



STAFF REPORT ACTION REQUIRED

Operating Variance Report for the Six-Month Period Ended June 30, 2015

Date:	August 14, 2015
To:	Budget Committee
From:	Deputy City Manager & Chief Financial Officer
Wards:	All
Reference Number:	P:\2015\Internal Services\Fp\Bc15023Fp

SUMMARY

The purpose of this report is to provide Council with the City of Toronto Operating Variance for the six-month period ended June 30, 2015 as well as year-end projections. This report also requests Council's approval for amendments to the 2015 Approved Operating Budget between Programs that have no net impact to the 2015 Approved Net Operating Budget to ensure accurate reporting and financial accountability.

For the six-month period ended June 30, 2015, Tax Supported Operations reported a favourable net variance of \$97.291 million or 5.0%, as noted in Table 1 below:

Table 1
Tax Supported Variance Summary (\$ Millions)

	June 30, 2015		Projected Y/E 2015	
	Over/(Under)		Over/(Under)	
	\$	%	\$	%
Gross Expenditures	(103.3)	-2.2%	(98.1)	-1.0%
Revenues	(6.0)	-0.2%	(33.2)	-0.6%
Net Expenditures	(97.3)	-5.0%	(64.9)	-1.7%

- Under-spending was driven by salary and benefit under-expenditures and lower average monthly caseload for Toronto Employment and Social Services (\$6.063 million), Capital and Corporate Financing (\$38.911 million) combined with lower social housing subsidies for Shelter, Support and Housing Administration (\$2.378 million). Higher than budgeted revenue from Parking Tag Enforcement (\$5.451 million), the Municipal Land Transfer

Tax (\$45.970 million) and Interest and Investment Income (\$15.608 million) also contributed to the favourable net variance for the six month period.

- The under-spending was partially offset by over-expenditures for Transportation Services, Economic Development and Culture, Toronto Police Service and Solid Waste Management Rebates combined with under-achieved revenue for Court Services, Facilities, Real Estate, Environment and Energy and the Toronto Transit Commission (Conventional Service).

Forecasts indicate that the year-end position will result in a net favourable variance of \$64.890 million or 1.7%, reflecting a trending downwards of the projected surplus for the six month results.

- The year-end projection is primarily due to a continuation of higher than budgeted net revenue from the Municipal Land Transfer Tax (\$55.0 million) in addition to lower than budgeted caseload for Toronto Employment and Social Services.
- The favourable variance noted above will be partially off-set by projected under-achieved net revenue for Court Services due to a lower volume of traffic tickets issued by the Toronto Police Service compared to prior years, over-expenditures for the Toronto Police Service as a result of lower than budgeted separations and Transportation Services largely from higher contract renewal costs and increased salt usage in the winter maintenance program and contract costs for implementation of new traffic signalling technology and traffic signal maintenance.

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

Table 2
Rate Supported Variance Summary (\$ Millions)

	June 30, 2015 Over/(Under)	Projected Y/E 2015 Over/(Under)
Solid Waste Management Services	13.4	(1.5)
Toronto Parking Authority	(1.3)	(1.1)
Toronto Water	17.5	15.7
Total Variance	29.6	13.1

The year-to-date unfavourable net variance of \$29.604 million was driven by the following:

- Under-achieved revenues of \$13.363 million from delayed residential billing, delayed receipt of stewardship funding, lower tonnes of Green Lane waste, disposal fees from processor residual waste and sale of recyclable materials for Solid Waste Management Services.

- Over-achieved revenues of \$1.303 million from garages in the downtown area and under-spending in salaries and benefits due to temporary vacancies for the Toronto Parking Authority.
- Under-achieved revenues from water sales of \$17.544 million for Toronto Water.

Rate Supported Programs collectively project year-end net over-spending of \$13.128 million, primarily from Toronto Water due to the continuation of forecasted lower volume of water sales.

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

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

Program/Agency	Year-to-Date			Year-End Projections		
	Vacancy %	Budgeted Gapping %	Vacancy After Gapping*	Vacancy %	Budgeted Gapping %	Vacancy After Gapping*
City Operations	5.5%	2.5%	3.0%	3.3%	2.5%	0.8%
Agencies	4.1%	2.6%	1.5%	2.1%	2.7%	0.0%
Corporate Accounts	0.0%	0.0%	0.0%	-3.0%	0.0%	0.0%
Total Levy Operations	4.7%	2.5%	2.2%	2.6%	2.5%	0.1%
Rate Supported Programs	8.9%	2.2%	6.7%	7.3%	2.2%	5.0%
Grand Total	5.0%	2.5%	2.4%	2.9%	2.5%	0.3%

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

- As of June 30, 2015, the City recorded a vacancy rate of 2.4% after gapping for an approved complement of 53,929.7 positions.
- The forecasted year-end vacancy rate after gapping is projected to be 0.3% for an approved complement of 53,838.7 positions.

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

RECOMMENDATIONS

The Deputy City Manager & Chief Financial Officer recommends that:

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

Financial Impact

As shown in Table 4 below, Tax Supported Program and Agency planned expenditures were under-spent by \$103.284 million or 2.2% gross and \$97.291 million or 5.0% net for the six-month period ended June 30, 2015. Projections indicate that the year-end gross expenditure budget will be under-spent by \$98.069 million or 1.0% and will result in a favourable net expenditure variance of \$64.890 million or 1.7%.

Table 4
Tax Supported Expenditure Variance (\$ Millions)

	June 30, 2015 Over/(Under)			Projected Y/E 2015 Over/(Under)		
	Gross	Net	Alert	Gross	Net	Alert
Citizen Centred Services "A"	(43.3)	(8.5)	Ⓞ	(64.3)	(10.0)	Ⓞ
Citizen Centred Services "B"	2.1	8.6	Ⓞ	5.1	6.9	Ⓜ
Internal Services	(12.1)	5.1	Ⓜ	(21.8)	(2.7)	Ⓞ
City Manager	(1.7)	(1.3)	Ⓞ	(2.0)	(1.7)	Ⓞ
Other City Programs	(3.7)	(0.3)	Ⓞ	(1.5)	0.6	Ⓜ
Council Appointed Programs	(0.1)	(0.1)	Ⓞ	0.0	0.0	Ⓞ
Total - City Operations	(58.7)	3.6	Ⓞ	(84.4)	(6.9)	Ⓞ
Total - Agencies	(6.1)	4.9	Ⓞ	(11.0)	2.4	Ⓜ
Total - Corporate Accounts	(38.5)	(105.8)	Ⓞ	(2.7)	(60.3)	Ⓞ
Total Variance	(103.3)	(97.3)	Ⓞ	(98.1)	(64.9)	Ⓞ
<small>(Legend for City Programs & Agencies)</small>						
Year-to-Date Net Variance	Ⓞ	85% to 105%	Ⓜ	0% to 85%	Ⓜ	>105%
Year-End Net Variance	Ⓞ	<=100%	Ⓜ	>100%		

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

New Dashboard Format

The Operating Variance Reports for 2015 are enhanced to include a dashboard format. The dashboards, set out in Appendix G, provide benefits including greater visibility and insight on all City Programs and Agencies; better performance measurement and monitoring to ensure Programs and Agencies are meeting targets; increased transparency and accountability; and, enables Councillors to make informed policy decisions based on easy to understand results.

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

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

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

ISSUE BACKGROUND

This report is provided pursuant to financial management best practices and budgetary control. As part of the City of Toronto’s accountability framework, quarterly and year-end operating variance reports are submitted to Committees and Council, to provide information on how the approved operating funds are being spent, and on an exceptions basis, to identify issues that require direction and/or decisions from Council. In addition, Council’s approval is requested for budget adjustments that amend the 2015 Approved Operating Budget between Programs and Agencies in accordance with the Financial Control By-Law and the City’s financial management principles.

COMMENTS

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

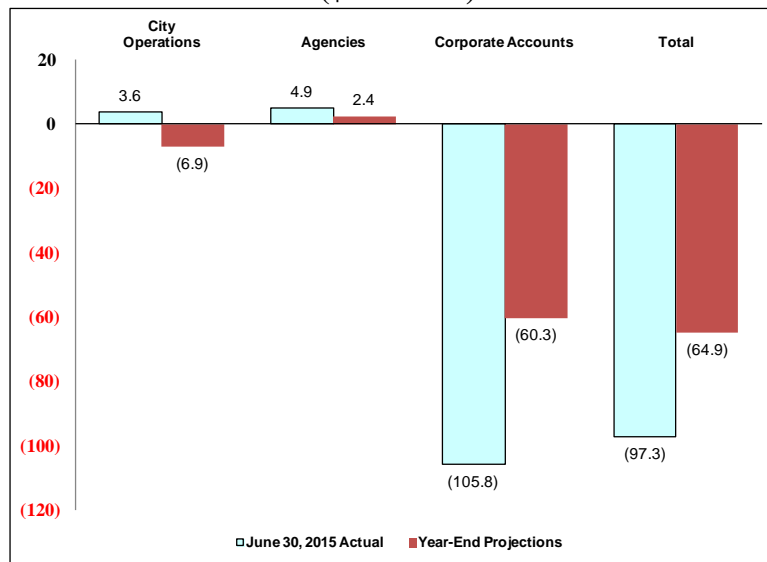


Chart 1 above shows year-to-date and year-end projected operating results by major Program area.

- Tax Supported Program and Agency planned expenditures were under-spent by \$97.291 million or 5.0% net for the six-month period ended June 30, 2015.

- Projections indicate that the year-end budget will be under-spent by \$64.890 million or 1.7% continuing the trending for the six month results.

City Operations

- City Operations reported gross under-spending of \$58.737 million or 2.5% but an unfavourable net variance of \$3.621 million or 0.4% as of June 30, 2015 primarily from the following:
 - Transportation Services experienced increased costs for traffic signal maintenance contracts (demand related to Ontario One Call, etc.) in addition to higher salt usage in the winter months, street lighting maintenance costs and data channels/cell phone charges (\$14.082 million).
 - Economic Development and Culture reported higher than planned expenditures owing to the timing of cultural grant allocation (\$4.598 million).
 - Facilities, Real Estate, Environment and Energy reported lower revenues from Environment and Energy Program recoveries; reconciliation of Union Station and Old City Hall common area maintenance costs and inter-divisional recoveries (\$5.905 million).
 - Court Services revenue was under-achieved as a result of a lower volume of tickets issued by the Toronto Police Service than in prior years (\$1.231 million).
- Current projections indicate that City Operations' 2015 year-end gross budget will be \$84.441 million or 1.7% below budget; this will result in a \$6.924 million or 0.3% favourable net variance, largely due to the continuation of lower monthly caseload for Toronto Employment and Social Services.

Agencies

- Agencies reported gross expenditure under-spending of \$6.072 million or 0.4%. This has resulted in an unfavourable variance of \$4.873 million or 0.5% of planned net expenditures for the six months ended June 30, 2015 owing largely to under-achieved ridership revenue for the Toronto Transit Commission (Conventional Service) and lower than planned separations for the Toronto Police Service.
- Agencies collectively project gross expenditure under-spending of \$10.961 million or 0.3%. However, this will result in a \$2.356 million or 0.1% unfavourable net variance at year-end, largely due to lower than budgeted separations for the Toronto Police Service.

Corporate Accounts

- Corporate Accounts were under-spent by \$38.475 million or 5.5% gross with a favourable net variance of \$105.785 million for the six months ended June 30, 2015. The variances are largely driven by higher than planned revenue from the Municipal Land Transfer Tax (\$45.970 million), Interest and Investment Earnings (\$15.608 million) and Parking Tag

Enforcement (\$5.451 million). In addition, Capital and Corporate Financing expenses were under-spent by \$38.911 million.

- Corporate Accounts collectively are forecast to have year-end gross under-expenditures of \$2.667 million or 0.2% and a favourable net variance of \$60.322 million as a result of increased Municipal Land Transfer Tax revenue (\$55.0 million).

Approved Complement

Table 5 provides the approved complement and strength as at June 30, 2015 and projections to year-end. As of June 30, 2015, the City reported a strength of 51,249.3 positions representing a vacancy rate, after approved gapping, of 2.4%. By year-end, the City is projecting a strength of 52,290.0 positions. The projected year-end vacancy rate after approved gapping is expected to be 0.3% as more positions are filled throughout the year.

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

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

Program/Agency	Year-To-Date					Year-End Projections				
	Approved Complement	Strength	Vacancies	Vacancy %	Vacancy After Gapping	Approved Complement	Strength	Vacancies	Vacancy %	Vacancy After Gapping
Citizen Centred Services "A"	12,635.6	12,147.6	(488.0)	3.9%	2.0%	12,635.6	12,253.6	(382.0)	3.0%	1.2%
Citizen Centred Services "B"	6,286.1	5,988.4	(297.7)	4.7%	1.8%	6,286.1	6,147.4	(138.8)	2.2%	0.0%
Internal Services	3,041.5	2,634.1	(407.4)	13.4%	9.6%	3,041.5	2,828.4	(213.2)	7.0%	3.2%
City Manager's Office	443.5	406.0	(37.5)	8.5%	3.5%	443.5	430.0	(13.5)	3.0%	0.0%
Other City Programs	912.8	861.7	(51.1)	5.6%	3.4%	912.8	888.8	(24.0)	2.6%	0.4%
Accountability Offices	52.8	53.0	0.3	-0.5%	0.0%	52.8	54.0	1.3	-2.4%	0.0%
Total City Operations	23,372.3	22,090.8	(1,281.4)	5.5%	3.0%	23,372.3	22,602.1	(770.2)	3.3%	0.8%
Agencies	26,996.7	25,880.7	(1,116.0)	4.1%	1.5%	26,905.7	26,345.1	(560.6)	2.1%	0.0%
Corporate Accounts	394.0	394.0	0.0	0.0%	0.0%	394.0	406.0	12.0	-3.0%	0.0%
Total Levy Operations	50,762.9	48,365.5	(2,397.4)	4.7%	2.2%	50,671.9	49,353.2	(1,318.7)	2.6%	0.1%
Rate Supported Programs	3,166.8	2,883.8	(283.0)	8.9%	6.7%	3,166.8	2,936.8	(230.0)	7.3%	5.0%
Grand Total	53,929.7	51,249.3	(2,680.4)	5.0%	2.4%	53,838.7	52,290.0	(1,548.7)	2.9%	0.3%

City Operations

- As indicated in Table 5 above, City Operations collectively reported a strength of 22,090.8 positions, which was 1,281.4 positions below the complement of 23,372.3 positions for the six months ended June 30, 2015. The vacancy rate, after approved gapping, was 3.0%.
- By year-end, City Operations are projecting a strength of 22,602.1 positions, representing 770.2 positions under the approved complement of 23,372.3 positions. After approved gapping, the projected vacancy rate is expected to be 0.8%.

Agencies

- As of June 30, 2015, the combined strength reported by Agencies was 25,880.7 positions which was 1,116.0 positions below the approved complement of 26,996.7 positions representing a vacancy rate, after approved gapping, of 1.5%.
- Agencies are collectively projecting a year-end strength of 26,345.1 positions, representing 560.6 positions below the complement of 26,905.7 positions, with a vacancy rate of 0.0% after approved gapping.

Rate Supported Programs

- Rate Supported Programs reported a strength of 2,883.8 positions, representing 283.0 positions under the approved complement of 3,166.8 positions, as of June 30, 2015. The vacancy rate, after approved gapping, was 6.7%.
- By year-end, Rate Supported Programs are forecasting a strength of 2,936.8 positions before gapping. After approved gapping, the projected vacancy rate for the year-end is expected to be 5.0%.

Budget Adjustments

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

Transfer of Positions from 311 Toronto to Corporate I&T

The transfer of 11 specialized skilled technical positions from 311 Toronto with funding of \$1.335 million gross and net to I&T will create better synergies in support of 311 Toronto technology infrastructure. This transfer will optimize the use of current resources and will result in no impact on the City's 2015 Approved Net Operating Budget.

Exhibition Place – Conference Centre Reserve Fund

Adjustment is required to the Exhibition Place's 2015 Approved Operating Budget to reduce both gross expenditures and revenues by \$1.264 million for a net zero impact in order to reflect a reduced withdrawal from the Conference Centre Reserve Fund (XR3019) to account for the accurate opening balance and ensure there is an adequate balance in the reserve fund by year-end.

Toronto Police Service – Collective Agreement

The Toronto Police Services Board approved the ratification of a four year collective agreement (2015-2018) with the Toronto Police Association on April 16, 2015. This report recommends City Council approve the transfer of \$17.751 million to the Service's 2015 Approved Operating Budget from the 2015 Approved Non-Program Expenditure Budget to fund the cost of the 2015 portion of the 2015-2018 negotiated collective agreement for Toronto Police Association

members. This adjustment will have no impact on the City's 2015 Approved Net Operating Budget.

It should be noted that the Toronto Police Services Board has not reached an agreement with the Senior Officers Organization (SOO) at this time. A subsequent transfer of funding will be required once a settlement is reached.

Lifeguard and School Crossing Guard Programs

Following a detailed program review as part of the 2015 Operating Budget Process, City Council approved that the Lifeguard and School Crossing Guard programs continue to be delivered by the Toronto Police Service. This report recommends that City Council authorize the transfer of \$7.581 million gross and net from the 2015 Approved Non-Program Expenditure Budget to the 2015 Approved Operating Budget for the Toronto Police Service to fund these programs. This adjustment will have no impact on the City's 2015 Approved Net Operating Budget.

Facilities Transformation Project (FTP) Transfer of Operating Budget from City Clerk's to Facilities Management, Real Estate & Environment and Energy (FREEE) and Adjustment to Align 2015 Inter-Divisional Charges and Inter-Divisional Recoveries (IDC/IDR)

The agreement is to transfer facilities management and security related operating budgets for three locations and eliminate the IDC/IDR associated from the City Clerk's Office to FREEE for building maintenance, custodial and security services. The exception to this arrangement is the 2 Hobson location utilities costs, which were not previously treated as an inter-divisional recovery. The total transfer results in an impact of \$0.124 million gross and \$0.856 million net to the CCOO. As part of the FTP initiative, an adjustment to reduce FREEE's IDR and associated expenses in the amount of \$0.111 million gross and \$0 net is also included to align with City Clerk's 2015 IDR. The total impact results in \$0.013 million gross and \$0.856 million net. The CCOO agrees to provide complete building maintenance, including preventative and demand maintenance, custodial services and security services for the City Clerk's Office in accordance with the Service Level Agreement and approved operating budget transferred.

Parking Enforcement Unit – Collective Agreement

At its meeting on April 16, 2015, the Toronto Police Services Board ratified a four year (2015-2018) collective agreement with the Toronto Police Association. As a result, this report recommends City Council authorize the transfer of \$0.758 million from the 2015 Approved Non-Program Expenditure Budget to the 2015 Approved Operating Budget for the Parking Enforcement Unit. This adjustment will have no impact on the City's 2015 Approved Net Operating Budget.

Utility Costs

- As at June 30, 2015, Tax and Rate Supported Operations reported actual utility costs of \$91.336 million resulting in an over-expenditure of \$1.213 million or 1.3% compared to plan. The over-spending was driven largely by increased usage of natural gas due to colder

than expected winter. In addition, Solid Waste Management Services' experienced higher than anticipated electricity usage at the Disco Organics Processing Facility which will be cost recovered from the facility operator.

- By year-end, Tax and Rate Supported Operations project over-spending of \$4.741 million or 2.3% on utilities primarily driven by Toronto Water, Transportation Services and Facilities, Real Estate, Environment and Energy.

Consulting Costs

- As at June 30, 2015, Tax and Rate Supported Operations reported actual consulting costs of \$2.663 million resulting in under-spending of \$0.038 million or 1.4% of \$2.701 million in planned expenditures.
- Tax and Rate Supported Operations project an unfavourable year-end variance of \$0.592 million or 11.7% for consulting costs due largely to over-spending by Fleet Services and Shelter, Support and Housing Administration.

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SIGNATURE

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ATTACHMENTS

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

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

	June 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Citizen Centred Services "A"								
Affordable Housing Office	489.1	489.1	(0.0)	0.0%	1,195.7	1,195.7	(0.0)	0.0%
Children's Services	33,594.8	33,594.8	0.0	0.0%	76,818.2	76,818.2	0.0	0.0%
Court Services	3,125.5	4,356.1	1,230.6	39.4%	(5,043.2)	(1,859.8)	3,183.4	-63.1%
Economic Development & Culture	26,120.0	30,718.0	4,598.0	17.6%	53,901.1	53,901.1	0.0	0.0%
Toronto Paramedic Services	31,181.8	30,623.7	(558.1)	-1.8%	74,778.0	74,533.1	(244.9)	-0.3%
Long Term Care Homes and Services	12,099.3	11,766.3	(333.0)	-2.8%	46,251.0	45,581.0	(670.0)	-1.4%
Parks, Forestry & Recreation	163,645.0	158,707.1	(4,938.0)	-3.0%	308,501.9	308,001.9	(500.0)	-0.2%
Shelter, Support & Housing Administration	128,713.6	126,335.7	(2,377.8)	-1.8%	283,572.2	281,868.2	(1,704.0)	-0.6%
Social Development, Finance & Administration	14,801.3	14,731.4	(69.9)	-0.5%	30,979.3	30,911.6	(67.7)	-0.2%
Toronto Employment & Social Services	60,221.9	54,159.1	(6,062.8)	-10.1%	151,549.0	141,543.6	(10,005.4)	-6.6%
Sub-Total Citizen Centred Services "A"	473,992.4	465,481.4	(8,511.0)	-1.8%	1,022,503.2	1,012,494.6	(10,008.6)	-1.0%
Citizen Centred Services "B"								
City Planning	6,120.6	4,449.3	(1,671.3)	-27.3%	15,625.4	14,425.4	(1,200.0)	-7.7%
Fire Services	200,282.2	197,544.8	(2,737.4)	-1.4%	416,003.0	416,090.4	87.4	0.0%
Municipal Licensing & Standards	6,580.1	4,306.6	(2,273.4)	-34.6%	21,079.1	20,579.1	(500.0)	-2.4%
Policy, Planning, Finance and Administration	4,293.5	4,016.3	(277.2)	-6.5%	9,764.3	9,623.2	(141.2)	-1.4%
Engineering and Construction Services	5,160.3	4,702.3	(458.0)	-8.9%	7,610.3	7,610.3	(0.0)	0.0%
Toronto Building	(7,492.3)	(5,507.5)	1,984.7	-26.5%	(10,728.9)	(10,728.9)	0.0	0.0%
Transportation Services	110,219.5	124,301.3	14,081.8	12.8%	207,711.4	216,366.8	8,655.4	4.2%
Sub-Total Citizen Centred Services "B"	325,163.9	333,813.1	8,649.2	2.7%	667,064.6	673,966.3	6,901.6	1.0%
Internal Services								
Office of the Chief Financial Officer	4,076.7	3,639.7	(437.1)	-10.7%	9,450.6	8,968.5	(482.1)	-5.1%
Office of the Treasurer	11,059.7	10,263.7	(796.0)	-7.2%	30,390.1	28,866.8	(1,523.3)	-5.0%
Facilities, Real Estate, Environment & Energy	40,147.6	46,052.1	5,904.5	14.7%	65,555.7	65,206.9	(348.8)	-0.5%
Fleet Services	(156.0)	831.0	987.0	-632.6%	(480.1)	(361.0)	119.1	-24.8%
Information & Technology	36,628.7	36,440.5	(188.2)	-0.5%	70,766.5	70,346.3	(420.2)	-0.6%
311 Toronto	4,399.2	4,061.4	(337.8)	-7.7%	10,593.8	10,521.5	(72.3)	-0.7%
Sub-Total Internal Services	96,155.9	101,288.4	5,132.5	5.3%	186,276.6	183,549.0	(2,727.6)	-1.5%
City Manager								
City Manager's Office	23,397.6	22,134.2	(1,263.3)	-5.4%	46,933.1	45,277.5	(1,655.6)	-3.5%
Sub-Total City Manager	23,397.6	22,134.2	(1,263.3)	-5.4%	46,933.1	45,277.5	(1,655.6)	-3.5%
Other City Programs								
City Clerk's Office	14,394.6	14,751.0	356.4	2.5%	32,771.3	32,771.3	0.0	0.0%
Legal Services	10,176.5	10,226.8	50.3	0.5%	20,358.4	20,924.1	565.7	2.8%
Mayor's Office	1,015.5	961.3	(54.2)	-5.3%	2,297.1	2,297.1	0.0	0.0%
City Council	9,322.7	8,673.0	(649.6)	-7.0%	20,692.6	20,692.6	0.0	0.0%
Sub-Total Other City Programs	34,909.2	34,612.1	(297.1)	-0.9%	76,119.4	76,685.1	565.7	0.7%
Accountability Offices								
Auditor General's Office	2,044.4	2,063.6	19.2	0.9%	4,717.3	4,717.3	0.0	0.0%
Integrity Commissioner's Office	171.3	135.0	(36.3)	-21.2%	427.8	427.8	0.0	0.0%
Lobbyist Registrar's Office	496.0	478.8	(17.2)	-3.5%	1,124.1	1,124.1	0.0	0.0%
Ombudsman's Office	756.8	701.6	(55.3)	-7.3%	1,755.4	1,755.4	0.0	0.0%
Sub-Total Council Appointed Programs	3,468.4	3,379.0	(89.5)	-2.6%	8,024.6	8,024.6	0.0	0.0%
TOTAL - CITY OPERATIONS	957,087.4	960,708.2	3,620.8	0.4%	2,006,921.5	1,999,997.1	(6,924.4)	-0.3%

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

	June 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Agencies								
Toronto Public Health	21,590.7	21,777.5	186.8	0.9%	57,019.4	57,104.3	84.9	0.1%
Toronto Public Library	85,948.1	85,906.7	(41.4)	0.0%	172,232.4	172,230.3	(2.1)	0.0%
Association of Community Centres	3,147.5	3,067.8	(79.7)	-2.5%	7,476.8	7,491.0	14.2	0.2%
Exhibition Place	2,516.5	2,351.7	(164.8)	-6.5%	(232.6)	(1,473.7)	(1,241.1)	533.5%
Heritage Toronto	150.3	150.2	(0.1)	-0.1%	312.0	312.0	0.0	0.0%
Theatres	1,888.5	1,815.5	(73.0)	-3.9%	5,185.2	5,530.4	345.2	6.7%
Toronto Zoo	6,569.0	6,695.8	126.8	1.9%	11,739.0	11,739.0	0.0	0.0%
Arena Boards of Management	(122.8)	(518.4)	(395.6)	322.3%	(6.7)	(11.5)	(4.8)	71.7%
Yonge Dundas Square	353.8	239.2	(114.6)	-32.4%	393.4	301.4	(92.0)	-23.4%
Toronto & Region Conservation Authority	1,497.6	1,497.6	(0.0)	0.0%	3,456.0	3,456.0	0.0	0.0%
Toronto Transit Commission - Conventional	234,101.7	235,900.6	1,798.9	0.8%	473,730.8	473,682.8	(48.0)	0.0%
Toronto Transit Commission - Wheel Trans	55,764.0	54,739.4	(1,024.6)	-1.8%	108,798.8	108,798.8	0.0	0.0%
Toronto Police Service	476,680.5	481,335.2	4,654.6	1.0%	954,061.0	957,361.0	3,300.0	0.3%
Toronto Police Services Board	888.9	888.9	0.0	0.0%	2,315.8	2,315.8	0.0	0.0%
TOTAL - AGENCIES	890,974.3	895,847.6	4,873.3	0.5%	1,796,481.3	1,798,837.6	2,356.4	0.1%
Corporate Accounts								
Capital & Corporate Financing	361,197.3	322,286.7	(38,910.6)	-10.8%	643,126.1	644,261.7	1,135.6	0.2%
Non-Program Expenditures								
- Tax Deficiencies/Write-offs	33,009.8	33,004.8	(5.0)	0.0%	47,000.0	47,000.0	0.0	0.0%
- Assessment Function (MPAC)	20,105.2	19,974.9	(130.3)	-0.6%	40,210.4	39,949.7	(260.7)	-0.6%
- Funding of Employee Related Liabilities	32,952.3	32,935.8	(16.5)	-0.1%	65,904.7	65,871.6	(33.1)	-0.1%
- Other Corporate Expenditures	31,455.4	26,660.4	(4,795.0)	-15.2%	58,585.0	52,791.8	(5,793.2)	-9.9%
- Insurance Premiums & Claims	0.0	0.0	0.0	0.0%	300.0	300.0	0.0	0.0%
- Parking Tag Enforcement & Oper.	28,191.7	27,700.4	(491.3)	-1.7%	63,461.2	62,491.2	(970.0)	-1.5%
- Programs Funded from Reserve Funds	0.0	62.6	62.6	0.0%	0.0	62.6	62.6	n/a
- Vacancy Rebate Program	11,500.0	11,387.2	(112.8)	-1.0%	23,000.0	23,000.0	0.0	0.0%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	0.0%	2,000.0	2,000.0	0.0	0.0%
- Tax Rebates for Registered Charities	0.0	0.0	0.0	0.0%	0.0	0.0	0.0	n/a
- Solid Waste Management Rebates	84,865.8	89,796.1	4,930.3	5.8%	163,491.9	163,491.9	0.0	0.0%
- Pandemic Influenza Stockpiling	515.0	515.0	0.0	0.0%	1,030.0	1,030.0	0.0	0.0%
Non-Program Expenditures	242,595.2	242,037.2	(558.0)	-0.2%	464,983.2	457,988.8	(6,994.4)	-1.5%
Non-Program Revenue								
- Payments in Lieu of Taxes	(80,827.4)	(80,822.4)	5.0	0.0%	(97,525.2)	(97,525.2)	0.0	0.0%
- Supplementary Taxes	0.0	0.0	0.0	n/a	(35,000.0)	(35,000.0)	0.0	0.0%
- Tax Penalties	(13,435.0)	(13,385.0)	50.0	-0.4%	(29,000.0)	(29,000.0)	0.0	0.0%
- Interest/Investment Earnings	(64,580.1)	(80,187.6)	(15,607.5)	24.2%	(124,254.5)	(124,254.5)	0.0	0.0%
- Other Corporate Revenues	(10,718.2)	(9,002.0)	1,716.1	-16.0%	(21,556.8)	(21,859.4)	(302.6)	1.4%
- Toronto Hydro Revenues	(43,750.0)	(43,750.0)	0.0	0.0%	(67,500.0)	(67,500.0)	0.0	0.0%
- Provincial Revenue	(45,800.0)	(45,800.0)	0.0	0.0%	(91,600.0)	(91,600.0)	0.0	0.0%
- Municipal Land Transfer Tax	(164,356.5)	(210,326.9)	(45,970.4)	28.0%	(385,000.0)	(440,000.0)	(55,000.0)	14.3%
- Third Party Sign Tax	(11,784.5)	(11,668.6)	115.9	-1.0%	(10,860.7)	(10,860.7)	0.0	0.0%
- Parking Authority Revenues	(20,893.4)	(21,871.0)	(977.5)	4.7%	(41,786.8)	(42,597.5)	(810.7)	1.9%
- Administrative Support Recoveries - Water	(8,518.9)	(8,518.9)	0.0	0.0%	(18,973.0)	(18,973.0)	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	(11,111.4)	(11,111.4)	(0.0)	0.0%	(16,326.7)	(16,326.7)	0.0	0.0%
- Parking Tag Enforcement & Oper.	(32,240.0)	(37,691.4)	(5,451.4)	16.9%	(95,270.0)	(93,120.0)	2,150.0	-2.3%
- Other Tax Revenues	(7,655.7)	(7,650.7)	5.0	-0.1%	(13,222.9)	(13,222.9)	0.0	0.0%
- Woodbine Slots	(7,400.0)	(7,601.2)	(201.2)	2.7%	(15,000.0)	(15,500.0)	(500.0)	3.3%
Non-Program Revenues	(523,071.0)	(589,387.0)	(66,316.0)	12.7%	(1,062,876.6)	(1,117,339.8)	(54,463.2)	5.1%
TOTAL - CORPORATE ACCOUNTS	80,721.5	(25,063.1)	(105,784.6)	-131.0%	45,232.7	(15,089.4)	(60,322.1)	-133.4%
NET OPERATING TAX LEVY	1,928,783.2	1,831,492.7	(97,290.6)	-5.0%	3,848,635.5	3,783,745.4	(64,890.1)	-1.7%
NON LEVY OPERATIONS								
Solid Waste Management Services	(11,503.4)	1,860.1	13,363.4	-116.2%	0.0	(1,487.6)	(1,487.6)	n/a
Toronto Parking Authority	(25,976.9)	(27,280.3)	(1,303.4)	5.0%	(52,245.7)	(53,326.6)	(1,080.9)	2.1%
Toronto Water	206.2	17,750.5	17,544.4	8510.1%	(0.0)	15,696.6	15,696.6	n/a
NON LEVY OPERATING NET EXPENDITURES	(37,274.1)	(7,669.7)	29,604.4	-79.4%	(52,245.7)	(39,117.6)	13,128.1	n/a

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

	June 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Citizen Centred Services "A"								
Affordable Housing Office	1,266.0	1,246.8	(19.1)	-1.5%	2,765.2	2,746.1	(19.1)	-0.7%
Children's Services	221,468.9	217,366.9	(4,102.0)	-1.9%	452,536.4	448,434.4	(4,102.0)	-0.9%
Court Services	17,959.9	16,594.5	(1,365.4)	-7.6%	49,540.5	47,331.2	(2,209.3)	-4.5%
Economic Development & Culture	40,059.6	44,929.9	4,870.3	12.2%	79,645.4	79,645.4	0.0	0.0%
Toronto Paramedic Services	89,334.8	88,706.5	(628.3)	-0.7%	197,879.1	196,304.1	(1,575.0)	-0.8%
Long Term Care Homes & Services	109,286.8	103,196.8	(6,090.0)	-5.6%	242,193.6	238,984.3	(3,209.3)	-1.3%
Parks, Forestry & Recreation	203,566.5	196,692.0	(6,874.6)	-3.4%	438,417.7	435,917.7	(2,500.0)	-0.6%
Shelter, Support & Housing Administration	293,961.8	293,354.9	(607.0)	-0.2%	650,618.0	646,157.0	(4,461.1)	-0.7%
Social Development, Finance & Administration	23,291.6	22,544.9	(746.7)	-3.2%	47,399.9	43,213.5	(4,186.4)	-8.8%
Toronto Employment & Social Services	541,133.7	513,419.2	(27,714.5)	-5.1%	1,113,372.6	1,071,355.3	(42,017.3)	-3.8%
Sub-Total Citizen Centred Services "A"	1,541,329.7	1,498,052.4	(43,277.3)	-2.8%	3,274,368.4	3,210,088.9	(64,279.6)	-2.0%
Citizen Centred Services "B"								
City Planning	18,889.7	18,749.2	(140.5)	-0.7%	43,102.7	43,102.7	0.0	0.0%
Fire Services	207,866.7	207,323.7	(543.0)	-0.3%	433,003.2	433,490.6	487.4	0.1%
Municipal Licensing & Standards	22,232.1	20,540.8	(1,691.3)	-7.6%	50,898.3	50,398.3	(500.0)	-1.0%
Policy, Planning, Finance and Administration	9,917.7	8,912.7	(1,004.9)	-10.1%	22,116.4	21,926.3	(190.2)	-0.9%
Engineering and Construction Services	29,670.3	28,054.5	(1,615.8)	-5.4%	66,904.3	62,549.6	(4,354.7)	-6.5%
Toronto Buildings	22,340.0	22,146.5	(193.5)	-0.9%	50,471.0	50,471.0	0.0	0.0%
Transportation Services	147,946.8	155,233.1	7,286.3	4.9%	349,281.3	358,912.1	9,630.8	2.8%
Sub-Total Citizen Centred Services "B"	458,863.2	460,960.5	2,097.3	0.5%	1,015,777.1	1,020,850.5	5,073.4	0.5%
Internal Services								
Office of the Chief Financial Officer	7,307.3	6,549.6	(757.8)	-10.4%	16,231.3	15,500.3	(731.0)	-4.5%
Office of the Treasurer	34,514.6	31,577.2	(2,937.4)	-8.5%	77,300.0	72,343.5	(4,956.5)	-6.4%
Facilities, Real Estate, Environment & Energy	84,468.4	82,486.4	(1,982.0)	-2.3%	189,447.0	187,387.5	(2,059.5)	-1.1%
Fleet Services	21,154.5	22,620.5	1,466.0	6.9%	50,672.0	52,181.6	1,509.6	3.0%
Information & Technology	59,649.5	52,842.6	(6,806.9)	-11.4%	120,008.8	105,894.5	(14,114.3)	-11.8%
311 Toronto	8,371.9	7,299.9	(1,072.0)	-12.8%	18,923.7	17,518.6	(1,405.1)	-7.4%
Sub-Total Internal Services	215,466.2	203,376.2	(12,090.1)	-5.6%	472,582.7	450,825.9	(21,756.8)	-4.6%
City Manager								
City Manager's Office	26,490.2	24,762.9	(1,727.3)	-6.5%	55,072.5	53,055.8	(2,016.7)	-3.7%
Sub-Total City Manager	26,490.2	24,762.9	(1,727.3)	-6.5%	55,072.5	53,055.8	(2,016.7)	-3.7%
Other City Programs								
City Clerk's Office	22,834.4	22,876.0	41.6	0.2%	50,186.5	50,186.5	0.0	0.0%
Legal Services	24,807.1	21,760.7	(3,046.4)	-12.3%	49,619.6	48,158.2	(1,461.4)	-2.9%
Mayor's Office	1,015.5	961.3	(54.2)	-5.3%	2,297.1	2,297.1	0.0	0.0%
City Council	9,387.7	8,796.5	(591.2)	-6.3%	20,822.6	20,822.6	0.0	0.0%
Sub-Total Other City Programs	58,044.7	54,394.5	(3,650.2)	-6.3%	122,925.9	121,464.5	(1,461.4)	-1.2%
Accountability Offices								
Auditor General's Office	2,044.4	2,063.6	19.2	0.9%	4,717.3	4,717.3	0.0	0.0%
Integrity Commissioner's Office	171.3	135.0	(36.3)	-21.2%	427.8	427.8	0.0	0.0%
Lobbyist Registrar's Office	496.0	478.8	(17.2)	-3.5%	1,124.1	1,124.1	0.0	0.0%
Ombudsman's Office	756.8	701.5	(55.3)	-7.3%	1,755.4	1,755.4	0.0	0.0%
Sub-Total Council Appointed Programs	3,468.4	3,378.9	(89.6)	-2.6%	8,024.6	8,024.6	0.0	0.0%
TOTAL - CITY OPERATIONS	2,303,662.4	2,244,925.4	(58,737.0)	-2.5%	4,948,751.3	4,864,310.1	(84,441.1)	-1.7%

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

	June 30, 2015				December 31, 2015			
	Year-To-Date Budget	Actual	Actual vs Budget Over / (Under)	%	Year-End Budget	Projection	Projection vs Budget Over / (Under)	%
Agencies								
Toronto Public Health	106,759.6	106,926.3	166.7	0.2%	252,128.5	251,126.4	(1,002.1)	-0.4%
Toronto Public Library	94,005.4	94,806.6	801.2	0.9%	188,748.5	189,993.5	1,245.0	0.7%
Association of Community Centres	3,823.9	3,745.8	(78.1)	-2.0%	7,900.0	7,914.2	14.2	0.2%
Exhibition Place	19,213.3	18,801.8	(411.5)	-2.1%	38,198.3	37,813.4	(384.9)	-1.0%
Heritage Toronto	366.9	318.2	(48.7)	-13.3%	761.5	761.5	0.0	0.0%
Theatres	11,687.8	10,311.5	(1,376.3)	-11.8%	23,163.7	22,672.0	(491.6)	-2.1%
Toronto Zoo	21,744.0	19,995.3	(1,748.7)	-8.0%	50,594.1	48,294.1	(2,300.0)	-4.5%
Arena Boards of Management	4,098.8	3,797.3	(301.5)	-7.4%	8,400.4	8,440.4	40.0	0.5%
Yonge Dundas Square	973.5	1,190.5	217.0	22.3%	2,266.0	2,622.1	356.1	15.7%
Toronto & Region Conservation Authority	19,984.5	19,909.6	(74.9)	-0.4%	40,187.0	40,187.0	0.0	0.0%
Toronto Transit Commission - Conventional	839,831.9	832,934.6	(6,897.3)	-0.8%	1,693,820.3	1,682,082.3	(11,738.0)	-0.7%
Toronto Transit Commission - Wheel Trans	58,890.8	57,916.1	(974.7)	-1.7%	115,313.1	115,313.1	0.0	0.0%
Toronto Police Service	513,165.8	517,820.5	4,654.6	0.9%	1,150,934.2	1,154,234.2	3,300.0	0.3%
Toronto Police Services Board	888.9	888.9	0.0	0.0%	3,065.8	3,065.8	0.0	0.0%
TOTAL - AGENCIES	1,695,435.2	1,689,363.0	(6,072.2)	-0.4%	3,575,481.4	3,564,520.1	(10,961.3)	-0.3%
Corporate Accounts								
Capital & Corporate Financing	375,498.7	336,588.1	(38,910.6)	-10.4%	671,729.0	672,864.6	1,135.6	0.2%
Non-Program Expenditures								
- Tax Deficiencies/Write-offs	33,009.8	33,004.8	(5.0)	0.0%	79,204.0	79,204.0	0.0	0.0%
- Assessment Function (MPAC)	20,105.2	19,974.9	(130.3)	-0.6%	40,210.4	39,949.7	(260.7)	-0.6%
- Funding of Employee Related Liabilities	32,952.3	32,935.8	(16.5)	-0.1%	65,904.7	65,871.6	(33.1)	-0.1%
- Other Corporate Expenditures	32,884.5	28,024.9	(4,859.6)	-14.8%	61,868.1	55,896.8	(5,971.3)	-9.7%
- Insurance Premiums & Claims	0.0	0.0	0.0	n/a	300.0	300.0	0.0	0.0%
- Parking Tag Enforcement & Oper.	28,191.7	27,700.4	(491.3)	-1.7%	63,461.2	62,491.2	(970.0)	-1.5%
- Programs Funded from Reserve Funds	58,533.8	58,596.4	62.6	0.1%	124,262.9	126,630.2	2,367.3	1.9%
- Vacancy Rebate Program	11,500.0	11,387.2	(112.8)	-1.0%	23,000.0	23,000.0	0.0	0.0%
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	2,000.0	2,000.0	0.0	0.0%
- Tax Rebates for Registered Charities	6,371.3	6,371.3	0.0	0.0%	6,371.3	6,371.3	0.0	0.0%
- Solid Waste Management Rebates	84,865.8	89,796.1	4,930.3	5.8%	163,491.9	163,491.9	0.0	0.0%
- Pandemic Influenza Stockpiling	515.0	515.0	0.0	0.0%	1,030.0	1,030.0	0.0	0.0%
Non-Program Expenditures	308,929.4	308,306.8	(622.6)	-0.2%	631,104.5	626,236.7	(4,867.8)	-0.8%
Non-Program Revenue								
- Payments in Lieu of Taxes	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Supplementary Taxes	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Tax Penalties	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Interest/Investment Earnings	544.6	477.8	(66.8)	-12.3%	1,089.1	1,089.1	0.0	0.0%
- Other Corporate Revenues	434.2	996.6	562.4	129.5%	902.6	1,468.2	565.6	62.7%
- Toronto Hydro Revenues	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Provincial Revenue	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Municipal Land Transfer Tax	19,861.3	20,388.4	527.1	2.7%	46,524.4	47,024.4	500.0	1.1%
- Third Party Sign Tax	0.0	0.0	0.0	n/a	923.8	923.8	0.0	0.0%
- Parking Authority Revenues	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Administrative Support Recoveries - Water	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Administrative Support Recoveries - Health & EMS	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Parking Tag Enforcement & Oper.	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Other Tax Revenues	0.0	36.0	36.0	n/a	0.0	0.0	0.0	n/a
- Woodbine Slots	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Non-Program Revenues	20,840.1	21,898.8	1,058.7	5.1%	49,439.9	50,505.5	1,065.6	2.2%
TOTAL - CORPORATE ACCOUNTS	705,268.2	666,793.6	(38,474.5)	-5.5%	1,352,273.4	1,349,606.7	(2,666.7)	-0.2%
LEVY OPERATING GROSS EXPENDITURES	4,704,365.8	4,601,082.0	(103,283.7)	-2.2%	9,876,506.1	9,778,437.0	(98,069.1)	-1.0%
NON LEVY OPERATIONS								
Solid Waste Management Services	136,384.1	129,564.5	(6,819.6)	-5.0%	370,785.1	366,326.1	(4,459.0)	-1.2%
Toronto Parking Authority	38,688.9	38,468.9	(220.0)	-0.6%	81,983.7	81,983.7	0.0	0.0%
Toronto Water	510,909.0	507,797.9	(3,111.1)	-0.6%	1,080,672.7	1,075,767.1	(4,905.7)	-0.5%
NON LEVY OPERATING GROSS EXPENDITURES	685,982.0	675,831.3	(10,150.7)	-1.5%	1,533,441.6	1,524,076.9	(9,364.7)	-0.6%

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

	June 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Citizen Centred Services "A"								
Affordable Housing Office	776.8	757.7	(19.1)	-2.5%	1,569.5	1,550.4	(19.1)	-1.2%
Children's Services	187,874.1	183,772.1	(4,102.0)	-2.2%	375,718.2	371,616.2	(4,102.0)	-1.1%
Court Services	14,834.4	12,238.4	(2,596.0)	-17.5%	54,583.7	49,191.0	(5,392.7)	-9.9%
Economic Development & Culture	13,939.6	14,211.9	272.3	2.0%	25,744.3	25,744.3	0.0	0.0%
Toronto Paramedic Services	58,153.0	58,082.8	(70.2)	-0.1%	123,101.1	121,771.0	(1,330.1)	-1.1%
Long Term Care Homes and Services	97,187.5	91,430.5	(5,757.0)	-5.9%	195,942.6	193,403.3	(2,539.3)	-1.3%
Parks, Forestry & Recreation	39,921.5	37,984.9	(1,936.6)	-4.9%	129,915.8	127,915.8	(2,000.0)	-1.5%
Shelter, Support & Housing Administration	165,248.3	167,019.1	1,770.9	1.1%	367,045.9	364,288.8	(2,757.1)	-0.8%
Social Development, Finance & Administration	8,490.3	7,813.5	(676.8)	-8.0%	16,420.6	12,301.9	(4,118.7)	-25.1%
Toronto Employment & Social Services	480,911.8	459,260.1	(21,651.7)	-4.5%	961,823.6	929,811.6	(32,012.0)	-3.3%
Sub-Total Citizen Centred Services "A"	1,067,337.3	1,032,571.0	(34,766.3)	-3.3%	2,251,865.3	2,197,594.3	(54,271.0)	-2.4%
Citizen Centred Services "B"								
City Planning	12,769.1	14,299.9	1,530.8	12.0%	27,477.2	28,677.2	1,200.0	4.4%
Fire Services	7,584.5	9,778.9	2,194.4	28.9%	17,000.2	17,400.2	400.0	2.4%
Municipal Licensing & Standards	15,652.1	16,234.2	582.2	3.7%	29,819.2	29,819.2	0.0	0.0%
Policy, Planning, Finance and Administration	5,624.1	4,896.5	(727.7)	-12.9%	12,352.1	12,303.1	(49.0)	-0.4%
Engineering and Construction Services	24,510.0	23,352.2	(1,157.8)	-4.7%	59,294.0	54,939.3	(4,354.7)	-7.3%
Toronto Building	29,832.3	27,654.0	(2,178.3)	-7.3%	61,199.9	61,199.9	0.0	0.0%
Transportation Services	37,727.3	30,931.8	(6,795.5)	-18.0%	141,569.9	142,545.3	975.4	0.7%
Sub-Total Citizen Centred Services "B"	133,699.3	127,147.4	(6,551.9)	-4.9%	348,712.5	346,884.2	(1,828.3)	-0.5%
Internal Services								
Office of the Chief Financial Officer	3,230.6	2,909.9	(320.7)	-9.9%	6,780.7	6,531.8	(248.9)	-3.7%
Office of the Treasurer	23,454.9	21,313.5	(2,141.4)	-9.1%	46,909.9	43,476.7	(3,433.2)	-7.3%
Facilities, Real Estate, Environment & Energy	44,320.8	36,434.3	(7,886.5)	-17.8%	123,891.3	122,180.5	(1,710.7)	-1.4%
Fleet Services	21,310.6	21,789.5	479.0	2.2%	51,152.1	52,542.6	1,390.5	2.7%
Information & Technology	23,020.8	16,402.1	(6,618.7)	-28.8%	49,242.3	35,548.2	(13,694.1)	-27.8%
311 Toronto	3,972.7	3,238.5	(734.2)	-18.5%	8,329.9	6,997.1	(1,332.8)	-16.0%
Sub-Total Internal Services	119,310.3	102,087.7	(17,222.6)	-14.4%	286,306.2	267,276.9	(19,029.3)	-6.6%
City Manager								
City Manager's Office	3,092.6	2,628.7	(464.0)	-15.0%	8,139.4	7,778.3	(361.1)	-4.4%
Sub-Total City Manager	3,092.6	2,628.7	(464.0)	-15.0%	8,139.4	7,778.3	(361.1)	-4.4%
Other City Programs								
City Clerk's Office	8,439.8	8,125.0	(314.8)	-3.7%	17,415.2	17,415.2	0.0	0.0%
Legal Services	14,630.6	11,533.9	(3,096.7)	-21.2%	29,261.2	27,234.1	(2,027.1)	-6.9%
Mayor's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
City Council	65.0	123.5	58.5	90.0%	130.0	130.0	0.0	0.0%
Sub-Total Other City Programs	23,135.4	19,782.4	(3,353.0)	-14.5%	46,806.4	44,779.3	(2,027.1)	-4.3%
Accountability Offices								
Auditor General's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Integrity Commissioner's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Lobbyist Registrar's Office	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Ombudsman's Office	0.0	(0.1)	(0.1)	n/a	0.0	0.0	0.0	n/a
Sub-Total Council Appointed Programs	0.0	(0.1)	(0.1)	n/a	0.0	0.0	0.0	n/a
TOTAL - CITY OPERATIONS	1,346,575.0	1,284,217.2	(62,357.8)	-4.6%	2,941,829.8	2,864,313.0	(77,516.7)	-2.6%

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

	June 30, 2015				December 31, 2015			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Over / (Under)	%	Budget	Projection	Over / (Under)	%
Agencies								
Toronto Public Health	85,168.9	85,148.8	(20.1)	0.0%	195,109.1	194,022.1	(1,087.0)	-0.6%
Toronto Public Library	8,057.3	8,899.9	842.6	10.5%	16,516.1	17,763.2	1,247.1	7.6%
Association of Community Centres	676.4	678.0	1.6	0.2%	423.2	423.2	(0.0)	0.0%
Exhibition Place	16,696.8	16,450.1	(246.7)	-1.5%	38,430.9	39,287.1	856.2	2.2%
Heritage Toronto	216.6	168.0	(48.6)	-22.4%	449.5	449.5	0.0	0.0%
Theatres	9,799.3	8,496.0	(1,303.3)	-13.3%	17,978.5	17,141.6	(836.8)	-4.7%
Toronto Zoo	15,175.0	13,299.5	(1,875.5)	-12.4%	38,855.1	36,555.1	(2,300.0)	-5.9%
Arena Boards of Management	4,221.6	4,315.7	94.2	2.2%	8,407.1	8,451.9	44.8	0.5%
Yonge Dundas Square	619.7	951.3	331.6	53.5%	1,872.6	2,320.7	448.1	23.9%
Toronto & Region Conservation Authority	18,486.9	18,412.0	(74.9)	-0.4%	36,731.0	36,731.0	0.0	0.0%
Toronto Transit Commission - Conventional	605,730.2	597,034.0	(8,696.2)	-1.4%	1,220,089.5	1,208,399.5	(11,690.0)	-1.0%
Toronto Transit Commission - Wheel Trans	3,126.8	3,176.7	49.9	1.6%	6,514.3	6,514.3	0.0	0.0%
Toronto Police Service	36,485.3	36,485.3	0.0	0.0%	196,873.2	196,873.2	0.0	0.0%
Toronto Police Services Board	0.0	0.0	0.0	n/a	750.0	750.0	0.0	0.0%
TOTAL - AGENCIES	804,460.8	793,515.4	(10,945.4)	-1.4%	1,779,000.1	1,765,682.4	(13,317.7)	-0.7%
Corporate Accounts								
Capital & Corporate Financing	14,301.4	14,301.4	0.0	0.0%	28,602.9	28,602.9	0.0	0.0%
Non-Program Expenditures								
- Tax Deficiencies/Write-offs	0.0	0.0	0.0	n/a	32,204.0	32,204.0	0.0	0.0%
- Assessment Function (MPAC)	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Funding of Employee Related Liabilities	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Other Corporate Expenditures	1,429.1	1,364.5	(64.6)	-4.5%	3,283.1	3,105.0	(178.1)	-5.4%
- Insurance Premiums & Claims	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Parking Tag Enforcement & Oper.	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Programs Funded from Reserve Funds	58,533.8	58,533.8	0.0	0.0%	124,262.9	126,567.6	2,304.7	1.9%
- Vacancy Rebate Program	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Heritage Property Taxes Rebate	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Tax Rebates for Registered Charities	6,371.3	6,371.3	0.0	0.0%	6,371.3	6,371.3	0.0	0.0%
- Solid Waste Management Rebates	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
- Pandemic Influenza Stockpiling	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Non-Program Expenditures	66,334.2	66,269.6	(64.6)	-0.1%	166,121.3	168,247.9	2,126.6	1.3%
Non-Program Revenue								
- Payments in Lieu of Taxes	80,827.4	80,822.4	(5.0)	0.0%	97,525.2	97,525.2	0.0	0.0%
- Supplementary Taxes	0.0	0.0	0.0	n/a	35,000.0	35,000.0	0.0	0.0%
- Tax Penalties	13,435.0	13,385.0	(50.0)	-0.4%	29,000.0	29,000.0	0.0	0.0%
- Interest/Investment Earnings	65,124.7	80,665.4	15,540.7	23.9%	125,343.6	125,343.6	0.0	0.0%
- Other Corporate Revenues	11,152.4	9,998.6	(1,153.8)	-10.3%	22,459.4	23,327.5	868.1	3.9%
- Toronto Hydro Revenues	43,750.0	43,750.0	0.0	0.0%	67,500.0	67,500.0	0.0	0.0%
- Provincial Revenue	45,800.0	45,800.0	0.0	0.0%	91,600.0	91,600.0	0.0	0.0%
- Municipal Land Transfer Tax	184,217.8	230,715.3	46,497.5	25.2%	431,524.4	487,024.4	55,500.0	12.9%
- Third Party Sign Tax	11,784.5	11,668.6	(115.9)	-1.0%	11,784.5	11,784.5	0.0	0.0%
- Parking Authority Revenues	20,893.4	21,871.0	977.5	4.7%	41,786.8	42,597.5	810.7	1.9%
- Administrative Support Recoveries - Water	8,518.9	8,518.9	0.0	0.0%	18,973.0	18,973.0	0.0	0.0%
- Administrative Support Recoveries - Health & EMS	11,111.4	11,111.4	0.0	0.0%	16,326.7	16,326.7	0.0	0.0%
- Parking Tag Enforcement & Oper.	32,240.0	37,691.4	5,451.4	16.9%	95,270.0	93,120.0	(2,150.0)	-2.3%
- Other Tax Revenues	7,655.7	7,686.7	31.0	0.4%	13,222.9	13,222.9	0.0	0.0%
- Woodbine Slots	7,400.0	7,601.2	201.2	2.7%	15,000.0	15,500.0	500.0	3.3%
Non-Program Revenues	543,911.1	611,285.8	67,374.7	12.4%	1,112,316.5	1,167,845.3	55,528.8	5.0%
TOTAL - CORPORATE ACCOUNTS	624,546.7	691,856.8	67,310.1	10.8%	1,307,040.7	1,364,696.1	57,655.4	4.4%
LEVY OPERATING REVENUES	2,775,582.5	2,769,589.4	(5,993.2)	-0.2%	6,027,870.6	5,994,691.6	(33,179.0)	-0.6%
NON LEVY OPERATIONS								
Solid Waste Management Services	147,887.5	127,704.4	(20,183.1)	-13.6%	370,785.1	367,813.7	(2,971.4)	-0.8%
Toronto Parking Authority	64,665.8	65,749.2	1,083.4	1.7%	134,229.4	135,310.3	1,080.9	0.8%
Toronto Water	510,702.8	490,047.4	(20,655.4)	-4.0%	1,080,672.7	1,060,070.4	(20,602.3)	-1.9%
NON LEVY OPERATING REVENUES	723,256.1	683,501.0	(39,755.1)	-5.5%	1,585,687.3	1,563,194.5	(22,492.8)	-1.4%

**CITY OF TORONTO
CONSOLIDATED APPROVED COMPLEMENT
FOR THE SIX MONTHS ENDED JUNE 30, 2015**

Program/Agency	Operating Positions				Capital Positions				Total Positions				Budgeted Gapping	After Gapping	
	Approved Complement	Strength	Over / (Under)	%	Approved Complement	Strength	Over / (Under)	%	Approved Complement	Strength	Over / (Under)	%			
Citizen Centred Services "A"															
Affordable Housing Office	19.0	19.0	0.0	0.0%	0.0	0.0	0.0	0.0%	19.0	19.0	0.0	0.0%	1.9%	0.0%	
Children's Services	967.6	951.6	(16.0)	1.7%	15.0	15.0	0.0	0.0%	982.6	966.6	(16.0)	1.6%	0.1%	1.5%	
Court Services	282.0	229.0	(53.0)	18.8%	0.0	0.0	0.0	0.0%	282.0	229.0	(53.0)	18.8%	12.3%	6.5%	
Economic Development & Culture	300.6	294.6	(6.0)	2.0%	9.0	9.0	0.0	0.0%	309.6	303.6	(6.0)	1.9%	2.9%	0.0%	
Toronto Paramedic Services	1,391.3	1,340.3	(51.0)	3.7%	0.5	0.5	0.0	0.0%	1,391.8	1,340.8	(51.0)	3.7%	1.9%	1.8%	
Long Term Care Homes & Services	2,225.9	2,225.9	0.0	0.0%	0.0	0.0	0.0	0.0%	2,225.9	2,225.9	0.0	0.0%	0.0%	0.0%	
Parks, Forestry & Recreation	4,452.5	4,197.5	(255.0)	5.7%	44.5	34.5	(10.0)	22.5%	4,497.0	4,232.0	(265.0)	5.9%	2.3%	3.6%	
Shelter, Support & Housing Administration	707.2	659.2	(48.0)	6.8%	1.0	1.0	0.0	0.0%	708.2	660.2	(48.0)	6.8%	3.2%	3.6%	
Social Development, Finance & Administration	128.5	124.5	(4.0)	3.1%	0.0	0.0	0.0	0.0%	128.5	124.5	(4.0)	3.1%	3.4%	0.0%	
Toronto Employment & Social Services	2,091.0	2,046.0	(45.0)	2.2%	0.0	0.0	0.0	0.0%	2,091.0	2,046.0	(45.0)	2.2%	1.6%	0.6%	
Sub-Total Citizen Centred Services "A"	12,565.6	12,087.6	(478.0)	3.8%	70.0	60.0	(10.0)	14.3%	12,635.6	12,147.6	(488.0)	3.9%	1.9%	2.0%	
Citizen Centred Services "B"															
City Planning	360.0	339.0	(21.0)	5.8%	13.0	12.0	(1.0)	7.7%	373.0	351.0	(22.0)	5.9%	3.8%	2.1%	
Fire Services	3,154.3	3,069.3	(85.0)	2.7%	2.0	0.0	(2.0)	100.0%	3,156.3	3,069.3	(87.0)	2.8%	2.0%	0.8%	
Municipal Licensing & Standards	460.0	438.0	(22.0)	4.8%	0.0	0.0	0.0	0.0%	460.0	438.0	(22.0)	4.8%	2.2%	2.6%	
Policy, Planning, Finance and Administration	199.4	184.4	(15.0)	7.5%	0.0	0.0	0.0	0.0%	199.4	184.4	(15.0)	7.5%	3.9%	3.6%	
Engineering and Construction Services	133.0	125.0	(8.0)	6.0%	407.1	370.1	(37.0)	9.1%	540.1	495.1	(45.0)	8.3%	4.2%	4.1%	
Toronto Buildings	442.0	427.0	(15.0)	3.4%	6.0	6.0	0.0	0.0%	448.0	433.0	(15.0)	3.3%	2.8%	0.5%	
Transportation Services	1,028.8	939.3	(89.4)	8.7%	80.6	78.3	(2.3)	2.8%	1,109.3	1,017.6	(91.7)	8.3%	5.0%	3.3%	
Sub-Total Citizen Centred Services "B"	5,777.5	5,522.0	(255.4)	4.4%	508.7	466.4	(42.3)	8.3%	6,286.1	5,988.4	(297.7)	4.7%	3.0%	1.8%	
Internal Services															
Office of the Chief Financial Officer	102.0	98.0	(4.0)	3.9%	12.0	7.0	(5.0)	41.7%	114.0	105.0	(9.0)	7.9%	2.3%	5.6%	
Office of the Treasurer	693.0	631.5	(61.5)	8.9%	44.0	17.0	(27.0)	61.4%	737.0	648.5	(88.5)	12.0%	3.0%	9.0%	
Facilities, Real Estate, Environment & Energy	925.5	848.6	(76.9)	8.3%	82.0	66.0	(16.0)	19.5%	1,007.5	914.6	(92.9)	9.2%	3.6%	5.6%	
Fleet Services	176.0	162.0	(14.0)	8.0%	0.0	0.0	0.0	0.0%	176.0	162.0	(14.0)	8.0%	3.5%	4.4%	
Information & Technology	589.0	525.0	(64.0)	10.9%	236.0	106.0	(130.0)	55.1%	825.0	631.0	(194.0)	23.5%	5.4%	18.1%	
311 Toronto	157.0	153.0	(4.0)	2.5%	25.0	20.0	(5.0)	20.0%	182.0	173.0	(9.0)	4.9%	2.4%	2.5%	
Sub-Total Internal Services	2,642.5	2,418.1	(224.4)	8.5%	399.0	216.0	(183.0)	45.9%	3,041.5	2,634.1	(407.4)	13.4%	3.8%	9.6%	
City Manager															
City Manager's Office	424.5	397.0	(27.5)	6.5%	19.0	9.0	(10.0)	52.6%	443.5	406.0	(37.5)	8.5%	5.0%	3.5%	
Sub-Total City Manager	424.5	397.0	(27.5)	6.5%	19.0	9.0	(10.0)	52.6%	443.5	406.0	(37.5)	8.5%	5.0%	3.5%	
Other City Programs															
City Clerk's Office	403.9	369.7	(34.3)	8.5%	11.5	7.7	(3.8)	33.4%	415.4	377.3	(38.1)	9.2%	3.4%	5.8%	
Legal Services	301.4	289.4	(12.0)	4.0%	0.0	0.0	0.0	0.0%	301.4	289.4	(12.0)	4.0%	2.1%	1.9%	
Mayor's Office	20.0	19.0	(1.0)	5.0%	0.0	0.0	0.0	0.0%	20.0	19.0	(1.0)	5.0%	0.0%	5.0%	
City Council	176.0	176.0	0.0	0.0%	0.0	0.0	0.0	0.0%	176.0	176.0	0.0	0.0%	0.0%	0.0%	
Sub-Total Other City Programs	901.3	854.1	(47.3)	5.2%	11.5	7.7	(3.8)	33.4%	912.8	861.7	(51.1)	5.6%	3.4%	3.4%	
Accountability Offices															
Auditor General's Office	29.5	30.0	0.5	-1.7%	0.0	0.0	0.0	0.0%	29.5	30.0	0.5	-1.7%	0.9%	0.0%	
Integrity Commissioner's Office	3.0	2.0	(1.0)	33.3%	0.0	0.0	0.0	0.0%	3.0	2.0	(1.0)	33.3%	0.0%	33.3%	
Lobbyist Registrar's Office	8.3	8.0	(0.3)	3.0%	0.0	0.0	0.0	0.0%	8.3	8.0	(0.3)	3.0%	0.0%	3.0%	
Ombudsman's Office	12.0	13.0	1.0	-8.3%	0.0	0.0	0.0	0.0%	12.0	13.0	1.0	-8.3%	0.0%	0.0%	
Sub-Total Accountability Offices	52.8	53.0	0.3	-0.5%	0.0	0.0	0.0	0.0%	52.8	53.0	0.3	-0.5%	0.5%	0.0%	
TOTAL - CITY OPERATIONS	22,364.1	21,331.8	(1,032.3)	4.6%	1,008.1	759.0	(249.1)	24.7%	23,372.3	22,090.8	(1,281.4)	5.5%	2.5%	3.0%	
Agencies															
Toronto Public Health	1,844.6	1,766.5	(78.0)	4.2%	33.5	29.0	(4.5)	13.4%	1,878.1	1,795.5	(82.5)	4.4%	5.1%	0.0%	
Toronto Public Library	1,739.9	1,685.9	(54.0)	3.1%	0.0	0.0	0.0	0.0%	1,739.9	1,685.9	(54.0)	3.1%	2.7%	0.4%	
Association of Community Centres	83.0	81.8	(1.2)	1.5%	0.0	0.0	0.0	0.0%	83.0	81.8	(1.2)	1.5%	0.0%	1.5%	
Exhibition Place	390.0	390.0	0.0	0.0%	5.0	5.0	0.0	0.0%	395.0	395.0	0.0	0.0%	0.5%	0.0%	
Heritage Toronto	7.0	7.0	0.0	0.0%	0.0	0.0	0.0	0.0%	7.0	7.0	0.0	0.0%	0.0%	0.0%	
Theatres	163.1	161.9	(1.3)	0.8%	0.0	0.0	0.0	0.0%	163.1	161.9	(1.3)	0.8%	0.0%	0.8%	
Toronto Zoo	402.5	385.5	(17.0)	4.2%	0.0	0.0	0.0	0.0%	402.5	385.5	(17.0)	4.2%	2.3%	1.9%	
Arena Boards of Management	66.6	66.6	0.0	0.0%	0.0	0.0	0.0	0.0%	66.6	66.6	0.0	0.0%	0.0%	0.0%	
Yonge Dundas Square	6.5	6.5	0.0	0.0%	0.0	0.0	0.0	0.0%	6.5	6.5	0.0	0.0%	0.0%	0.0%	
Toronto & Region Conservation Authority	0.0	0.0	0.0	0.0%	0.0	0.0	0.0	0.0%	0.0	0.0	0.0	0.0%	0.0%	0.0%	
TTC - Conventional	11,663.0	11,630.0	(33.0)	0.3%	2,124.0	1,603.0	(521.0)	24.5%	13,787.0	13,233.0	(554.0)	4.0%	1.2%	2.8%	
TTC - WT	578.0	552.0	(26.0)	4.5%	0.0	0.0	0.0	0.0%	578.0	552.0	(26.0)	4.5%	0.8%	3.7%	
Toronto Police Service	7,883.0	7,503.0	(380.0)	4.8%	0.0	0.0	0.0	0.0%	7,883.0	7,503.0	(380.0)	4.8%	5.0%	0.0%	
Toronto Police Services Board	7.0	7.0	0.0	0.0%	0.0	0.0	0.0	0.0%	7.0	7.0	0.0	0.0%	0.0%	0.0%	
TOTAL - AGENCIES	24,834.2	24,243.7	(590.5)	2.4%	2,162.5	1,637.0	(525.5)	24.3%	26,996.7	25,880.7	(1,116.0)	4.1%	2.6%	1.5%	
Corporate Accounts															
Parking Tag Enforcement & Oper.	394.0	394.0	0.0	0.0%	0.0	0.0	0.0	0.0%	394.0	394.0	0.0	0.0%	0.0%	0.0%	
TOTAL - CORPORATE ACCOUNTS	394.0	394.0	0.0	0.0%	0.0	0.0	0.0	0.0%	394.0	394.0	0.0	0.0%	0.0%	0.0%	
TOTAL LEVY OPERATIONS	47,592.3	45,969.5	(1,622.8)	3.4%	3,170.6	2,396.0	(774.6)	24.4%	50,762.9	48,365.5	(2,397.4)	4.7%	2.5%	2.2%	
Non Levy Operations															
Solid Waste Management Services	1,081.7	989.7	(92.0)	8.5%	27.0	22.0	(5.0)	18.5%	1,108.7	1,011.7	(97.0)	8.7%	1.9%	6.9%	
Toronto Parking Authority	299.4	294.4	(5.0)	1.7%	0.0	0.0	0.0	0.0%	299.4	294.4	(5.0)	1.7%	0.0%	1.7%	
Toronto Water	1,714.3	1,533.3	(181.0)	10.6%	44.4	44.4	0.0	0.0%	1,758.7	1,577.7	(181.0)	10.3%	2.8%	7.4%	
TOTAL NON LEVY OPERATIONS	3,095.4	2,817.4	(278.0)	9.0%	71.4	66.4	(5.0)	7.0%	3,166.8	2,883.8	(283.0)	8.9%	2.2%	6.7%	
GRAND TOTAL	50,687.8	48,786.9	(1,900.8)	3.8%	3,242.0	2,462.4	(779.6)	24.0%	53,929.7	51,249.3	(2,680.4)	5.0%	2.5%	2.4%	

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

Program/Agency	Operating Positions				Capital Positions				Total Positions				Budgeted Gapping	After Gapping
	Approved Complement	Strength	Over / (Under)	%	Approved Complement	Strength	Over / (Under)	%	Approved Complement	Strength	Over / (Under)	%		
Citizen Centred Services "A"														
Affordable Housing Office	19.0	19.0	0.0	0.0%	0.0	0.0	0.0	0.0%	19.0	19.0	0.0	0.0%	1.9%	0.0%
Children's Services	967.6	967.6	0.0	0.0%	15.0	15.0	0.0	0.0%	982.6	982.6	0.0	0.0%	0.1%	0.0%
Court Services	282.0	232.0	(50.0)	17.7%	0.0	0.0	0.0	0.0%	282.0	232.0	(50.0)	17.7%	12.3%	5.5%
Economic Development & Culture	300.6	300.6	0.0	0.0%	9.0	9.0	0.0	0.0%	309.6	309.6	0.0	0.0%	2.9%	0.0%
Toronto Paramedic Services	1,391.3	1,352.3	(39.0)	2.8%	0.5	0.5	0.0	0.0%	1,391.8	1,352.8	(39.0)	2.8%	1.9%	0.9%
Long Term Care Homes & Services	2,225.9	2,225.9	0.0	0.0%	0.0	0.0	0.0	0.0%	2,225.9	2,225.9	0.0	0.0%	0.0%	0.0%
Parks, Forestry & Recreation	4,452.5	4,228.5	(224.0)	5.0%	44.5	42.5	(2.0)	4.5%	4,497.0	4,271.0	(226.0)	5.0%	2.3%	2.7%
Shelter, Support & Housing Administration	707.2	685.2	(22.0)	3.1%	1.0	1.0	0.0	0.0%	708.2	686.2	(22.0)	3.1%	3.2%	0.0%
Social Development, Finance & Administration	128.5	128.5	0.0	0.0%	0.0	0.0	0.0	0.0%	128.5	128.5	0.0	0.0%	3.4%	0.0%
Toronto Employment & Social Services	2,091.0	2,046.0	(45.0)	2.2%	0.0	0.0	0.0	0.0%	2,091.0	2,046.0	(45.0)	2.2%	1.6%	0.6%
Sub-Total Citizen Centred Services "A"	12,565.6	12,185.6	(380.0)	3.0%	70.0	68.0	(2.0)	2.9%	12,635.6	12,253.6	(382.0)	3.0%	1.9%	1.2%
Citizen Centred Services "B"														
City Planning	360.0	355.0	(5.0)	1.4%	13.0	13.0	0.0	0.0%	373.0	368.0	(5.0)	1.3%	3.8%	0.0%
Fire Services	3,154.3	3,128.3	(26.0)	0.8%	2.0	2.0	0.0	0.0%	3,156.3	3,130.3	(26.0)	0.8%	2.0%	0.0%
Municipal Licensing & Standards	460.0	455.0	(5.0)	1.1%	0.0	0.0	0.0	0.0%	460.0	455.0	(5.0)	1.1%	2.2%	0.0%
Policy, Planning, Finance and Administration	199.4	192.4	(7.0)	3.5%	0.0	0.0	0.0	0.0%	199.4	192.4	(7.0)	3.5%	3.9%	0.0%
Engineering and Construction Services	133.0	130.0	(3.0)	2.3%	407.1	399.1	(8.0)	2.0%	540.1	529.1	(11.0)	2.0%	4.2%	0.0%
Toronto Buildings	442.0	430.0	(12.0)	2.7%	6.0	6.0	0.0	0.0%	448.0	436.0	(12.0)	2.7%	2.8%	0.0%
Transportation Services	1,028.8	958.3	(70.5)	6.9%	80.6	78.3	(2.3)	2.8%	1,109.3	1,036.6	(72.8)	6.6%	5.0%	1.6%
Sub-Total Citizen Centred Services "B"	5,777.5	5,649.0	(128.5)	2.2%	508.7	498.4	(10.3)	2.0%	6,286.1	6,147.4	(138.8)	2.2%	3.0%	0.0%
Internal Services														
Office of the Chief Financial Officer	102.0	99.0	(3.0)	2.9%	12.0	12.0	0.0	0.0%	114.0	111.0	(3.0)	2.6%	2.3%	0.3%
Office of the Treasurer	693.0	670.0	(23.0)	3.3%	44.0	40.0	(4.0)	9.1%	737.0	710.0	(27.0)	3.7%	3.0%	0.7%
Facilities, Real Estate, Environment & Energy	925.5	882.6	(42.9)	4.6%	82.0	74.0	(8.0)	9.8%	1,007.5	956.6	(50.9)	5.1%	3.6%	1.4%
Fleet Services	176.0	169.0	(7.0)	4.0%	0.0	0.0	0.0	0.0%	176.0	169.0	(7.0)	4.0%	3.5%	0.5%
Information & Technology	589.0	553.0	(36.0)	6.1%	236.0	152.0	(84.0)	35.6%	825.0	705.0	(120.0)	14.5%	5.4%	9.1%
311 Toronto	157.0	153.0	(4.0)	2.5%	25.0	23.8	(1.3)	5.0%	182.0	176.8	(5.3)	2.9%	2.4%	0.5%
Sub-Total Internal Services	2,642.5	2,526.6	(115.9)	4.4%	399.0	301.8	(97.3)	24.4%	3,041.5	2,828.4	(213.2)	7.0%	3.8%	3.2%
City Manager														
City Manager's Office	424.5	416.0	(8.5)	-2.0%	19.0	14.0	(5.0)	-26.3%	443.5	430.0	(13.5)	3.0%	5.0%	0.0%
Sub-Total City Manager	424.5	416.0	(8.5)	-2.0%	19.0	14.0	(5.0)	-26.3%	443.5	430.0	(13.5)	3.0%	5.0%	0.0%
Other City Programs														
City Clerk's Office	403.9	396.9	(7.0)	1.7%	11.5	11.5	0.0	0.0%	415.4	408.4	(7.0)	1.7%	3.4%	0.0%
Legal Services	301.4	284.4	(17.0)	5.6%	0.0	0.0	0.0	0.0%	301.4	284.4	(17.0)	5.6%	2.1%	3.5%
Mayor's Office	20.0	20.0	0.0	0.0%	0.0	0.0	0.0	0.0%	20.0	20.0	0.0	0.0%	0.0%	0.0%
City Council	176.0	176.0	0.0	0.0%	0.0	0.0	0.0	0.0%	176.0	176.0	0.0	0.0%	0.0%	0.0%
Sub-Total Other City Programs	901.3	877.3	(24.0)	2.7%	11.5	11.5	0.0	0.0%	912.8	888.8	(24.0)	2.6%	2.2%	0.4%
Accountability Offices														
Auditor General's Office	29.5	31.0	1.5	-5.1%	0.0	0.0	0.0	0.0%	29.5	31.0	1.5	-5.1%	0.9%	0.0%
Integrity Commissioner's Office	3.0	3.0	0.0	0.0%	0.0	0.0	0.0	0.0%	3.0	3.0	0.0	0.0%	0.0%	0.0%
Lobbyist Registrar's Office	8.3	8.0	(0.3)	3.0%	0.0	0.0	0.0	0.0%	8.3	8.0	(0.3)	3.0%	0.0%	3.0%
Ombudsman's Office	12.0	12.0	0.0	0.0%	0.0	0.0	0.0	0.0%	12.0	12.0	0.0	0.0%	0.0%	0.0%
Sub-Total Accountability Offices	52.8	54.0	1.3	-2.4%	0.0	0.0	0.0	0.0%	52.8	54.0	1.3	-2.4%	0.5%	0.0%
TOTAL - CITY OPERATIONS	22,364.1	21,708.5	(655.7)	2.9%	1,008.1	893.6	(114.5)	11.4%	23,372.3	22,602.1	(770.2)	3.3%	2.5%	0.8%
Agencies														
Toronto Public Health	1,844.6	1,753.0	(91.5)	5.0%	33.5	30.0	(3.5)	10.4%	1,878.1	1,783.0	(95.0)	5.1%	5.1%	0.0%
Toronto Public Library	1,739.9	1,685.9	(54.0)	3.1%	0.0	0.0	0.0	0.0%	1,739.9	1,685.9	(54.0)	3.1%	2.7%	0.4%
Association of Community Centres	83.0	83.0	0.0	0.0%	0.0	0.0	0.0	0.0%	83.0	83.0	0.0	0.0%	0.0%	0.0%
Exhibition Place	390.0	390.0	0.0	0.0%	5.0	5.0	0.0	0.0%	395.0	395.0	0.0	0.0%	0.5%	0.0%
Heritage Toronto	7.0	7.0	0.0	0.0%	0.0	0.0	0.0	0.0%	7.0	7.0	0.0	0.0%	0.0%	0.0%
Theatres	163.1	168.6	5.5	-3.4%	0.0	0.0	0.0	0.0%	163.1	168.6	5.5	-3.4%	0.0%	0.0%
Toronto Zoo	402.5	402.5	0.0	0.0%	0.0	0.0	0.0	0.0%	402.5	402.5	0.0	0.0%	2.3%	0.0%
Arena Boards of Management	66.6	66.6	0.0	0.0%	0.0	0.0	0.0	0.0%	66.6	66.6	0.0	0.0%	0.0%	0.0%
Yonge Dundas Square	6.5	6.5	0.0	0.0%	0.0	0.0	0.0	0.0%	6.5	6.5	0.0	0.0%	0.0%	0.0%
Toronto & Region Conservation Authority	0.0	0.0	0.0	0.0%	0.0	0.0	0.0	0.0%	0.0	0.0	0.0	0.0%	0.0%	0.0%
TTC - Conventional	11,691.0	11,671.0	(20.0)	0.2%	2,021.0	1,994.0	(27.0)	1.3%	13,712.0	13,665.0	(47.0)	0.3%	1.2%	0.0%
TTC - WT	562.0	562.0	0.0	0.0%	0.0	0.0	0.0	0.0%	562.0	562.0	0.0	0.0%	0.8%	0.0%
Toronto Police Service	7,883.0	7,513.0	(370.0)	4.7%	0.0	0.0	0.0	0.0%	7,883.0	7,513.0	(370.0)	4.7%	5.0%	0.0%
Toronto Police Services Board	7.0	7.0	0.0	0.0%	0.0	0.0	0.0	0.0%	7.0	7.0	0.0	0.0%	0.0%	0.0%
TOTAL - AGENCIES	24,846.2	24,316.1	(530.1)	2.1%	2,059.5	2,029.0	(30.5)	1.5%	26,905.7	26,345.1	(560.6)	2.1%	2.7%	0.0%
Corporate Accounts														
Parking Tag Enforcement & Oper.	394.0	406.0	12.0	-3.0%	0.0	0.0	0.0	0.0%	394.0	406.0	12.0	-3.0%	0.0%	0.0%
TOTAL - CORPORATE ACCOUNTS	394.0	406.0	12.0	-3.0%	0.0	0.0	0.0	0.0%	394.0	406.0	12.0	-3.0%	0.0%	0.0%
TOTAL LEVY OPERATIONS	47,604.3	46,430.6	(1,173.7)	2.5%	3,067.6	2,922.6	(145.0)	4.7%	50,671.9	49,353.2	(1,318.7)	2.6%	2.5%	0.1%
Non Levy Operations														
Solid Waste Management Services	1,081.7	1,010.7	(71.0)	6.6%	27.0	21.0	(6.0)	22.2%	1,108.7	1,031.7	(77.0)	6.9%	1.9%	5.1%
Toronto Parking Authority	299.4	296.4	(3.0)	1.0%	0.0	0.0	0.0	0.0%	299.4	296.4	(3.0)	1.0%	0.0%	1.0%
Toronto Water	1,714.3	1,564.3	(150.0)	8.7%	44.4	44.4	0.0	0.0%	1,758.7	1,608.7	(150.0)	8.5%	2.8%	5.7%
TOTAL NON LEVY OPERATIONS	3,095.4	2,871.4	(224.0)	7.2%	71.4	65.4	(6.0)	8.4%	3,166.8	2,936.8	(230.0)	7.3%	2.2%	5.0%
GRAND TOTAL	50,699.7	49,302.0	(1,397.7)	2.8%	3,139.0	2,988.0	(151.0)	4.8%	53,838.7	52,290.0	(1,548.7)	2.9%	2.5%	0.3%

**CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE SIX MONTHS ENDED JUNE 30, 2015
(\$000s)**

	Gross Expenditure	Revenue	Net Expenditure	Position
Citizen Centred Service "A"				
Economic Development & Culture				
Transfer the budget for Toronto Book Awards activity from City Clerk's Office to EDC.	37.2	0.0	37.2	0.0
Total Economic Development & Culture	37.2	0.0	37.2	0.0
Toronto Paramedic Services				
As of April 1, 2015 Toronto Paramedic Services received 100% funding for 3 additional Critical Care Transport Unit (CCTU) Paramedics. As a result the 2015 ORNGE Grant base funding was increased by \$311,281 to cover salaries and benefits for the 3 new positions.	311.3	311.3	0.0	3.0
Total Toronto Paramedic Services	311.3	311.3	0.0	3.0
Total Citizen Centered Service "A"	348.5	311.3	37.2	3.0
Internal Services				
311 Toronto				
Channel & Counter Strategy Project transfer from 311 Toronto to FREEE as part of the Chief Corporate Office Organization's (CCOO) Customer Service Centre of Excellence Initiative.	(485.8)	(485.8)	0.0	(3.8)
Transfer of 11.0 positions and funding to Corporate I&T for technical expertise and advice on technology projects and 311 Toronto upgrades.	(1,335.0)	0.0	(1,335.0)	(11.0)
Total 311 Toronto	(1,820.8)	(485.8)	(1,335.0)	(14.8)
Office of the Chief Financial Officer				
Transfer funding from Non-Program to the Office of the DCM&CFO Program to support a HR Consultant - Change Management position in the City Manager's Office for the Shared Services Project.	134.3	0.0	134.3	0.0
Transfer of funding from the Non Program Expenditure Budget to the Office of the CFO for a position in the Financial Planning Division to provide increased oversight, co-ordination and support in financial planning, budgeting, management and control responsibilities.	195.0	0.0	195.0	1.0
Total Office of the Chief Financial Officer	329.3	0.0	329.3	1.0
Office of the Treasurer				
Increase of 1 permanent position (Senior Financial Applications Systems Analyst) in Accounting Services to replace the 2014 inter-divisional arrangement with IT that is no longer in effect. There is no financial impact as funds were reallocated in the 2015 Approved Operating Budget from an inter-divisional charge to the salaries and benefit expenditure categories, but the position was not reflected in the approved complement.	0.0	0.0	0.0	1.0
Transfer of 3.0 positions from the Office of the Treasurer's Accounting Services Division to Information & Technology for SAP Solution Delivery in accordance with the SAP Governance Review.	(402.3)	0.0	(402.3)	(3.0)
Total Office of the Treasurer	(402.3)	0.0	(402.3)	(2.0)

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

	Gross Expenditure	Revenue	Net Expenditure	Position
Facilities, Real Estate & Environment and Energy (FREEE)				
Channel & Counter Strategy Project transfer from 311 Toronto to FREEE to better reflect the accountability for the management of the Customer Service Centre of Excellence Initiative.	485.8	485.8	0.0	3.8
Facilities Transformation Project (FTP) transfer of operating budget and elimination of inter-divisional charges and inter-divisional recoveries (IDC/IDR) from City Clerk's to FREEE to provide building maintenance, custodial and security services to City-owned facilities of the City Clerk's Office. An adjustment to FREEE's IDR and associated expenses to align with City Clerks 2015 IDR.	13.2	(843.2)	856.4	0.0
Addition of 4 Temporary Research Analyst 3 Positions for Environment and Energy (EE) to support growing project demands. Two positions funded by the Home Energy Assistance Toronto program, and the remaining two funded through the Eco Roof Reserve and the annual grant from GLAD for the Clean Toronto Together program.	105.0	105.0	0.0	4.0
Organizational Changes in Facilities Management resulted in a net reduction of one permanent Executive Director position and a loss of revenue recovery for positions associated with FTP in Facilities Management.	(302.0)	(302.0)	0.0	(1.0)
Total FREEE	302.0	(554.4)	856.4	6.8
Information Technology Services				
Transfer 1.0 position from Information & Technology to Strategic Communications in the City Manager's Office to support Strategic Communications' role as the primary owner responsible for the City's external Web presence.	(107.0)	0.0	(107.0)	(1.0)
Transfer of 11 positions and funding from 311 Toronto to provide technical expertise and advice on technology projects and 311 Toronto upgrades.	1,335.0	0.0	1,335.0	11.0
Transfer of 3 SAP sustainment positions from the Office of the Treasurer's Accounting Services Division to Information & Technology for SAP Solution Delivery in accordance with the SAP Governance Review implementation.	402.3	0.0	402.3	3.0
Total Information Technology Services	1,630.3	0.0	1,630.3	13.0
Total Internal Services	38.5	(1,040.2)	1,078.7	4.0

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

	Gross Expenditure	Revenue	Net Expenditure	Position
City Manager's Office				
Transfer 1.0 position from Information & Technology to Strategic Communications in the City Manager's Office to support Strategic Communications' role as the primary owner responsible for the City's external Web presence.	107.0	0.0	107.0	1.0
Establish IDC/IDR with the Office of the DCM&CFO Program for the creation of a HR Consultant - Change Management position in City Manager's Office to support the Shared Services Project.	134.3	134.3	0.0	1.0
Total City Manager's Office	241.3	134.3	107.0	2.0
City Clerk's Office				
As a result of a recommendation from the Protocol Services Review in 2014, transfer the budget for Toronto Book Awards activity from City Clerk's Office to Economic Development & Culture.	(37.2)	0.0	(37.2)	0.0
Facilities Transformation Project (FTP) transfer of operating budget from City Clerk's to FREEE to provide complete building maintenance, custodial and security services to City-owned facilities of the City Clerk's Office and associated charges.	(856.4)	0.0	(856.4)	0.0
Total City Clerk's Office	(893.6)	0.0	(893.6)	0.0
Total City Programs	(265.3)	(594.6)	329.3	9.0
Agencies				
Toronto Public Health				
2015 additional base funding of \$121,000 from the Ministry of Children and Youth Services for Toronto Public Health's 100% provincially funded program, Toronto Preschool Speech and Language.	121.00	121.00	0.0	0.0
Total Toronto Public Health	121.0	121.0	0.0	0.0
Exhibition Place				
Adjust the Council Approved 2015 Operating Budget for Exhibition Place to reduce both the gross expenditures and revenues by \$1,264,127 for a net zero impact. This reflects a reduction in the Exhibition Place's budget withdrawal from the Conference Centre Reserve Fund (XR3019) to account for the accurate opening balance and ensure there is an adequate balance in the reserve fund by year-end.	(1,264.1)	(1,264.1)	0.0	0.0
Total Exhibition Place	(1,264.1)	(1,264.1)	0.0	0.0

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

	Gross Expenditure	Revenue	Net Expenditure	Position
Toronto Police Service				
To correct the budgeted withdrawal from the TPS Sick Pay Reserve Fund as more was drawn than required.	(1,368.1)	(1,368.1)	0.0	0.0
Transfer the budget from the Non-Program Expenditure Budget to Toronto Police Service for the Lifeguard and School Crossing Guard Programs as approved by Council in the 2015 Budget process.	7,851.00	0.0	7,851.0	0.0
Transfer funds from the Non-Program Expenditure Budget to Toronto Police Service to cover the cost of the negotiated contract settlement approved with the Toronto Police Association on April 16, 2015.	17,750.9	0.0	17,750.9	0.0
Toronto Police Service - Parking Enforcement Unit				
Transfer funds from the Non-Program Expenditure Budget to Toronto Police Service-Parking Enforcement Unit to cover the cost of the negotiated contract settlement approved with the Toronto Police Association on April 16, 2015.	758.2	0.0	758.2	0.0
Total Toronto Police Services	24,992.0	(1,368.1)	26,360.1	0.0
Toronto Police Services Board				
Transfer funding from the Non-Program Expenditure Budget to Toronto Police Services Board to complete the search process for the new Chief of Police. The additional funds are required for candidate travel costs as well as the costs of additional assessment tools that the Board has determined were required to complete the search.	50.0	0.0	50.0	0.0
Total Toronto Police Services Board	50.0	0.0	50.0	0.0
Total Agencies	23,898.9	(2,511.2)	26,410.1	0.0

**CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE SIX MONTHS ENDED JUNE 30, 2015
(\$000s)**

	Gross Expenditure	Revenue	Net Expenditure	Position
Corporate Accounts				
Other Corporate Expenditures				
Transfer funding from Non-Program Expenditure Budget to the Office of the DCM&CFO Program to fund a HR Consultant - Change Management position in the City Manager's Office for the Shared Services Project.	(134.3)	0.0	(134.3)	0.0
Transfer the budget from the Non-Program Expenditure Budget to Toronto Police Service for the Lifeguard and School Crossing Guard Programs as approved by Council in the 2015 Budget process.	(7,851.0)	0.0	(7,851.0)	0.0
Transfer funding from the Non-Program Expenditure Budget to Toronto Police Service to cover the cost of the negotiated contract settlement approved with the Toronto Police Association on April 16, 2015.	(17,750.9)	0.0	(17,750.9)	0.0
Transfer funding from the Non-Program Expenditure Budget to Toronto Police Services Board to complete the search process for the new Chief of Police. The additional funds are required for candidate travel costs as well as the costs of additional assessment tools that the Board has determined were required to complete the search.	(50.0)	0.0	(50.0)	0.0
Transfer funding from the Non-Program Expenditure Budget to Toronto Police Services-Parking Enforcement Unit to cover the cost of the negotiated contract settlement approved with the Toronto Police Association on April 16, 2015.	(758.2)	0.0	(758.2)	0.0
To write-off pandemic flu supplies with no net impact on the 2015 Approved Operating Budget. This will be funded from the Emergency Planning Reserve (XQ1406).	925.6	925.6	0.0	0.0
Transfer of funding from the Non Program Expenditure Budget to the Office of the CFO for a position in the Financial Planning Division to provide increased oversight, co-ordination and support in financial planning, budgeting, management and control responsibilities.	(195.0)	0.0	(195.0)	0.0
Total Other Corporate Expenditures	(25,813.8)	925.6	(26,739.4)	0.0
Total Corporate Accounts	(25,813.8)	925.6	(26,739.4)	0.0
Total Tax Supported Operations	(2,180.2)	(2,180.2)	0.0	9.0

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

	Gross Expenditure	Revenue	Net Expenditure	Position
Toronto Water				
<u>Metrolinx</u>				
a) Addition of 1 temporary Senior Engineer increasing technical support for Metrolinx contract awards to meet the 2015 Service Level. The position will be dedicated to the Metrolinx LRT project providing technical expertise to review and create hydraulic models of sewer infrastructure. The position is 100% third party funded by Metrolinx.	127.7	127.7	0.0	1.0
b) Increase Toronto Water's 2015 Approved Operating Budget by \$0.190 million gross and \$0 net for work on the design, planning and construction of Metrolinx projects. This work will be fully funded by Metrolinx, based on the current agreement. This adjustment reflects the COLA increase on 22.35 existing positions.	190.0	190.0	0.0	0.0
Addition of 2 Work Term Student 7 and 1 Summer Trainee (Technical) positions to the staff complement to provide improved employment opportunities for youth. A need for new recruits is identified in Toronto Water's Strategic Workforce Plan 2013-2018. These temporary positions will be fully funded from Toronto Water's capital projects they will be working	134.2	134.2	0.0	3.0
Addition of 1 Research Analyst 2 and deletion of 1 Support Assistant B related to the eWork Management System unit in Operational Support requires a specific level of clerical and administrative skill set not attainable from a Support Assistant B position. This will result in an increase of \$10.4 K in salary budget, which will be fully funded from the eWMS capital project.	10.4	10.4	0.0	0.0
An adjustment of \$3.5 million to transfer utility cut repair recoveries to the appropriate cost element, as they were incorrectly budgeted under user fee revenues, for a \$0 net change to the operating budget.	0.0	0.0	0.0	0.0
Total Toronto Water	462.3	462.3	0.0	4.0
Total Non Levy Operations	462.3	462.3	0.0	4.0
Total City Operations	(1,717.9)	(1,717.9)	0.0	13.0

CITY OF TORONTO
E-LEARNING SAVINGS ADJUSTMENTS
FOR THE 6 MONTHS ENDED JUNE 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Citizen Centred Service "A"				
Affordable Housing Office				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(0.2)	0.0	(0.2)	0.0
Total Affordable Housing Office	(0.2)	0.0	(0.2)	0.0
Children's Services				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(21.3)	0.0	(21.3)	0.0
Total Children's Services	(21.3)	0.0	(21.3)	0.0
Court Services				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(4.1)	0.0	(4.1)	0.0
Total Court Services	(4.1)	0.0	(4.1)	0.0
Economic Development & Culture				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(6.2)	0.0	(6.2)	0.0
Total Economic Development & Culture	(6.2)	0.0	(6.2)	0.0
Toronto Paramedic Services				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(14.8)	0.0	(14.8)	0.0
Total Toronto Paramedic Services	(14.8)	0.0	(14.8)	0.0
Long Term Care & Services				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(21.5)	0.0	(21.5)	0.0
Training Long Term Care & Services	(21.5)	0.0	(21.5)	0.0
Parks, Forestry & Recreation				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(66.5)	0.0	(66.5)	0.0
Total Parks, Forestry & Recreation Services	(66.5)	0.0	(66.5)	0.0

CITY OF TORONTO
E-LEARNING SAVINGS ADJUSTMENTS
FOR THE 6 MONTHS ENDED JUNE 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Shelter, Support & Housing Administration				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(29.4)	0.0	(29.4)	0.0
Total Shelter, Support & Housing Administration	(29.4)	0.0	(29.4)	0.0
Social Development, Finance and Admin				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(2.0)	0.0	(2.0)	0.0
Total Social Development, Finance & Admin	(2.0)	0.0	(2.0)	0.0
Toronto Employment & Social Services				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(52.9)	0.0	(52.9)	0.0
Total Toronto Employment & Social Services	(52.9)	0.0	(52.9)	0.0
Total Citizen Centred Service "A"	(218.9)	0.0	(218.9)	0.0
Citizen Centred Service "B"				
City Planning Division				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(8.2)	0.0	(8.2)	0.0
Total City Planning Division	(8.2)	0.0	(8.2)	0.0
Fire Services				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(34.6)	0.0	(34.6)	0.0
Total Fire Services	(34.6)	0.0	(34.6)	0.0
Municipal Licensing & Standards				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(8.9)	0.0	(8.9)	0.0
Total Municipal Licensing & Standards	(8.9)	0.0	(8.9)	0.0
Policy, Planning, Finance & Administration				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(6.4)	0.0	(6.4)	0.0
Total Policy, Planning, Finance & Administration	(6.4)	0.0	(6.4)	0.0
Engineering & Construction Services				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(10.5)	0.0	(10.5)	0.0
Total Engineering & Construction Services	(10.5)	0.0	(10.5)	0.0

CITY OF TORONTO
E-LEARNING SAVINGS ADJUSTMENTS
FOR THE 6 MONTHS ENDED JUNE 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Toronto Building				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(7.7)	0.0	(7.7)	0.0
Total Toronto Buildings	(7.7)	0.0	(7.7)	0.0
Transportation Services				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(13.4)	0.0	(13.4)	0.0
Total Transportation Services	(13.4)	0.0	(13.4)	0.0
Total Citizen Centred Service "B"	(89.7)	0.0	(89.7)	0.0
Internal Services				
Office of the Chief Financial Officer				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(2.0)	0.0	(2.0)	0.0
Total Office of the Chief Financial Officer	(2.0)	0.0	(2.0)	0.0
Office of the Treasurer				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(8.9)	0.0	(8.9)	0.0
Total Office of the Treasurer	(8.9)	0.0	(8.9)	0.0
Facilities & Real Estate				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(12.3)	0.0	(12.3)	0.0
Total Facilities & Real Estate	(12.3)	0.0	(12.3)	0.0
Fleet Services				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(5.4)	0.0	(5.4)	0.0
Total Fleet Services	(5.4)	0.0	(5.4)	0.0
Information & Technology				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(33.4)	0.0	(33.4)	0.0
Total Information & Technology	(33.4)	0.0	(33.4)	0.0
311 Toronto				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(2.6)	0.0	(2.6)	0.0
Total 311 Toronto	(2.6)	0.0	(2.6)	0.0
Total Internal Services	(64.6)	0.0	(64.6)	0.0

CITY OF TORONTO
E-LEARNING SAVINGS ADJUSTMENTS
FOR THE 6 MONTHS ENDED JUNE 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
City Manager's Office				
Savings transferred to the City Manager's Office as a result of the efficiencies realized from e-Learning	528.0	0.0	528.0	0.0
Establish IDC/IDR with Rate Supported Programs to capture savings realized from the implementation of e-Learning	0.0	102.0	(102.0)	0.0
Total City Manager's Office	528.0	102.0	426.1	0.0
Total City Manager's Office	528.0	102.0	426.1	0.0
Other City Programs				
City Clerk's Office				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(8.0)	0.0	(8.0)	0.0
Total City Clerk's Office	(8.0)	0.0	(8.0)	0.0
Legal Services				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(10.8)	0.0	(10.8)	0.0
Total Legal Services	(10.8)	0.0	(10.8)	0.0
Total Other City Programs	(18.8)	0.0	(18.8)	0.0
Total City Programs	136.0	102.0	34.0	0.0
Agencies				
Toronto Public Health				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(34.0)	0.0	(34.0)	0.0
Total Toronto Public Health	(34.0)	0.0	(34.0)	0.0
Total Agencies	(34.0)	0.0	(34.0)	0.0
Total Tax Supported Operations	102.0	102.0	0.0	0.0

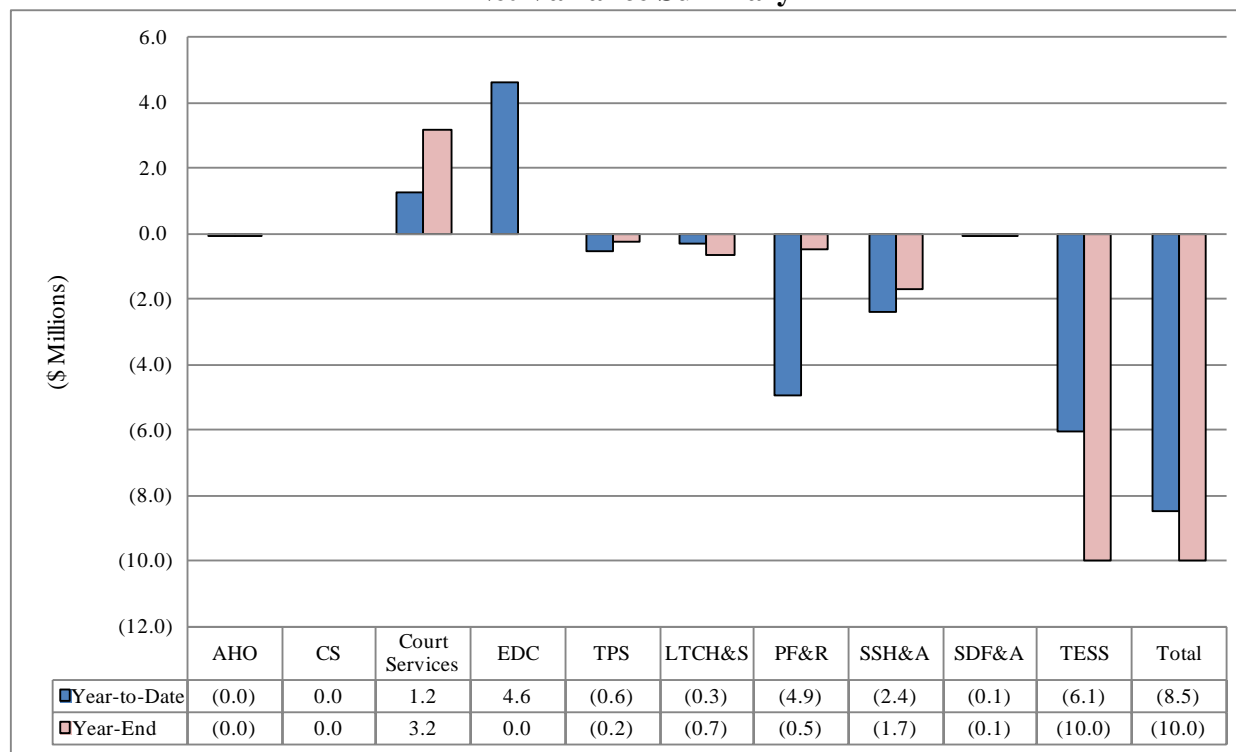
CITY OF TORONTO
E-LEARNING SAVINGS ADJUSTMENTS
FOR THE 6 MONTHS ENDED JUNE 30, 2015
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position
Solid Waste Management Operations				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(18.3)	0.0	(18.3)	0.0
Establish IDC/IDR with City Manager's Office (HR) to recover savings in e-Learning	18.3	0.0	18.3	0.0
Total Solid Waste Management Operations	0.0	0.0	0.0	0.0
Toronto Water				
Reduction to reflect trainings savings to be realized from the implementation of e-Learning	(83.7)	0.0	(83.7)	0.0
Establish IDC/IDR with City Manager's Office (HR) to recover savings in e-Learning	83.7	0.0	83.7	0.0
Total Toronto Water	0.0	0.0	0.0	0.0
Total Non Levy Operations	0.0	0.0	0.0	0.0
Total	102.0	102.0	0.0	0.0

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

Citizen Centred Services "A"

**Chart 1
Net Variance Summary**



As shown in Chart 1 above, *Citizen Centred Services "A"* reported a net under-expenditure of \$8.511 million or 1.8% for the six-month period ended June 30, 2015 and are projecting year-end under-spending of \$10.009 million or 1.0% compared to the 2015 Approved Net Operating Budget.









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









City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Affordable Housing Office	4-Month	(0.0)	—	(0.0)	—	(0.0)	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.0)	—	(0.0)	—	(0.0)	—	⊙	(0.0)	—	(0.0)	—	(0.0)	—	⊙
Children's Services	4-Month	(4.1)	▼	(4.1)	▼	0.0	—	⊙	(4.1)	▼	(4.1)	▼	0.0	—	⊙
	6-Month	(4.1)	▼	(4.1)	▼	0.0	—	⊙	(4.1)	▼	(4.1)	▼	0.0	—	⊙
Court Services	4-Month	(0.7)	▼	(2.6)	▼	1.8	▲	Ⓡ	(1.7)	▼	(7.6)	▼	5.9	▲	Ⓡ
	6-Month	(1.4)	▼	(2.6)	▼	1.2	▲	Ⓡ	(2.2)	▼	(5.4)	▼	3.2	▲	Ⓡ
Economic Development & Culture	4-Month	(0.6)	▼	(1.3)	▼	0.7	▲	Ⓡ	0.0	—	0.0	—	(0.0)	—	⊙
	6-Month	4.9	▲	0.3	▲	4.6	▲	Ⓡ	0.0	—	0.0	—	0.0	—	⊙
Toronto Paramedic Services	4-Month	(1.0)	▼	(0.7)	▼	(0.3)	▼	⊙	(1.5)	▼	(1.3)	▼	(0.2)	▼	⊙
	6-Month	(0.6)	▼	(0.1)	▼	(0.6)	▼	⊙	(1.6)	▼	(1.3)	▼	(0.2)	▼	⊙
Long Term Care Homes and Services	4-Month	(3.2)	▼	(3.0)	▼	(0.2)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(6.1)	▼	(5.8)	▼	(0.3)	▼	⊙	(3.2)	▼	(2.5)	▼	(0.7)	▼	⊙
Parks, Forestry & Recreation	4-Month	(4.5)	▼	(1.5)	▼	(3.0)	▼	⊙	(2.7)	▼	(2.2)	▼	(0.5)	▼	⊙
	6-Month	(6.9)	▼	(1.9)	▼	(4.9)	▼	⊙	(2.5)	▼	(2.0)	▼	(0.5)	▼	⊙
Shelter, Support & Housing Administration	4-Month	(3.2)	▼	(2.3)	▼	(1.0)	▼	⊙	0.0	—	0.0	—	(0.0)	—	⊙
	6-Month	(0.6)	▼	1.8	▲	(2.4)	▼	⊙	(4.5)	▼	(2.8)	▼	(1.7)	▼	⊙





City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Social Development, Finance & Administration	4-Month	(0.8)	▼	(0.7)	▼	(0.2)	▼	⊕	0.0	—	0.0	—	0.0	—	⊕
	6-Month	(0.7)	▼	(0.7)	▼	(0.1)	▼	⊕	(4.2)	▼	(4.1)	▼	(0.1)	▼	⊕
Toronto Employment & Social Services	4-Month	(15.5)	▼	(12.3)	▼	(3.2)	▼	⊕	(36.0)	▼	(26.6)	▼	(9.4)	▼	⊕
	6-Month	(27.7)	▼	(21.7)	▼	(6.1)	▼	⊕	(42.0)	▼	(32.0)	▼	(10.0)	▼	⊕
Total	4-Month	(33.7)	▼	(28.4)	▼	(5.4)	▼	⊕	(46.0)	▼	(41.8)	▼	(4.2)	▼	⊕
	6-Month	(43.3)	▼	(34.8)	▼	(8.5)	▼	⊕	(64.3)	▼	(54.3)	▼	(10.0)	▼	⊕
Year-to-Date Net Variance	⊕	85% to 105%	⊖	0% to 85%	Ⓜ	>105%	Year-End	⊕	<=100%	Ⓜ	>100%				

Six Month Results

Year-End Projections

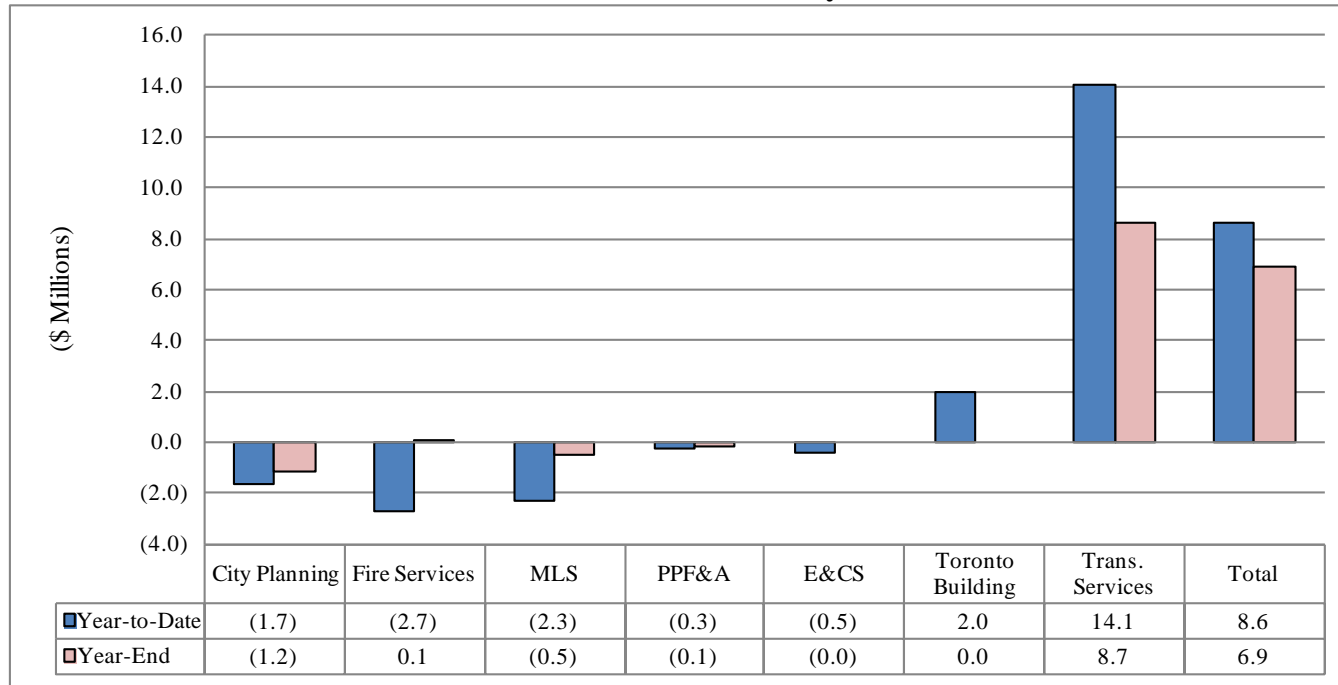
<p>Affordable Housing Office:</p> <ul style="list-style-type: none"> Under-spending in non-payroll items such as meterage, advertising and promotions, other technical and professional services which is fully offset by lower than planned draw on Federal-Provincial funding. Full complement. 		<ul style="list-style-type: none"> On budget. Full complement. 	
<p>Children's Services:</p> <ul style="list-style-type: none"> Under-spending due to age mix difference from plan. Fully offset by lower revenue, reflecting lower than planned reserve funding, resulting in a \$0 net variance. 16.0 positions below the approved complement due to a delay in opening two new Toronto Early Learning Child Care Centres (TELCCS), which after considering gapping is equivalent to a 1.5 % vacancy rate. 		<ul style="list-style-type: none"> Age mix variance will continue to year-end, resulting in under-spending, which will be offset by lower revenue with a reserve draw lower than plan resulting in a \$0 net year-end variance. On-going monitoring of year-end projections will continue and will be revised in the event any funding enhancements are provided by the Province or expenditures deviate from the approved budget. Full complement. 	
<p>Court Service:</p> <ul style="list-style-type: none"> Lower volume of tickets issued and filed by the Toronto Police Service compared to prior years. <ul style="list-style-type: none"> ➤ 168,668 or 26.4% lower than planned charges of 229,200. Partially offset by under-spending in salary and benefits and other non-salary budgets. 53.0 positions below the approved complement due to reduced staff requirements reflecting lower ticket volumes which after considering gapping is equivalent to a 6.5% vacancy rate. 		<ul style="list-style-type: none"> The lower revenue trend, due to lower tickets issued, is expected to continue to year-end, with 120,000 or 26.1% fewer charges than budgeted, which will be partially mitigated by operational savings. 50.0 positions below the approved complement due to reduced staff requirements reflecting lower ticket volumes, which after considering gapping is equivalent to a 5.5 % vacancy rate. 	
<p>Economic Development & Culture:</p> <ul style="list-style-type: none"> Higher than budgeted expenditures of \$4.870 million related to the timing of cultural grants allocations. Partially off-set by higher than budgeted revenue of \$0.272 million primarily due to timing of the Provincial grant. 6.0 positions below approved complement due to delays in filling positions. After considering budgeted gapping, this represents the equivalent of a 0% vacancy rate. 		<ul style="list-style-type: none"> EDC is projecting to be on budget at year-end which is consistent with historical spending rates. All budgeted cultural grants will be allocated by year-end and the allocation timing will be revised for 2016 to reflect the actual grant issuance. Full complement is projected for year-end due to hiring catch-up, representing a 0% vacancy rate. 	

<p>Toronto Paramedic Services:</p> <ul style="list-style-type: none"> Under-spending in salary and benefits and non-salary items as part of cost containment measures implemented during the year to address the shortfall of approximately \$0.558 million in Provincial subsidy for the Central Ambulance Communication Centre (CACC) as well as higher attrition than anticipated. 51.0 positions below the approved complement due to CACC vacancies to address the Provincial funding shortfall and higher than anticipated attrition, which after considering gapping is equivalent to 1.8% vacancy rate. 		<ul style="list-style-type: none"> Cost containment measures will continue to address the Provincial subsidy shortfalls primarily in CACC. 39.0 positions below the approved complement which after considering gapping is equivalent to 0.9% vacancy rate. 	
<p>Long Term Care Homes & Services:</p> <ul style="list-style-type: none"> Year-to-date spending is below budget due to cost-containment measures and certain Provincial funding enhancements included in the Program's 2015 Approved Operating Budget not being available until later in the year. Expenditures have been deferred until Provincial funds are received. Full complement. 		<ul style="list-style-type: none"> Cost containment savings are expected to continue resulting in under-spending at year-end. These projections will be monitored on an on-going basis and revised in the event the funding enhancements/grants are provided by the Province or expenditures deviate from the approved budget. Full complement. 	
<p>Parks, Forestry & Recreation:</p> <ul style="list-style-type: none"> Under-spending in utilities and salaries and benefits due to delays in the commissioning of new recreation facilities. Partially reduced by under-achieved user fee revenue for parks permits, recreational facilities, memberships and drop-in recreational programs as well as overspending for emergency repairs for aging parks and recreation infrastructure. 265.0 positions below approved complement due to positions not yet required to meet programming needs and delays in filling permanent positions. After considering budgeted gapping, this represents the equivalent of a 3.6% vacancy rate. 		<ul style="list-style-type: none"> Favourable variance due to delays in the commissioning of new recreation facilities. 226.0 positions below the approved complement due to ongoing delays in filling positions. After considering budgeted gapping this represents the equivalent of a 2.7% vacancy rate. 	
<p>Shelter, Support & Housing Administration:</p> <ul style="list-style-type: none"> Gross expenditures are lower than planned due to savings in social housing subsidies, reflective of lower interest rates on mortgages and a temporary drop in the inventory of RGI, as well as savings in salaries and benefits due to delays in hiring qualified staff. Revenues are higher than anticipated due to earlier than anticipated grants. 48.0 positions or 6.8% below the approved complement, reflecting temporary delays in hiring staff, which after considering gapping is equivalent to a 3.6% vacancy rate. 		<ul style="list-style-type: none"> Year-end projections reflect confirmed savings in social housing subsidies as well as under-spending in salaries and benefits and non-payroll items, partially offset by a lower than planned draw from the reserves. These projections will be monitored on an on-going basis and revised in the event the funding enhancements are provided by the Province or expenditures deviate from the approved budget. 22.0 positions below the approved complement, which is equivalent to the approved gapping rate of 3.2%. 	

<p>Social Development, Finance & Administration:</p> <ul style="list-style-type: none"> • Close to budget, with a minor favourable variance, reflecting delays in grants programming and under-spending in salaries and benefits due to hiring delays, offset by reduced Provincial subsidy. • 4.0 positions or 3.1% below the approved complement. 		<ul style="list-style-type: none"> • On budget. • Full complement. 	
<p>Toronto Employment & Social Services:</p> <ul style="list-style-type: none"> • Lower average monthly caseload with actual volumes of 90,150, 3,350 or 3.6% lower than planned volumes of 93,500 and lower special diet expenditures. • 45.0 positions below the approved complement, reflecting reduced staff requirements due to lower than planned caseload, which after considering gapping is equivalent to a 0.6% vacancy rate. 		<ul style="list-style-type: none"> • Average monthly caseload is projected to be 3,500 cases or 3.7% below the budget of 93,500. • 45.0 positions below the approved complement which after considering gapping is equivalent to a 0.6% gapping rate. 	

Citizen Centred Services "B"

**Chart 2
Net Variance Summary**









As indicated in Chart 2 above, *Citizen Centred Services "B"* collectively reported net over-spending of \$8.649 million or 2.7% for the six-month period ended June 30, 2015 and project over-spending of \$6.902 million or 1.0% of the 2015 Approved Net Operating Budget by year-end.

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



City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
City Planning	4-Month	(0.0)	—	1.3	▲	(1.3)	▼	Ⓢ	(0.1)	▼	0.8	▲	(0.9)	▼	Ⓢ
	6-Month	(0.1)	▼	1.5	▲	(1.7)	▼	Ⓢ	0.0	—	1.2	▲	(1.2)	▼	Ⓢ
Fire Services	4-Month	(0.6)	▼	0.8	▲	(1.4)	▼	Ⓢ	0.0	—	0.4	▲	(0.4)	▼	Ⓢ
	6-Month	(0.5)	▼	2.2	▲	(2.7)	▼	Ⓢ	0.5	▲	0.4	▲	0.1	▲	Ⓡ
Municipal Licensing & Standards	4-Month	(0.7)	▼	0.3	▲	(1.0)	▼	Ⓢ	(0.5)	▼	(0.5)	▼	0.0	—	Ⓢ
	6-Month	(1.7)	▼	0.6	▲	(2.3)	▼	Ⓢ	(0.5)	▼	0.0	—	(0.5)	▼	Ⓢ
Policy, Planning, Finance and Administration	4-Month	(0.7)	▼	(0.7)	▼	(0.0)	—	Ⓢ	(0.2)	▼	(0.0)	—	(0.1)	▼	Ⓢ
	6-Month	(1.0)	▼	(0.7)	▼	(0.3)	▼	Ⓢ	(0.2)	▼	(0.0)	—	(0.1)	▼	Ⓢ
Engineering and Construction Services	4-Month	(1.1)	▼	(1.5)	▼	0.3	▲	Ⓡ	(4.4)	▼	(4.4)	▼	(0.0)	—	Ⓢ
	6-Month	(1.6)	▼	(1.2)	▼	(0.5)	▼	Ⓢ	(4.4)	▼	(4.4)	▼	(0.0)	—	Ⓢ
Toronto Building	4-Month	(0.2)	▼	(2.7)	▼	2.5	▲	Ⓢ	(0.0)	—	0.0	—	(0.0)	—	Ⓢ
	6-Month	(0.2)	▼	(2.2)	▼	2.0	▲	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓢ
Transportation Services	4-Month	2.4	▲	(4.4)	▼	6.8	▲	Ⓡ	6.8	▲	(1.3)	▼	8.0	▲	Ⓡ
	6-Month	7.3	▲	(6.8)	▼	14.1	▲	Ⓡ	9.6	▲	1.0	▲	8.7	▲	Ⓡ
Total	4-Month	(1.0)	▼	(6.8)	▼	5.8	▲	Ⓢ	1.6	▲	(5.0)	▼	6.6	▲	Ⓡ
	6-Month	2.1	▲	(6.6)	▼	8.6	▲	Ⓢ	5.1	▲	(1.8)	▼	6.9	▲	Ⓡ
Year-to-Date Net Variance		Ⓢ 85% to 105%	Ⓢ 0% to 85%	Ⓡ >105%		Year-End	Ⓢ ≤100%	Ⓡ >100%							

Six Month Results

Year-End Projections

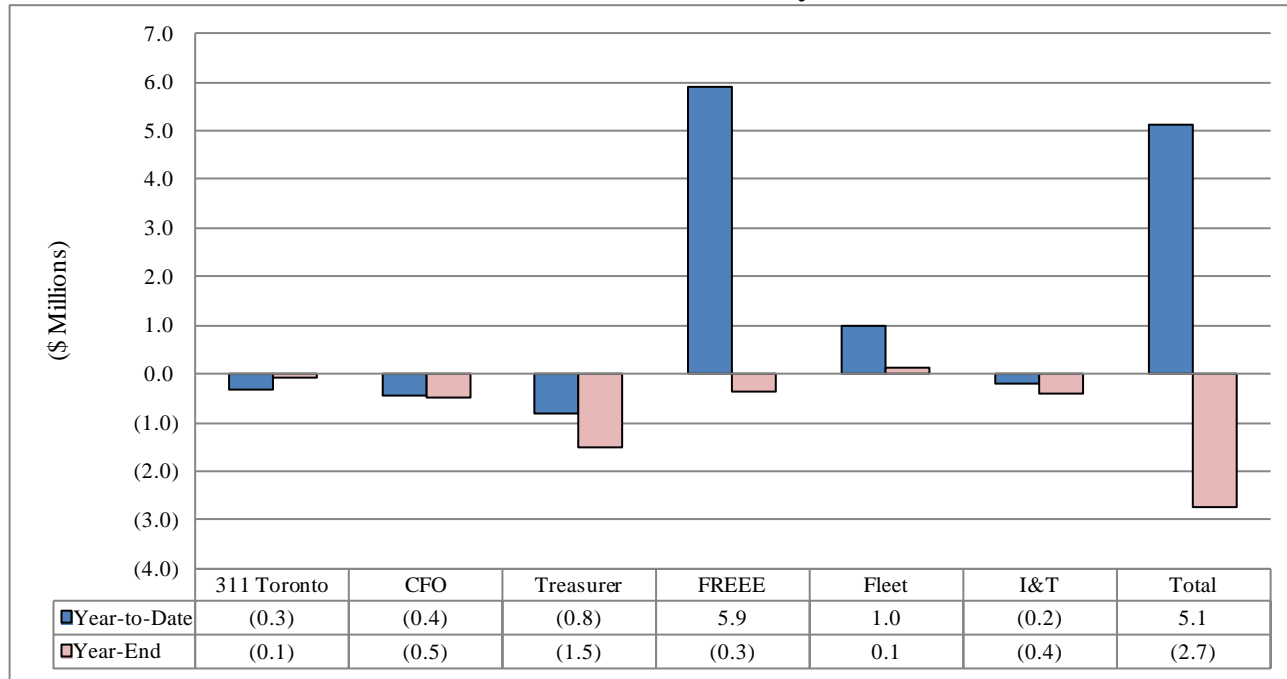
<p>City Planning:</p> <ul style="list-style-type: none"> Higher volume and fees per development applications contributed to the favourable net variance. 22.0 positions or 2.1% below the approved complement after considering gapping, reflecting 8.0 new positions that will be recruited for enhanced services later in the year. The Division intends to fill 17.0 vacant positions before end of the year to ensure service level is not affected. The remaining 5.0 positions are student positions that are filled only during the summer months. 		<ul style="list-style-type: none"> Higher volume of applications is projected to continue to year-end. 5.0 positions below approved complement of 373 positions, reflecting full complement after considering gapping. 	
<p>Toronto Fire Services:</p> <ul style="list-style-type: none"> Higher than budgeted vacancies partially offset by over-spending in non-payroll items such as machinery and equipment, uniforms, general hardware, etc. A recruit class of 42 positions started at the end of April as part of the Local Union 3888 agreement where TFS will initiate a recruit class once vacancies for firefighter operations reach 40 positions. Two more recruit classes of approximately 40 are scheduled in July and October 2015. Higher than planned revenues stemming from false alarm charges, Heavy Urban Search and Rescue (HUSAR) funding from the Province received for prior year's expenditures and funding for PanAm received earlier than anticipated. 87.0 positions below the approved complement (includes 25 new Fire Prevention positions to be hired in August), which after considering gapping is equivalent to a 0.8% vacancy rate. 		<ul style="list-style-type: none"> Provincial funding received for prior year expenditures will help offset over-expenditures in machinery, equipment parts and uniforms. The overspending will be partially offset by savings in salaries and benefits. Toronto Fire Services will continue monitor operating expenditures and report significant variances throughout the year as required. 26.0 positions below approved complement which after considering gapping is equivalent to a 0% vacancy rate. 	
<p>Municipal Licensing & Standards:</p> <ul style="list-style-type: none"> Under-expenditures of \$1.74 million mainly arising from a combination of salaries and benefits savings are due to processing time to fill vacancies. Also the delayed purchase of Toronto Animal Services mobile spay/neuter truck which is currently in production and pending expenses for inter-divisional charges. Partially offset by over-expenditures of \$0.05 million in contracted services for consulting costs for the User Fee Review. This will be absorbed by anticipated under-spending in other areas of ML&S. Higher than planned revenue of \$0.6 million driven by the volume of business licenses, particularly for Toronto Taxicab Licence (TTL) and Personal Service Setting. This was offset by under-achieved revenue for licenses and permits, sign by-law enforcement and re-inspection fees. 		<ul style="list-style-type: none"> Projecting net expenditures of \$0.5 million at year end. Expenditures are estimated to be \$0.5 million under-spent primarily related to vacancies. Revenue is anticipated to be on budget at year-end. Areas with on-going under- achieved revenue are being addressed by a user fee review and rationalization. 	

<ul style="list-style-type: none"> 22.0 positions below approved complement due to an on-going recruiting process which, after considering budgeted gapping, is equivalent to a 2.6% vacancy rate. The Program is in the process of recruiting qualified candidates in order to offset retirements and approach approved complement by year-end. 		<ul style="list-style-type: none"> It is anticipated that ML&S will be 5.0 positions below the approved complement due to on-going recruiting which, with budgeted gapping exceeded, is equal to a 1.1% vacancy rate. Budgeted gapping for 2015 will be achieved due to the anticipated later start dates of new employees. 	
<p>Policy, Planning, Finance & Administration:</p> <ul style="list-style-type: none"> Gross expenditures are under budget due to vacant positions and under-spending during the period related to utilities, equipment rental and nuclear emergency planning in the Office of Emergency Management. Off-set by lower inter-divisional recoveries. 	G	<ul style="list-style-type: none"> Favourable net variance is projected, primarily due to vacant positions during the year. 	G
<ul style="list-style-type: none"> 15.0 positions below approved complement, equal to a 3.6% vacancy rate after gapping. 14 positions are currently under recruitment and are expected to be filled by year-end. 		<ul style="list-style-type: none"> 7.0 positions, which is equal to a 0% vacancy rate after gapping. 	
<p>Engineering & Construction Services:</p> <ul style="list-style-type: none"> Under-spending in salaries and benefits due to vacant positions. Partially offset by higher external engineering review costs. Lower recoveries from client capital projects resulting from vacant positions. 	G	<ul style="list-style-type: none"> On budget. Under-spending in salaries and benefits expected to continue due to vacant positions. Offset by lower recoveries from client capital projects resulting from the vacant positions. 	G
<ul style="list-style-type: none"> 45.0 positions below the approved complement due to a combination of challenges, namely exits (retirements and transfers to other Divisions) and internal promotions which result in no net change to the vacancy rate, and a limited supply of top calibre talent in key business areas (e.g., bridge engineers). After considering budgeted gapping, it is equal to a 4.1% vacancy rate. 		<ul style="list-style-type: none"> 11.0 positions below the approved complement; reflecting essentially full complement, after considering and achieving budgeted gapping throughout the year. 	
<p>Toronto Building:</p> <ul style="list-style-type: none"> Lower revenue due to later than anticipated applications for high rise condominiums and infrastructure projects. Higher contracted services than planned due to an increase in scope and delay in the new North York customer service counter project and higher than expected credit card merchant fees. Partially offset by under-spending of salaries and benefits due to vacant positions. 	Y	<ul style="list-style-type: none"> On budget. Toronto Building continues to actively monitor its spending against the Council Approved 2015 Operating Budget. Any year end surplus or deficit will be contributed to or from the Building Code Act Service Improvement Reserve Fund that creates and maintains systems and processes which enable service delivery timelines and reporting requirements of the Province's Bill 124, Building Code Statute Law Amendment Act, and 2002 legislation to be met. 	G
<ul style="list-style-type: none"> 15.0 positions below approved complement, which after gapping is equivalent to a 0.5% vacancy rate. These new positions will be recruited for enhanced services that begin later in the year reducing the number of vacancies to full complement. 		<ul style="list-style-type: none"> 12.0 positions below approved complement of 448.0 positions, reflecting full complement after considering budgeted gapping. Toronto Building continues to actively recruit to address the filling of vacant positions. 	

<p>Transportation Services:</p> <ul style="list-style-type: none"> • Increased costs for traffic signal maintenance contracts due to demand related to Ontario One Call, etc. • Higher salt usage in the winter maintenance program. • Higher street lighting maintenance costs resulting from increased contract prices. • Higher data channels/cell phones contract expenditures due to unanticipated additional costs related to the implementation of new traffic signalling technology. • Partially offset by under-spending in salaries and benefits due to vacant positions and lower winter maintenance contract costs due to fewer ploughing events. 		<ul style="list-style-type: none"> • Higher contract renewal costs and increased salt usage in the winter maintenance program. • Additional contract costs related to implementation of new traffic signalling technology and for traffic signal maintenance contracts due to demand related to Ontario One Call, etc. • Higher street lighting hydro costs. • Higher data channels/cell phones contract expenditures due to unanticipated additional costs related to the implementation of new traffic signalling technology. • Partially offset by under-spending in salaries and benefits due to vacant positions and increased licenses/permit revenue resulting from higher volumes of construction activity. • For the remainder of 2015, Transportation Services will review all discretionary expenditures and a strategy to deal with the non-weather related over expenditures will be coordinated with the offices of the DCM & CFO and noted in the 3rd quarter variance report. 	
<ul style="list-style-type: none"> • 91.7 positions below the approved complement due to a combination of events that result in a 'domino effect' within the Program (i.e. retirements and transfers to other Divisions are often then filled through internal promotions which result in no net change to the vacancy rate while the hiring process proceeds). • After considering budgeted gapping, it is equal to a 3.3% vacancy rate. 		<ul style="list-style-type: none"> • 72.8 positions below the approved complement, after considering budgeted gapping it is equal to a 1.6% vacancy rate. • Transportation Services continues to implement an accelerated hiring program to address the filling of vacant positions. 	

Internal Services

**Chart 3
Net Variance Summary**









As outlined in Chart 3 above, during the six months ended June 30, 2015, *Internal Services* Programs collectively reported a net over-expenditure of \$5.133 million or 5.3%, and project year-end under-spending of \$2.728 million or 1.5% compared to the 2015 Approved Net Operating Budget.



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





City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Office of the Chief Financial Officer	4-Month	(0.5)	▼	(0.1)	▼	(0.4)	▼	⊕	(1.2)	▼	(0.8)	▼	(0.5)	▼	⊕
	6-Month	(0.8)	▼	(0.3)	▼	(0.4)	▼	⊕	(0.7)	▼	(0.2)	▼	(0.5)	▼	⊕
Office of the Treasurer	4-Month	(2.3)	▼	(2.0)	▼	(0.4)	▼	⊕	(4.4)	▼	(3.6)	▼	(0.8)	▼	⊕
	6-Month	(2.9)	▼	(2.1)	▼	(0.8)	▼	⊕	(5.0)	▼	(3.4)	▼	(1.5)	▼	⊕
Facilities, Real Estate, Environment & Energy	4-Month	(1.6)	▼	(1.3)	▼	(0.4)	▼	⊕	(2.5)	▼	(2.3)	▼	(0.2)	▼	⊕
	6-Month	(2.0)	▼	(7.9)	▼	5.9	▲	⊗	(2.1)	▼	(1.7)	▼	(0.3)	▼	⊕
Fleet Services	4-Month	(0.2)	▼	(0.7)	▼	0.4	▲	⊗	(0.2)	▼	(2.3)	▼	2.1	▲	⊗
	6-Month	1.5	▲	0.5	▲	1.0	▲	⊕	1.5	▲	1.4	▲	0.1	▲	⊗
Information & Technology	4-Month	(5.7)	▼	(5.2)	▼	(0.4)	▼	⊕	(10.1)	▼	(10.1)	▼	(0.0)	—	⊕
	6-Month	(6.8)	▼	(6.6)	▼	(0.2)	▼	⊕	(14.1)	▼	(13.7)	▼	(0.4)	▼	⊕
311 Toronto	4-Month	(1.0)	▼	(0.6)	▼	(0.4)	▼	⊕	(1.8)	▼	(1.7)	▼	(0.1)	▼	⊕
	6-Month	(1.1)	▼	(0.7)	▼	(0.3)	▼	⊕	(1.4)	▼	(1.3)	▼	(0.1)	▼	⊕
Total	4-Month	(11.3)	▼	(9.8)	▼	(1.5)	▼	⊕	(20.2)	▼	(20.7)	▼	0.5	▲	⊗
	6-Month	(12.1)	▼	(17.2)	▼	5.1	▲	⊗	(21.8)	▼	(19.0)	▼	(2.7)	▼	⊕
Year-to-Date Net Variance		⊕	85% to 105%	⊕	0% to 85%	⊗	>105%	Year-End	⊕	<=100%	⊗	>100%			

Six Month Results

Year-End Projections

<p>Office of the Chief Financial Officer:</p> <ul style="list-style-type: none"> Delays in filling operating and capital vacancies partially offset by corresponding lower recoveries from capital and other Divisions. 9.0 positions or 5.6% below the approved complement after budgeted gapping. Positions are in various stages of being filled. To mitigate potential impacts on service levels, overtime has been used to offset the vacant positions. 		<ul style="list-style-type: none"> Delays in filling operating positions results in under-spending. 3.0 positions or 0.3% below the approved complement after budgeted gapping. 	
<p>Office of the Treasurer:</p> <ul style="list-style-type: none"> Delays in filling operating and capital vacancies partially offset by corresponding lower recoveries from capital and other divisions. Savings in MLTT revenue administration, pandemic influenza expenditures, and Tenant Tax Notification Program. 88.5 positions or 9.0% below the approved complement after budgeted gapping. To mitigate potential impacts on service levels, the use of part time and overtime has been used to cover front line service while recruitment strategies are underway. 		<ul style="list-style-type: none"> Delays in filling vacancies. Savings in MLTT revenue administration, pandemic influenza expenditures and Tenant Tax Notification Program are expected to continue to year-end. 27.0 positions or 0.7% below the approved complement after budgeted gapping. 	
<p>Facilities, Real Estate, Environment & Energy:</p> <ul style="list-style-type: none"> Revenue shortfall of \$7,887 million resulting from: <ul style="list-style-type: none"> Lack of spending on Environment and Energy Programs, as well as vacant positions that would be recovered from these programs. Timing of reconciliation of Union Station costs and associated recovery from the reserve fund at year-end (the budgeted recovery is forecasted equally by quarter resulting in a year-to-date variance). Unbudgeted reconciliation of the Common Area Maintenance (CAM) costs for Old City Hall over the past 2.5 years was completed in second quarter of 2015 resulting in a prior period credit adjustment to the tenant account. Variances between the IDR budget and IDR invoices as revenues are budgeted evenly throughout the year but invoiced quarterly. IDR invoices not accrued. The revenue shortfall was partially offset by under-spending of \$1.982 million due to: <ul style="list-style-type: none"> Under-spending in salaries and benefits due vacancies that are in the process of being filled. Under-spending of funds related to Environment and Energy Programs due to changes in terms of some of these programs which has slowed participation and uptake. As noted above, these 		<ul style="list-style-type: none"> Under-spending in salaries and benefits which are partially offset by the over-expenditures in contracted services, utilities and facilities maintenance at City facilities. 	

<p>have a zero net impact as recoveries are also impacted.</p> <ul style="list-style-type: none"> Facilities Management experienced over-spending in contracted services due to higher than planned costs related to demand maintenance requests at various facilities over the second quarter. 92.9 positions below the approved complement due to staff turnover from retirements and staff members taking on new opportunities as well as delays in hiring. After considering budgeted gapping, this represents the equivalent of a 5.6% vacancy rate. The impacts of vacancies across the program include existing staff working extra hours to cover 24/7 and critical operations, and a greater reliance on external contractors to support operations and address work order requests. Overall, the Program is mitigating these impacts as much as possible to meet service levels. The Program is working diligently with Human Resources to ensure these vacancies are filled as soon as possible. 		<ul style="list-style-type: none"> 50.9 positions below the approved complement due to staff turnover resulting from retirements and staff members taking on new opportunities as well as delays in the hiring process, and after considering budgeted gapping, this represents the equivalent of a 1.4% vacancy rate. The impact of vacancies is being mitigated by having existing staff working overtime, utilizing part-time hours and leveraging external vendors to perform maintenance and execute on work order requests to meet service levels. 	
<p>Fleet Services:</p> <ul style="list-style-type: none"> Higher than planned maintenance from PF&R, Solid Waste Management Services, Transportation Services, and Toronto Water. Partial increase in revenues due to delays in recoveries from Divisions for maintenance costs. Sundry revenues under-achieved as a result of lower proceeds from auctions. <hr/> <ul style="list-style-type: none"> 14.0 positions below the approved complement include 7.0 positions held for gapping, 4.0 positions are due to turnover and 3.0 are as a result of not finding suitable candidates to fill the roles. After considering budgeted gapping, this represents the equivalent of a 4.4% vacancy rate. The impact of vacancies resulted in overtime and external service contracts as short-term measures. Hiring process is underway and it is anticipated that 7.0 of these vacancies will be filled by the third quarter 2015. 		<ul style="list-style-type: none"> Higher maintenance costs from PF&R, Solid Waste Management Services, Transportation Services, and Toronto Water, with corresponding recoveries. Unbudgeted audit cost of \$0.230 million. Budgeted auction proceeds under-achieved. Partially offset by savings from additional gapping. Fleet Services will monitor audit costs and other controllable costs to identify offsets. <hr/> <ul style="list-style-type: none"> 7.0 positions below the approved complement include 7.0 positions being held for gapping. After considering budgeted gapping, this represents the equivalent of a 0.5% vacancy rate. The impact of vacancies is being mitigated with staff working overtime and external service contracts. 	

<p>Information & Technology:</p> <ul style="list-style-type: none"> • Under-spending in gross expenditures is mainly attributed to project vacancies offset by a corresponding recovery from capital. • Under-spending from vacant operating positions partially offset by the cost of overtime incurred to maintain service levels. <hr/> <ul style="list-style-type: none"> • There were 64.0 operating vacancies including 30.0 held for gapping, representing a vacancy rate of 18.1% after budgeted gapping. <ul style="list-style-type: none"> ➢ Even though hiring has continued at a positive momentum, the vacancy rate has been consistent in the first six months of 2015 largely due to internal staff movement to new positions, staff retirements and resignations. ➢ To mitigate impacts on service levels, overtime has been used to provide ongoing services while recruitment strategies are underway. • Capital vacancies are mainly due to the additional 62 positions included in the 2015 Budget approved in March 2015. • Capital positions and funding are planned to be staged with project readiness and time-lines. Many of these capital vacancies are expected to be filled later this year in accordance with the progress of projects and milestones to ensure financial projection is aligned with planned project budget, schedules and deliverables. 		<ul style="list-style-type: none"> • Savings from operating vacancies partially offset by overtime costs. • Under-spend from capital vacancies are offset by corresponding lower recoveries from capital. <hr/> <ul style="list-style-type: none"> • Vacancy rate of 9.1% after considering budgeted gapping. • 705.0 of the 825.0 approved positions is projected to be filled according to the Program's goals and objectives that are aligned with project phases. 	
<p>311 Toronto:</p> <ul style="list-style-type: none"> • Under-spending mainly attributed to vacancies within the Project Management Office offset by a corresponding recovery from capital. • Additional under-spending relates to the modification of projected Contact Centre staff hours via the optimized scheduling implementation, where peak volume occurs mainly in the summer months. The positive variance is forecasted to be fully absorbed by year-end. • Achieved 81% of calls answered within 75 seconds. <hr/> <ul style="list-style-type: none"> • 9.0 positions below the approved complement due to timing of major capital projects commencing, which are now in the process of filling vacancies. • After considering budgeted gapping, this represents the equivalent of 2.5% vacancy rate. • No service level impact resulting from these vacancies which are primarily for the delivery of capital projects. Recruitment is currently in progress for these capital funded positions. 		<ul style="list-style-type: none"> • Minor net favourable variance projected due to under-spending in discretionary expenses. <hr/> <ul style="list-style-type: none"> • 5.25 positions below the approved complement due to timing of major capital projects commencing, which are now in the process of filling vacancies. • After considering budgeted gapping, this represents the equivalent of a 0.5% vacancy rate. • No service level impact resulting from these vacancies which are primarily for the delivery of capital projects. Recruitment is currently in progress for these capital funded positions. 	

City Manager's Office

The *City Manager's Office* reported net under-spending of \$1.263 million or 5.4% of planned expenditures for the six months ended June 30, 2015 and forecasts a favourable year-end variance of \$1.656 million or 3.5%.

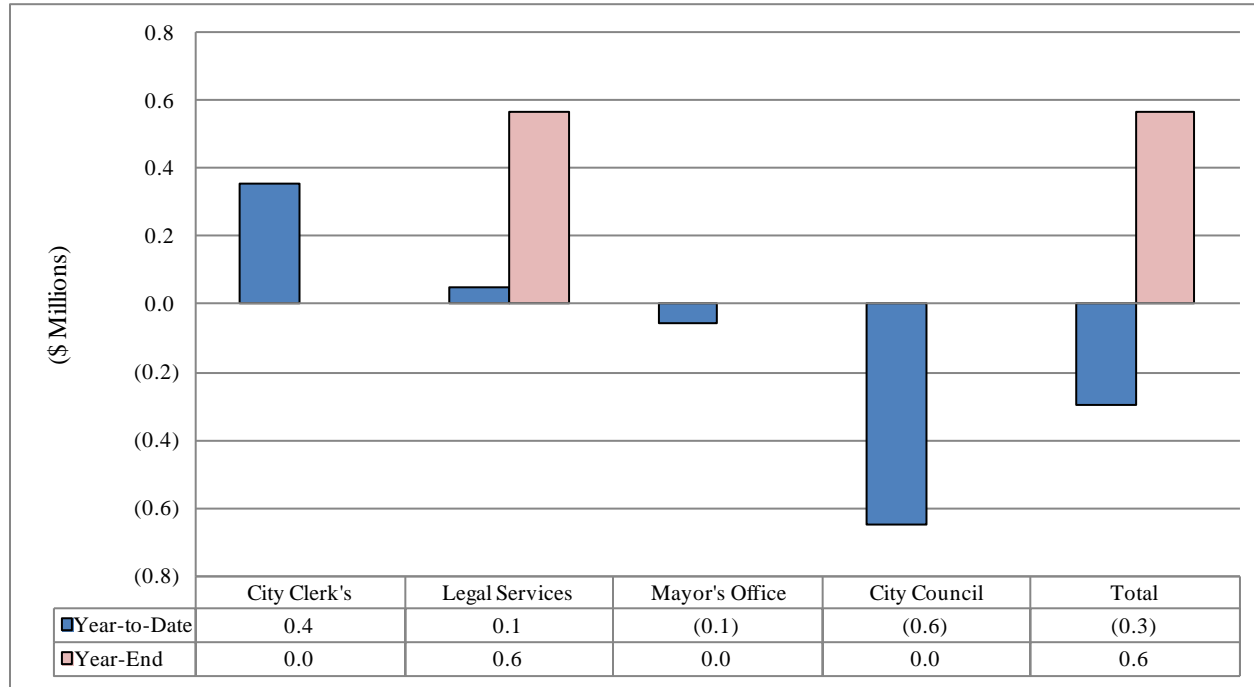
**Figure 4
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)**

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

Six Month Results		Year-End Projections	
<p>City Manager's Office:</p> <ul style="list-style-type: none"> Favourable net expenditures mainly due to under-spending in salaries and benefits as a result of continued challenges in filling vacant positions. 37.5 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of a 3.5% vacancy rate. No service level impact resulting from these vacancies as these positions are in various stages of being filled. 	Ⓞ	<ul style="list-style-type: none"> Projecting year-end net favourable variance mainly attributable to under-spent salaries and benefits. 13.5 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of a 0% vacancy rate. 	Ⓞ

Other City Programs

**Chart 4
Net Variance Summary**











Other City Programs (refer to Chart 4 above) reported a net under-expenditure of \$0.297 million or 0.9% below planned expenditures for the six months ended June 30, 2015; and project a year-end over-expenditure of \$0.566 million or 0.7% compared to the collective 2015 Approved Net Operating Budget.

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

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

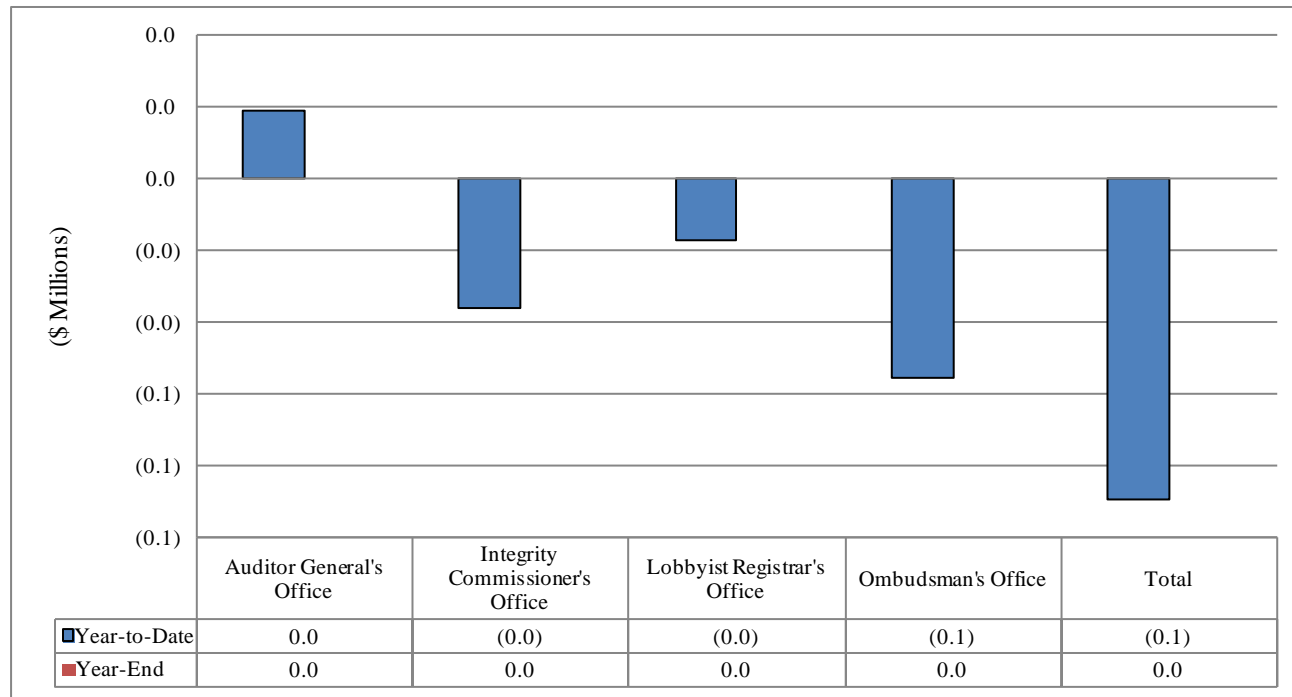
Six Month Results

Year-End Projections

<p>City Clerk's Office:</p> <ul style="list-style-type: none"> Unfavourable net expenditures mainly due to higher spending in postage partially offset by higher recoveries due to increased demand in mailing and courier services, under-spending in salaries and benefits due to the delay in filling vacancies and lower spending in materials and supplies as expenditures are to be incurred later in the year. 38.1 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of a 5.8% vacancy rate. No service level impact resulting from these vacancies as positions are in various stages of being filled. 		<ul style="list-style-type: none"> Consistent with historical financial performance, the City Clerk's Office is projecting to be on budget at year-end in 2015. 7.0 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of a 0% vacancy rate. 	
<p>Legal Services:</p> <ul style="list-style-type: none"> Unfavourable net expenditures of \$0.050 million or 0.5%. Lower revenues due to less work pertaining to insurance claims. Under-spending from delays in filling vacancies is offset by corresponding lower recoveries from Metrolinx for the respective positions. Lower flow through costs and corresponding revenues with Toronto Police Services and Court Services. Down 12.0 positions or 1.9% below the approved complement after budgeted gapping. No service level impact resulting from these vacancies as positions are in various stages of being filled. 		<ul style="list-style-type: none"> Lower than expected revenues mainly due to less work pertaining to insurance claims. Legal Services to offset through management of workload and filling vacancies at lower end. Down 17.0 positions or 3.6% below the approved complement after budgeted gapping due to retirements. There is minimal service level impact resulting from these vacancies as these positions will be filled at varying stages. 	
<p>Mayor's Office:</p> <ul style="list-style-type: none"> Lower spending in services and rents. Lower spending in salaries and benefits. 1.0 position below the approved complement and this represents the equivalent of a 5.0% vacancy rate. 		<ul style="list-style-type: none"> The projection is to be on budget at year-end. Full complement. 	
<p>City Council:</p> <ul style="list-style-type: none"> Lower staff salaries and benefits due to different staffing strategies adopted by various Councillors. Lower spending in Councillors' Constituency Services and Office Budgets, partially offset by higher spending in the Council General Expense Budget. Full complement. 		<ul style="list-style-type: none"> The projection is to be on budget at year-end. Full complement. 	

Accountability Offices

**Chart 5
Net Variance Summary**











As noted in Chart 5 above, **Accountability Offices** collectively realized net under-spending of \$0.090 million or 2.6% below planned expenditures for the six months ended June 30, 2015. Overall, these Offices project to be on budget at year-end.

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

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

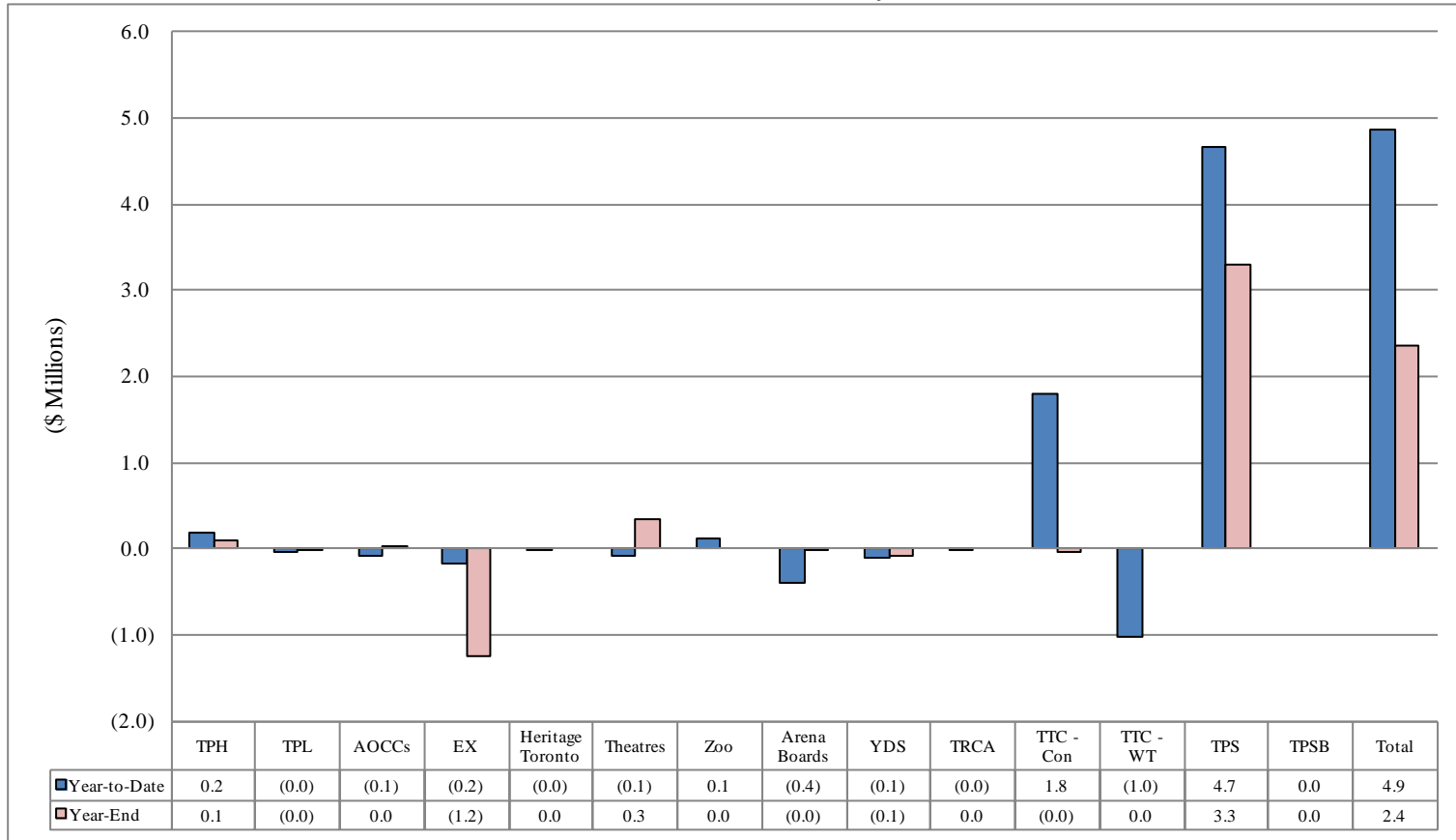
Six Month Results

Year-End Projections

<p>Auditor General's Office:</p> <ul style="list-style-type: none"> Slight unfavourable variance mainly due to higher benefit costs for the period. 0.5 positions above the approved complement, after considering budgeted gapping, this represents the equivalent of a 0.8% vacancy rate. No service level impact resulting from these vacancies as service pressures have been managed through the hiring of temporary co-op students. 		<ul style="list-style-type: none"> On budget. 1.5 over-complement as a result of 2.0 unbudgeted temporary co-op students who have been hired until year-end to manage the workload. 	
<p>Integrity Commissioner's Office:</p> <ul style="list-style-type: none"> Favourable variance of \$0.036 million or 21.2%, mainly due to staff vacancy and delayed spending in services and rents. 1.0 position or 33.3% below the approved complement. 		<ul style="list-style-type: none"> On budget. Full complement. 	
<p>Lobbyist Registrar's Office:</p> <ul style="list-style-type: none"> Favourable variance mainly due to delayed spending in services and rents. 0.3 position or 3.0% below the approved complement. This reflects one temporary position which is only filled if required to manage higher work volumes. 		<ul style="list-style-type: none"> On budget. 0.3 position or 3.0% below the approved complement. This reflects one temporary position which is only filled if required to manage higher work volumes. 	
<p>Ombudsman's Office:</p> <ul style="list-style-type: none"> Favourable variance mainly due to staff vacancy and lower spending in equipment and services and rents. 1.0 position or 8.3% below the approved complement. The Office is challenged to meet the demands from the public and Council with its limited resources. 		<ul style="list-style-type: none"> On budget. Full complement. 	

City Agencies

**Chart 6
Net Variance Summary**



Agencies collectively reported over-spending of \$4.873 million or 0.5% above planned net expenditures for the six month period ended June 30, 2015 and project over-expenditure at year-end of \$2.356 million or 0.1% compared to their combined 2015 Approved Net Operating Budget, as outlined in Chart 6 above.











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

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Toronto Public Health	4-Month	0.0	—	(0.3)	▼	0.3	▲	Ⓞ	0.1	▲	0.1	▲	0.0	—	Ⓞ
	6-Month	0.2	▲	(0.0)	—	0.2	▲	Ⓞ	(1.0)	▼	(1.1)	▼	0.1	▲	Ⓡ
Toronto Public Library	4-Month	0.3	▲	0.3	▲	(0.0)	—	Ⓞ	0.3	▲	0.3	▲	(0.0)	—	Ⓞ
	6-Month	0.8	▲	0.8	▲	(0.0)	—	Ⓞ	1.2	▲	1.2	▲	(0.0)	—	Ⓞ
Association of Community Centres	4-Month	(0.0)	—	(0.0)	—	(0.0)	—	Ⓞ	0.0	—	(0.0)	—	0.0	—	Ⓞ
	6-Month	(0.1)	▼	0.0	—	(0.1)	▼	Ⓞ	0.0	—	(0.0)	—	0.0	—	Ⓞ
Exhibition Place	4-Month	(0.3)	▼	(0.2)	▼	(0.1)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(0.4)	▼	(0.2)	▼	(0.2)	▼	Ⓞ	(0.4)	▼	0.9	▲	(1.2)	▼	Ⓞ
Heritage Toronto	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(0.0)	—	(0.0)	—	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Theatres	4-Month	(1.9)	▼	(2.5)	▼	0.6	▲	Ⓡ	(2.2)	▼	(2.8)	▼	0.6	▲	Ⓡ
	6-Month	(1.4)	▼	(1.3)	▼	(0.1)	▼	Ⓞ	(0.5)	▼	(0.8)	▼	0.3	▲	Ⓡ
Toronto Zoo	4-Month	(0.4)	▼	(0.4)	▼	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(1.7)	▼	(1.9)	▼	0.1	▲	Ⓞ	(2.3)	▼	(2.3)	▼	0.0	—	Ⓞ
Arena Boards of Management	4-Month	(0.2)	▼	0.2	▲	(0.3)	▼	Ⓞ	(0.1)	▼	(0.1)	▼	0.0	—	Ⓞ
	6-Month	(0.3)	▼	0.1	▲	(0.4)	▼	Ⓡ	0.0	—	0.0	—	(0.0)	—	Ⓞ







City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Yonge Dundas Square	4-Month	0.1	▲	0.1	▲	(0.1)	▼	Ⓚ	0.2	▲	0.2	▲	(0.0)	—	Ⓞ
	6-Month	0.2	▲	0.3	▲	(0.1)	▼	Ⓚ	0.4	▲	0.4	▲	(0.1)	▼	Ⓞ
Toronto & Region Conservation Authority	4-Month	(0.0)	—	(0.0)	—	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(0.1)	▼	(0.1)	▼	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Toronto Transit Commission - Conventional	4-Month	(0.8)	▼	(6.3)	▼	5.5	▲	Ⓞ	(7.5)	▼	(7.5)	▼	0.0	—	Ⓞ
	6-Month	(6.9)	▼	(8.7)	▼	1.8	▲	Ⓞ	(11.7)	▼	(11.7)	▼	(0.0)	—	Ⓞ
Toronto Transit Commission - Wheel Trans	4-Month	(0.9)	▼	0.0	—	(1.0)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(1.0)	▼	0.0	—	(1.0)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Toronto Police Service	4-Month	0.9	▲	0.1	▲	0.7	▲	Ⓞ	2.6	▲	0.4	▲	2.2	▲	Ⓡ
	6-Month	4.7	▲	0.0	—	4.7	▲	Ⓞ	3.3	▲	0.0	—	3.3	▲	Ⓡ
Toronto Police Services Board	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Total	4-Month	(3.3)	▼	(8.9)	▼	5.7	▲	Ⓞ	(6.6)	▼	(9.4)	▼	2.8	▲	Ⓡ
	6-Month	(6.1)	▼	(10.9)	▼	4.9	▲	Ⓞ	(11.0)	▼	(13.3)	▼	2.4	▲	Ⓡ
Year-to-Date Net Variance		Ⓞ	85% to 105%	Ⓚ	0% to 85%	Ⓡ	>105%	Year-End	Ⓞ	<=100%	Ⓡ	>100%			





Six Month Results

Year-End Projections

<p>Toronto Public Health:</p> <ul style="list-style-type: none"> Improved hiring process resulted in over-expenditures in salaries and benefits partially offset by under-expenditures in non-payroll items such as general contracted services, advertising and promotions, etc. Revenue is under-achieved mainly due to under-spending across various 100% Provincially funded programs. <hr/> <ul style="list-style-type: none"> 82.5 positions below approved complement which after considering gapping is equivalent to a 0% vacancy rate. 		<ul style="list-style-type: none"> Corrective actions such as strategic hiring practices and on-going monitoring to be implemented to ensure expenditures remain within the 2015 Approved Operating Budget. <hr/> <ul style="list-style-type: none"> 95.0 positions below approved complement which after considering gapping is equivalent to a 0% vacancy rate. 	
<p>Toronto Public Library:</p> <ul style="list-style-type: none"> Un-budgeted expenditures associated with specific programs are fully offset by grants received from the Toronto Public Library Foundation and other organizations. Over-expenditures in utility costs due to the extreme cold winter have been more than offset by savings in salaries, supplies and services. Unrealized revenue related to fines, sale of library materials and advertising are partially offset by higher revenue from grants and room rentals. <hr/> <ul style="list-style-type: none"> 54.0 positions below approved complement, which after considering gapping is equivalent to a 0.4% vacancy rate. 		<ul style="list-style-type: none"> Expenditure control measures have been implemented to ensure spending is on budget by year-end. <hr/> <ul style="list-style-type: none"> 54.0 positions below approved complement, which after considering gapping is equivalent to a 0.4% vacancy rate. 	
<p>Association of Community Centres:</p> <ul style="list-style-type: none"> Under-spending in salaries and benefits and other non-salary budgets. <hr/> <ul style="list-style-type: none"> 1.2 positions or 1.5% below the approved complement. 		<ul style="list-style-type: none"> Slightly over budget due to higher payroll costs resulting from PanAm Pridehouse. <hr/> <ul style="list-style-type: none"> Full complement. 	
<p>Exhibition Place:</p> <ul style="list-style-type: none"> Favourable gross expenditure variance was due to implementation of management energy initiatives and under-spending from Energy Retrofit Projects (ERP). Partially offset by under-achieved revenue due the timing of new businesses at the Exhibition Place, Direct Energy Centre and Allstream Centre. <hr/> <ul style="list-style-type: none"> Full complement. 		<ul style="list-style-type: none"> As of June 30, the Board of Governors of Exhibition Place is forecasting a year-end favourable variance of \$1.241 million primarily due to contribution from Pan Am Games. <hr/> <ul style="list-style-type: none"> Full complement. 	
<p>Heritage Toronto:</p> <ul style="list-style-type: none"> Combined impact of lower than budgeted revenues and under-spending results net expenditures being on budget. <hr/> <ul style="list-style-type: none"> Year-to-date full complement of 7.0 positions. 		<ul style="list-style-type: none"> It is projected that net expenditures will be on budget for the year. <hr/> <ul style="list-style-type: none"> Full complement of 7.0 positions is projected for the year. 	

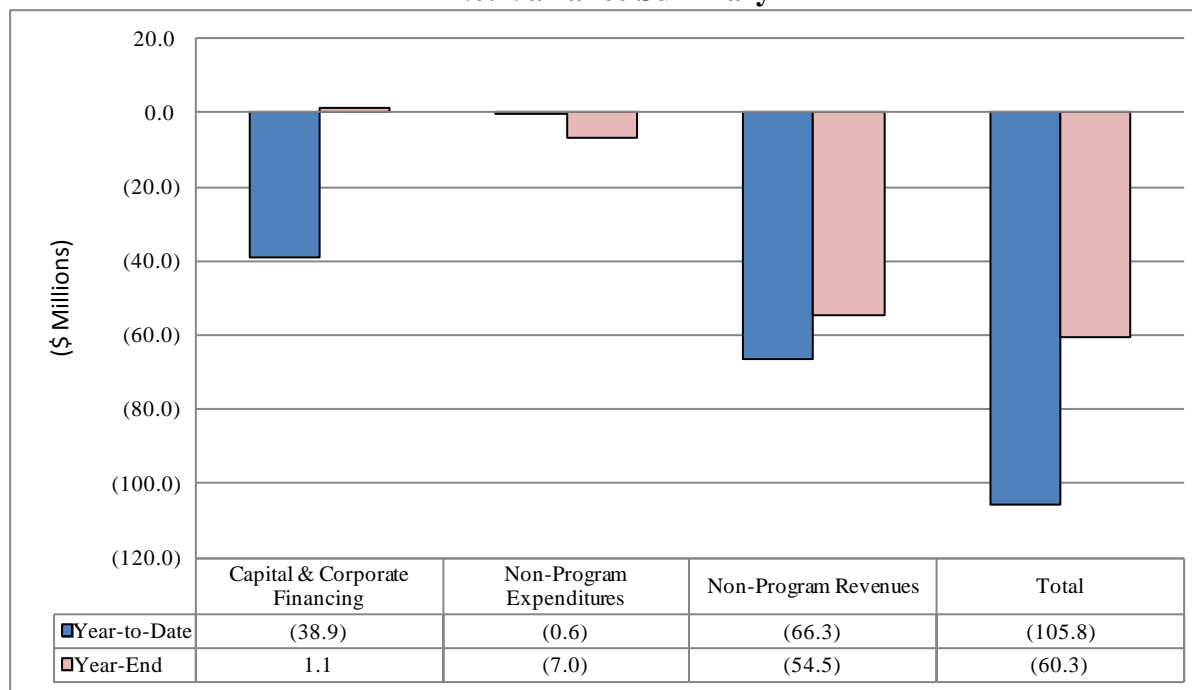
<p>Theatres:</p> <ul style="list-style-type: none"> Under-achieved revenue mainly driven by the Sony Centre due to lower than planned events. Partially offset by gross under-spending at the Sony Centre and St. Lawrence Centre for facility maintenance and support costs. 1.3 positions below the approved complement due to lower than planned activity levels. There is no budgeted gapping; this represents 0.8% below the approved complement. 	G	<ul style="list-style-type: none"> Small unfavourable year-end variance is driven primarily by lower revenue projections at the Sony Centre due to decreased number of events combined with gross under-spending for support costs. 5.5 positions above the approved complement is forecasted for year-end as a result of higher activity. There is no budgeted gapping; this represents 3.4% above the approved complement. 	R
<p>Toronto Zoo:</p> <ul style="list-style-type: none"> On a year-to-date basis, attendance of 450,107 visitors through the end of June 2015 is below the budgeted figure of 601,572, resulting in a revenue shortfall of \$1.876 million compared to plan. The extended period of extreme weather early in the year and the third wettest June on record were both contributing factors to the attendance and revenue results through the first and second quarters. The expenses directly related to visitor attendance levels have been held back and almost offset the revenue shortfall of \$1.876 million, resulting in year-to-date unfavourable net expenditure variance of \$0.127 million, or 1.9%. 17.0 positions below the approved complement with an after gapping vacancy rate of 1.9%. 	G	<ul style="list-style-type: none"> A year-end revenue shortfall is projected in the amount of \$2.3 million resulting from less than budgeted visitors, primarily due to weather. Cost containment measures have been implemented which are projected to off-set the revenue shortfall of \$2.3 million, resulting in net expenditures being on budget for the year. Full complement of 402.5 positions is projected for year-end. 	G
<p>Arena Boards of Management:</p> <ul style="list-style-type: none"> Arena Boards generated revenue of \$0.094 million or 2.2% higher than planned, primarily driven by George Bell, Bill Bolton, Leaside Gardens and Moss Park Arenas' higher demand for ice rinks and improved snack bar sales. An under-spending of \$0.302 million was reported or 7.4% below the 2015 Approved Operating Budget, attributable to timing differences in utility and maintenance expenses for all eight Arenas. <ul style="list-style-type: none"> Forest Hill Arena incurred major maintenance and repair costs in June. Full complement. 	R	<ul style="list-style-type: none"> Net expenditures for all Arenas are projected to be at \$0.005 million or 71.7% over the 2015 Approved Operating Budget. <ul style="list-style-type: none"> Bill Bolton and Leaside Gardens Arenas will recover from its prior year's deficit through increased ice and sundry revenues and cost-efficient operations. George Bell Arena expects to generate an additional \$0.001 million net surplus which includes higher than planned summer ice demands, and partially offset by increased maintenance costs. All other Arenas are expected to generate little or zero surpluses by year-end. Full complement. 	G
<p>Yonge Dundas Square:</p> <ul style="list-style-type: none"> Yonge-Dundas Square generated revenue of \$0.332 million or 32.4% higher than planned primarily driven by hosting larger events. This was partially offset by over-spending of \$0.217 million or 22.3% attributable to the unplanned minor capital improvements costs and increased event support expenses. Full complement. 	Y	<ul style="list-style-type: none"> Net expenditures are projected at \$0.092 million or 23.4% below its 2015 Approved Operating Budget as Yonge-Dundas Square expects consistent increases in the number of larger events. Full complement. 	G

<p>Toronto & Region Conversation Authority:</p> <ul style="list-style-type: none"> On budget. 		<ul style="list-style-type: none"> Each year, TRCA receives the City of Toronto funding share which maintains the ratio between TRCA's other funding municipalities. In 2015, TRCA will receive the full funding amount as approved by Council, resulting in no year-end variance. 	
<p>Toronto Transit Commission – Conventional:</p> <ul style="list-style-type: none"> 2.7 million fewer customer journeys than planned and a lower average fare due to marginally higher total monthly pass sales. Lower than planned revenues partially offset by under-spending in non-labour expenses such as hydro and accident claim settlements. <hr/> <ul style="list-style-type: none"> 554.0 positions below the approved complement due to hiring and capital project challenges, which after gapping is equivalent to a 2.8% vacancy rate. The TTC intends to fill these vacant positions before the end of the year to ensure full complement after gapping. 521.0 vacant capital positions relate to a number of capital projects, including but not limited to: Scarborough Subway Extension, Toronto-York Spadina Subway Extension, Automatic Train Control, Environmental Programs, Structure Rehabilitation, Escalator Overhaul, Wilson Yard Expansion and Information Technology projects. 		<ul style="list-style-type: none"> Customer journeys are projected to be 5 to 7 million less than the planned 545 million trips mostly due to extreme winter weather, ongoing system closures, labour disputes at two universities, and the impact of the March 1st fare increase beyond what was expected. Primarily offset by under-spending in leasing expenses for bus storage and maintenance facilities (\$3.9 million), supplies and services to support vehicle maintenance activities (\$3.2 million), less healthcare benefits being utilized (\$1.5 million) and lower merchant transaction fees (\$1.5 million). <hr/> <ul style="list-style-type: none"> Projected strength of 13,665.0 positions reflects essentially full complement, after considering and achieving the gapping target throughout the year. 	
<p>Toronto Transit Commission – Wheel-Trans:</p> <ul style="list-style-type: none"> 69,000 more customer journeys than planned offset by a lower average fare. Under-spending due to savings in workforce vacancies and a shift of customer journeys from buses to contracted accessible taxis. <hr/> <ul style="list-style-type: none"> 26.0 positions below approved complement due to hiring challenges, which after gapping is equal to 3.7% vacancy rate. 		<ul style="list-style-type: none"> Customer journeys are projected to be on budget at 3.2 million trips, including bus and accessible taxi trips. So far this year has exceeded expectations and Wheel-Trans is doing it's very best to accommodate as many additional trip requests as possible. Wheel-Trans continues to monitor customer journeys and expenditures and will report on any potential budgetary impacts in a future report. <hr/> <ul style="list-style-type: none"> Projected strength of 562.0 positions reflects full complement, after considering and achieving the gapping target throughout the year. 	

<p>Toronto Police Service:</p> <ul style="list-style-type: none"> Net expenditures are higher than budget by \$4.655 million or 1.0%, driven by officer separations being less than planned. 		<ul style="list-style-type: none"> An unfavourable variance of \$3.300 million or 0.3% is projected, mainly due to separations being less than budgeted. Planned hiring has been reduced and all expenditures are being reviewed in an effort to come within budget. 	
<ul style="list-style-type: none"> 380.0 positions below the approved complement with an after gapping vacancy rate of 0%. 		<ul style="list-style-type: none"> 370.0 positions below the approved complement with an after gapping vacancy rate of 0%. The Toronto Police Service is projected for the year to be below its authorized strength of 7,883, but slightly above its budgeted strength of 7,488. 	
<p>Toronto Police Services Board:</p> <ul style="list-style-type: none"> Net expenditures are on budget. Full complement. 		<ul style="list-style-type: none"> Net expenditures are projected to be on budget. Full complement. 	

Corporate Accounts

**Chart 7
Net Variance Summary**



Corporate Accounts experienced a net favourable variance of \$105.785 million of planned expenditures for the six month period ended June 30, 2015. Projections to year-end indicate a favourable variance of \$60.322 million below the 2015 Approved Net Operating Budget, as indicated in Chart 7 above.

Capital & Corporate Financing

Capital and Corporate Financing reported net under-spending of \$38.911 million or 10.8% for the six month period ended June 30, 2015 and projects to be \$1.136 million or 0.2% above budget at year-end.

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

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

Six Month Results		Year-End Projections
Capital & Corporate Financing: <ul style="list-style-type: none"> Under-expenditures driven by prior year interest accrual reversal being recognized in the first six months. 	Ⓞ	<ul style="list-style-type: none"> Earlier than planned issuance of debt.

Non-Program Expenditures

Non-Program Expenditures were under-spent by \$0.558 million or 0.2% of planned net expenditures for the six month period ended June 30, 2015 and forecast a favourable variance of \$6.994 million or 1.5% at year-end.

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

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Tax Deficiencies/Write-Offs	4-Month	(0.0)	—	0.0	—	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(0.0)	—	0.0	—	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Assessment Function (MPAC)	4-Month	(0.1)	▼	0.0	—	(0.1)	▼	Ⓞ	(0.3)	▼	0.0	—	(0.3)	▼	Ⓞ
	6-Month	(0.1)	▼	0.0	—	(0.1)	▼	Ⓞ	(0.3)	▼	0.0	—	(0.3)	▼	Ⓞ
Funding of Employee Related Liabilities	4-Month	0.0	—	0.0	—	0.0	—	Ⓡ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(0.0)	—	0.0	—	(0.0)	—	Ⓞ	(0.0)	—	0.0	—	(0.0)	—	Ⓞ
Other Corporate Expenditures	4-Month	(3.3)	▼	(0.5)	▼	(2.7)	▼	Ⓨ	(6.5)	▼	(0.8)	▼	(5.6)	▼	Ⓞ
	6-Month	(4.9)	▼	(0.1)	▼	(4.8)	▼	Ⓨ	(6.0)	▼	(0.2)	▼	(5.8)	▼	Ⓞ
Insurance Premiums & Claims	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Parking Tag Enforcement & Oper.	4-Month	(0.0)	—	0.0	—	(0.0)	—	Ⓞ	(0.1)	▼	0.0	—	(0.1)	▼	Ⓞ
	6-Month	(0.5)	▼	0.0	—	(0.5)	▼	Ⓞ	(1.0)	▼	0.0	—	(1.0)	▼	Ⓞ
Programs Funded from Reserve Funds	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	0.1	▲	0.0	—	0.1	▲	Ⓞ	2.4	▲	2.3	▲	0.1	▲	Ⓡ
Vacancy Rebate Program	4-Month	0.2	▲	0.0	—	0.2	▲	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	(0.1)	▼	0.0	—	(0.1)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Heritage Property Taxes Rebates	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
Tax Rebates for Registered Charities	4-Month	0.3	▲	0.3	▲	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
Solid Waste Management Rebates	4-Month	(0.6)	▼	0.0	—	(0.6)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	4.9	▲	0.0	—	4.9	▲	Ⓡ	0.0	—	0.0	—	0.0	—	⊙
Pandemic Influenza Stockpiling	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
Total	4-Month	(3.5)	▼	(0.2)	▼	(3.3)	▼	⊙	(6.8)	▼	(0.8)	▼	(6.0)	▼	⊙
	6-Month	(0.6)	▼	(0.1)	▼	(0.6)	▼	⊙	(4.9)	▼	2.1	▲	(7.0)	▼	⊙









Year-to-Date Net Variance
 ⊙ 85% to 105%
 ⊙ 0% to 85%
 Ⓡ >105%

 Year-End
 ⊙ ≤100%
 Ⓡ >100%

Six Month Results

Year-End Projections

Tax Deficiencies/Write-Offs: <ul style="list-style-type: none"> Lower net expenditures from assessment and taxation appeals for property taxes. 	G	<ul style="list-style-type: none"> Assessment/taxation appeals of property taxes and the portion of these expenditures related to Tax Increment Equivalent Grants (TIEGs) is forecasted to be on budget at year-end. 	G
Assessment Function (MPAC): <ul style="list-style-type: none"> Lower Municipal Property Assessment Corporation (MPAC) fees of \$0.130 million. 	G	<ul style="list-style-type: none"> Annualized costs from the Municipal Property Assessment Corporation (MPAC) is expected to be \$0.261 million less than budgeted. 	G
Funding Employee Related Liabilities: <ul style="list-style-type: none"> Under-spending on payments to firefighters, surviving spouses and dependants. 	G	<ul style="list-style-type: none"> Under-spending on payments to firefighters, surviving spouses and dependants is expected to continue to year-end at \$0.033 million. 	G
Other Corporate Expenditures: <ul style="list-style-type: none"> Under-spending largely from lower cost of living allowance (COLA) provisions for recent settlements. 	Y	<ul style="list-style-type: none"> Projected under-expenditure of \$5.793 million due mostly to the full year cost of living allowance (COLA) provisions for recent settlements. 	G
Insurance Premiums & Claims: <ul style="list-style-type: none"> On budget. 	G	<ul style="list-style-type: none"> On budget. 	G
Parking Tag Enforcement & Operations: <ul style="list-style-type: none"> Expenditure savings from non-Parking Enforcement Officer vacancies during the first six months of the year. Reduction in payments to the Province by 10% as a result of greater compliance attributable to the Rush-Hour initiatives and Habitual Offender Program. 	G	<ul style="list-style-type: none"> Favourable gross expenditures of \$0.970 million mostly due to projected 10% reduction in payments to the Province. 	G
<ul style="list-style-type: none"> Full complement. 		<ul style="list-style-type: none"> Up 12.0 positions or 3.0% above the approved complement after budgeted gapping. Projecting a class of 25 Parking Enforcement Officers in December. 	
Programs Funded from Reserve Funds: <ul style="list-style-type: none"> Higher than planned employee separation costs. 	G	<ul style="list-style-type: none"> Higher than budgeted due to employee separation costs by year-end. 	R
Vacancy Rebate Program: <ul style="list-style-type: none"> Vacancy rates processed and expected to be processed were slightly lower than planned. 	G	<ul style="list-style-type: none"> Projected to be on budget at year-end. 	G

<p>Heritage Property Tax Rebates:</p> <ul style="list-style-type: none"> • Rebates eligible for heritage properties under the Heritage Property Tax Rebate Program was on budget. 		<ul style="list-style-type: none"> • Forecasted to be on budget at year-end. 	
<p>Tax Rebates for Registered Charities:</p> <ul style="list-style-type: none"> • On budget. • Tax rebates for registered charities are self funding with its own tax levy and rates. 		<ul style="list-style-type: none"> • Projected to be on budget at year-end. 	
<p>Solid Waste Management Rebates:</p> <ul style="list-style-type: none"> • Over-spending of \$4.930 million from reduction in rebates for some bin sizes effective April 1, 2015. • The year-to-date budget was based on rebate reduction for the entire year. 		<ul style="list-style-type: none"> • Expenditures are projected to be on budget at year-end. 	
<p>Pandemic Influenza Stockpiling:</p> <ul style="list-style-type: none"> • Contribution to the Emergency Planning Reserve was on budget. 		<ul style="list-style-type: none"> • Contribution to the reserve of \$1.030 million is anticipated to be on budget at year-end. 	

Non-Program Revenues

Non-Program Revenues realized a positive variance of \$66.316 million or 12.7% above planned net revenue for the period ended June 30, 2015; and it is projected that Non-Program Revenues will be \$54.463 million or 5.1% above the 2015 Approved Net Operating Budget at year-end.

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











City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Payments in Lieu of Taxes	4-Month	0.0	—	(0.0)	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	(0.0)	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
Supplementary Taxes	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
Tax Penalties	4-Month	0.0	—	(0.1)	▼	0.1	▲	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	(0.1)	▼	0.1	▲	⊙	0.0	—	0.0	—	0.0	—	⊙
Interest/Investment Earnings	4-Month	0.0	—	0.2	▲	(0.2)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	(0.1)	▼	15.5	▲	(15.6)	▼	⊙	0.0	—	0.0	—	0.0	—	⊙
Other Corporate Revenues	4-Month	0.1	▲	(1.0)	▼	1.1	▲	Ⓡ	0.0	—	0.2	▲	(0.2)	▼	⊙
	6-Month	0.6	▲	(1.2)	▼	1.7	▲	Ⓡ	0.6	▲	0.9	▲	(0.3)	▼	⊙
Toronto Hydro Revenues	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
Provincial Revenue	4-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙
	6-Month	0.0	—	0.0	—	0.0	—	⊙	0.0	—	0.0	—	0.0	—	⊙

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Municipal Land Transfer Tax	4-Month	0.0	—	21.2	▲	(21.1)	▼	Ⓞ	0.0	—	25.0	▲	(25.0)	▼	Ⓞ
	6-Month	0.5	▲	46.5	▲	(46.0)	▼	Ⓞ	0.5	▲	55.5	▲	(55.0)	▼	Ⓞ
Third Party Sign Tax	4-Month	0.0	—	0.1	▲	(0.1)	▼	Ⓞ	0.0	—	0.1	▲	(0.1)	▼	Ⓞ
	6-Month	0.0	—	(0.1)	▼	0.1	▲	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Parking Authority Revenues	4-Month	0.0	—	0.9	▲	(0.9)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	0.0	—	1.0	▲	(1.0)	▼	Ⓞ	0.0	—	0.8	▲	(0.8)	▼	Ⓞ
Administrative Support Recoveries - Water	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Administrative Support Recoveries - Health & EMS	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	0.0	—	0.0	—	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Parking Tag Enforcement & Oper.	4-Month	0.0	—	2.3	▲	(2.3)	▼	Ⓞ	0.0	—	(0.2)	▼	0.2	▲	Ⓜ
	6-Month	0.0	—	5.5	▲	(5.5)	▼	Ⓞ	0.0	—	(2.2)	▼	2.2	▲	Ⓜ
Other Tax Revenues	4-Month	0.0	—	0.2	▲	(0.2)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
	6-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Woodbine Slots	4-Month	0.0	—	(0.3)	▼	0.3	▲	Ⓜ	0.0	—	0.5	▲	(0.5)	▼	Ⓞ
	6-Month	0.0	—	0.2	▲	(0.2)	▼	Ⓞ	0.0	—	0.5	▲	(0.5)	▼	Ⓞ
Total	4-Month	0.2	▲	23.5	▲	(23.3)	▼	Ⓞ	0.0	—	25.6	▲	(25.6)	▼	Ⓞ
	6-Month	1.1	▲	67.4	▲	(66.3)	▼	Ⓞ	1.1	▲	55.5	▲	(54.5)	▼	Ⓞ
Year-to-Date Net Variance		Ⓞ	>=95%	Ⓜ	<95%			Year-End	Ⓞ	<=100%	Ⓜ	>100%			

Six Month Results

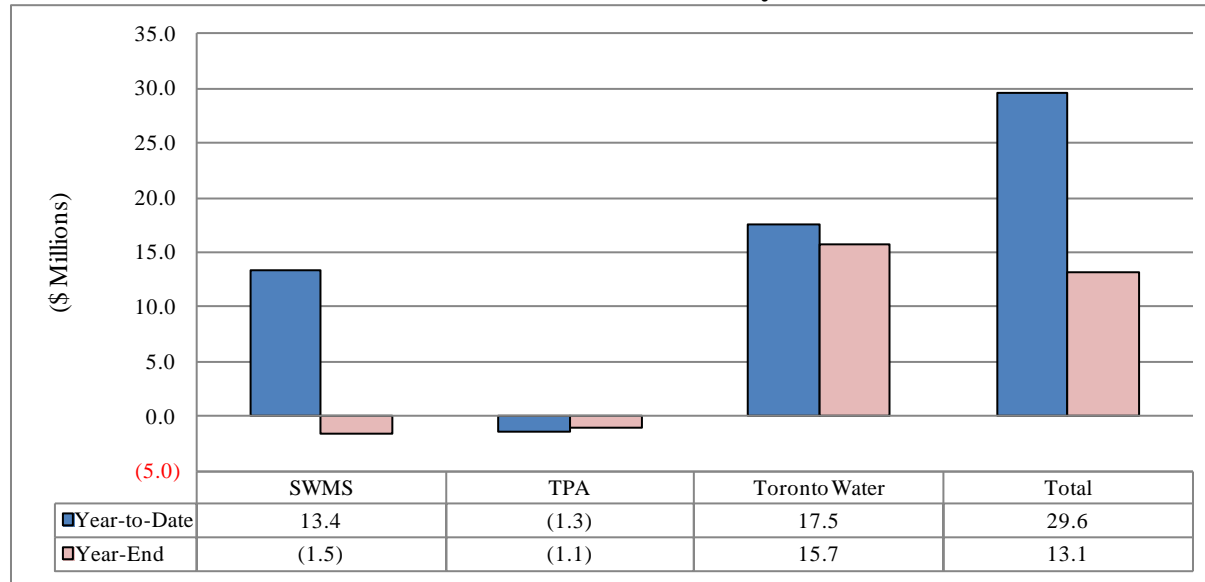
Year-End Projections

Payments In Lieu of Taxes (PILs): <ul style="list-style-type: none"> Posted appeals and expected posted appeals to be processed were higher than budgeted, resulting in under-achieved net revenue of \$0.005 million. 	G	<ul style="list-style-type: none"> Revenue from PILs is anticipated to be on budget at year-end. 	G
Supplementary Taxes: <ul style="list-style-type: none"> Supplementary and omitted tax revenue was on budget. 	G	<ul style="list-style-type: none"> Revenue from supplementary taxes is expected to be on budget at year-end. 	G
Tax Penalties: <ul style="list-style-type: none"> Under-achieved net revenue owing to lower than planned tax and interest penalties from unpaid taxes of \$0.050 million. 	G	<ul style="list-style-type: none"> Revenue from tax and interest penalties is projected to be on budget at year-end. 	G
Interest & Investment Earnings: <ul style="list-style-type: none"> Over-achieved net revenues of \$15.608 million from the realization of capital gains earlier than planned. 	G	<ul style="list-style-type: none"> Revenue from interest and investment earnings is expected to be on budget at year-end. 	G
Other Corporate Revenues: <ul style="list-style-type: none"> Under-achieved net revenues of \$1.716 million largely from lower than planned sundry revenues, such as tax repayments, PST/GST rebates, unclaimed cheques, etc. Partially off-set by stronger than planned registry and gaming revenues. 	R	<ul style="list-style-type: none"> Over-achieved net revenues of \$0.303 million due mostly to recovery of sundry revenues in the second half of the year. 	G
Toronto Hydro Revenues: <ul style="list-style-type: none"> Dividend payments from Toronto Hydro was on budget. 	G	<ul style="list-style-type: none"> Revenues are forecasted to be on budget at year-end. 	G
Provincial Revenue: <ul style="list-style-type: none"> On budget. 	G	<ul style="list-style-type: none"> Projected to be on budget at year-end. 	G
Municipal Land Transfer Tax (MLTT): <ul style="list-style-type: none"> Owing largely to higher property sales, net revenues generated from the MLTT exceeded plan by \$45.970 million. 	G	<ul style="list-style-type: none"> Sales are forecast to be slightly above budget for the remainder of the year, resulting in a favourable net variance of \$55.0 million. 	G
Third Party Sign Tax: <ul style="list-style-type: none"> Under-achieved net revenue from a slight decrease in the number of taxable signs in the first six months. 	G	<ul style="list-style-type: none"> Net revenue generated from the Third Party Sign Tax is forecasted to be on budget at year-end. 	G
Parking Authority Revenues: <ul style="list-style-type: none"> Over-achieved net revenue of \$0.978 million largely from higher off-street parking demand for garages in downtown fringe areas. 	G	<ul style="list-style-type: none"> Continued demand for off-street parking will result in a projected favourable net variance of \$0.811 million. 	G

Administrative Support Recoveries – Toronto Water: <ul style="list-style-type: none"> Administrative support recoveries from Toronto Water were on budget. 		<ul style="list-style-type: none"> Recoveries from Toronto Water are anticipated to be on budget at year-end. 	
Administrative Support Recoveries – Health & EMS: <ul style="list-style-type: none"> On budget. 		<ul style="list-style-type: none"> At year-end, administrative support recoveries from Toronto Public Health and Toronto Paramedic Services is forecasted to be on budget. 	
Parking Tag and Enforcement Operations: <ul style="list-style-type: none"> Revenue increase due to Habitual Offender Program expansion resulting in tickets issued to out of Province vehicles being paid. 		<ul style="list-style-type: none"> Revenues projected to be down \$2.150 million or 2.26% by year end. Overall trend to greater compliance attributable to the Rush-Hour initiatives and Habitual Offender Program is projected to result in a 16% drop in ticket issuance from prior year. Revenues projected to be lower by 10% from prior year due to greater compliance and increases in payments from violators with out of province vehicles. 	
Other Tax Revenues: <ul style="list-style-type: none"> Posted appeals and expected appeals to be processed were higher than planned resulting in lower net revenues of \$0.005 million. 		<ul style="list-style-type: none"> Revenue is anticipated to be on budget at year-end. 	
Woodbine Slots: <ul style="list-style-type: none"> Over-achieved net revenues from better than planned gambling at the Woodbine Slots of \$0.201 million. 		<ul style="list-style-type: none"> Year-end net revenues will be better than budgeted by \$0.500 million. 	

Rate Supported Programs

**Chart 8
Net Variance Summary**







Rate Supported Programs, which include Solid Waste Management Services, Toronto Parking Authority and Toronto Water, collectively reported net over-spending of \$29.604 million for the six month period ended June 30, 2015 and are projecting an over-expenditure at year-end of \$13.128 million, as outlined in Chart 8 above.



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

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

Six Month Results

Year-End Projections

<p>Solid Waste Management Services:</p> <ul style="list-style-type: none"> Under-expenditures of \$9.3 million mainly due to processing costs of recyclable materials, lower tonnes of organics and yard waste; salaries and benefits due to vacancies and inter-divisional charges. Offset by over-expenditures of \$2.5 million for contracted collections, processing of MHSW (municipal hazardous and special waste) and bin maintenance services. Lower revenue of \$20.2 million due to delayed residential billing, delayed receipt of stewardship funding, lower tonnes of Green Lane waste, disposal fees from processor residual waste and sales of recyclable materials. 		<ul style="list-style-type: none"> Projecting a net under expenditure of \$1.5 million. Expenditures are estimated to be \$4.5 million under-spent after lower processed SSO (source separated organics) tonnes, savings due to vacancies and lower fuel prices are offset by the cost of the Green Lane leachate colour removal program and higher SSRM (single stream recyclable material) processing costs for glass. Revenues will be under realized by \$3 million mainly from lower Green Lane tipping fees due to lower tonnages and adjusted stewardship funding for the Blue Box program. Revenue loss will be partly mitigated by recovery of hydro cost for SSO processing, higher commodity prices for recyclables and estimated higher tonnes of paid waste at transfer stations. 	
<ul style="list-style-type: none"> 97.0 positions below approved complement due to on-going hiring and re-assignments which, after considering budgeted gapping, is equivalent to a 6.9% vacancy rate. Some positions are being held vacant in order to facilitate backfilling for staff participating in the TMP (Talent Management Program). There are also positions that are remaining vacant as the Program is having difficulty recruiting qualified candidates. 		<ul style="list-style-type: none"> 77.0 positions below approved complement due to facilitating the TMP and the lack of qualified applicants which, after considering budgeted gapping, is equivalent to a 5.1% vacancy rate. 	
<p>Toronto Parking Authority:</p> <ul style="list-style-type: none"> Under-expenditures of \$0.2 million mainly in salaries and benefits due to temporary vacancies for monitoring stations and cashiers. Off-street revenue higher by \$1.1 million including higher revenues for garages in downtown fringe areas due to higher than anticipated customer volume. 		<ul style="list-style-type: none"> Projecting a net surplus of \$1.081 million compared to budget of \$52.246 million, mostly due to higher off-street parking revenues. Expenditures are projected as budgeted at \$81.984 million. The anticipated savings from salaries and benefits will be offset by higher security costs for PAN AM games and rent expenses for managed lots. 	
<ul style="list-style-type: none"> 5.0 positions or 1.7% below approved complement due to delayed hiring of staff. There is no budgeted gapping. 		<ul style="list-style-type: none"> 3.0 positions or 1.0% below the approved staff complement of 299.4 positions due to delayed hiring of staff. 	

<p>Toronto Water:</p> <ul style="list-style-type: none"> • Reported an over-expenditure of \$17.5 million. • Lower expenditures of \$3.1 million mainly due to under-spending in salaries and benefits as a result of vacancies and lower than anticipated demand for chemicals. • Offset by lower revenue of \$20.7 million primarily due to decreased revenues from the sale of water during the six month period. 		<ul style="list-style-type: none"> • Projecting an expenditure of \$15.7 million at year end. • Lower spending of \$4.9 million primarily because of projected under-spending in salaries and benefits due to vacancies and savings in chemicals from unused contingencies. • These costs are partially offset by revenues that are projected to be lower than budget by \$20.0 million due to the forecasted lower volume of water sold. • Toronto Water will continue to monitor water consumption throughout the peak period (July to September) and review all discretionary expenditures in order to mitigate any negative impact. A strategy to deal with changes in water consumption will be reported in the 3rd quarter. 	
<ul style="list-style-type: none"> • 181.0 positions below approved complement due to the aging workforce / retirements and extended recruitment period for certain positions such as skilled trades and certified operators. After considering budgeted gapping it equals to a 5.7% vacancy rate. • As a result, Toronto Water has been unable to completely perform proactive preventative maintenance resulting in emergency repairs and higher than normal overtime and repair costs. • The 2010-2020 Strategic Plan includes enhancement of recruiting strategies and development and implementation of an Enterprise Knowledge Retention Program. 		<ul style="list-style-type: none"> • It is anticipated that there will be 150.0 positions below approved complement, which equals to 5.7% vacancy rate after considering budgeted gapping. 	