418.3	413.6

2012 Key Cost Drivers

- Salaries and benefits are the largest expenditure category and account for 74.8% of the total recommended expenditures, followed by services and rents at 16.1%, inter-divisional charges at 5.0% and materials and supplies at 2.8%.
- The 2012 budget for salaries and benefits of \$35.569 million is \$2.403 million or 6.3% lower than the 2011 operating budget.
 - In 2012, the Program will delete 29 positions, thus lowering its salaries and benefits budget by \$2.322 million. Additional gapping of \$0.419 million is also included in the 2012 Recommended Budget. These are partially offset by increases

for progression and step increases and a rate increase in benefits totaling \$0.501 million.

- The 2012 budget for services and rents is \$7.653 million reflecting an increase of \$0.169 million or 2.3% higher compared to the 2011 budget of \$7.483 million largely attributed to capital sustainment relating to software maintenance costs.
- The 2012 budget for inter-divisional charges is \$2.377 million which is \$0.537 million or 29.2% higher than the 2011 budget of \$1.840 million.
 - This includes increased photocopying, mailing and printing costs for by-election for school trustees (fully recovered from Toronto District School Board) and divisions, increased facilities maintenance, operations and custodial costs for the four off-site facilities of the City Clerk's Office, and internal administration chargebacks to Information Production in the Corporate Information Management Unit (net \$0 impact to the division).
- The total revenue in 2012 of \$18.796 million is virtually the same as 2011 total revenues of \$18.763 million.

Appendix 3

Summary of 2012 Recommended Service Changes

Appendix 5

Inflows/Outflows to/from Reserves & Reserve Funds

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Description	Projected Balance as of December 31, 2011	2012	2013	2014
			\$	\$	\$	\$
Clerk's Equipment Reserve	XQ1507	Projected Beginning Balance		166.6	381.3	596.0
		Withdrawals (-)		(50.0)	(50.0)	(250.0)
		Contributions (+)		264.7	264.7	264.7
Balance at Year-end			166.6	381.3	596.0	610.7
Clerk's Vehicle Reserve	XQ1504	Projected Beginning Balance		442.5	457.8	418.1
		Withdrawals (-)			(55.0)	(203.0)
		Contributions (+)		15.3	15.3	15.3
Balance at Year-end			442.5	457.8	418.1	230.4

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of December 31, 2011 *	Proposed Withdrawals (-) / Contributions (+)		
			2012	2013	2014
		\$	\$	\$	\$
Insurance Reserve Fund	XR1010		169.8	169.8	169.8
Election Reserve Fund	XR1017		(4,587.7)	(4,587.7)	(4,587.7)
Election Reserve Fund (from Non Program)	XR1017		7,000.0	7,000.0	7,000.0
Total Reserve / Reserve Fund Draws / Contributions			2,582.1	2,582.1	2,582.1