



Toronto 2016 BUDGET

OPERATING BUDGET NOTES



Toronto Region and Conservation Authority (TRCA)

2016 OPERATING BUDGET OVERVIEW

TRCA protects, restores and celebrates the natural environment in Toronto and Toronto region through the development and application of watershed plans, innovative environmental science and education programs.

2016 Budget Highlights

The tax-supported cost to deliver this service to Toronto residents in 2016 is \$3.543 million while the rate supported cost is \$4.713 million for a total City cost of \$8.256 million, as shown below.

(in \$000's)	2015		Change	
	Approved	2016 Budget	\$	%
Gross Expenditures	40,187.0	40,519.0	332.0	0.8%
Gross Revenues	32,133.0	32,263.0	130.0	0.4%
Net Expenditures	8,054.0	8,256.0	(202.0)	(2.5%)
Less: Toronto Water Contribution	4,598.0	4,713.0	115.0	2.5%
Tax-Supported	3,456.0	3,543.0	87.0	2.5%

TRCA is facing a pressure of \$0.332 million due to the salary and benefits increases which are partially offset by additional funding of \$0.130 million from other municipality partners and user fee revenue increases. The Toronto Water contribution will increase by \$0.115 million and the tax-supported portion will be limited to \$0.087 million or 2.5%

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7. 2016 User Fee Rate Changes	N/A

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Fast Facts

- TRCA was formed in 1957 under the *Conservation Authorities Act*.
- Today, TRCA owns more than 44,000 acres of land in the Toronto region, employs more than 400 full time employees and coordinates more than 3,000 volunteers each year.
- Apart from Toronto, TRCA receives funding from Regions of York, Peel and Durham, Town of Mono and the Township of Adjala-Tosorontio.
- City of Toronto funds the TRCA Operating costs from the sale of water and property taxes

Trends

- In 2015, TRCA received approximately 1,000 development permit applications, issued almost 1,000 development permits and 100 violations.
- The combined cost per Toronto resident has been moderately increasing at a rate of 2.5% per year from \$6.25 per resident in 2012 to \$7.37 per resident in 2016.
- In 2016, TRCA will plant 300,000 native trees/shrubs.
- Attendance at the Black Creek Pioneer Village expected to increase from 140,000 in 2015 to 141,000 in 2016.

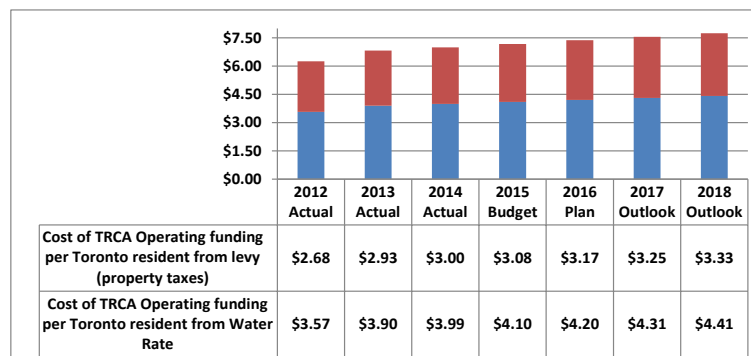
Our Service Deliverables for 2016

TRCA will continue to maintain and improve the region's lands and waters, contribute to public safety from flooding and erosion, provide for the acquisition and management of conservation and hazard lands, and enhance the quality and variety of life in the community by providing lands for inter-regional outdoor recreation, heritage preservation and conservation education.

The 2016 Preliminary Operating Budget will ensure the continuation of the service levels provided by TRCA, including:

- Managing public use programs and facilities at 9 Conservation Areas used by over 550,000 visitors and at Black Creek Pioneer Village used by over 140,000 visitors.
- Managing, protecting, and restoring water in 9 watersheds and land resources on 44,000 acres (of which 12,000 acres are in Toronto) and encouraging environmentally friendly practices and development progress on the Waterfront projects
- Delivering administrative services to meet regulatory compliance and organizational and governance requirements.
- Initiating major studies including the capital assessment management plan; update of Master Plan for Acquisition; and approval of Living City Policies.

Cost of TRCA Operating Funding Per Toronto Resident

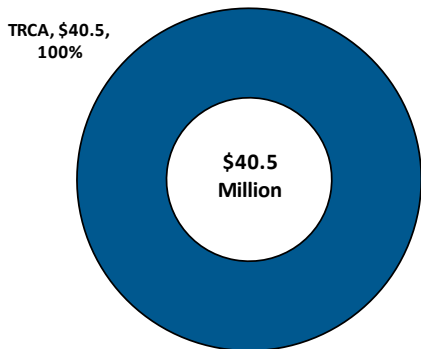


2016 Operating Budget Expenses & Funding

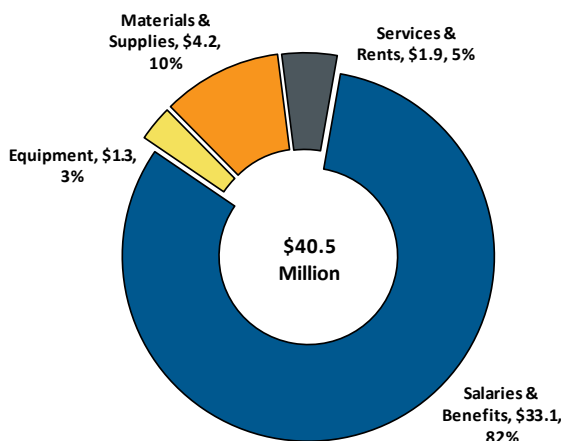
Our Key Issues & Priority Actions

Where the money goes:

2016 Budget by Service

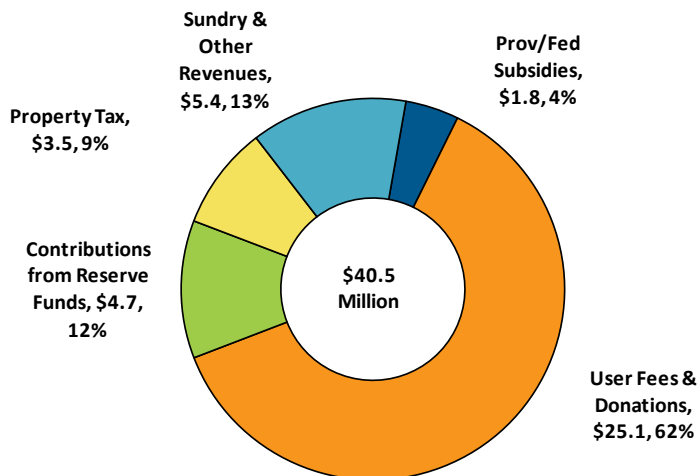


2016 Budget by Expenditure Category



Where the money comes from:

2016 Budget by Funding Source



Funding Ratio - TRCA's total budget is approved by other municipalities; therefore the City of Toronto's share must maintain the ratio between these municipalities according to their share of overall TRCA property tax assessment base.

- As a result of the funding ratio, any major reductions to the City's support to TRCA's budget would require proportional reductions in funding from other municipalities. Therefore, reductions in service levels are not recommended at this time.
- TRCA is also pursuing continuous improvement in the development and delivery of all TRCA programs through creative partnerships and diverse funding sources.

2016 Operating Budget Highlights

This funding enables TRCA to:

- Allocate public funding into programming that sustains Toronto region as a desirable and competitive location for socially, environmentally, and economically desirable industries and/or enhances citizen, community, and ecosystem, health;
- Maintain and advances science, monitoring, technology, and/or best practices in support of TRCA and partner objectives; and
- Build productive partnerships, collaborations, and networks, in particular those otherwise unlikely through traditional public, private, or non-profit avenues

Actions for Consideration

Approval of the 2016 Preliminary Budget as presented in these notes requires that:

1. City Council approve the 2016 Preliminary Operating Budget for Toronto Region and Conservation Authority of \$40.519 million gross, \$3.543 million net for the following services:

<u>Service:</u>	Gross <u>(\$000s)</u>	Net <u>(\$000s)</u>
Toronto Region and Conservation Authority:	40,519.0	8,256.0
Total Program Budget:	<u>40,519.0</u>	<u>8,256.0</u>
Less: Toronto Water Contribution:		4,713.0
Tax-Supported Budget:	<u>40.5</u>	<u>3,543.0</u>

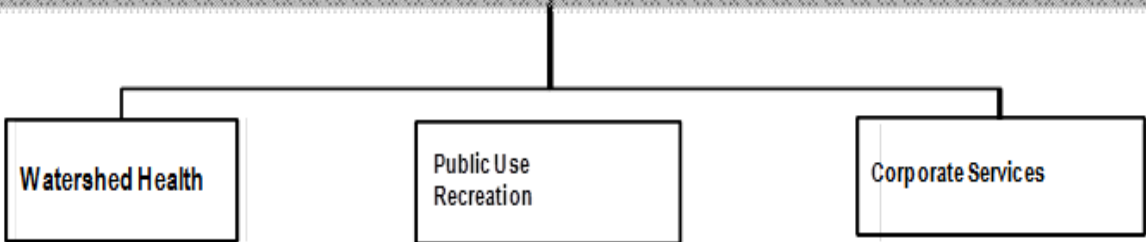


Part I:

2016 – 2018

Service Overview and
Plan

Program Map



Purpose:
 TRCA activities focus on protection, management and restoration of water and land resources. This service includes Conservation Education programs at Kortright and 3 Field Centres with aim to influence people's stewardship of those resources.

Purpose:
 TRCA provides facilities for public use at 9 Conservation Areas and Black Creek Pioneer Village. In addition this service includes activities that provide high quality and well used public use programs and facilities, and activities to promote healthy, active living.

Purpose:
 Corporate management services include administrative services and support, strategic leadership, executive direction and decision making and organizational and governance requirements of the Authority.



What we do

Watershed Health

TRCA activities focus on protection, management and restoration of water and land resources. This also includes Conservation Education programs at Kortright and 3 Field Centers with aim to influence people's stewardship of those resources.

This Service is comprised of the following key activities:

- Watershed Studies and Strategies
- Water Risk Management
- Ecology
 - ✓ Forecasting
 - ✓ Flood Management
 - ✓ Warning
- Restoration Services
 - ✓ Management
 - ✓ Restoration of lands/ecosystems
 - ✓ Protection
- Planning and Development Review
 - ✓ Plan Review related to Flooding and Erosion (turnaround within 30-60 days)
- Environmental Education at the Kortright Centre to over 150,000 users annually
- Conservation Field Centers

Public Use Recreation

TRCA provides facilities for public use at 9 Conservation Areas and Black Creek Pioneer Village. In addition this service includes activities that provide high quality and well used public use programs and facilities, and activities to promote healthy, active living.

The service is comprised of the following key activities:

- Black Creek Pioneer Village (used by approximately 150,000 visitors from May to December) provides:
 - ✓ Conservation of heritage site
 - ✓ Educational Services
- Bathurst Glen Golf Course
- Conservation Areas (used by over 500,000 visitors)

Corporate Management

TRCA provides corporate management services which include administrative services and support, strategic leadership, executive direction and decision making and organizational and governance requirements of the Authority.

This Service is comprised of the following key activities:

- Corporate Management
- Corporate Secretariat
- Human Resources
- Communications
- Finance and Business

Service Performance Measures

- TRCA is a separate agency and does not follow City's standards for performance measures.
- TRCA's performance measures are based on volume, customer service quality and community input.
- Overall, TRCA met its performance measure targets for 2015.
- The following should be noted while considering TRCA's performance measures:
 - ✓ Number of development violations can vary year to year depending on the volume of development occurring across TRCA's area of jurisdiction and how successful TRCA enforcement officers are in finding violations.

Attendance at Conservation Areas is usually affected by weather and tourism levels.

Major Activity	Performance Measure Description	2014 Actuals	2015 YTD	2015 Target	2016 Target	2017 Target
Planning and Development Review	Number of permit applications received	1,046	639	1,000	1,000	1,000
	Number of development permits issued	930	499	1,000	1,000	1,000
	Number of violations issued	96	27	100	100	100
	Number of environmental studies	360	181	359	434	510
Regional Biodiversity	Number of native trees / shrubs planted	252,438	197,917	300,000	300,000	300,000
	Number of native trees / shrubs produced	212,448	258,234	230,000	230,000	230,000
Land Securement and Management	Acres of land on ownership	44,539	44,616	44,747	44,747	44,947
	% of Land Master Plan achieved	57.7%	57.8%	58.0%	58.0%	58.2%
Education and Outreach	Attendance numbers for Kortright Centre for Conservation	87,363	46,803	180,000	180,000	180,000
	Number of program days at Conservation Field Centres utilized by GTA students	12,753	11,676	26,000	26,000	26,000
	# of Professional Access into Employment (PAIE) participants	n/a	51	45	45	45
Tourism and Recreation	Attendance numbers at Conservation Areas	639,000	473,000	698,000	650,000	650,000
	Attendance numbers at Black Creek Pioneer Village	129,893	44,000	140,000	141,000	141,000
Corporate Services	Cost of TRCA Operating funding per Toronto resident (2011 census from Stats Can)	\$3.00	\$3.08	\$3.08	\$3.17	\$3.17
	# of Website Visits	2,001,832	769,542	1,800,000	2,000,000	2,200,000
	% of Staff turnover rate	10.1%	5.9%	8.0%	8.0%	8.0%

Table 1

2016 Preliminary Operating Budget and Plan by Service

(In \$000s)	2015		2016 Operating Budget			2016 vs. 2015 Budget Approved Changes		Incremental Change 2017 and 2018 Plan			
	Approved Budget	Projected Actual	2016 Base	2016 New/Enhanced	2016 Budget			2017		2018	
	\$	\$	\$	\$	\$	\$	%	\$	%	\$	%
TRCA											
Gross Expenditures	40,187.0	40,187.0	40,519.0		40,519.0	332.0	0.8%	662.0	1.6%	676.0	1.6%
Revenue	32,133.0	32,133.0	32,263.0		32,263.0	130.0	0.4%	455.0	1.4%	447.0	1.4%
Total Net Expenditures	8,054.0	8,054.0	8,256.0	-	8,256.0	202.0	2.5%	207.0	2.5%	229.0	2.7%
Less Toronto Water Contribution	4,598.0	4,598.0	4,713.0		4,713.0	115.0	2.5%	118.0		121.0	
Tax-Supported	3,456.0	3,456.0	3,543.0		3,543.0	87.0	2.5%	89.0		108.0	
Approved Positions	409.3	419.5	419.5	-	419.5	10.2	2.5%				

The TRCA's 2016 Preliminary Operating Budget is \$40.519 million gross and \$8.256 million net, representing a 2.5% increase to the 2015 Approved Net Operating Budget.

TRCA was unable to meet the reduction target as set out in the 2016 Operating Budget Directions and Guidelines.

- The 2016 Preliminary Operating Budget of \$8.054 million net has two funding sources: \$4.713 million which is funded by a contribution from Toronto Water's rate-supported Operating Budget and the balance of \$3.456 million which is funded from property taxes.
- Base pressures are mainly attributable to annual increases in salaries and benefits.
- The Program was able to achieve service efficiency savings within their gross expenditures to ensure the City of Toronto portion remained at a 2.5% increase.
- The 2016 Preliminary Operating Budget does not include any service level changes or New and Enhanced initiatives.
- Approval of the 2016 Preliminary Operating Budget will result in the TRCA increasing its total staff complement by 10.2 positions from 409.3 to 419.5.
- The 2016 and 2017 Plan increases are attributable to annual increases for salaries and benefits.

Table 2
Key Cost Drivers

(In \$000s)	2016 Base Budget	
	Total	
	\$	Position
Gross Expenditure Changes		
Prior Year Impacts		
Impact of 2015 Cost of Living Allowance	45.0	10.2
Salary & Benefit Changes		
Step Increase	22.0	
Cost of Living Increase	135.0	
Other Base Changes		
Total Gross Expenditure Changes	202.0	10.2
Revenue Changes (Increase) / Decrease		
Contribution from Toronto Water	(115.0)	
Total Revenue Changes	(115.0)	
Net Expenditure Changes	87.0	10.2

Key cost drivers for the TRCA are discussed below:

- Additional funding of \$0.150 million will be required due to annualized impacts of 2015 cost of living adjustments, \$0.350 million due to 2016 cost of living adjustments and \$0.100 million due to step increases.
- TRCA's operating budgets are also approved by other municipalities (Regions of York, Peel and Durham, Town of Mono and the Township of Adjala-Tosorontio) and the share of funding for each municipality is based on the modified current value assessment (CVA). Subject to the 2016 CVA changes, TRCA expects to receive \$0.099 million in additional revenue from its partner municipalities to maintain the funding ratio between the City of Toronto and other municipalities.
- TRCA expects that planning and permitting fees, as well as Black Creek Pioneer Village and conservation areas fees, will generate additional revenue of \$0.230 million in 2016. However, this will be offset by a potential loss of the water park operation during a "shut-down" period for which major capital improvements will be undertaken
- In 2016, the rate-supported contribution from Toronto Water will increase by \$0.115 million or 2.5% compared to the funding approved in 2015. Consequently, the tax-supported funding is \$0.087 million or 2.5% over the tax-supported funding approved in 2015 and budget target of 0% increase.
- Any actions to bring the 2016 Operating Budget for TRCA to the budget target of 0% increase will impact current service levels and therefore are not recommended.

Table 5
2017 and 2018 Plan by Program

Description (\$000s)	2017 - Incremental Increase					2018 - Incremental Increase				
	Gross Expense	Revenue	Net Expense	% Change	# Positions	Gross Expense	Revenue	Net Expense	% Change	# Positions
Known Impacts:										
COLA and Fringe Benefits	662.0		662.0	1.6%		676.0		676.0	1.7%	
Sub-Total	662.0		662.0	1.6%		676.0		676.0		
Anticipated Impacts:										
Funding from Other Municipalities		134.0	(134.0)	(0.4%)			137.0	(137.0)	(0.4%)	
User Fees and Donations		321.0	(321.0)	(1.0%)			326.0	(326.0)	(1.0%)	
Increased Toronto Water Contribution		118.0	(118.0)	(2.6%)			121.0	(121.0)	(2.6%)	
Sub-Total		573.0	(573.0)	(1.6%)			584.0	(584.0)	(1.6%)	
Total Incremental Impact	662.0	573.0	89.0	2.6%		676.0	584.0	92.0	2.6%	

Approval of the 2016 Preliminary Base Budget for TRCA will result in a 2017 incremental net cost of \$0.089 million and a 2018 incremental net cost of \$0.092 million to maintain the 2016 service levels.

Future year incremental costs are primarily attributable to the following:

Known Impacts:

- Additional funding of \$0.662 million in 2017 and \$0.676 million in 2018 will be required for annual increases for salaries and benefits.

Anticipated Impacts:

- This cost will be partially offset by anticipated additional funding of \$0.134 million in 2017 and \$0.137 million in 2018 to be received from other partner municipalities, as well as additional revenue of \$0.321 million in 2017 and \$0.326 million in 2018 generated from user fees for the Black Creek Pioneer Village, conservation areas and development permits.
- It is also anticipated that the rate-supported contribution from Toronto Water will increase by \$0.118 million in 2017 and \$0.121 million in 2018, representing a 2.5% increase year over year.



Part III:

Issues for Discussion

Issues for Discussion

Issues Impacting the 2016 Budget

Operating Budget Stakeholder Funding Relationships

- Conservation Authorities (CAs) were established by the Province of Ontario in the late 1940s. Every conservation authority is "a body corporate" (section 4 of the CA Act). TRCA, established in 1957 under the Conservation Authorities Act, is a legal entity separate from the City of Toronto which operates as a non-profit organization with its own "board of directors", the Authority to which the City appoints 14 members representing 50% of the membership.
- The remaining 14 members are appointed by the Regions of Peel, York and Durham, the Town of Mono and Township of Adjala-Tosorontio.
- The method for apportioning the TRCA levy among its municipal funding partners is based on the modified current value assessment (CVA) for each municipality.
- The CVA formula uses property assessments to calculate the distribution of the levy which means that the municipality within TRCA's jurisdiction which has the highest proportion of overall assessment should pay proportionately the highest share of TRCA's generally benefiting (operating) costs.
- Therefore the City of Toronto's share must maintain the ratio between these funding municipalities according to their share of overall TRCA property tax assessment base.
- The TRCA's 2016 Recommended Operating Budget is 2.5% above the 2015 Approved Operating Budget of \$8.054 million mainly due to cost of living allowances for salaries and benefits.
- Although no formal proposal to bring the budget to 1% below the 2015 level were provided, it is understood that a reduction would apply specifically to the TRCA operating facility within the City - Black Creek Pioneer Village.
- This would have required a direct reduction of \$0.122 million to facilities operating in Toronto, which would negatively impact the visitor experience and have undesirable impacts on attendance and revenues.
- Alternatively, as the levy must apply across the entire TRCA watershed area, any major reductions to the City's support to TRCA's operating budget will require proportional reductions in funding from other municipalities and thus, further reductions in services are not recommended.
- The City of Toronto's share must maintain the ratio between these funding municipalities according to their share of overall TRCA property tax assessment base.
- The 2016 Preliminary Operating Budget includes the 2.5% increase, but each municipality must also recommend changes to their portion of the Operating Budget independent of the City of Toronto recommendation.

- TRCA's Board approves its Operating Budget once the budgets for all municipalities have been confirmed and approved by their respective Councils, typically in April.

Ratio of Toronto Water Contribution

- In September 2006, City Council adopted a report "Toronto and Region Conservation Authority Capital and Operating Budgets Funding from Water Reserves" (Report 7, Clause 65) from Toronto Water and the Financial Planning Division in consultation with TRCA, which established a policy that 55% of the funding allocated to TRCA will be funded from the Toronto Water.
- The 2016 Requested Tax-Supported portion of funding is \$3.456 million or 43% and the portion funded from the Toronto Water is \$4.598 million or 57%.
- The proportionate funding from Toronto Water has increased slightly over the years.
- As this change in proportion is minimal, it is seen to be consistent with the designated proportion of City funding sources and maintains the ratio of approximately 55%.

Rouge Park

- The Federal government announced during the May 4, 2011 Throne Speech that Rouge Park is to become Canada's first national urban park.
- On May 25, 2012, the Federal Government announced funding from Canada's Economic Action Plan 2012 towards the establishment of Rouge National Urban Park and presented the proposed Study Area for the park, during a meeting with Aboriginal and community partners, and a broad range of stakeholders.
- The new legislation to create the Rouge National Urban Park received Royal ascent in 2015 and is now in place.
- The Rouge National Park spans 8,200 hectares including 2,040 hectares in the City of Toronto. In order to establish the park, publicly owned lands will be transferred to Parks Canada. Most of the lands within the City of Toronto that will become part of the national park were owned by TRCA and a few small parcels of land are owned directly by the City.
- On December 12, 2014, Parks Canada signed a binding land assembly agreement with Toronto and Region Conservation Authority, the cities of Toronto, Markham and Pickering, and the municipalities of York and Durham for the remaining park lands identified for Rouge National Urban Park
- The major work going forward after the Park establishment will be on the transfer of land titles from the Province, TRCA and Municipalities to Parks Canada.
- It is anticipated that this work will take a number of years to complete. Until all the land is transferred in title, TRCA will be the acting interim Park management agency working in partnership with Parks Canada.

- TRCA does not anticipate any major financial implications for 2016 and beyond. The substantial costs associated with the land transfer will be paid for by Parks Canada.
- Through its Board, TRCA will be providing regular updates on the progress of negotiations and transfer of lands, as well as outlining any resulting financial implications.

Issues Impacting Future Year

Discussion Paper on the Conservation Act

- The Province of Ontario has initiated a review of the Conservation Authorities Act (The Act). The Act, administered by the Ministry of Natural Resources and Forestry (MNRF), which enables two or more municipalities in a common watershed to establish a conservation authority in conjunction with the province.
- The MNRF has developed a Discussion Paper and invited feedback on any aspect of the existing legislative and regulatory framework with a focus on three areas: governance; funding mechanisms; and roles and responsibilities.
- The discussion paper focuses on the Conservation Authorities Act and policy framework, not on any individual conservation authority. The objective for this review is to improve the legislative, regulatory and policy framework that currently governs the creation, operation and activities of conservation authorities that may be required in the face of a changing environment.
- The City of Toronto has provided a formal response to the Province for consideration in November 2015 and can be summarized as follows:

- ✓ Governance:

The Province should increase oversight of conservation authorities, and expand current involvement through: increased oversight of the administration of the Act, such as operations and projects undertaken by the conservation authorities for greater municipal consistency; and further consider more public involvement at the board level in addition to municipal participation, such as special panels or subject matter experts.

- ✓ Funding Mechanisms:

The City of Toronto and the Toronto and Region Conservation Authority (TRCA) have worked for decades to preserve and restore the ecological integrity of the valleys, streams and shorelines in the City of Toronto, while protecting new and existing development against the hazards of flooding and erosion.

Given the substantial list of unfunded budget pressures relating the erosion management program, watercourse protection, and the management of flood hazardous lands, the TRCA could benefit from an increase in sustained funding from the Province for its capital works backlog.

As many municipalities are looking to introduce a storm water charge, including City of Toronto as a funding source for emerging pressures relating to extreme weather events and climate change, the province could consider whether municipal decisions regarding this initiative could guide legislation at the provincial level to ensure standardization across municipalities

✓ Roles & Responsibilities:

The Conservation Authorities Act (or regulations) can benefit from more specific language to clarify the appropriate regulatory powers and mandate of conservation authorities as distinct from municipal planning functions.

The Act can also benefit from an overall review of the conservation authority core mandate, to clarify and update CA program priorities and to avoid the potential for duplication or conflict with the functions of municipalities, ministries and other agencies.

- The MNRF is expected to follow up with all municipalities and authorities once all responses have been received.



Appendices:

Appendix 1

2015 Service Performance

2015 Key Service Accomplishments

In 2015, TRCA accomplished the following:

- ✓ Streamlined HR processes into the electronic realm and rolled out a new Performance Management process for better accountability and monitoring of staff performance, while improving an atmosphere of personal growth and development.
- ✓ Rolled out new system for reporting to the board which streamlined processes, as well as provides greater functionality for board members, staff and the public.
- ✓ Launched new program partnership with the Stephen Leacock Foundation to provide improved learning, engagement and stewardship activities for youth in five priority communities in the Toronto. This includes overnight summer camp opportunities at Albion Hills Field Centre, outdoor education experiences at Tommy Thompson Park, the Kortright Centre for Conservation and TRCA Field Centres, as well as in-community stewardship and learning activities designed to support community development outcomes.
- ✓ Engaged 29 new Canadian residents internationally trained professionals in TRCA's Bridge Training Program, which supports job development for skilled new Canadians.
- ✓ 71% increase in presentations and 110% increase in participant engagement through TRCA multicultural outreach programs, for the January to June period, year over year.
- ✓ Provided daily flood forecasting and warning services to the City staff and the public.

Appendix 2

2016 Preliminary Operating Budget by Expenditure Category

Program Summary by Expenditure Category

Category of Expense (\$000's)	2013	2014	2015	2015	2016	2016 Change from		Plan	
	Actual	Actual	Budget	Projected	Budget	2015 Approved		2017	2018
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	30,040.3	31,378.6	31,841.0	32,520.0	33,120.0	1,279.0	4.0%	33,782.0	34,458.0
Materials and Supplies	4,106.8	4,250.8	4,476.0	4,211.0	4,211.0	(265.0)	(5.9%)	4,211.0	4,211.0
Equipment	789.4	1,204.6	736.0	1,252.0	1,252.0	516.0	70.1%	1,252.0	1,252.0
Services & Rents	8,776.4	9,111.6	9,506.0	9,039.0	9,039.0	(467.0)	(4.9%)	9,039.0	9,039.0
Other Expenditures	(5,950.0)	(6,904.1)	(6,372.0)	(7,103.0)	(7,103.0)	(731.0)	11.5%	(7,103.0)	(7,103.0)
Interdivisional Charges									
Total Gross Expenditures	37,762.9	39,041.5	40,187.0	39,919.0	40,519.0	332.0	0.8%	41,181.0	41,857.0
Interdivisional Recoveries							-		
Provincial Subsidies	1,814.2	1,908.6	1,878.0	1,835.0	1,835.0	(43.0)	(2.3%)	1,835.0	1,835.0
Federal Subsidies									
Other Subsidies									
User Fees & Donations	23,452.7	24,281.9	25,163.0	24,799.0	25,066.0	(97.0)	(0.4%)	25,387.0	25,713.0
Transfers from Capital Fund									
Contribution from Reserve/Reserve Funds	4,377.0	4,486.0	4,598.0	4,598.0	4,713.0	115.0	2.5%	4,831.0	4,952.0
Sundry Revenues	4,829.5	4,993.0	5,092.0	5,231.0	5,362.0	270.0	5.3%	5,496.0	5,633.0
Total Revenues	34,473.4	35,669.5	36,731.0	36,463.0	36,976.0	245.0	0.7%	37,549.0	38,133.0
Total Net Expenditures	3,289.5	3,372.0	3,456.0	3,456.0	3,543.0	87.0	2.5%	3,632.0	3,724.0
Approved Positions	399.9	409.3	409.3	419.5	419.5	10.2	2.5%	419.5	419.5

* Projection is Authority approved (April 2015) Final 2015 Budget.

For additional information regarding the 2015 Q3 operating variances and year-end projections, please refer to the attached link for the report entitled "Operating Variance Report for the Nine-Month Period Ended September 30, 2015" approved by City Council at its meeting on December 9, 2015.

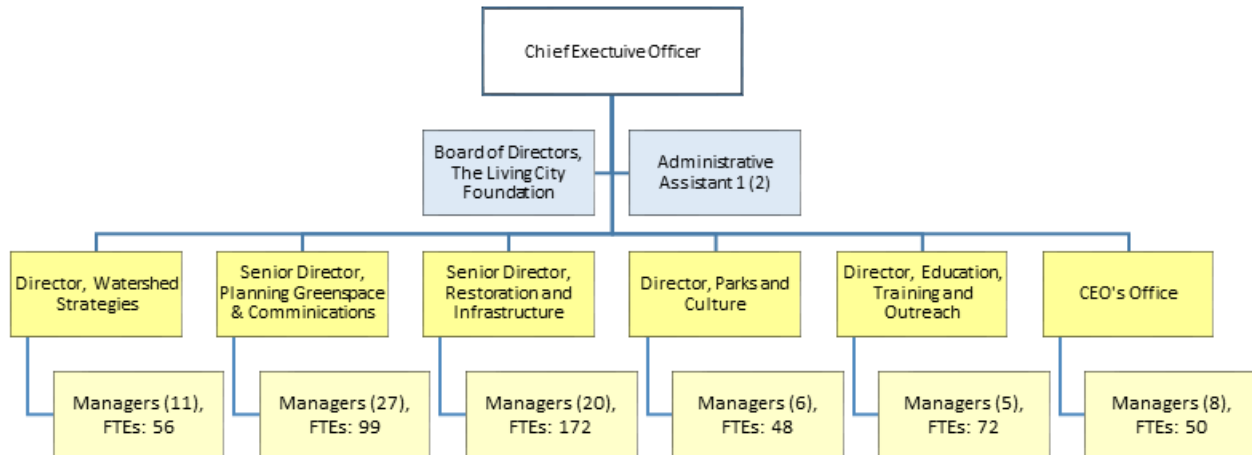
<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.EX10.27>

Impact of 2015 Operating Variance on the 2016 Preliminary Operating Budget

- There are no impacts from the 2015 Operating Variance on the 2016 Operating budget.

Appendix 3

2016 Organization Chart



2016 Complement

Category	Senior Management	Management	Exempt Professional & Clerical	Union	Total
Permanent	6.0	27.0	147.2	88.7	268.9
Temporary			31.4	119.2	150.6
Total	6.0	27.0	178.6	207.9	419.5