



BU26.4

REPORT FOR ACTION

Operating Variance Report for the Nine Month Period Ended September 30, 2016

Date: November 1, 2016
To: Budget Committee and Executive Committee
From: Deputy City Manager & Chief Financial Officer
Wards: All

SUMMARY

The purpose of this report is to provide City Council with the operating variance for the nine-month period ended September 30, 2016 as well as year-end projections. This report also requests City Council's approval for amendments to the 2016 Approved Operating Budget between Programs that have no impact in the 2016 Approved Net Operating Budget.

Figure 1: Tax Supported Operating Net Variance Summary (\$ Millions)

| Category | Sep 30, 2016 | | Projected Y/E 2016 | |
|--|----------------|--------------|--------------------|--------------|
| | Over/(Under) | | Over/(Under) | |
| | \$ | % | \$ | % |
| Gross Expenditures | (187.6) | -2.7% | (167.8) | -1.7% |
| Revenues | (40.0) | -0.9% | (40.1) | -0.7% |
| Net Expenditures | (147.6) | -5.4% | (127.7) | -3.2% |
| Less: City Planning | (5.9) | -56.8% | (6.0) | -38.0% |
| Less: Toronto Building | (6.1) | 73.7% | (6.8) | 63.6% |
| Net Expenditures (Excl. City Planning & Toronto Building) | (135.6) | -5.0% | (114.9) | -2.9% |

As noted in Table 1 above, for the nine month period ended September 30, 2016, Tax Supported Operations reported a favourable net variance of \$135.637 million or 5.0% and year-end projected net under-spending of \$114.882 million or 2.9%.

The year-to-date net under-spending was primarily driven by:

- Over-achieved Municipal Land Transfer Tax revenue, primarily attributed to the increasing growth of sales (\$78.964 million net).
- Under-expenditures by Transportation Services on salt usage in the winter maintenance program, and over-achieved permit / applications revenue (\$17.391 million net).
- Toronto Police Service underspending in salaries and benefits due to unfilled positions and over-achieved revenues, primarily from one-time sources (\$6.675 million net).
- Higher than planned Payments in Lieu of Taxes and lower than anticipated appeals (\$6.006 million net).

As per the adopted recommendation by Executive Committee on September 22, 2016, City Planning and Toronto Building were separated from the summary section, in order to report directly to City Council on the fee - based portions of City Planning and Toronto Building's operating variances, separate from the tax-based operations.

- City Planning - a favourable year-to-date net variance of \$5.918 million and the year-end projected favourable net variance of \$5.970 million. In accordance with City Council's direction, the surplus will be transferred to Development Application Review Reserve Fund at year-end.
- Toronto Building - a favourable year-to-date net variance of \$4.811 million, and the year-end projected favourable net variance of \$6.809 million to be contributed to Building Code Act Service Improvement Reserve Fund, in accordance with the Building Code Act.

Underspending in other Programs and Agencies is primarily due to vacant positions. Majority of the vacant positions are expected to be filled by year-end. More detailed explanations at the program level can be found in the complement section of this report.

Based on this current trend, the City is projecting a net favourable year-end variance of \$127.693 million or 3.2%. The key drivers for the expected net year-end position is largely due to the following:

- Higher than budgeted Municipal Land Transfer Tax revenues due to an overall higher number of property sales (\$105.036 million net).

- Underspending in salaries within Toronto Police Service due to reduced hiring, and higher than budgeted revenues from receipt of one-time sources (\$8.900 million net).
- Stronger than anticipated Payments In Lieu of Tax revenue, as a result of stronger than anticipated revenues (\$6.006 million net).
- Under-expenditures within Engineering and Construction Services due to underspending in salaries & benefits from vacant positions until year-end (\$3.486 million net).
- Underspending within Toronto Employment & Social Services as a result of lower than budgeted monthly caseload along with less than budgeted hydro costs (\$2.848 million net).

The above favourable variance is partially offset by projected over-expenditures in the following areas:

- Unfavourable year-end variance within several Corporate Accounts, Non-Program Expenditures and Revenues, which include: Tax Deficiencies/Write offs, Supplementary Taxes, Toronto Hydro Dividend Income and Other Corporate Revenues, Pandemic Influenza Stockpiling (\$21.497 million net).
- Higher than budgeted WSIB costs arising from work-related cancer claims is projected to result in an unfavourable year-end variance in Fire Services (\$6.641 million net).
- A decline in ridership volume contributed to the fare revenue shortfall, within Toronto Transit Commission: Conventional service, which is expected to result in unfavourable year-end variance (\$5.133 million net).
- Unfavourable year-end projected variance within Toronto Transit Commission: Wheel-Trans service due to ever-increasing demand for service, which is continuously outpacing the expectations (\$1.984 million net).
- Municipal Licensing & Standards is projecting an unfavourable net variance by year-end, primarily due to lower than budgeted revenues, as a result of the partial year implementation of the Ground Transportation Review (GTR) By-Law, and lower fee activity (\$1.170 million net).

Figure 2: Rate Supported Net Variance Summary (\$ Millions)

| Rate Supported Programs | September 30, 2016 | Projected Y/E 2016 |
|---------------------------------|--------------------|--------------------|
| | Over/(Under) | Over/(Under) |
| Solid Waste Management Services | (0.6) | (9.1) |
| Toronto Parking Authority | (5.0) | (4.4) |
| Toronto Water | (41.5) | (32.9) |
| Total Variance | (47.2) | (46.4) |

The year-to-date favourable net variance of \$47.166 million is driven by the following:

- Year-to-date favourable variance of \$41.528 million, in Toronto Water, comprised of lower gross expenditures of \$20.237 million due to under-spending on salaries and benefits (\$4.848 million) as a result of vacancies, lower than anticipated demand for chemicals, and lower transfer costs of bio solids as a result of the beneficial use for sludge. In addition revenues were higher than planned by \$21.291 million due to increased demand for new and existing water services, as well as sewer services.
- A favourable net variance of \$5.010 million, in Toronto Parking Authority, attributed to higher on-street and off-street revenues for garages in downtown fringe areas, which is partially offset by higher than planned property tax payments.
- Favourable net variance within Solid Waste Management Services of \$0.629 million, comprised of lower gross expenditures of \$18.318 million, primarily from underspending in salaries and benefits (\$2.934 million) due to vacant positions and contracted services which include lower hauling costs as a result of lower fuel prices.

Collectively, Rate Supported Programs are projecting a favourable year-end net variance of \$46.367 million. It is primarily driven by Toronto Water (\$32.909 million) due to ongoing vacancies (\$8.200 million), over-achieved revenue within Toronto Parking Authority at year-end of \$4.360 million, and underspending within Solid Waste Management Services of \$9.098 million due to vacant positions as well as under-expenditures in contracted services.

Figure 3: 2016 Year-To-Date Approved Complement by Vacancy Rate

| Program/Agency | 2016 Year-to-Date | | | |
|--------------------------------|---------------------|-------------------|--------------------|--|
| | Operating Vacancy % | Capital Vacancy % | Budgeted Gapping % | Operating Vacancy Rate (After Gapping) |
| <i>City Operations</i> | 5.2% | 19.6% | 2.6% | 2.6% |
| <i>Agencies</i> | 4.7% | 17.4% | 2.5% | 2.2% |
| <i>Corporate Accounts</i> | 4.6% | 0.0% | 0.0% | 4.6% |
| Total Levy Operations | 4.9% | 18.1% | 2.5% | 2.4% |
| <i>Rate Supported Programs</i> | 7.2% | 10.1% | 3.1% | 4.1% |
| Grand Total | 5.1% | 17.9% | 2.5% | 2.5% |

Figure 4: 2016 Year-End Approved Complement Projections by Vacancy Rate.

| Program/Agency | 2016 Year-End Projection | | | |
|--------------------------------|--------------------------|-------------------|--------------------|--|
| | Operating Vacancy % | Capital Vacancy % | Budgeted Gapping % | Operating Vacancy Rate (After Gapping) |
| <i>City Operations</i> | 2.9% | 14.9% | 2.6% | 0.3% |
| <i>Agencies</i> | 2.2% | 2.4% | 2.5% | 0.0% |
| <i>Corporate Accounts</i> | 5.5% | 0.0% | 0.0% | 5.5% |
| Total Levy Operations | 2.5% | 6.7% | 2.5% | 0.1% |
| <i>Rate Supported Programs</i> | 7.1% | 10.1% | 3.1% | 4.0% |
| Grand Total | 2.8% | 6.8% | 2.5% | 0.3% |

Vacancy After Gapping % is based on Operating Budget positions only.

- As of September 30, 2016, the City recorded an operating vacancy rate of 2.5% after gapping for an approved complement of 51,767.7 operating positions. The year-to-date vacancy rate for capital positions was 17.9% for an approved complement of 3,450.8 positions.
- The year-end operating vacancy rate after gapping is projected to be 0.3% for an approved complement of 51,272.6 operating positions. The forecasted vacancy rate for capital positions is projected to be 6.8% for an approved complement of 3,329.8 positions.

The detailed overview of the third fiscal quarter complement 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 2016 Approved Operating Budget between Programs that have no impact to the 2016 Approved Net Operating Budget.

FINANCIAL IMPACT

Tax Supported Programs and Agencies reported an under-expenditure of \$187.607 million or 2.7% gross and \$135.637 million or 5.0% net at the end of the third fiscal quarter. By year-end, Tax Supported Programs and Agencies are forecasting a favourable gross-expenditure variance of \$167.753 million or 1.7%, and a net favourable variance of \$114.882 million or 2.9%.

Figure 5: Tax Supported Expenditure Variance Dashboard (\$ Millions).

| Table 4 Tax Supported Expenditure Variance (\$ Millions) | | | | | | |
|---|---|----------------|--|---------------------------------|---|----------|
| | September 30, 2016 Over/(Under) | | | Projected Y/E 2016 Over/(Under) | | |
| | Gross | Net | Alert | Gross | Net | Alert |
| Citizen Centred Services "A" | (106.5) | (12.9) | G | (90.3) | (9.7) | G |
| Citizen Centred Services "B" | (30.5) | (30.7) | G | (20.7) | (9.2) | G |
| Internal Services | (20.3) | (4.6) | G | (24.8) | (4.2) | G |
| City Manager | 0.5 | (2.0) | G | 0.4 | (1.8) | G |
| Other City Programs | (0.8) | (1.4) | G | (3.4) | (0.5) | G |
| Council Appointed Programs | (0.6) | (0.6) | G | (0.1) | (0.1) | G |
| Total - City Operations | (158.2) | (52.2) | G | (138.9) | (25.5) | G |
| Total - Agencies | (26.5) | 2.3 | G | (40.6) | (3.7) | G |
| Total - Corporate Accounts | (3.0) | (97.8) | G | 11.7 | (98.5) | G |
| Total Variance | (187.6) | (147.6) | G | (167.8) | (127.7) | G |
| Adjusted Variance | (187.6) | (135.6) | G | (167.8) | (114.9) | G |
| <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% | | |

Note: Total - Agencies YTD net over-expenditure represents 0.2% of the budget, which is within G range of 85% to 105%. Adjusted Variance excludes City Planning and Toronto Building.

Appendices A, B and C summarize third quarter results and projections to year-end for Tax and Rate Operating Programs and Agencies detailing the net expenditures, gross expenditures and revenues, respectively. Appendices D and E provide a detailed summary of the complement and strength for the nine months ended September 30, 2016 and year-end projections. Appendix F details the recommended in-year budget adjustments to the 2016 Approved Operating Budget.

The "trend" symbols: "R, Y, G" indicate whether the variance is either "over", "under" or "on budget" for year-to-date as well as for projected year-end gross and net expenditures. The "alert" indicators with Green, Yellow or Red colours are measured by the percentage with the criteria based in the Legend for City Programs & Agencies section.

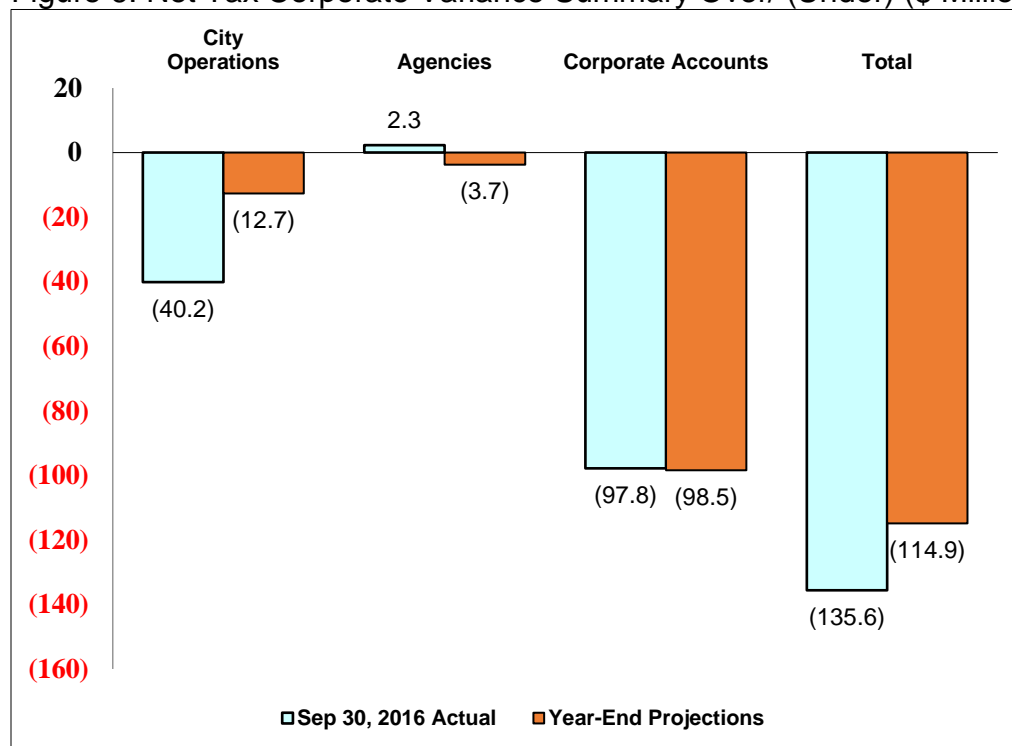
Appendix G includes dashboards and respective narratives explaining individual variances for each City Program and Agency for the nine months ended September 30, 2016 as well as projections to year-end.

DECISION HISTORY

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 City Council, to provide information on how the approved operating funds are being spent, and on an exception basis, to identify issues that require direction and/or decisions from City Council. In addition, City Council's approval is requested for budget adjustments that amend the 2016 Approved Operating Budget between Programs and Agencies in accordance with the Financial Control By-Law and the City's financial management policies.

COMMENTS

Figure 6: Net Tax Corporate Variance Summary Over/ (Under) (\$ Millions)



The chart above shows year-to-date and year-end projected operating results by Program area:

- City Operations reported a favourable net variance of \$40.158 million for the nine month period ended September 30, 2016 and a favourable year-end forecast of \$12.692 million net.
- Agencies reported an unfavourable year-to-date variance of \$2.315 million net, and a favourable year-end forecast of \$3.732 million net.
- Corporate accounts have a favourable year-to-date variance of \$97.794 million net, and favourable variance of \$98.458 million net at year-end.

Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016

City Operations

As of September 30, 2016, City Operations reported a favourable gross expenditure variance of \$158.153 million or 4.4% and a revenue shortfall of \$105.991 million or 5.2%, resulting in a favourable net variance of \$40.158 million or 2.6%. Key drivers for the year-to-date favourable net variance are:

- Underspending of \$17.391 million net or 9.8% as a result of lower costs and decreased salt usage in the winter maintenance program, and under-expenditures in salaries and benefits due to vacant positions within Transportation Services.
- \$4.676 million net or 1.9% favourable variance within Shelter, Support & Housing Administration due to delays in hiring qualified staff as well as underspending in housing provider subsidies for property taxes, mortgage payments, operating costs and rent.
- Engineering and Construction Services' favourable variance of \$3.634 million net or 47.0% primarily due to under-expenditures in salaries & benefits from vacant positions, training, mileage, and office supplies.
- \$3.018 million or 3.1% favourable net variance for Toronto Employment & Social Services is primarily due to the lower year-to-date volume of cases by 7.1% than plan, as well as less than anticipated hydro costs.
- Underspending of \$2.086 million net or 18.2% within Court Services as a result of lower than planned staffing expenditures due to vacant positions, and over-achieved revenues due to the mix of charges filed by enforcement agencies.
- City Manager's Office under-expenditures of \$2.046 million net or 5.7% in salaries and benefits due to vacant positions.
- Municipal Licensing & Standards' favourable variance of \$1.858 million net or 14.8% due to underspending in salaries & benefits from vacant positions as a result of delays in filling vacancies, and phasing out of the Taxi Training Centre.
- Underspending within Facilities, Real Estate, Environment & Energy of \$1.745 million net or 2.7% primarily attributed to the large number of vacancies resulting from Facilities Management (FM) restructuring.

City Operations is projecting a year-end gross expenditure favourable variance of \$138.926 million or 2.7%, with a revenue shortfall of \$113.422 million or 3.8%. As a result, the year-end favourable net variance is forecasted at \$12.692 million or 0.6%. The key drivers for the favourable variance include:

- A continued trend of underspending in salaries and benefits due to vacant positions and reduced expenditures on mileage of \$3.486 million net or 45.8% within Engineering and Construction Services.
- Under-expenditures within Toronto Employment & Social Services of \$2.848 million net or 2.1% as a result of lower than budgeted caseload volume by an estimated 6.9%.
- Lower than budgeted expenditures within Court Services of \$2.556 million net or 29.9% primarily as a result of processing the lower volume of tickets predominantly filed by Toronto Police Service.
- Office of the Treasurer underspending of \$2.250 million net or 7.8% due to delays in filling vacant positions, as well as spending control and expenditure monitoring initiatives.
- Under-expenditures of \$2.048 million net or 4.2% within Long Term Care Homes & Services as a result of the delayed re-opening of Kipling Acres Phase II facility, along with underspending in claims-based programs.
- City Manager's Office under spending of \$1.810 million net or 3.8% is attributed to unfilled vacancies resulting in underspending in salaries and benefits.

The year-end projected favourable variance within City Operations is partially offset by over-expenditures in the following areas:

- Over-expenditures within Fire Services by year-end of \$6.641 million net or 1.6% due to higher than planned WSIB costs as a result of increased payments from work-related cancer claims
- Municipal Licensing & Standards are forecasting an unfavourable year-end net variance of \$1.170 million or 5.9% due to the projected revenue shortfall. The decrease in the revenue is primarily attributed to the implementation of the new regulatory framework as part of the Vehicle for Hire (VFH) - Ground Transportation Review (GTR) By-Law. Other revenue shortfalls include lower volume of the reinspection fees, and waived Animal Services fees for low-income individuals.

Agencies

As of nine month period ended on September 30, 2016, Agencies reported favourable gross expenditure variance of \$26.459 million or 1.1%, and revenue shortfall of \$28.774 million or 2.5%, which resulted in an unfavourable net variance of \$2.315 million or 0.2%.

- The key driver for the net over-expenditure is primarily driven by Toronto Transit Commission - Conventional service pressures of \$10.541 million or 3.2%, which is partially offset by under-expenditures within Toronto Police Service. Toronto Transit Commission - Conventional service is reporting an unfavourable year-to-date variance due to the revenue shortfall of \$28.818 million or 3.6% as a result of the declining ridership. As of the end of August, the number of journeys taken by the public was 349.4 million, which is 9.2 million or 2.6% less than the budget plan of 358.6 million.

Agencies are projecting the year-end gross under-expenditures of \$40.561 million or 1.1% and revenue shortfall of \$36.829 million or 2.1%, resulting in a net favourable variance of \$3.732 million or 0.2%.

- Unfavourable year-end net variance projection within Toronto Transit Commission: Conventional service of \$5.133 million or 1.0%, is due to the decline in ridership. The year-end forecast is showing a major improvement in the financial position of Toronto Transit Commission: Conventional service compared to the nine month period ended on September 30, 2016, by reducing the net over-expenditures to 1% from 3.2%. Continued loss of ridership is estimated at 12 million riders below the plan at year-end.
- Toronto Police Service is projecting a favourable variance of \$8.900 million net or 0.9%, primarily due to the lower than planned expenditures on salaries and benefits as a result of reduced hiring, and over-achieved revenue from one-time sources related to Pay Equity and Pan Am.

Corporate Accounts

As of September 30, 2016, Corporate Accounts had gross under-expenditures of \$2.995 million or 0.3% and over-achieved revenue of \$94.799 million or 8.8%, which resulted in a favourable net variance of \$97.794 million or 104.3%. The following are the key drivers which have contributed to the year-to-date favourable variance:

- Over-achieved Municipal Land Transfer Tax revenue of \$78.964 million net or 21.7% due to increasing market growth, resulting in higher than planned sales.
- Payments in Lieu of Taxes had an over-achieved revenue of \$6.006 million net or 5.8% as a result of higher than planned levies for Heads and Beds, assessment-based levies, and lower than anticipated appeals.
- Interest/Investment Earnings favourable variance of \$4.918 million net or 5.7% as a result of timing differences of realizing capital gains to meet the year-to-date plan.

- Parking Authority Revenues exceeding the year-to-date plan of \$3.757 million net or 10.7%, which is driven by increased on-street parking, and off-street parking in garages and carpark activity.
- Higher than planned Supplementary Tax revenue of \$3.185 million net or 17.2% due to supplementary / omit rolls exceeding the planned estimates.

The above under-expenditures are partially offset by the following accounts:

- A shortfall in Toronto Hydro Dividend Income of \$4.150 million or 6.8% as a result of dividend payments being based on the 2015 actual net income from Toronto Hydro versus the 2015 planned performance.
- Under-achieved Sundry revenue of \$1.183 million or 8.9%.
- An unfavourable variance of \$0.926 million attributed to the write-off of Relenza in the Pandemic Influenza Stockpiling account.

The year-end gross over-expenditures of \$11.733 million or 0.8% combined with \$110.191 million or 7.7% in higher than budgeted revenue, is anticipated to result in a net favourable variance of \$98.458 million or 193.0%.

- The continued trend of over-achieved Municipal Land Transfer Tax revenue of \$105.036 million net or 21.6% from higher property sales, higher than budgeted Payments in Lieu of Taxes of \$6.006 million or 5.8%, and higher than budgeted Parking Authority Revenues of \$3.270 million or 7.0%.
- Tax Deficiencies/Write offs over-expenditure of \$12.826 million, in lower than budgeted yield from Hydro Dividend of \$4.150 million, and a revenue shortfall in Supplementary Taxes of \$1.615 million.

Consistent with the City's financial management practices and policies, Programs and Agencies projecting an unfavourable year-end variance are required to identify and implement mitigation strategies where possible to address any projected shortfalls.

Approved Complement

Figure 7 provides a detailed overview of the approved operating budget complement and strength at September 30, 2016, as well as projections for year-end for both Tax and Rate Supported Programs. At the end of nine month period ended on September 30, 2016, the City reported a strength of 49,146.4 operating positions representing in a vacancy rate of operating budget positions, after approved gapping, of 2.5%. The year-end projection is forecasted to be 49,828.0 operating positions, with a vacancy rate after approved gapping, and is expected to be 0.3%.

Figure 7: 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" | 13,077.5 | 12,477.9 | (599.7) | 4.6% | 2.6% | 13,082.5 | 12,813.4 | (269.1) | 2.1% | 0.1% |
| Citizen Centred Services "B" | 6,360.8 | 6,029.8 | (331.0) | 5.2% | 1.6% | 6,360.8 | 6,127.7 | (233.1) | 3.7% | 0.1% |
| Internal Services | 3,063.0 | 2,644.0 | (419.0) | 13.7% | 7.0% | 3,073.0 | 2,783.8 | (289.2) | 9.4% | 3.1% |
| City Manager's Office | 428.0 | 413.0 | (15.0) | 3.5% | 0.0% | 428.0 | 415.0 | (13.0) | 3.0% | 0.0% |
| Other City Programs | 920.3 | 882.9 | (37.4) | 4.1% | 0.9% | 920.3 | 895.3 | (25.0) | 2.7% | 0.0% |
| Accountability Offices | 54.8 | 55.0 | 0.3 | -0.5% | 0.0% | 54.8 | 56.0 | 1.3 | -2.3% | 0.0% |
| Total City Operations | 23,904.3 | 22,502.6 | (1,401.7) | 5.9% | 2.6% | 23,919.3 | 23,091.2 | (828.1) | 3.5% | 0.3% |
| Agencies | 27,752.4 | 26,163.5 | (1,588.8) | 5.7% | 2.2% | 27,118.4 | 26,524.3 | (594.1) | 2.2% | 0.0% |
| Corporate Accounts | 394.0 | 376.0 | (18.0) | 4.6% | 4.6% | 397.0 | 375.0 | (22.0) | 5.5% | 5.5% |
| Total Levy Operations | 52,050.7 | 49,042.1 | (3,008.6) | 5.8% | 2.4% | 51,434.6 | 49,990.5 | (1,444.2) | 2.8% | 0.1% |
| Rate Supported Programs | 3,167.8 | 2,937.4 | (230.4) | 7.3% | 4.1% | 3,167.8 | 2,941.4 | (226.4) | 7.1% | 4.0% |
| Grand Total | 55,218.5 | 51,979.5 | (3,239.0) | 5.9% | 2.5% | 54,602.4 | 52,931.9 | (1,670.6) | 3.1% | 0.3% |

Vacancy After Gapping represents the vacancy rate for operating budget positions only.

Appendices D and E provide a detailed overview of the approved operating and capital complement, and strength for the nine months ended September 30, 2016 as well as projections to year-end.

City Operations

- Year-to-date, City Operations reported a strength of 22,502.6, resulting in 1,401.7 positions below the approved complement of 23,904.3 positions. The vacancy rate for operating budget positions, after approved gapping, was 2.6%. The key program areas which contributed to the operating vacancy rate were: Facilities, Real Estate, Environment and Energy, Social Development, Finance & Administration, Affordable Housing Office, and Court Services.
- The year-end projection for City Operations is forecasted to be 23,091.2 positions, or 828.1 positions under the approved complement of 23,919.3 positions. After approved gapping, the projected vacancy rate for operating budget positions is expected to be 0.3% or near full complement.

Agencies

- The year-to-date strength reported by Agencies was 26,163.5 positions which was 1,588.8 positions below the approved complement of 27,752.4 positions. It represents a vacancy rate of operating budget positions, after approved gapping, of 2.2%. The following agencies were the major contributors to the year-to-date vacancies: Theatres, Toronto Police Service Board and Toronto Police Service.
- The year-end strength projection for Agencies is anticipated to be 26,524.3 positions, or 594.1 positions below the approved complement of 27,118.4 positions, approved gapping, vacancy rate is projected to be 0% or at full complement.

Rate Supported Programs

- As of September 30, 2016, Rate Supported Programs reported a strength of 2,937.4 positions, which is 230.4 positions under the approved complement of 3,167.8 positions. The vacancy rate of operating budget positions, after approved gapping, is 4.1%.
- Rate Supported Programs are forecasting a strength of 2,941.4 positions by year-end. After approved gapping, the projected vacancy rate for operating budget positions is expected to be 4.0%. The operating vacancy rates projected for Toronto Water is 5.3% and for Solid Waste Management Services is 3.4%, after gapping.

Budget Adjustments

City Council approval is required for the in-year budget adjustments detailed in Appendix F. These recommended adjustments do not impact the 2016 Approved Net Operating Budget. The major adjustments are outlined below.

Parks, Forestry & Recreation

Asian Long Horned Beetle - Alignment of Federal Funding

This request is to realign \$0.874 million of contingency funding for the detection and eradication of the Asian Long Horned Beetle in the Parks, Forestry and Recreation Operating Budget from salaries and benefit to contracted services. This adjustment will result in the total Operating Budget of \$3.5 million for this Program to be reflected as a Contracted Service. The adjustment will allow Urban Forestry to respond immediately to any infestation, if any is detected. All costs, once incurred, are 100% recoverable from the federal government through existing agreements with the Canadian Food Inspection Agency. As this is contingency funding, the PFR complement will also be reduced by 12 FTEs, with \$0 gross and net impact.

Accelerate Development of City-wide Parkland Strategy

A budget adjustment is necessary to establish a temporary position for the duration of 2 years, ending December of 2018, to accelerate the development of the City-wide Parkland Strategy in order to support the implementation of the Rail Deck Park. The budget adjustment will increase the Parks Planning and Development Service's gross operating expenditures by \$0.012 million, to be fully recovered from capital, for a net \$0 impact.

Although separate, it is important that these two strategies progress and are completed at the same time. This need was highlighted by Council at its meeting on October 5, 6 and 7, 2016, though both the adoption of the recommendations in the report titled: Rail Deck Park - Work Plan for Official Plan Amendments and an Implementation Strategy (EX17.1) as well as the discussion and questions by Council of the General Manager of Parks, Forestry and Recreation, the Chief Planner and the Deputy City Manager of Cluster B. There is sufficient 2016 cash flow in the Land Acquisition Study project (CPR115-46-03) to accommodate this request.

Shelter, Support & Housing Administration

Tenant Relocation Support Services for 235 Jarvis Street and 175-191 Dundas St E

This request is to increase Shelter, Support & Housing Administration's 2016 Approved Operating Budget by \$0.071 million gross, \$0 net to be funded from the Capital Revolving Reserve Fund. Approval will enable the provision of Tenant Relocation Support Services to current eligible occupants of 235 Jarvis Street and 175-191 Dundas Street East, which is the subject of an Ontario Municipal Board (OMB) ruling regarding a zoning by-law amendment application pursuant to the acquisition and redevelopment of the property by a developer.

Facilities, Real Estate, Environment & Energy, Legal Services, City Manager's Office

Budget Adjustments for City-Wide Real Estate Review

Two budget adjustments are recommended to transfer three positions and associated salary and benefits expenditure budgets from Facilities, Real Estate, Environment & Energy (FREEE) to Legal Services and City Manager's Office (CMO) to support the development of a cross-functional transition team to support the City Wide Real Estate Review (EX16.4) initiative approved by Council at its meeting on July 12th 2016.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2016.EX16.4>

These recommended budget adjustments will result in an increase of \$0.130 million gross and \$0 net to the 2016 Council Approved Operating Budget for Legal Services and \$0.048 million gross and \$0 net to the 2016 Council Approved Operating Budget for City Manager's Office, respectively. Inter-divisional charges and recoveries will be created to allow both Legal Services and City Manager's Office to recover expenditures of providing staff resources from FREEE with funding provided from the Innovation Reserve Fund (XR1713).

Part Time Unit B Harmonization

Children's Services, Economic Development & Culture, Parks, Forestry and Recreation

This request is to transfer funding from the 2016 Approved Non-Program Expenditure Budget (\$1.678 million) to Children's Services (\$1.413 million); Economic, Development and Culture (\$0.160 million); and Parks, Forestry and Recreation (\$0.105 million), for the financial impact associated with the arbitration award to harmonize Local 79 Part Time Unit B compensation.

Toronto Public Health

Media Relations Portfolio

This report recommends that City Council approve budget adjustment to create 1 Media Relations Advisor and 1 Support Assistant A position, offset by the deletion of 1 Support Assistant C and 1 Support Assistant B position, for an increase in salary and benefits of \$0.048 million gross to be offset from non-salary expenditures (gapping, overtime and prof/technical services) for a net \$0 change. This in-year adjustment will enhance media relations portfolio and related divisional communications. Media Relations on-call service is provided on weekends and for cold/hot weather alerts throughout the year. An additional media relations staff is required to ensure sustainable after hours support as well as assisting with public health emergency response and urgent situations such as outbreaks.

Utility Costs

Tax and Rate Supported Operations reported actual utility costs of \$145.854 million resulting in underspending of \$0.729 million or 0.5% compared to plan due to warmer winter conditions in comparison to previous years coupled with a hotter than anticipated summer. The year-to-date under-expenditures in utilities were primarily experienced by Toronto Water due to lower than anticipated hydro rates and lower usage as a result of efficiency measures.

Tax and Rate Supported Operations are projecting underspending in utilities of \$1.066 million or 0.5% by year-end, primarily due to Toronto Water, offset by over expenditures in hydro by Tax Supported Programs as a result of the warmer summer months and higher cooling requirements.

Consulting Costs

As of September 30, 2016 Tax and Rate Supported Operations reported actual consulting costs of \$4.400 million resulting in underspending of \$0.169 million or 3.7% of the \$4.568 million plan-to-date. Year-to-date favourable variance is primarily attributed to the timing differences.

Tax and Rate Supported Operations are forecasting an unfavourable year-end variance of \$0.335 million or 4.1% for consulting costs. The projected consulting over-expenditures are primarily due to over-spending by Office of the Treasurer to conduct a program review of Purchasing & Materials Management Division, and City Manager's Office Ward Boundary Review. Both of the over-expenditures will be offset through alternative funding sources at year-end.

CONTACT

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SIGNATURE

Roberto Rossini
Deputy City Manager & Chief Financial Officer

ATTACHMENTS

Appendix A – City of Toronto Net Expenditures for Nine Months Ended September 30, 2016

Appendix B – City of Toronto Gross Expenditures for Nine Months Ended September 30, 2016

Appendix C – City of Toronto Revenues for Nine Months Ended September 30, 2016

Appendix D – Approved Complement for Nine Months Ended September 30, 2016

Appendix E – Approved Complement Projections for 2016 Year-End

Appendix F – Recommended Budget Adjustments

Appendix G – Operating Dashboards for City Programs and Agencies

Appendix A

CITY OF TORONTO
CONSOLIDATED NET EXPENDITURES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$000s)

| | September 30, 2016 | | | | December 31, 2016 | | | |
|---|--------------------|--------------------|-------------------|--------------|--------------------|--------------------|----------------------|--------------|
| | 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 | 682.6 | 682.6 | 0.0 | 0.0% | 1,200.8 | 1,200.8 | (0.0) | 0.0% |
| Children's Services | 52,013.9 | 52,013.9 | 0.0 | 0.0% | 76,709.9 | 76,709.9 | 0.0 | 0.0% |
| Court Services | 11,480.4 | 9,394.5 | (2,085.9) | -18.2% | 8,544.6 | 5,988.6 | (2,556.0) | -29.9% |
| Economic Development & Culture | 56,838.2 | 56,727.4 | (110.8) | -0.2% | 58,781.5 | 58,924.1 | 142.6 | 0.2% |
| Toronto Paramedic Services | 51,359.7 | 50,018.2 | (1,341.5) | -2.6% | 78,921.5 | 77,617.1 | (1,304.4) | -1.7% |
| Long Term Care Homes and Services | 26,693.5 | 25,499.5 | (1,194.0) | -4.5% | 48,493.3 | 46,445.5 | (2,047.8) | -4.2% |
| Parks, Forestry & Recreation | 224,703.1 | 224,621.1 | (82.0) | 0.0% | 315,980.1 | 315,081.2 | (898.9) | -0.3% |
| Shelter, Support & Housing Administration | 242,843.7 | 238,167.9 | (4,675.8) | -1.9% | 348,414.5 | 348,414.5 | 0.0 | 0.0% |
| Social Development, Finance & Administration | 25,939.2 | 25,588.8 | (350.5) | -1.4% | 32,022.6 | 31,813.7 | (208.9) | -0.7% |
| Toronto Employment & Social Services | 98,754.3 | 95,736.3 | (3,018.0) | -3.1% | 137,743.3 | 134,895.0 | (2,848.3) | -2.1% |
| Sub-Total Citizen Centred Services "A" | 791,308.7 | 778,450.2 | (12,858.5) | -1.6% | 1,106,812.1 | 1,097,090.4 | (9,721.7) | -0.9% |
| Citizen Centred Services "B" | | | | | | | | |
| City Planning | 10,415.0 | 4,497.2 | (5,917.9) | -56.8% | 15,693.9 | 9,724.3 | (5,969.5) | -38.0% |
| Fire Services | 304,976.8 | 309,309.4 | 4,332.6 | 1.4% | 418,652.8 | 425,293.8 | 6,641.0 | 1.6% |
| Municipal Licensing & Standards | 12,555.9 | 10,697.7 | (1,858.2) | -14.8% | 19,893.1 | 21,063.4 | 1,170.3 | 5.9% |
| Policy, Planning, Finance and Administration | 6,354.4 | 6,222.6 | (131.8) | -2.1% | 9,759.3 | 9,342.3 | (417.0) | -4.3% |
| Engineering and Construction Services | 7,731.6 | 4,097.2 | (3,634.4) | -47.0% | 7,616.9 | 4,130.6 | (3,486.3) | -45.8% |
| Toronto Building | (8,262.6) | (14,348.7) | (6,086.1) | 73.7% | (10,754.5) | (17,596.5) | (6,842.0) | 63.6% |
| Transportation Services | 177,545.0 | 160,153.7 | (17,391.3) | -9.8% | 207,642.4 | 207,372.3 | (270.1) | -0.1% |
| Sub-Total Citizen Centred Services "B" | 511,316.1 | 480,629.0 | (30,687.0) | -6.0% | 668,503.9 | 659,330.1 | (9,173.7) | -1.4% |
| Internal Services | | | | | | | | |
| Office of the Chief Financial Officer | 6,827.4 | 6,473.1 | (354.3) | -5.2% | 9,827.6 | 9,266.3 | (561.3) | -5.7% |
| Office of the Treasurer | 18,541.3 | 17,404.2 | (1,137.1) | -6.1% | 28,983.2 | 26,733.2 | (2,250.0) | -7.8% |
| Facilities, Real Estate, Environment & Energy | 64,922.5 | 63,177.8 | (1,744.7) | -2.7% | 69,325.7 | 69,154.0 | (171.7) | -0.2% |
| Fleet Services | 528.1 | 570.9 | 42.9 | 8.1% | 0.0 | 158.0 | 158.0 | n/a |
| Information & Technology | 56,019.1 | 55,198.5 | (820.6) | -1.5% | 74,248.8 | 73,136.1 | (1,112.7) | -1.5% |
| 311 Toronto | 6,689.8 | 6,078.5 | (611.3) | -9.1% | 9,895.1 | 9,673.8 | (221.3) | -2.2% |
| Sub-Total Internal Services | 153,528.2 | 148,903.1 | (4,625.1) | -3.0% | 192,280.4 | 188,121.4 | (4,159.0) | -2.2% |
| City Manager | | | | | | | | |
| City Manager's Office | 35,823.0 | 33,776.7 | (2,046.3) | -5.7% | 47,555.2 | 45,745.7 | (1,809.6) | -3.8% |
| Sub-Total City Manager | 35,823.0 | 33,776.7 | (2,046.3) | -5.7% | 47,555.2 | 45,745.7 | (1,809.6) | -3.8% |
| Other City Programs | | | | | | | | |
| City Clerk's Office | 22,711.5 | 22,524.2 | (187.2) | -0.8% | 32,466.1 | 32,166.1 | (300.0) | -0.9% |
| Legal Services | 13,102.8 | 13,027.1 | (75.7) | -0.6% | 20,333.9 | 20,109.3 | (224.6) | -1.1% |
| Mayor's Office | 1,632.0 | 1,546.9 | (85.2) | -5.2% | 2,311.1 | 2,311.1 | 0.0 | 0.0% |
| City Council | 15,007.2 | 13,991.9 | (1,015.4) | -6.8% | 20,898.1 | 20,898.1 | 0.0 | 0.0% |
| Sub-Total Other City Programs | 52,453.6 | 51,090.1 | (1,363.5) | -2.6% | 76,009.2 | 75,484.5 | (524.6) | -0.7% |
| Accountability Offices | | | | | | | | |
| Auditor General's Office | 3,520.4 | 3,283.8 | (236.7) | -6.7% | 5,033.3 | 5,033.3 | (0.0) | 0.0% |
| Integrity Commissioner's Office | 342.2 | 327.5 | (14.7) | -4.3% | 484.8 | 469.8 | (15.0) | -3.1% |
| Lobbyist Registrar's Office | 817.2 | 694.6 | (122.6) | -15.0% | 1,156.3 | 1,066.3 | (90.0) | -7.8% |
| Ombudsman's Office | 1,299.1 | 1,092.1 | (207.0) | -15.9% | 1,834.0 | 1,824.0 | (10.0) | -0.5% |
| Sub-Total Council Appointed Programs | 5,978.9 | 5,397.9 | (581.0) | -9.7% | 8,508.3 | 8,393.3 | (115.0) | -1.4% |
| TOTAL - CITY OPERATIONS | 1,550,408.4 | 1,498,246.9 | (52,161.5) | -3.4% | 2,099,669.2 | 2,074,165.5 | (25,503.7) | -1.2% |

Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016

Appendix A

CITY OF TORONTO
CONSOLIDATED NET EXPENDITURES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$000s)

| | September 30, 2016 | | | | December 31, 2016 | | | |
|--|--------------------|--------------------|--------------------|---------------|--------------------|--------------------|----------------------|---------------|
| | Year-To-Date | | Actual vs Budget | | Year-End | | Projection vs Budget | |
| | Budget | Actual | Over / (Under) | % | Budget | Projection | Over / (Under) | % |
| Agencies | | | | | | | | |
| Toronto Public Health | 39,327.0 | 38,635.2 | (691.8) | -1.8% | 58,922.8 | 58,062.8 | (860.0) | -1.5% |
| Toronto Public Library | 127,227.8 | 126,567.4 | (660.4) | -0.5% | 177,174.5 | 176,767.9 | (406.6) | -0.2% |
| Association of Community Centres | 5,659.1 | 5,508.6 | (150.6) | -2.7% | 7,696.5 | 7,720.2 | 23.7 | 0.3% |
| Exhibition Place | (273.3) | (778.2) | (505.0) | n/a | (157.0) | (657.0) | (500.0) | n/a |
| Heritage Toronto | 229.2 | 232.5 | 3.3 | 1.4% | 306.3 | 306.3 | 0.0 | 0.0% |
| Theatres | 4,289.2 | 4,355.7 | 66.5 | 1.6% | 5,496.6 | 6,037.1 | 540.5 | 9.8% |
| Toronto Zoo | 5,916.0 | 4,999.3 | (916.7) | -15.5% | 11,885.0 | 11,183.7 | (701.3) | -5.9% |
| Arena Boards of Management | 21.0 | (232.4) | (253.4) | n/a | (9.8) | (23.6) | (13.8) | n/a |
| Yonge Dundas Square | 332.4 | 330.4 | (2.0) | -0.6% | 387.2 | 381.2 | (6.0) | -1.5% |
| Toronto & Region Conservation Authority | 2,800.4 | 2,855.7 | 55.3 | 2.0% | 3,474.3 | 3,474.3 | 0.0 | 0.0% |
| Toronto Transit Commission - Conventional | 328,385.0 | 338,926.0 | 10,541.0 | 3.2% | 493,626.7 | 498,759.7 | 5,133.0 | 1.0% |
| Toronto Transit Commission - Wheel Trans | 76,400.8 | 77,904.5 | 1,503.7 | 2.0% | 116,712.4 | 118,696.0 | 1,983.6 | 1.7% |
| Toronto Police Service | 690,468.0 | 683,793.0 | (6,675.0) | -1.0% | 1,004,744.5 | 995,844.5 | (8,900.0) | -0.9% |
| Toronto Police Services Board | 1,263.9 | 1,263.9 | 0.0 | 0.0% | 2,301.9 | 2,276.9 | (25.0) | -1.1% |
| TOTAL - AGENCIES | 1,282,046.6 | 1,284,361.5 | 2,314.8 | 0.2% | 1,882,561.9 | 1,878,830.1 | (3,731.9) | -0.2% |
| Corporate Accounts | | | | | | | | |
| Capital Financing - Capital from Current | 163,382.3 | 163,382.3 | 0.0 | 0.0% | 212,607.1 | 212,607.1 | 0.0 | 0.0% |
| Technology Sustainment | 13,433.7 | 13,433.7 | 0.0 | 0.0% | 17,911.6 | 17,911.6 | 0.0 | 0.0% |
| Debt Servicing | 298,267.6 | 295,885.7 | (2,381.9) | -0.8% | 463,372.8 | 462,086.5 | (1,286.3) | -0.3% |
| Capital & Corporate Financing | 475,083.6 | 472,701.7 | (2,381.9) | -0.8% | 693,891.5 | 692,605.2 | (1,286.3) | -0.3% |
| Non-Program Expenditures | | | | | | | | |
| Tax Deficiencies/Writeoffs | 34,297.3 | 34,292.3 | (5.0) | 0.0% | 29,215.6 | 42,041.7 | 12,826.1 | 43.9% |
| Assessment Function (MPAC) | 30,502.5 | 30,523.9 | 21.4 | 0.1% | 40,670.0 | 40,698.5 | 28.5 | 0.1% |
| Funding of Employee Related Liabilities | 49,406.6 | 49,369.5 | (37.1) | -0.1% | 65,875.4 | 65,825.0 | (50.4) | -0.1% |
| Other Corporate Expenditures | 38,107.8 | 36,541.6 | (1,566.2) | -4.1% | 45,962.9 | 44,303.1 | (1,659.8) | -3.6% |
| Insurance Premiums & Claims | 225.0 | 225.0 | 0.0 | 0.0% | 300.0 | 300.0 | 0.0 | 0.0% |
| Parking Tag Enforcement & Oper. | 43,608.7 | 41,629.7 | (1,979.0) | -4.5% | 65,579.6 | 64,475.6 | (1,104.0) | -1.7% |
| Programs Funded from Reserve Funds | 0.0 | 0.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% |
| Vacancy Rebate Program | 17,250.0 | 17,328.9 | 78.9 | 0.5% | 23,000.0 | 23,105.2 | 105.2 | 0.5% |
| Heritage Property Taxes Rebate | 1,500.0 | 988.6 | (511.4) | -34.1% | 2,000.0 | 1,318.1 | (681.9) | -34.1% |
| Tax Rebates for Registered Charities | 0.0 | 0.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% |
| Solid Waste Management Rebates | 118,409.6 | 118,409.6 | 0.0 | 0.0% | 153,801.9 | 153,801.9 | 0.0 | 0.0% |
| Pandemic Influenza Stockpiling | 0.0 | 925.6 | 925.6 | 0.0% | 0.0 | 925.6 | 925.6 | 0.0% |
| Non-Program Expenditures | 333,307.5 | 330,234.7 | (3,072.8) | -0.9% | 426,405.4 | 436,794.7 | 10,389.3 | 2.4% |
| Non-Program Revenue | | | | | | | | |
| Payments in Lieu of Taxes | (102,829.9) | (108,836.0) | (6,006.1) | 5.8% | (102,829.9) | (108,836.0) | (6,006.1) | 5.8% |
| Supplementary Taxes | (18,545.6) | (21,731.0) | (3,185.4) | 17.2% | (40,700.0) | (39,085.0) | 1,615.0 | -4.0% |
| Tax Penalty Revenue | (22,785.2) | (22,404.8) | 380.4 | -1.7% | (29,000.0) | (28,984.2) | 15.8 | -0.1% |
| Interest/Investment Earnings | (86,513.6) | (91,431.3) | (4,917.6) | 5.7% | (116,862.9) | (116,923.2) | (60.4) | 0.1% |
| Other Corporate Revenues | (13,215.6) | (12,033.0) | 1,182.6 | -8.9% | (12,717.4) | (10,736.9) | 1,980.5 | -15.6% |
| Dividend Income | (61,250.0) | (57,100.0) | 4,150.0 | -6.8% | (67,500.0) | (63,350.0) | 4,150.0 | -6.1% |
| Provincial Revenue | (68,700.0) | (68,700.0) | 0.0 | 0.0% | (91,600.0) | (91,600.0) | 0.0 | 0.0% |
| Municipal Land Transfer Tax | (363,131.9) | (442,096.2) | (78,964.3) | 21.7% | (485,600.0) | (590,636.0) | (105,036.0) | 21.6% |
| Third Party Sign Tax | (11,951.8) | (12,411.2) | (459.4) | 3.8% | (10,835.7) | (11,295.1) | (459.4) | 4.2% |
| Parking Authority Revenues | (35,210.2) | (38,967.4) | (3,757.2) | 10.7% | (46,946.9) | (50,217.0) | (3,270.1) | 7.0% |
| Administrative Support Recoveries - Water | (13,628.3) | (13,628.3) | 0.0 | 0.0% | (18,973.0) | (18,973.0) | 0.0 | 0.0% |
| Administrative Support Recoveries - Health & EMS | (13,720.0) | (13,720.0) | 0.0 | 0.0% | (16,326.7) | (16,326.7) | 0.0 | 0.0% |
| Parking Tag Enforcement & Operations Rev | (65,779.6) | (65,779.6) | 0.0 | 0.0% | (102,413.5) | (102,413.5) | 0.0 | 0.0% |
| Other Tax Revenues | (13,499.3) | (13,495.2) | 4.1 | 0.0% | (13,499.3) | (13,489.5) | 9.8 | -0.1% |
| Woodbine Slots Revenues | (11,400.0) | (12,166.3) | (766.3) | 6.7% | (15,500.0) | (16,000.0) | (500.0) | 3.2% |
| Non-Program Revenues | (902,161.1) | (994,500.3) | (92,339.2) | 10.2% | (1,171,305.2) | (1,278,866.1) | (107,560.9) | 9.2% |
| TOTAL - CORPORATE ACCOUNTS | (93,770.0) | (191,563.9) | (97,793.8) | 104.3% | (51,008.4) | (149,466.2) | (98,457.9) | 193.0% |
| NET OPERATING TAX LEVY | 2,738,685.0 | 2,591,044.5 | (147,640.5) | -5.4% | 3,931,222.7 | 3,803,529.3 | (127,693.4) | -3.2% |
| NON LEVY OPERATIONS | | | | | | | | |
| Solid Waste Management Services | (22,694.6) | (23,323.6) | (629.0) | 2.8% | (0.0) | (9,097.8) | (9,097.8) | n/a |
| Toronto Parking Authority | (38,660.4) | (43,670.0) | (5,009.6) | 13.0% | (52,245.7) | (56,605.8) | (4,360.1) | 8.3% |
| Toronto Water | (5,354.0) | (46,881.4) | (41,527.5) | 775.6% | 0.0 | (32,908.8) | (32,908.8) | n/a |
| NON LEVY OPERATING NET EXPENDITURES | (66,708.9) | (113,875.0) | (47,166.1) | 70.7% | (52,245.7) | (98,612.4) | (46,366.7) | 88.7% |

Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016

Appendix B

CITY OF TORONTO
CONSOLIDATED GROSS EXPENDITURES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$000s)

| | September 30, 2016 | | | | December 31, 2016 | | | |
|---|--------------------|--------------------|--------------------|--------------|--------------------|--------------------|----------------------|--------------|
| | 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 | 2,136.8 | 1,974.7 | (162.1) | -7.6% | 2,977.8 | 2,913.6 | (64.1) | -2.2% |
| Children's Services | 311,745.9 | 309,853.9 | (1,892.0) | -0.6% | 471,176.6 | 471,176.6 | 0.0 | 0.0% |
| Court Services | 34,894.8 | 33,177.8 | (1,717.0) | -4.9% | 50,001.5 | 47,472.8 | (2,528.8) | -5.1% |
| Economic Development & Culture | 63,340.7 | 63,029.9 | (310.8) | -0.5% | 77,402.6 | 76,375.2 | (1,027.4) | -1.3% |
| Toronto Paramedic Services | 145,650.0 | 144,006.7 | (1,643.3) | -1.1% | 204,820.7 | 203,591.6 | (1,229.1) | -0.6% |
| Long Term Care Homes and Services | 181,251.0 | 167,271.1 | (13,979.9) | -7.7% | 254,570.0 | 238,307.6 | (16,262.4) | -6.4% |
| Parks, Forestry & Recreation | 321,924.2 | 319,586.7 | (2,337.5) | -0.7% | 451,787.2 | 438,660.0 | (13,127.2) | -2.9% |
| Shelter, Support & Housing Administration | 468,343.2 | 435,023.9 | (33,319.4) | -7.1% | 681,360.5 | 678,518.2 | (2,842.3) | -0.4% |
| Social Development, Finance & Administration | 41,925.1 | 34,611.4 | (7,313.8) | -17.4% | 54,159.0 | 43,990.5 | (10,168.5) | -18.8% |
| Toronto Employment & Social Services | 816,710.7 | 772,905.4 | (43,805.3) | -5.4% | 1,100,879.9 | 1,057,817.0 | (43,062.9) | -3.9% |
| Sub-Total Citizen Centred Services "A" | 2,387,922.5 | 2,281,441.5 | (106,481.0) | -4.5% | 3,349,135.8 | 3,258,823.2 | (90,312.7) | -2.7% |
| Citizen Centred Services "B" | | | | | | | | |
| City Planning | 30,536.6 | 30,669.9 | 133.3 | 0.4% | 43,711.3 | 43,711.3 | 0.0 | 0.0% |
| Fire Services | 316,758.2 | 322,169.9 | 5,411.6 | 1.7% | 433,981.5 | 441,371.5 | 7,390.0 | 1.7% |
| Municipal Licensing & Standards | 35,220.9 | 32,670.1 | (2,550.8) | -7.2% | 50,734.6 | 50,563.3 | (171.3) | -0.3% |
| Policy, Planning, Finance and Administration | 15,177.3 | 14,317.7 | (859.5) | -5.7% | 22,207.7 | 21,102.9 | (1,104.8) | -5.0% |
| Engineering and Construction Services | 50,114.8 | 45,337.9 | (4,776.9) | -9.5% | 71,415.7 | 64,936.1 | (6,479.5) | -9.1% |
| Toronto Building | 36,252.8 | 34,212.4 | (2,040.4) | -5.6% | 53,825.4 | 51,983.4 | (1,842.0) | -3.4% |
| Transportation Services | 248,288.8 | 222,478.6 | (25,810.1) | -10.4% | 388,902.1 | 370,449.7 | (18,452.4) | -4.7% |
| Sub-Total Citizen Centred Services "B" | 732,349.4 | 701,856.7 | (30,492.7) | -4.2% | 1,064,778.2 | 1,044,118.2 | (20,660.0) | -1.9% |
| Internal Services | | | | | | | | |
| Office of the Chief Financial Officer | 11,915.6 | 11,140.3 | (775.3) | -6.5% | 16,731.5 | 15,540.6 | (1,190.9) | -7.1% |
| Office of the Treasurer | 54,401.2 | 49,569.2 | (4,832.0) | -8.9% | 76,796.3 | 70,132.9 | (6,663.4) | -8.7% |
| Facilities, Real Estate, Environment & Energy | 134,790.8 | 130,635.6 | (4,155.2) | -3.1% | 194,264.4 | 192,122.1 | (2,142.3) | -1.1% |
| Fleet Services | 34,687.7 | 35,904.2 | 1,216.5 | 3.5% | 52,088.1 | 53,821.5 | 1,733.3 | 3.3% |
| Information & Technology | 90,760.6 | 80,583.9 | (10,176.7) | -11.2% | 125,832.8 | 110,968.1 | (14,864.7) | -11.8% |
| 311 Toronto | 13,371.5 | 11,824.8 | (1,546.7) | -11.6% | 18,975.2 | 17,298.3 | (1,677.0) | -8.8% |
| Sub-Total Internal Services | 339,927.5 | 319,658.1 | (20,269.4) | -6.0% | 484,688.4 | 459,883.5 | (24,804.9) | -5.1% |
| City Manager | | | | | | | | |
| City Manager's Office | 40,896.9 | 41,382.9 | 486.0 | 1.2% | 55,069.0 | 55,475.3 | 406.3 | 0.7% |
| Sub-Total City Manager | 40,896.9 | 41,382.9 | 486.0 | 1.2% | 55,069.0 | 55,475.3 | 406.3 | 0.7% |
| Other City Programs | | | | | | | | |
| City Clerk's Office | 35,565.7 | 36,321.3 | 755.7 | 2.1% | 50,279.1 | 49,379.1 | (900.0) | -1.8% |
| Legal Services | 35,927.1 | 35,427.1 | (499.9) | -1.4% | 50,766.3 | 48,227.0 | (2,539.3) | -5.0% |
| Mayor's Office | 1,632.0 | 1,546.9 | (85.2) | -5.2% | 2,311.1 | 2,311.1 | 0.0 | 0.0% |
| City Council | 15,007.2 | 14,021.9 | (985.3) | -6.6% | 20,938.1 | 20,938.1 | 0.0 | 0.0% |
| Sub-Total Other City Programs | 88,132.0 | 87,317.3 | (814.7) | -0.9% | 124,294.5 | 120,855.3 | (3,439.3) | -2.8% |
| Accountability Offices | | | | | | | | |
| Auditor General's Office | 3,520.4 | 3,283.8 | (236.7) | -6.7% | 5,033.3 | 5,033.3 | 0.0 | 0.0% |
| Integrity Commissioner's Office | 342.2 | 327.5 | (14.7) | -4.3% | 484.8 | 469.8 | (15.0) | -3.1% |
| Lobbyist Registrar's Office | 817.2 | 694.6 | (122.6) | -15.0% | 1,156.3 | 1,066.3 | (90.0) | -7.8% |
| Ombudsman's Office | 1,299.1 | 1,092.1 | (207.0) | -15.9% | 1,834.0 | 1,824.0 | (10.0) | -0.5% |
| Sub-Total Council Appointed Programs | 5,978.9 | 5,397.9 | (581.0) | -9.7% | 8,508.3 | 8,393.3 | (115.0) | -1.4% |
| TOTAL - CITY OPERATIONS | 3,595,207.1 | 3,437,054.3 | (158,152.8) | -4.4% | 5,086,474.3 | 4,947,548.8 | (138,925.5) | -2.7% |

Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016

Appendix B

CITY OF TORONTO
CONSOLIDATED GROSS EXPENDITURES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$000s)

| | September 30, 2016 | | | | December 31, 2016 | | | |
|--|--------------------|--------------------|--------------------|--------------|---------------------|--------------------|----------------------|--------------|
| | Year-To-Date | | Actual vs Budget | | Year-End | | Projection vs Budget | |
| | Budget | Actual | Over / (Under) | % | Budget | Projection | Over / (Under) | % |
| Agencies | | | | | | | | |
| Toronto Public Health | 168,861.9 | 162,484.2 | (6,377.7) | -3.8% | 244,329.4 | 236,920.1 | (7,409.2) | -3.0% |
| Toronto Public Library | 139,499.7 | 140,607.1 | 1,107.4 | 0.8% | 194,767.5 | 196,894.7 | 2,127.2 | 1.1% |
| Association of Community Centres | 5,834.6 | 5,685.0 | (149.7) | -2.6% | 7,969.9 | 7,995.6 | 25.7 | 0.3% |
| Exhibition Place | 27,371.4 | 26,459.3 | (912.0) | -3.3% | 36,513.9 | 36,213.9 | (300.0) | -0.8% |
| Heritage Toronto | 573.8 | 499.0 | (74.8) | -13.0% | 765.8 | 765.8 | 0.0 | 0.0% |
| Theatres | 15,557.7 | 15,892.4 | 334.7 | 2.2% | 23,123.4 | 24,445.4 | 1,322.0 | 5.7% |
| Toronto Zoo | 40,002.5 | 40,254.1 | 251.6 | 0.6% | 51,065.0 | 50,854.8 | (210.2) | -0.4% |
| Arena Boards of Management | 6,130.0 | 5,756.9 | (373.1) | -6.1% | 8,641.9 | 8,632.3 | (9.6) | -0.1% |
| Yonge Dundas Square | 1,720.9 | 1,923.6 | 202.7 | 11.8% | 2,332.4 | 2,727.8 | 395.4 | 17.0% |
| Toronto & Region Conservation Authority | 34,652.7 | 34,573.3 | (79.3) | -0.2% | 43,044.0 | 43,044.0 | 0.0 | 0.0% |
| Toronto Transit Commission - Conventional | 1,136,235.0 | 1,117,958.0 | (18,277.0) | -1.6% | 1,736,756.4 | 1,703,089.4 | (33,667.0) | -1.9% |
| Toronto Transit Commission - Wheel Trans | 80,990.8 | 82,554.4 | 1,563.6 | 1.9% | 123,665.9 | 125,756.0 | 2,090.1 | 1.7% |
| Toronto Police Service | 770,101.5 | 766,426.5 | (3,675.0) | -0.5% | 1,132,208.4 | 1,127,308.4 | (4,900.0) | -0.4% |
| Toronto Police Services Board | 1,263.9 | 1,263.9 | 0.0 | 0.0% | 3,051.9 | 3,026.9 | (25.0) | -0.8% |
| TOTAL - AGENCIES | 2,428,796.3 | 2,402,337.7 | (26,458.7) | -1.1% | 3,608,235.8 | 3,567,675.2 | (40,560.6) | -1.1% |
| Corporate Accounts | | | | | | | | |
| Capital Financing - Capital from Current | 163,382.3 | 163,382.3 | 0.0 | 0.0% | 212,607.1 | 212,607.1 | 0.0 | 0.0% |
| Technology Sustainment | 13,433.7 | 13,433.7 | 0.0 | 0.0% | 17,911.6 | 17,911.6 | 0.0 | 0.0% |
| Debt Servicing | 315,747.1 | 313,365.3 | (2,381.9) | -0.8% | 486,678.9 | 485,392.6 | (1,286.3) | -0.3% |
| Capital & Corporate Financing | 492,563.2 | 490,181.3 | (2,381.9) | -0.5% | 717,197.6 | 715,911.2 | (1,286.3) | -0.2% |
| Non-Program Expenditures | | | | | | | | |
| Tax Deficiencies/Writeoffs | 34,297.3 | 34,292.3 | (5.0) | 0.0% | 61,419.6 | 74,245.7 | 12,826.1 | 20.9% |
| Assessment Function (MPAC) | 30,502.5 | 30,523.9 | 21.4 | 0.1% | 40,670.0 | 40,698.5 | 28.5 | 0.1% |
| Funding of Employee Related Liabilities | 49,406.6 | 49,369.5 | (37.1) | -0.1% | 65,875.4 | 65,825.0 | (50.4) | -0.1% |
| Other Corporate Expenditures | 43,029.8 | 42,849.0 | (180.8) | -0.4% | 52,917.0 | 50,977.8 | (1,939.2) | -3.7% |
| Insurance Premiums & Claims | 225.0 | 225.0 | 0.0 | 0.0% | 300.0 | 300.0 | 0.0 | 0.0% |
| Parking Tag Enforcement & Oper. | 43,608.7 | 41,629.7 | (1,979.0) | -4.5% | 65,579.6 | 64,475.6 | (1,104.0) | -1.7% |
| Programs Funded from Reserve Funds | 94,720.1 | 94,720.1 | 0.0 | 0.0% | 130,434.7 | 132,327.6 | 1,892.9 | 1.5% |
| Vacancy Rebate Program | 17,250.0 | 17,328.9 | 78.9 | 0.5% | 23,000.0 | 23,105.2 | 105.2 | 0.5% |
| Heritage Property Taxes Rebate | 1,500.0 | 988.6 | (511.4) | -34.1% | 2,000.0 | 1,318.1 | (681.9) | -34.1% |
| Tax Rebates for Registered Charities | 7,157.4 | 7,176.6 | 19.2 | 0.3% | 7,157.4 | 7,176.6 | 19.2 | 0.3% |
| Solid Waste Management Rebates | 118,409.6 | 118,409.6 | 0.0 | 0.0% | 153,801.9 | 153,801.9 | 0.0 | 0.0% |
| Pandemic Influenza Stockpiling | 0.0 | 925.6 | 925.6 | n/a | 0.0 | 925.6 | 925.6 | n/a |
| Non-Program Expenditures | 440,107.0 | 438,438.8 | (1,668.2) | -0.4% | 603,155.6 | 615,177.6 | 12,022.0 | 2.0% |
| 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 Penalty Revenue | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| Interest/Investment Earnings | 849.3 | 849.3 | 0.0 | 0.0% | 1,132.4 | 1,132.4 | 0.0 | 0.0% |
| Other Corporate Revenues | 2,157.2 | 2,195.6 | 38.4 | 1.8% | 2,800.7 | 2,853.1 | 52.4 | 1.9% |
| Dividend Income | 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 | 34,718.9 | 35,735.2 | 1,016.3 | 2.9% | 46,428.4 | 47,373.7 | 945.3 | 2.0% |
| Third Party Sign Tax | 0.0 | 0.0 | 0.0 | n/a | 1,116.1 | 1,116.1 | 0.0 | 0.0% |
| Parking Authority Revenues | 7,035.0 | 7,035.0 | 0.0 | 0.0% | 9,380.0 | 9,380.0 | 0.0 | 0.0% |
| 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 & Operations Rev | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| Other Tax Revenues | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| Woodbine Slots Revenues | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| Non-Program Revenues | 44,760.4 | 45,815.1 | 1,054.7 | 2.4% | 60,857.6 | 61,855.3 | 997.7 | 1.6% |
| TOTAL - CORPORATE ACCOUNTS | 977,430.5 | 974,435.2 | (2,995.3) | -0.3% | 1,381,210.8 | 1,392,944.2 | 11,733.4 | 0.8% |
| LEVY OPERATING GROSS EXPENDITURES | 7,001,433.9 | 6,813,827.1 | (187,606.7) | -2.7% | 10,075,920.9 | 9,908,168.1 | (167,752.7) | -1.7% |
| NON LEVY OPERATIONS | | | | | | | | |
| Solid Waste Management Services | 216,354.3 | 198,036.3 | (18,318.1) | -8.5% | 389,009.4 | 377,499.5 | (11,509.9) | -3.0% |
| Toronto Parking Authority | 61,370.8 | 63,179.1 | 1,808.3 | 2.9% | 84,742.7 | 87,648.6 | 2,905.9 | 3.4% |
| Toronto Water | 838,168.6 | 817,931.7 | (20,237.0) | -2.4% | 1,158,478.6 | 1,143,078.6 | (15,400.0) | -1.3% |
| NON LEVY OPERATING GROSS EXPENDITURES | 1,115,893.8 | 1,079,147.0 | (36,746.7) | -3.3% | 1,632,230.7 | 1,608,226.7 | (24,004.0) | -1.5% |

Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016

Appendix C

CITY OF TORONTO
CONSOLIDATED REVENUE VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$'000s)

| | September 30, 2016 | | | | December 31, 2016 | | | |
|---|--------------------|--------------------|--------------------|--------------|--------------------|--------------------|----------------------|--------------|
| | 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 | 1,454.3 | 1,292.1 | (162.1) | -11.1% | 1,777.0 | 1,712.9 | (64.1) | -3.6% |
| Children's Services | 259,732.0 | 257,840.0 | (1,892.0) | -0.7% | 394,466.8 | 394,466.8 | 0.0 | 0.0% |
| Court Services | 23,414.4 | 23,783.4 | 369.0 | 1.6% | 41,456.9 | 41,484.2 | 27.3 | 0.1% |
| Economic Development & Culture | 6,502.5 | 6,302.5 | (200.0) | -3.1% | 18,621.1 | 17,451.1 | (1,170.0) | -6.3% |
| Toronto Paramedic Services | 94,290.3 | 93,988.5 | (301.8) | -0.3% | 125,899.2 | 125,974.5 | 75.3 | 0.1% |
| Long Term Care Homes and Services | 154,557.5 | 141,771.6 | (12,785.9) | -8.3% | 206,076.7 | 191,862.1 | (14,214.6) | -6.9% |
| Parks, Forestry & Recreation | 97,221.1 | 94,965.6 | (2,255.5) | -2.3% | 135,807.1 | 123,578.8 | (12,228.3) | -9.0% |
| Shelter, Support & Housing Administration | 225,499.5 | 196,856.0 | (28,643.5) | -12.7% | 332,946.0 | 330,103.7 | (2,842.3) | -0.9% |
| Social Development, Finance & Administration | 15,985.9 | 9,022.6 | (6,963.3) | -43.6% | 22,136.4 | 12,176.8 | (9,959.6) | -45.0% |
| Toronto Employment & Social Services | 717,956.4 | 677,169.1 | (40,787.3) | -5.7% | 963,136.6 | 922,922.0 | (40,214.6) | -4.2% |
| Sub-Total Citizen Centred Services "A" | 1,596,613.8 | 1,502,991.4 | (93,622.4) | -5.9% | 2,242,323.7 | 2,161,732.8 | (80,590.9) | -3.6% |
| Citizen Centred Services "B" | | | | | | | | |
| City Planning | 20,121.6 | 26,172.8 | 6,051.2 | 30.1% | 28,017.4 | 33,986.9 | 5,969.5 | 21.3% |
| Fire Services | 11,781.5 | 12,860.5 | 1,079.0 | 9.2% | 15,328.7 | 16,077.7 | 749.0 | 4.9% |
| Municipal Licensing & Standards | 22,665.0 | 21,972.5 | (692.6) | -3.1% | 30,841.5 | 29,500.0 | (1,341.5) | -4.3% |
| Policy, Planning, Finance and Administration | 8,822.9 | 8,095.1 | (727.7) | -8.2% | 12,448.4 | 11,760.6 | (687.8) | -5.5% |
| Engineering and Construction Services | 42,383.2 | 41,240.8 | (1,142.5) | -2.7% | 63,798.7 | 60,805.5 | (2,993.2) | -4.7% |
| Toronto Building | 44,515.4 | 48,561.1 | 4,045.7 | 9.1% | 64,579.9 | 69,579.9 | 5,000.0 | 7.7% |
| Transportation Services | 70,743.8 | 62,325.0 | (8,418.8) | -11.9% | 181,259.7 | 163,077.4 | (18,182.3) | -10.0% |
| Waterfront Secretariat | | | 0.0 | n/a | | | 0.0 | n/a |
| Sub-Total Citizen Centred Services "B" | 221,033.3 | 221,227.7 | 194.3 | 0.1% | 396,274.3 | 384,788.1 | (11,486.3) | -2.9% |
| Internal Services | | | | | | | | |
| Office of the Chief Financial Officer | 5,088.2 | 4,667.2 | (421.0) | -8.3% | 6,903.9 | 6,274.3 | (629.6) | -9.1% |
| Office of the Treasurer | 35,859.9 | 32,165.0 | (3,694.9) | -10.3% | 47,813.1 | 43,399.7 | (4,413.4) | -9.2% |
| Facilities, Real Estate, Environment & Energy | 69,868.3 | 67,457.8 | (2,410.5) | -3.5% | 124,938.7 | 122,968.1 | (1,970.6) | -1.6% |
| Fleet Services | 34,159.6 | 35,333.3 | 1,173.7 | 3.4% | 52,088.1 | 53,663.5 | 1,575.4 | 3.0% |
| Information & Technology | 34,741.5 | 25,385.4 | (9,356.1) | -26.9% | 51,584.0 | 37,832.0 | (13,752.0) | -26.7% |
| 311 Toronto | 6,681.7 | 5,746.3 | (935.4) | -14.0% | 9,080.1 | 7,624.5 | (1,455.6) | -16.0% |
| Sub-Total Internal Services | 186,399.3 | 170,755.0 | (15,644.3) | -8.4% | 292,408.0 | 271,762.1 | (20,645.9) | -7.1% |
| City Manager | | | | | | | | |
| City Manager's Office | 5,073.9 | 7,606.2 | 2,532.3 | 49.9% | 7,513.7 | 9,729.6 | 2,215.9 | 29.5% |
| Sub-Total City Manager | 5,073.9 | 7,606.2 | 2,532.3 | 49.9% | 7,513.7 | 9,729.6 | 2,215.9 | 29.5% |
| Other City Programs | | | | | | | | |
| City Clerk's Office | 12,854.2 | 13,797.1 | 942.9 | 7.3% | 17,813.0 | 17,213.0 | (600.0) | -3.4% |
| Legal Services | 22,824.2 | 22,400.0 | (424.2) | -1.9% | 30,432.3 | 28,117.7 | (2,314.6) | -7.6% |
| Mayor's Office | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| City Council | 0.0 | 30.1 | 30.1 | n/a | 40.0 | 40.0 | 0.0 | 0.0% |
| Sub-Total Other City Programs | 35,678.4 | 36,227.2 | 548.7 | 1.5% | 48,285.3 | 45,370.7 | (2,914.6) | -6.0% |
| 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 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| Sub-Total Council Appointed Programs | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| TOTAL - CITY OPERATIONS | 2,044,798.7 | 1,938,807.4 | (105,991.3) | -5.2% | 2,986,805.1 | 2,873,383.3 | (113,421.9) | -3.8% |

Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016

Appendix C

CITY OF TORONTO
CONSOLIDATED REVENUE VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$000s)

| | September 30, 2016 | | | | December 31, 2016 | | | |
|--|--------------------|--------------------|-------------------|--------------|--------------------|--------------------|----------------------|--------------|
| | Year-To-Date | | Actual vs Budget | | Year-End | | Projection vs Budget | |
| | Budget | Actual | Over / (Under) | % | Budget | Projection | Over / (Under) | % |
| Agencies | | | | | | | | |
| Toronto Public Health | 129,534.9 | 123,849.0 | (5,685.9) | -4.4% | 185,406.6 | 178,857.3 | (6,549.3) | -3.5% |
| Toronto Public Library | 12,271.9 | 14,039.7 | 1,767.8 | 14.4% | 17,593.0 | 20,126.8 | 2,533.8 | 14.4% |
| Association of Community Centres | 175.5 | 176.4 | 0.9 | 0.5% | 273.4 | 275.4 | 2.0 | 0.7% |
| Exhibition Place | 27,644.6 | 27,237.6 | (407.0) | -1.5% | 36,670.9 | 36,870.9 | 200.0 | 0.5% |
| Heritage Toronto | 344.6 | 266.5 | (78.1) | -22.7% | 459.5 | 459.5 | (0.0) | 0.0% |
| Theatres | 11,268.5 | 11,536.7 | 268.2 | 2.4% | 17,626.8 | 18,408.3 | 781.5 | 4.4% |
| Toronto Zoo | 34,086.5 | 35,254.8 | 1,168.3 | 3.4% | 39,180.0 | 39,671.1 | 491.1 | 1.3% |
| Arena Boards of Management | 6,109.0 | 5,989.3 | (119.7) | -2.0% | 8,651.7 | 8,655.9 | 4.2 | 0.0% |
| Yonge Dundas Square | 1,388.5 | 1,593.2 | 204.7 | 14.7% | 1,945.2 | 2,346.6 | 401.4 | 20.6% |
| Toronto & Region Conservation Authority | 31,852.2 | 31,717.6 | (134.6) | -0.4% | 39,569.7 | 39,569.7 | 0.0 | 0.0% |
| Toronto Transit Commission - Conventional | 807,850.0 | 779,032.0 | (28,818.0) | -3.6% | 1,243,129.7 | 1,204,329.7 | (38,800.0) | -3.1% |
| Toronto Transit Commission - Wheel Trans | 4,590.0 | 4,649.9 | 59.9 | 1.3% | 6,953.5 | 7,060.0 | 106.5 | 1.5% |
| Toronto Police Service | 79,633.5 | 82,633.5 | 3,000.0 | 3.8% | 127,463.9 | 131,463.9 | 4,000.0 | 3.1% |
| Toronto Police Services Board | 0.0 | 0.0 | 0.0 | n/a | 750.0 | 750.0 | 0.0 | 0.0% |
| TOTAL - AGENCIES | 1,146,749.7 | 1,117,976.2 | (28,773.5) | -2.5% | 1,725,673.9 | 1,688,845.1 | (36,828.8) | -2.1% |
| Corporate Accounts | | | | | | | | |
| Capital Financing - Capital from Current | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| Technology Sustainment | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| Debt Servicing | 17,479.6 | 17,479.6 | 0.0 | 0.0% | 23,306.1 | 23,306.1 | 0.0 | 0.0% |
| Capital & Corporate Financing | 17,479.6 | 17,479.6 | 0.0 | 0.0% | 23,306.1 | 23,306.1 | 0.0 | 0.0% |
| Non-Program Expenditures | | | | | | | | |
| Tax Deficiencies/Writeoffs | 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 | 4,922.0 | 6,307.4 | 1,385.4 | 28.1% | 6,954.1 | 6,674.7 | (279.4) | -4.0% |
| 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 | 94,720.1 | 94,720.1 | 0.0 | 0.0% | 130,434.7 | 132,327.6 | 1,892.9 | 1.5% |
| 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 | 7,157.4 | 7,176.6 | 19.2 | 0.3% | 7,157.4 | 7,176.6 | 19.2 | 0.3% |
| 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 | 106,799.5 | 108,204.1 | 1,404.6 | 1.3% | 176,750.2 | 178,382.9 | 1,632.7 | 0.9% |
| Non-Program Revenue | | | | | | | | |
| Payments in Lieu of Taxes | 102,829.9 | 108,836.0 | 6,006.1 | 5.8% | 102,829.9 | 108,836.0 | 6,006.1 | 5.8% |
| Supplementary Taxes | 18,545.6 | 21,731.0 | 3,185.4 | 17.2% | 40,700.0 | 39,085.0 | (1,615.0) | -4.0% |
| Tax Penalty Revenue | 22,785.2 | 22,404.8 | (380.4) | -1.7% | 29,000.0 | 28,984.2 | (15.8) | -0.1% |
| Interest/Investment Earnings | 87,362.9 | 92,280.5 | 4,917.6 | 5.6% | 117,995.2 | 118,055.6 | 60.4 | 0.1% |
| Other Corporate Revenues | 15,372.8 | 14,228.6 | (1,144.2) | -7.4% | 15,518.1 | 13,590.0 | (1,928.1) | -12.4% |
| Dividend Income | 61,250.0 | 57,100.0 | (4,150.0) | -6.8% | 67,500.0 | 63,350.0 | (4,150.0) | -6.1% |
| Provincial Revenue | 68,700.0 | 68,700.0 | 0.0 | 0.0% | 91,600.0 | 91,600.0 | 0.0 | 0.0% |
| Municipal Land Transfer Tax | 397,850.8 | 477,831.4 | 79,980.6 | 20.1% | 532,028.4 | 638,009.7 | 105,981.3 | 19.9% |
| Third Party Sign Tax | 11,951.8 | 12,411.2 | 459.4 | 3.8% | 11,951.8 | 12,411.2 | 459.4 | 3.8% |
| Parking Authority Revenues | 42,245.2 | 46,002.4 | 3,757.2 | 8.9% | 56,326.9 | 59,597.0 | 3,270.1 | 5.8% |
| Administrative Support Recoveries - Water | 13,628.3 | 13,628.3 | 0.0 | 0.0% | 18,973.0 | 18,973.0 | 0.0 | 0.0% |
| Administrative Support Recoveries - Health & EMS | 13,720.0 | 13,720.0 | 0.0 | 0.0% | 16,326.7 | 16,326.7 | 0.0 | 0.0% |
| Parking Tag Enforcement & Operations Rev | 65,779.6 | 65,779.6 | 0.0 | 0.0% | 102,413.5 | 102,413.5 | 0.0 | 0.0% |
| Other Tax Revenues | 13,499.3 | 13,495.2 | (4.1) | 0.0% | 13,499.3 | 13,489.5 | (9.8) | -0.1% |
| Woodbine Slots Revenues | 11,400.0 | 12,166.3 | 766.3 | 6.7% | 15,500.0 | 16,000.0 | 500.0 | 3.2% |
| Non-Program Revenues | 946,921.5 | 1,040,315.4 | 93,393.9 | 9.9% | 1,232,162.8 | 1,340,721.4 | 108,558.6 | 8.8% |
| TOTAL - CORPORATE ACCOUNTS | 1,071,200.5 | 1,165,999.1 | 94,798.5 | 8.8% | 1,432,219.1 | 1,542,410.4 | 110,191.3 | 7.7% |
| LEVY OPERATING REVENUES | 4,262,748.9 | 4,222,782.6 | (39,966.3) | -0.9% | 6,144,698.1 | 6,104,638.8 | (40,059.3) | -0.7% |
| NON LEVY OPERATIONS | | | | | | | | |
| Solid Waste Management Services | 239,048.9 | 221,359.9 | (17,689.0) | -7.4% | 389,009.4 | 386,597.3 | (2,412.1) | -0.6% |
| Toronto Parking Authority | 100,031.2 | 106,849.1 | 6,817.9 | 6.8% | 136,988.4 | 144,254.4 | 7,266.0 | 5.3% |
| Toronto Water | 843,522.6 | 864,813.1 | 21,290.5 | 2.5% | 1,158,478.6 | 1,175,987.4 | 17,508.8 | 1.5% |
| NON LEVY OPERATING REVENUES | 1,182,602.7 | 1,193,022.1 | 10,419.4 | 0.9% | 1,684,476.4 | 1,706,839.1 | 22,362.7 | 1.3% |

Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016

Appendix D

**CITY OF TORONTO
CONSOLIDATED APPROVED COMPLEMENT
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016**

| Program/Agency | Operating Positions | | | | Capital Positions | | | | Total Positions | | | | Operating Vacancy | |
|---|---------------------|-----------------|------------------|--------------|---------------------|----------------|----------------|--------------|---------------------|-----------------|------------------|--------------|-------------------|---------------|
| | Approved Complement | Strength | Over / (Under) | % | Approved Complement | Strength | Over / (Under) | % | Approved Complement | Strength | Over / (Under) | % | Budgeted Gapping | After Gapping |
| Citizen Centred Services "A" | | | | | | | | | | | | | | |
| Affordable Housing Office | 19.0 | 17.0 | (2.0) | 10.5% | 0.0 | 0.0 | 0.0 | 0.0% | 19.0 | 17.0 | (2.0) | 10.5% | 1.8% | 8.7% |
| Children's Services | 977.9 | 935.9 | (42.0) | 4.3% | 13.0 | 13.0 | 0.0 | 0.0% | 990.9 | 948.9 | (42.0) | 4.2% | 0.5% | 3.8% |
| Court Services | 288.0 | 215.0 | (73.0) | 25.3% | 0.0 | 0.0 | 0.0 | 0.0% | 288.0 | 215.0 | (73.0) | 25.3% | 15.6% | 9.8% |
| Economic Development & Culture | 313.5 | 302.5 | (11.0) | 3.5% | 10.0 | 10.0 | 0.0 | 0.0% | 323.5 | 312.5 | (11.0) | 3.4% | 3.0% | 0.5% |
| Toronto Paramedic Services | 1,444.8 | 1,417.5 | (27.3) | 1.9% | 0.5 | 0.5 | 0.0 | 0.0% | 1,445.3 | 1,418.0 | (27.3) | 1.9% | 1.9% | 0.0% |
| Long Term Care Homes & Services | 2,372.0 | 2,256.4 | (115.6) | 4.9% | 0.0 | 0.0 | 0.0 | 0.0% | 2,372.0 | 2,256.4 | (115.6) | 4.9% | 0.0% | 4.9% |
| Parks, Forestry & Recreation | 4,521.9 | 4,327.1 | (194.8) | 4.3% | 96.3 | 75.2 | (21.1) | 22.0% | 4,618.2 | 4,402.2 | (215.9) | 4.7% | 2.2% | 2.1% |
| Shelter, Support & Housing Administration | 758.2 | 711.9 | (46.3) | 6.1% | 1.0 | 1.0 | 0.0 | 0.0% | 759.2 | 712.9 | (46.3) | 6.1% | 3.7% | 2.4% |
| Social Development, Finance & Administration | 141.5 | 123.0 | (18.5) | 13.1% | 0.0 | 0.0 | 0.0 | 0.0% | 141.5 | 123.0 | (18.5) | 13.1% | 3.2% | 9.9% |
| Toronto Employment & Social Services | 2,120.0 | 2,072.0 | (48.0) | 2.3% | 0.0 | 0.0 | 0.0 | 0.0% | 2,120.0 | 2,072.0 | (48.0) | 2.3% | 1.6% | 0.7% |
| Sub-Total Citizen Centred Services "A" | 12,956.7 | 12,378.2 | (578.5) | 4.5% | 120.8 | 99.7 | (21.1) | 17.5% | 13,077.5 | 12,477.9 | (599.7) | 4.6% | 1.9% | 2.6% |
| Citizen Centred Services "B" | | | | | | | | | | | | | | |
| City Planning Division | 367.0 | 350.0 | (17.0) | 4.6% | 5.0 | 5.0 | 0.0 | 0.0% | 372.0 | 355.0 | (17.0) | 4.6% | 3.9% | 0.7% |
| Fire Services | 3,167.3 | 3,108.3 | (59.0) | 1.9% | 1.0 | 1.0 | 0.0 | 0.0% | 3,168.3 | 3,109.3 | (59.0) | 1.9% | 2.0% | 0.0% |
| Municipal Licensing & Standards | 470.0 | 429.0 | (41.0) | 8.7% | 3.0 | 3.0 | 0.0 | 0.0% | 473.0 | 432.0 | (41.0) | 8.7% | 2.3% | 6.5% |
| Policy, Planning, Finance and Administration | 196.4 | 181.4 | (15.0) | 7.6% | 0.0 | 0.0 | 0.0 | 0.0% | 196.4 | 181.4 | (15.0) | 7.6% | 4.0% | 3.6% |
| Engineering and Construction Services | 131.9 | 125.2 | (6.7) | 5.1% | 434.2 | 390.9 | (43.3) | 10.0% | 566.1 | 516.1 | (50.0) | 8.8% | 4.2% | 0.9% |
| Toronto Building | 450.0 | 415.0 | (35.0) | 7.8% | 6.0 | 6.0 | 0.0 | 0.0% | 456.0 | 421.0 | (35.0) | 7.7% | 2.9% | 4.9% |
| Transportation Services | 1,026.8 | 927.8 | (99.0) | 9.6% | 102.2 | 87.3 | (15.0) | 14.6% | 1,129.0 | 1,015.0 | (114.0) | 10.1% | 6.3% | 3.3% |
| Sub-Total Citizen Centred Services "B" | 5,809.4 | 5,536.7 | (272.7) | 4.7% | 551.4 | 493.2 | (58.3) | 10.6% | 6,360.8 | 6,029.8 | (331.0) | 5.2% | 3.1% | 1.6% |
| Internal Services | | | | | | | | | | | | | | |
| Office of the Chief Financial Officer | 103.0 | 94.0 | (9.0) | 8.7% | 12.0 | 9.0 | (3.0) | 25.0% | 115.0 | 103.0 | (12.0) | 10.4% | 2.2% | 6.5% |
| Office of the Treasurer | 660.2 | 599.2 | (61.0) | 9.2% | 44.0 | 30.0 | (14.0) | 31.8% | 704.2 | 629.2 | (75.0) | 10.7% | 3.0% | 6.2% |
| Facilities, Real Estate, Environment & Energy | 938.5 | 807.8 | (130.7) | 13.9% | 88.0 | 64.0 | (24.0) | 27.3% | 1,026.5 | 871.8 | (154.7) | 15.1% | 3.7% | 10.3% |
| Fleet Services | 176.0 | 161.0 | (15.0) | 8.5% | 8.0 | 3.0 | (5.0) | 62.5% | 184.0 | 164.0 | (20.0) | 10.9% | 3.0% | 5.5% |
| Information & Technology | 618.0 | 554.0 | (64.0) | 10.4% | 230.0 | 152.0 | (78.0) | 33.9% | 848.0 | 706.0 | (142.0) | 16.7% | 5.5% | 4.9% |
| 311 Toronto | 164.0 | 159.0 | (5.0) | 3.0% | 21.3 | 11.0 | (10.3) | 48.2% | 185.3 | 170.0 | (15.3) | 8.2% | 2.4% | 0.7% |
| Sub-Total Internal Services | 2,659.7 | 2,375.0 | (284.7) | 10.7% | 403.3 | 269.0 | (134.3) | 33.3% | 3,063.0 | 2,644.0 | (419.0) | 13.7% | 3.7% | 7.0% |
| City Manager | | | | | | | | | | | | | | |
| City Manager's Office | 411.0 | 399.0 | (12.0) | 2.9% | 17.0 | 14.0 | (3.0) | 17.6% | 428.0 | 413.0 | (15.0) | 3.5% | 5.2% | 0.0% |
| Sub-Total City Manager | 411.0 | 399.0 | (12.0) | 2.9% | 17.0 | 14.0 | (3.0) | 17.6% | 428.0 | 413.0 | (15.0) | 3.5% | 5.2% | 0.0% |
| Other City Programs | | | | | | | | | | | | | | |
| City Clerk's Office | 403.0 | 383.0 | (20.0) | 5.0% | 10.9 | 10.9 | 0.0 | 0.0% | 413.9 | 393.9 | (20.0) | 4.8% | 5.1% | 0.0% |
| Legal Services | 306.4 | 289.0 | (17.4) | 5.7% | 0.0 | 0.0 | 0.0 | 0.0% | 306.4 | 289.0 | (17.4) | 5.7% | 2.6% | 3.1% |
| 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 | 180.0 | 180.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 180.0 | 180.0 | 0.0 | 0.0% | 2.9% | 0.0% |
| Sub-Total Other City Programs | 909.4 | 872.0 | (37.4) | 4.1% | 10.9 | 10.9 | 0.0 | 0.0% | 920.3 | 882.9 | (37.4) | 4.1% | 3.2% | 0.9% |
| Accountability Offices | | | | | | | | | | | | | | |
| Auditor General's Office | 31.5 | 31.0 | (0.5) | 1.6% | 0.0 | 0.0 | 0.0 | 0.0% | 31.5 | 31.0 | (0.5) | 1.6% | 0.0% | 1.6% |
| 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 | 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 | 54.8 | 55.0 | 0.3 | -0.5% | 0.0 | 0.0 | 0.0 | 0.0% | 54.8 | 55.0 | 0.3 | -0.5% | 0.0% | 0.0% |
| TOTAL - CITY OPERATIONS | 22,801.0 | 21,615.9 | (1,185.1) | 5.2% | 1,103.3 | 886.7 | (216.6) | 19.6% | 23,904.3 | 22,502.6 | (1,401.7) | 5.9% | 2.6% | 2.6% |
| Agencies | | | | | | | | | | | | | | |
| Toronto Public Health | 1,842.3 | 1,711.0 | (131.3) | 7.1% | 21.1 | 18.0 | (3.1) | 14.8% | 1,863.4 | 1,729.0 | (134.4) | 7.2% | 5.1% | 2.1% |
| Toronto Public Library | 1,736.0 | 1,677.0 | (59.0) | 3.4% | 5.0 | 5.0 | 0.0 | 0.0% | 1,741.0 | 1,682.0 | (59.0) | 3.4% | 2.7% | 0.7% |
| Association of Community Centres | 77.9 | 77.9 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 77.9 | 77.9 | 0.0 | 0.0% | 0.0% | 0.0% |
| Exhibition Place | 356.0 | 356.0 | 0.0 | 0.0% | 5.0 | 5.0 | 0.0 | 0.0% | 361.0 | 361.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| Heritage Toronto | 7.0 | 6.9 | (0.1) | 1.4% | 0.0 | 0.0 | 0.0 | 0.0% | 7.0 | 6.9 | (0.1) | 1.4% | 0.0% | 1.4% |
| Theatres | 171.9 | 153.5 | (18.4) | 10.7% | 0.0 | 0.0 | 0.0 | 0.0% | 171.9 | 153.5 | (18.4) | 10.7% | 0.0% | 10.7% |
| Toronto Zoo | 394.0 | 379.0 | (15.0) | 3.8% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 379.0 | (15.0) | 3.8% | 2.3% | 1.5% |
| Arena Boards of Management | 67.7 | 67.7 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 67.7 | 67.7 | 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 | 426.6 | 426.6 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 426.6 | 426.6 | 0.0 | 0.0% | 0.0% | 0.0% |
| Toronto Transit Commission - Conventional | 12,366.0 | 11,957.0 | (409.0) | 3.3% | 2,227.0 | 1,838.0 | (389.0) | 17.5% | 14,593.0 | 13,795.0 | (798.0) | 5.5% | 1.2% | 2.2% |
| Toronto Transit Commission - Wheel Trans | 581.0 | 562.0 | (19.0) | 3.3% | 0.0 | 0.0 | 0.0 | 0.0% | 581.0 | 562.0 | (19.0) | 3.3% | 0.9% | 2.4% |
| Toronto Police Service | 7,881.0 | 7,337.0 | (544.0) | 6.9% | 0.0 | 0.0 | 0.0 | 0.0% | 7,881.0 | 7,337.0 | (544.0) | 6.9% | 3.8% | 3.1% |
| Toronto Police Services Board | 7.0 | 6.0 | (1.0) | 14.3% | 0.0 | 0.0 | 0.0 | 0.0% | 7.0 | 6.0 | (1.0) | 14.3% | 0.0% | 14.3% |
| TOTAL - AGENCIES | 25,494.3 | 24,297.5 | (1,196.7) | 4.7% | 2,258.1 | 1,866.0 | (392.1) | 17.4% | 27,752.4 | 26,163.5 | (1,588.8) | 5.7% | 2.5% | 2.2% |
| Corporate Accounts | | | | | | | | | | | | | | |
| Parking Tag Enforcement & Oper. | 394.0 | 376.0 | (18.0) | 4.6% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 376.0 | (18.0) | 4.6% | 0.0% | 4.6% |
| TOTAL - CORPORATE ACCOUNTS | 394.0 | 376.0 | (18.0) | 4.6% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 376.0 | (18.0) | 4.6% | 0.0% | 4.6% |
| TOTAL LEVY OPERATIONS | 48,689.2 | 46,289.4 | (2,399.8) | 4.9% | 3,361.5 | 2,752.7 | (608.8) | 18.1% | 52,050.7 | 49,042.1 | (3,008.6) | 5.8% | 2.5% | 2.4% |
| Non Levy Operations | | | | | | | | | | | | | | |
| Solid Waste Management Services | 1,065.7 | 988.7 | (77.0) | 7.2% | 43.0 | 34.0 | (9.0) | 20.9% | 1,108.7 | 1,022.7 | (86.0) | 7.8% | 3.8% | 3.4% |
| Toronto Parking Authority | 302.4 | 303.0 | 0.6 | -0.2% | 0.0 | 0.0 | 0.0 | 0.0% | 302.4 | 303.0 | 0.6 | -0.2% | 0.0% | 0.0% |
| Toronto Water | 1,710.3 | 1,565.3 | (145.0) | 8.5% | 46.4 | 46.4 | 0.0 | 0.0% | 1,756.7 | 1,611.7 | (145.0) | 8.3% | 2.9% | 5.6% |
| TOTAL NON LEVY OPERATIONS | 3,078.4 | 2,857.0 | (221.4) | 7.2% | 89.4 | 80.4 | (9.0) | 10.1% | 3,167.3 | 2,937.4 | (230.4) | 7.3% | 3.1% | 4.1% |
| GRAND TOTAL | 51,767.7 | 49,146.4 | (2,621.2) | 5.1% | 3,450.8 | 2,833.0 | (617.8) | 17.9% | 55,218.5 | 51,979.5 | (3,239.0) | 5.9% | 2.5% | 2.5% |

Staff report for action on Operating Variance Report for the Nine Month Period
Ended September 30th, 2016

Appendix E

**CITY OF TORONTO
CONSOLIDATED APPROVED COMPLEMENT
PROJECTIONS TO 2016 YEAR-END**

| Program/Agency | Operating Positions | | | | Capital Positions | | | | Total Positions | | | | Operating Vacancy | |
|---|---------------------|-----------------|------------------|--------------|---------------------|----------------|----------------|--------------|---------------------|-----------------|------------------|--------------|-------------------|---------------|
| | Approved Complement | Strength | Over / (Under) | % | Approved Complement | Strength | Over / (Under) | % | Approved Complement | Strength | Over / (Under) | % | Budgeted Gapping | After Gapping |
| 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% | 1.8% | 0.0% |
| Children's Services | 977.9 | 977.9 | 0.0 | 0.0% | 13.0 | 13.0 | 0.0 | 0.0% | 990.9 | 990.9 | 0.0 | 0.0% | 0.5% | 0.0% |
| Court Services | 288.0 | 226.0 | (62.0) | 21.5% | 0.0 | 0.0 | 0.0 | 0.0% | 288.0 | 226.0 | (62.0) | 21.5% | 15.6% | 6.0% |
| Economic Development & Culture | 313.5 | 311.5 | (2.0) | 0.6% | 10.0 | 10.0 | 0.0 | 0.0% | 323.5 | 321.5 | (2.0) | 0.6% | 3.0% | 0.0% |
| Toronto Paramedic Services | 1,444.8 | 1,424.5 | (20.3) | 1.4% | 0.5 | 0.5 | 0.0 | 0.0% | 1,445.3 | 1,425.0 | (20.3) | 1.4% | 1.9% | 0.0% |
| Long Term Care Homes & Services | 2,372.0 | 2,372.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 2,372.0 | 2,372.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| Parks, Forestry & Recreation | 4,518.9 | 4,424.6 | (94.3) | 2.1% | 97.3 | 87.8 | (9.5) | 9.7% | 4,616.2 | 4,512.4 | (103.8) | 2.2% | 2.2% | 0.0% |
| Shelter, Support & Housing Administration | 758.2 | 730.2 | (28.0) | 3.7% | 1.0 | 1.0 | 0.0 | 0.0% | 759.2 | 731.2 | (28.0) | 3.7% | 3.7% | 0.0% |
| Social Development, Finance & Administration | 148.5 | 147.5 | (1.0) | 0.7% | 0.0 | 0.0 | 0.0 | 0.0% | 148.5 | 147.5 | (1.0) | 0.7% | 3.2% | 0.0% |
| Toronto Employment & Social Services | 2,120.0 | 2,068.0 | (52.0) | 2.5% | 0.0 | 0.0 | 0.0 | 0.0% | 2,120.0 | 2,068.0 | (52.0) | 2.5% | 1.6% | 0.9% |
| Sub-Total Citizen Centred Services "A" | 12,960.7 | 12,701.1 | (259.6) | 2.0% | 121.8 | 112.3 | (9.5) | 7.8% | 13,082.5 | 12,813.4 | (269.1) | 2.1% | 1.9% | 0.1% |
| Citizen Centred Services "B" | | | | | | | | | | | | | | |
| City Planning Division | 367.0 | 350.0 | (17.0) | 4.6% | 5.0 | 5.0 | 0.0 | 0.0% | 372.0 | 355.0 | (17.0) | 4.6% | 3.9% | 0.7% |
| Fire Services | 3,167.3 | 3,141.3 | (26.0) | 0.8% | 1.0 | 1.0 | 0.0 | 0.0% | 3,168.3 | 3,142.3 | (26.0) | 0.8% | 2.0% | 0.0% |
| Municipal Licensing & Standards | 470.0 | 459.0 | (11.0) | 2.3% | 3.0 | 3.0 | 0.0 | 0.0% | 473.0 | 462.0 | (11.0) | 2.3% | 2.3% | 0.1% |
| Policy, Planning, Finance and Administration | 196.4 | 188.4 | (8.0) | 4.1% | 0.0 | 0.0 | 0.0 | 0.0% | 196.4 | 188.4 | (8.0) | 4.1% | 4.0% | 0.0% |
| Engineering and Construction Services | 131.9 | 127.2 | (4.7) | 3.6% | 434.2 | 396.9 | (37.3) | 8.6% | 566.1 | 524.1 | (42.0) | 7.4% | 4.2% | 0.0% |
| Toronto Building | 450.0 | 421.0 | (29.0) | 6.4% | 6.0 | 6.0 | 0.0 | 0.0% | 456.0 | 427.0 | (29.0) | 6.4% | 2.9% | 3.6% |
| Transportation Services | 1,026.8 | 935.3 | (91.5) | 8.9% | 102.2 | 93.7 | (8.6) | 8.4% | 1,129.0 | 1,028.9 | (100.1) | 8.9% | 6.3% | 2.6% |
| Sub-Total Citizen Centred Services "B" | 5,809.4 | 5,622.2 | (187.2) | 3.2% | 551.4 | 505.6 | (45.9) | 8.3% | 6,360.8 | 6,127.7 | (233.1) | 3.7% | 3.1% | 0.1% |
| Internal Services | | | | | | | | | | | | | | |
| Office of the Chief Financial Officer | 103.0 | 98.0 | (5.0) | 4.9% | 12.0 | 9.0 | (3.0) | 25.0% | 115.0 | 107.0 | (8.0) | 7.0% | 2.2% | 2.7% |
| Office of the Treasurer | 660.2 | 623.2 | (37.0) | 5.6% | 44.0 | 31.0 | (13.0) | 29.5% | 704.2 | 654.2 | (50.0) | 7.1% | 3.0% | 2.6% |
| Facilities, Real Estate, Environment & Energy | 938.5 | 866.8 | (71.7) | 7.6% | 88.0 | 71.0 | (17.0) | 19.3% | 1,026.5 | 937.8 | (88.7) | 8.6% | 3.7% | 4.0% |
| Fleet Services | 186.0 | 176.0 | (10.0) | 5.4% | 8.0 | 6.0 | (2.0) | 25.0% | 194.0 | 182.0 | (12.0) | 6.2% | 3.0% | 2.4% |
| Information & Technology | 618.0 | 563.0 | (55.0) | 8.9% | 230.0 | 165.0 | (65.0) | 28.3% | 848.0 | 728.0 | (120.0) | 14.2% | 5.5% | 3.4% |
| 311 Toronto | 164.0 | 160.0 | (4.0) | 2.4% | 21.3 | 14.8 | (6.5) | 30.6% | 185.3 | 174.8 | (10.5) | 5.7% | 2.4% | 0.0% |
| Sub-Total Internal Services | 2,669.7 | 2,487.0 | (182.7) | 6.8% | 403.3 | 296.8 | (106.5) | 26.4% | 3,073.0 | 2,783.8 | (289.2) | 9.4% | 3.7% | 3.1% |
| City Manager | | | | | | | | | | | | | | |
| City Manager's Office | 411.0 | 401.0 | (10.0) | 2.4% | 17.0 | 14.0 | (3.0) | 17.6% | 428.0 | 415.0 | (13.0) | 3.0% | 5.2% | 0.0% |
| Sub-Total City Manager | 411.0 | 401.0 | (10.0) | 2.4% | 17.0 | 14.0 | (3.0) | 17.6% | 428.0 | 415.0 | (13.0) | 3.0% | 5.2% | 0.0% |
| Other City Programs | | | | | | | | | | | | | | |
| City Clerk's Office | 403.0 | 385.0 | (18.0) | 4.5% | 10.9 | 10.9 | 0.0 | 0.0% | 413.9 | 395.9 | (18.0) | 4.3% | 5.1% | 0.0% |
| Legal Services | 306.4 | 300.4 | (6.0) | 2.0% | 0.0 | 0.0 | 0.0 | 0.0% | 306.4 | 300.4 | (6.0) | 2.0% | 2.6% | 0.0% |
| 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 | 180.0 | 180.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 180.0 | 180.0 | 0.0 | 0.0% | 2.9% | 0.0% |
| Sub-Total Other City Programs | 909.4 | 884.4 | (25.0) | 2.7% | 10.9 | 10.9 | 0.0 | 0.0% | 920.3 | 895.3 | (25.0) | 2.7% | 3.2% | 0.0% |
| Accountability Offices | | | | | | | | | | | | | | |
| Auditor General's Office | 31.5 | 30.0 | (1.5) | 4.8% | 0.0 | 0.0 | 0.0 | 0.0% | 31.5 | 30.0 | (1.5) | 4.8% | 0.0% | 4.8% |
| 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 | 15.0 | 3.0 | -25.0% | 0.0 | 0.0 | 0.0 | 0.0% | 12.0 | 15.0 | 3.0 | -25.0% | 0.0% | 0.0% |
| Sub-Total Accountability Offices | 54.8 | 56.0 | 1.3 | -2.3% | 0.0 | 0.0 | 0.0 | 0.0% | 54.8 | 56.0 | 1.3 | -2.3% | 0.0% | 0.0% |
| TOTAL - CITY OPERATIONS | 22,814.9 | 22,151.7 | (663.3) | 2.9% | 1,104.3 | 939.5 | (164.9) | 14.9% | 23,919.3 | 23,091.2 | (828.1) | 3.5% | 2.6% | 0.3% |
| Agencies | | | | | | | | | | | | | | |
| Toronto Public Health | 1,842.3 | 1,736.0 | (106.3) | 5.8% | 21.1 | 20.0 | (1.1) | 5.3% | 1,863.4 | 1,756.0 | (107.4) | 5.8% | 5.1% | 0.7% |
| Toronto Public Library | 1,736.0 | 1,677.0 | (59.0) | 3.4% | 5.0 | 5.0 | 0.0 | 0.0% | 1,741.0 | 1,682.0 | (59.0) | 3.4% | 2.7% | 0.7% |
| Association of Community Centres | 77.9 | 77.9 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 77.9 | 77.9 | 0.0 | 0.0% | 0.0% | 0.0% |
| Exhibition Place | 356.0 | 356.0 | 0.0 | 0.0% | 5.0 | 5.0 | 0.0 | 0.0% | 361.0 | 361.0 | 0.0 | 0.0% | 0.6% | 0.0% |
| Heritage Toronto | 7.0 | 6.7 | (0.3) | 4.3% | 0.0 | 0.0 | 0.0 | 0.0% | 7.0 | 6.7 | (0.3) | 4.3% | 0.0% | 4.3% |
| Theatres | 171.9 | 179.5 | 7.6 | -4.4% | 0.0 | 0.0 | 0.0 | 0.0% | 171.9 | 179.5 | 7.6 | -4.4% | 0.0% | 0.0% |
| Toronto Zoo | 394.0 | 386.0 | (8.0) | 2.0% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 386.0 | (8.0) | 2.0% | 2.3% | 0.0% |
| Arena Boards of Management | 67.7 | 67.7 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 67.7 | 67.7 | 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 | 419.6 | 419.6 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 419.6 | 419.6 | 0.0 | 0.0% | 0.0% | 0.0% |
| Toronto Transit Commission - Conventional | 11,870.0 | 12,068.0 | 198.0 | -1.7% | 2,105.0 | 2,054.0 | (51.0) | 2.4% | 13,975.0 | 14,122.0 | 147.0 | -1.1% | 1.2% | 0.0% |
| Toronto Transit Commission - Wheel Trans | 565.0 | 565.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 565.0 | 565.0 | 0.0 | 0.0% | 0.9% | 0.0% |
| Toronto Police Service | 7,881.0 | 7,308.0 | (573.0) | 7.3% | 0.0 | 0.0 | 0.0 | 0.0% | 7,881.0 | 7,308.0 | (573.0) | 7.3% | 3.8% | 3.5% |
| Toronto Police Services Board | 7.0 | 6.0 | (1.0) | 14.3% | 0.0 | 0.0 | 0.0 | 0.0% | 7.0 | 6.0 | (1.0) | 14.3% | 0.0% | 14.3% |
| TOTAL - AGENCIES | 24,982.3 | 24,440.3 | (541.9) | 2.2% | 2,136.1 | 2,084.0 | (52.1) | 2.4% | 27,118.4 | 26,524.3 | (594.1) | 2.2% | 2.5% | 0.0% |
| Corporate Accounts | | | | | | | | | | | | | | |
| Parking Tag Enforcement & Oper. | 394.0 | 372.0 | (22.0) | 5.6% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 372.0 | (22.0) | 5.6% | 0.0% | 5.6% |
| OCTO | 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% |
| TOTAL - CORPORATE ACCOUNTS | 397.0 | 375.0 | (22.0) | 5.5% | 0.0 | 0.0 | 0.0 | 0.0% | 397.0 | 375.0 | (22.0) | 5.5% | 0.0% | 5.5% |
| TOTAL LEVY OPERATIONS | 48,194.2 | 46,967.0 | (1,227.2) | 2.5% | 3,240.5 | 3,023.5 | (217.0) | 6.7% | 51,434.6 | 49,990.5 | (1,444.2) | 2.8% | 2.5% | 0.1% |
| Non Levy Operations | | | | | | | | | | | | | | |
| Solid Waste Management Services | 1,065.7 | 988.7 | (77.0) | 7.2% | 43.0 | 34.0 | (9.0) | 20.9% | 1,108.7 | 1,022.7 | (86.0) | 7.8% | 3.8% | 3.4% |
| Toronto Parking Authority | 302.4 | 303.0 | 0.6 | -0.2% | 0.0 | 0.0 | 0.0 | 0.0% | 302.4 | 303.0 | 0.6 | -0.2% | 0.0% | 0.0% |
| Toronto Water | 1,710.3 | 1,569.3 | (141.0) | 8.2% | 46.4 | 46.4 | 0.0 | 0.0% | 1,756.7 | 1,615.7 | (141.0) | 8.0% | 2.9% | 5.3% |
| TOTAL NON LEVY OPERATIONS | 3,078.4 | 2,861.0 | (217.4) | 7.1% | 89.4 | 80.4 | (9.0) | 10.1% | 3,167.8 | 2,941.4 | (226.4) | 7.1% | 3.1% | 4.0% |
| GRAND TOTAL | 51,272.6 | 49,828.0 | (1,444.6) | 2.8% | 3,329.8 | 3,103.8 | (226.0) | 6.8% | 54,602.4 | 52,931.9 | (1,670.6) | 3.1% | 2.5% | 0.3% |

Staff report for action on Operating Variance Report for the Nine Month Period
Ended September 30th, 2016

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$000s)

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|--|----------------------|------------|--------------------|------------|
| Citizen Centred Services "A" | | | | |
| Affordable Housing Office | | | | |
| This request is to convert 1 temporary to permanent position. The position will continue to be funded through a combination of federal-provincial administration fee revenue (41.9%); Capital Revolving Fund for Affordable Housing (CRF) (14.5%) and the remaining portion from tax base. There is sufficiency and certainty of the federal-provincial funding over the long-term. However, in an event the federal-provincial funding is not forthcoming, funding would be provided from the CRF for Affordable Housing. | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Affordable Housing Office | 0.0 | 0.0 | 0.0 | 0.0 |
| Children's Services | | | | |
| To provide 2016 one-time funding of \$1.412 million for the Wage Harmonization, Job Evaluation, Pay Equity settlement for Part-time B Child Care Aides, as an agreement was reached in the summer of 2016 | 1,412.5 | 0.0 | 1,412.5 | 0.0 |
| Total Children's Services | 1,412.5 | 0.0 | 1,412.5 | 0.0 |
| Economic Development & Culture | | | | |
| A budget provision of \$160,000 was made in the 2016 Non-Program budget for the Part Time B Harmonization Award. A transfer will be made from the non-program to the Economic Development and Culture Division. | 160.0 | 0.0 | 160.0 | 0.0 |
| Total Economic Development & Culture | 160.0 | 0.0 | 160.0 | 0.0 |
| Parks, Forestry & Recreation | | | | |
| This adjustment deletes 4 permanent vacant Labourer 2 positions and creates 4 permanent Parks Handyworker Grade 3 positions for the 2016/2017 snow ploughing season. This higher skillset provides greater flexibility in delivering services to Toronto residents. These positions will operate grass cutting equipment in spring, summer and fall and generally provide a broader range of services to clients. The incremental salaries and benefit of \$0.017 million required for the higher skillset will be offset by a corresponding decrease in the alternate/relief rate budget. There is no net financial impact. | 0.0 | 0.0 | 0.0 | 0.0 |
| Technical adjustment to realign the 2016 Parks, Forestry and Recreation Approved Operating Budget to the appropriate expenditure accounts with no financial impact and no change in the Council Approved Service level. There is a financial change in Community Recreation Activity Operating Budgets as follows: increase of \$0.019 million to Permitted Activities and Recreation and an increase of \$0.041 million to Community Development. This increase is offset by a decrease of \$0.30 million to Instructional Recreation Programs and a decrease of \$0.30 million to Leisure Recreation Programs. This reallocation has a net 0 change. | (0.0) | 0.0 | (0.0) | 0.0 |

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$000s)

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|--|----------------------|--------------|--------------------|---------------|
| To realign \$0.874 million of contingency funding for the detection and eradication of the Asian Long Horned Beetle from salaries & benefits to contracted services; therefore, PFR complement will also be reduced by 12 FTEs. All costs are 100% recoverable from the federal government through existing agreements with the Canadian Food Inspection Agency. | 0.0 | 0.0 | 0.0 | (12.0) |
| To increase the Parks Planning and Development gross operating expenditures by \$0.012 million, to be fully recovered from capital, for a net \$0 impact. The additional 1 position is needed to accelerate the development of the City-wide Parkland Strategy to support the implementation of the Rail Deck Park for the period of 2 years, ending in December of 2018. Although separate, it is important that these two strategies progress and are completed at the same time. There is sufficient 2016 cash flow in the Land Acquisition Study project (CPR115-46-03) to accommodate this request. | 12.5 | 12.5 | 0.0 | 1.0 |
| This adjustment transfers the provision for the Local 79 Part-Time B wage harmonization costs from the 2016 Non-Program account to the 2016 Parks, Forestry and Recreation Operating Budget. | 105.0 | 0.0 | 105.0 | 0.0 |
| To increase the 2016 Approved Operating Budget by \$0.041 million gross, fully funded from various parks development capital projects, for a net 0 impact, in order to re-purpose an existing project management position to a position that requires a higher skillset and advanced technical knowledge. This higher rated position better reflects the complexity of projects to be delivered. | 40.8 | 40.8 | 0.0 | 0.0 |
| Total Parks, Forestry & Recreation | 158.3 | 53.3 | 105.0 | (11.0) |
| Shelter, Support & Housing Administration | | | | |
| To amend the 2016 Approved Operating Budget for SSHA by \$0.071 million, \$0 net with funding from the Capital Revolving Reserve Fund as per MM11.41 to provide Tenant Relocation Support services to eligible tenants at 235 Jarvis Street pursuant to a zoning by-law application related to the acquisition and redevelopment of the property by a developer. | 71.0 | 71.0 | 0.0 | 0.0 |
| Total Shelter, Support & Housing Administration | 71.0 | 71.0 | 0.0 | 0.0 |
| Total Citizen Centred Services "A" | 1,801.7 | 124.2 | 1,677.5 | (11.0) |

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$000s)

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|---|----------------------|--------------|--------------------|---------------|
| Internal Services | | | | |
| Facilities, Real Estate, Environment & Energy | | | | |
| Transfer of two positions and associated salary and benefits, and the creation of an IDC/IDR between FREEE and Legal Services for Council Approved initiative "EX16.4 City Wide Real Estate Review" with funding provided from the Innovation Reserve fund. | 0.0 | 0.0 | 0.0 | (2.0) |
| Reserve fund. | 0.0 | 0.0 | 0.0 | (1.0) |
| Total Facilities, Real Estate, Environment & Energy | 0.0 | 0.0 | 0.0 | (3.0) |
| Office of the Treasurer | | | | |
| Accounting Services request to transfer of 3 temporary capital positions to Purchasing & Materials Management Division in support of the Supply Chain Management Transformation (SCMT) Project. | (224.3) | (224.3) | 0.0 | (3.0) |
| Purchasing & Materials Management Division request to repurpose 3 temporary capital positions to better reflect the requirements for the implementation of the Supply Chain Management Transformation (SCMT) Project. | 224.3 | 224.3 | (0.0) | 2.0 |
| Total Office of the Treasurer | 0.0 | 0.0 | 0.0 | (1.0) |
| Total Internal Services | 0.0 | 0.0 | 0.0 | (4.0) |
| City Manager's Office | | | | |
| Transfer the funding and one temporary position for 9 months in the areas of labour relations perspective in order to provide support for Council approved initiative of "EX16.4 City-Wide Real Estate Review". Expenditures will be recovered through an IDC/IDR with FREEE with funding provided from the Innovation Reserve Fund. | 48.2 | 48.2 | 0.0 | 1.0 |
| Total City Manager's Office | 48.2 | 48.2 | 0.0 | 1.0 |
| Other City Programs | | | | |
| Legal Services | | | | |
| Transfer the funding and two temporary position for 9 months in the areas of Municipal and Real Estate Law in order to provide support for Council approved initiative of "EX16.4 City-Wide Real Estate Review". Expenditures will be recovered through an IDC/IDR with FREEE with funding provided from the Innovation Reserve Fund. | 129.9 | 129.9 | 0.0 | 2.0 |
| Total Legal Services | 129.9 | 129.9 | 0.0 | 2.0 |
| Total Other City Programs | 129.9 | 129.9 | 0.0 | 2.0 |
| Total City Programs | 1,979.8 | 302.3 | 1,677.5 | (12.0) |

**CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$000s)**

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|---|----------------------|----------------|--------------------|------------|
| Agencies | | | | |
| Exhibition Place | | | | |
| This budget adjustment of \$0.061 million gross and \$0 net is necessary for additional withdrawals from the sick bank reserve in 2016 to accommodate the unanticipated retiring of a staff member in late 2016. | 61.1 | 61.1 | 0.0 | 0.0 |
| Total Exhibition Place | 61.1 | 61.1 | 0.0 | 0.0 |
| Toronto Public Health | | | | |
| To transfer 2 Support Assistant B positions from the Healthy Environments to Finance and Administration Program with no net impact. | 0.0 | 0.0 | 0.0 | 0.0 |
| Adjustment to create 1 Media Relations Advisor and 1 Support Assistant A position offset by the deletion of 1 Support Assistant C and 1 Support Assistant B to enhance media relations portfolio and related divisional communication across all services. There is no net impact as a result of this change. | (0.0) | 0.0 | (0.0) | 0.0 |
| To decrease the 2016 Approved Operating budget by \$0.580 million gross and \$0 net, in order to reflect funding changes from the Province to various Programs. | (579.5) | (579.5) | (0.0) | 0.0 |
| Conversion of 6 temporary positions into permanent positions within Diabetes Prevention Program as a result of receiving permanent funding from the Province for this Program. There is no net impact as a result of this change. | 0.0 | 0.0 | 0.0 | 0.0 |
| One time adjustment to increase the 2016 Approved Staff Complement of TPH by 16 temporary capital positions for Infectious Disease Control Information System as a result of increased funding from the Province. | 110.3 | 110.3 | 0.0 | 2.0 |
| Adjustment to decrease the overall 2016 Approved Staff Complement by 0.2 positions by adding 1 position, deleting 1.2 positions, and moving 1 position within Foundational Standards, Chronic Disease and Injuries and Family Health Services. | 0.0 | 0.0 | 0.0 | (0.2) |
| Total Toronto Public Health | (469.2) | (469.2) | (0.0) | 1.8 |
| Total Agencies | (408.1) | (408.1) | (0.0) | 1.8 |
| Corporate Accounts | | | | |
| Capital & Corporate Financing | | | | |
| An adjustment to reduce Capital from Current of \$5.236 million to align with the Non-Program recoveries no longer required. | (5,236.0) | 0.0 | (5,236.0) | 0.0 |
| Total Capital & Corporate Financing | (5,236.0) | 0.0 | (5,236.0) | 0.0 |

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2016
(\$000s)

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|--|----------------------|------------------|--------------------|---------------|
| Other Corporate Expenditures | | | | |
| Part Time Unit B Harmonization of Non-Correlates transfer from Non-Program to Economic Development and Culture, Parks, Forestry and Recreation and Children's Services. | (1,677.5) | 0.0 | (1,677.5) | 0.0 |
| Total Other Corporate Expenditures | (1,677.5) | 0.0 | (1,677.5) | 0.0 |
| Non-Program Revenues | | | | |
| An adjustment to reduce the Non-Program Revenue recovery of \$5.236 million no longer required. | 0.0 | (5,236.0) | 5,236.0 | 0.0 |
| Total Non-Program Revenues | 0.0 | (5,236.0) | 5,236.0 | 0.0 |
| Total Corporate Accounts | (6,913.5) | (5,236.0) | (1,677.5) | 0.0 |
| Total Tax Supported Operations | (5,341.7) | (5,341.7) | 0.0 | (10.2) |
| Toronto Water | | | | |
| This is a technical adjustment to align the budgeted expenditure for work on Metrolinx projects according to the agreement with Metrolinx, with no changes to the approved budget. This adjustment will result in a reallocation of \$0.095 million in gross expenditures to Stormwater Management Service, from Water Treatment and Supply Service (\$0.084 million) and Wastewater Collection and Treatment Service (\$0.011 million). | 0.0 | 0.0 | 0.0 | 0.0 |
| Technical adjustment to transfer Toronto Water's "Fleet and Facilities Management" from the Optimized Maintenance unit in the Operational Support section to Business Operations Management section as a result of an organizational change. There is no financial or complement impact within the Division as a result of this organizational change. | (0.0) | 0.0 | (0.0) | 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 City Operations | (5,341.7) | (5,341.7) | (0.0) | (10.2) |

**Operating Variance report for the Nine Month Period Ended September 30, 2016
Operating Dashboards for City Programs and Agencies**

Citizen Centred Services "A"

Figure 8: Net Variance Summary

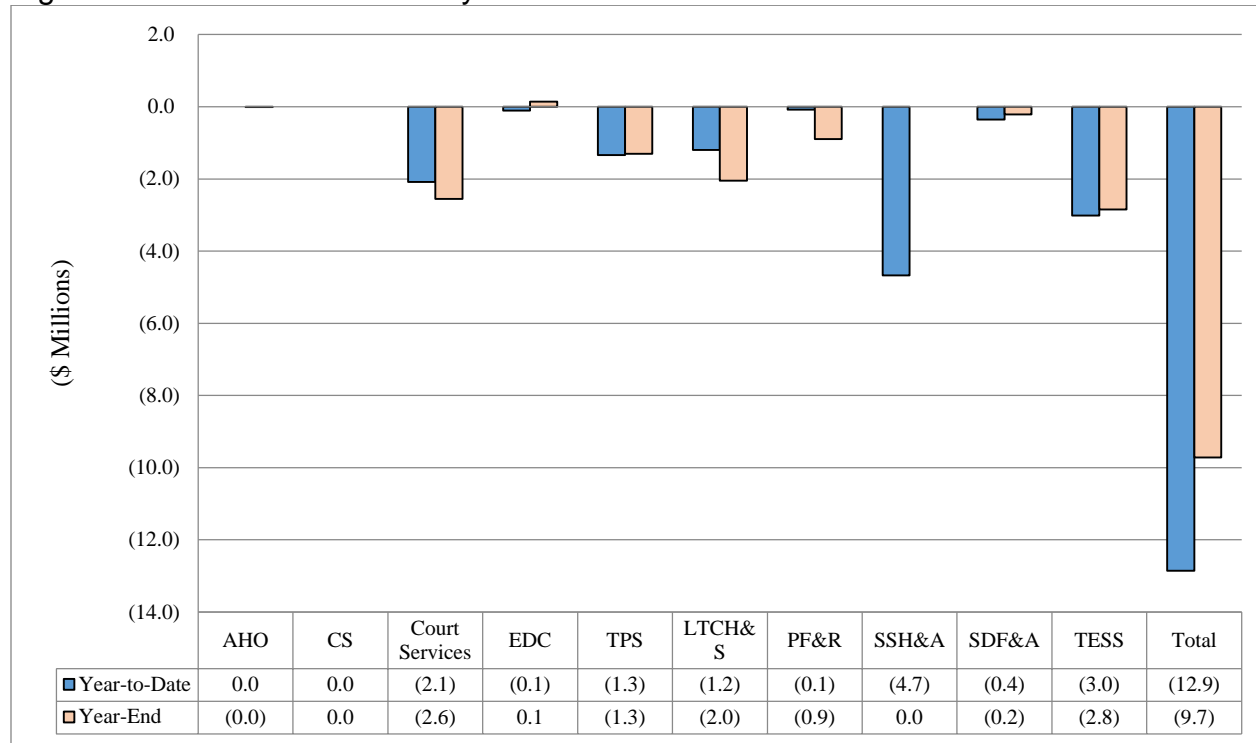


Figure 8 illustrates **Citizen Centred Services "A"** year-to-date and year-end projected net variances. As of September 30, 2016 the Cluster is reporting a net favourable variance of \$12.859 million or 1.6%, and projecting a year-end positive variance of \$9.722 million or 0.9% compared to the 2016 Approved Net Operating Budget.

Appendix G

Figure 9: Citizen Centred Services "A" Year-to-Date Variance and Year-End Variance Projection Summary (1 of 2)

| 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 | 3-Month | (0.1) | ▼ | (0.1) | ▼ | (0.0) | — | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| | 6-Month | (0.2) | ▼ | (0.2) | ▼ | (0.0) | — | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| | 9-Month | (0.2) | ▼ | (0.2) | ▼ | 0.0 | — | ⊙ | (0.1) | ▼ | (0.1) | ▼ | (0.0) | — | ⊙ |
| Children's Services | 3-Month | (0.3) | ▼ | (0.3) | ▼ | 0.0 | — | ⊙ | (0.3) | ▼ | (0.3) | ▼ | 0.0 | — | ⊙ |
| | 6-Month | (0.8) | ▼ | (0.8) | ▼ | 0.0 | — | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| | 9-Month | (1.9) | ▼ | (1.9) | ▼ | 0.0 | — | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| Court Services | 3-Month | (0.3) | ▼ | (0.1) | ▼ | (0.2) | ▼ | ⊙ | (1.0) | ▼ | (0.6) | ▼ | (0.4) | ▼ | ⊙ |
| | 6-Month | (0.9) | ▼ | 0.2 | ▲ | (1.1) | ▼ | ⊙ | (2.0) | ▼ | 0.3 | ▲ | (2.3) | ▼ | ⊙ |
| | 9-Month | (1.7) | ▼ | 0.4 | ▲ | (2.1) | ▼ | ⊙ | (2.5) | ▼ | 0.0 | — | (2.6) | ▼ | ⊙ |
| Economic Development & Culture | 3-Month | (0.4) | ▼ | (0.5) | ▼ | 0.1 | ▲ | ⊙ | (0.7) | ▼ | (0.7) | ▼ | 0.0 | — | ⊙ |
| | 6-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ | 0.6 | ▲ | 0.6 | ▲ | (0.0) | — | ⊙ |
| | 9-Month | (0.3) | ▼ | (0.2) | ▼ | (0.1) | ▼ | ⊙ | (1.0) | ▼ | (1.2) | ▼ | 0.1 | ▲ | Ⓡ |
| Toronto Paramedic Services | 3-Month | (1.0) | ▼ | (0.1) | ▼ | (0.9) | ▼ | ⊙ | (1.2) | ▼ | (0.4) | ▼ | (0.8) | ▼ | ⊙ |
| | 6-Month | (1.4) | ▼ | 0.2 | ▲ | (1.6) | ▼ | ⊙ | (0.7) | ▼ | 0.1 | ▲ | (0.8) | ▼ | ⊙ |
| | 9-Month | (1.6) | ▼ | (0.3) | ▼ | (1.3) | ▼ | ⊙ | (1.2) | ▼ | 0.1 | ▲ | (1.3) | ▼ | ⊙ |
| Long Term Care Homes and Services | 3-Month | (5.4) | ▼ | (5.3) | ▼ | (0.1) | ▼ | ⊙ | (4.7) | ▼ | (4.6) | ▼ | (0.1) | ▼ | ⊙ |
| | 6-Month | (6.9) | ▼ | (6.7) | ▼ | (0.2) | ▼ | ⊙ | (10.1) | ▼ | (9.3) | ▼ | (0.8) | ▼ | ⊙ |
| | 9-Month | (14.0) | ▼ | (12.8) | ▼ | (1.2) | ▼ | ⊙ | (16.3) | ▼ | (14.2) | ▼ | (2.0) | ▼ | ⊙ |
| Year-to-Date Net Variance | ⊙ | 85% to 105% | ⊙ | 0% to 85% | Ⓡ | >105% | Year-End | ⊙ | <=100% | Ⓡ | >100% | | | | |

Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016

Appendix G

Figure 10: Citizen Centred Services "A" Year-to-Date Variance and Year-End Variance Projection Summary (2 of 2)





| 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 | |
| Parks, Forestry & Recreation | 3-Month | (7.0) | ▼ | (6.1) | ▼ | (0.9) | ▼ | ⊙ | (2.8) | ▼ | (3.0) | ▼ | 0.2 | ▲ | ⊗ |
| | 6-Month | (4.7) | ▼ | (4.7) | ▼ | 0.0 | — | ⊙ | (6.9) | ▼ | (6.9) | ▼ | 0.0 | — | ⊙ |
| | 9-Month | (2.3) | ▼ | (2.3) | ▼ | (0.1) | ▼ | ⊙ | (13.1) | ▼ | (12.2) | ▼ | (0.9) | ▼ | ⊙ |
| Shelter, Support & Housing Administration | 3-Month | (11.0) | ▼ | (8.7) | ▼ | (2.3) | ▼ | ⊙ | (0.2) | ▼ | (0.2) | ▼ | 0.0 | — | ⊙ |
| | 6-Month | (20.3) | ▼ | (18.5) | ▼ | (1.8) | ▼ | ⊙ | (3.6) | ▼ | (3.6) | ▼ | (0.0) | — | ⊙ |
| | 9-Month | (33.3) | ▼ | (28.6) | ▼ | (4.7) | ▼ | ⊙ | (2.8) | ▼ | (2.8) | ▼ | 0.0 | — | ⊙ |
| Social Development, Finance & Administration | 3-Month | (2.1) | ▼ | (1.9) | ▼ | (0.2) | ▼ | ⊙ | (5.5) | ▼ | (5.5) | ▼ | 0.0 | — | ⊙ |
| | 6-Month | (6.1) | ▼ | (5.9) | ▼ | (0.2) | ▼ | ⊙ | (8.5) | ▼ | (8.3) | ▼ | (0.2) | ▼ | ⊙ |
| | 9-Month | (7.3) | ▼ | (7.0) | ▼ | (0.4) | ▼ | ⊙ | (10.2) | ▼ | (10.0) | ▼ | (0.2) | ▼ | ⊙ |
| Toronto Employment & Social Services | 3-Month | (28.0) | ▼ | (26.2) | ▼ | (1.8) | ▼ | ⊙ | (39.6) | ▼ | (38.4) | ▼ | (1.3) | ▼ | ⊙ |
| | 6-Month | (32.8) | ▼ | (30.4) | ▼ | (2.4) | ▼ | ⊙ | (38.3) | ▼ | (38.3) | ▼ | (0.0) | — | ⊙ |
| | 9-Month | (43.8) | ▼ | (40.8) | ▼ | (3.0) | ▼ | ⊙ | (43.1) | ▼ | (40.2) | ▼ | (2.8) | ▼ | ⊙ |
| Total | 3-Month | (55.6) | ▼ | (49.3) | ▼ | (6.3) | ▼ | ⊙ | (56.0) | ▼ | (53.6) | ▼ | (2.4) | ▼ | ⊙ |
| | 6-Month | (74.1) | ▼ | (66.7) | ▼ | (7.4) | ▼ | ⊙ | (69.6) | ▼ | (65.4) | ▼ | (4.2) | ▼ | ⊙ |
| | 9-Month | (106.5) | ▼ | (93.6) | ▼ | (12.9) | ▼ | ⊙ | (90.3) | ▼ | (80.6) | ▼ | (9.7) | ▼ | ⊙ |
| Year-to-Date Net Variance | ⊙ | 85% to 105% | ⚠ | 0% to 85% | ⊗ | >105% | Year-End | ⊙ | <=100% | ⊗ | >100% | | | | |





Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016



Citizen Centred Services "A"

| | | | |
|--|-----------------|--|-----------------|
| <p>Affordable Housing Office:</p> <ul style="list-style-type: none"> • Lower gross expenditures due to underspending in salaries and benefits arising from delays in hiring qualified staff to fill existing vacancies, meterage and other professional and technical services. • Under-expenditure have been offset by lower than planned draws from federal-provincial administration fee revenue. <hr/> <ul style="list-style-type: none"> • 2 positions below the approved complement, which after considering gapping is equivalent to 8.7% vacancy rate. | <p>G</p> | <ul style="list-style-type: none"> • Consistent with historical trends, AHO is projecting a net zero favourable variance by the end of 2016 primarily as a result of under-expenditures in salaries and benefits due to hiring delays, fully offset by lower draw from federal-provincial administration fee revenue. <hr/> <ul style="list-style-type: none"> • Full complement is projected. | <p>G</p> |
| <p>Children's Services:</p> <ul style="list-style-type: none"> • Minor underspending in salaries and benefits primarily resulting from vacant positions fully offset by a lower than budgeted reserve draw. <hr/> <ul style="list-style-type: none"> • 42 positions below the approved complement primarily due to delays in opening 2 TELCCCs, which after gapping is equivalent to 3.8% vacancy rate. | <p>G</p> | <ul style="list-style-type: none"> • Consistent with historical trends, Children Services is projecting to be on budget at year-end, as lower than planned expenditures are offset by lower than planned reserve draw. <hr/> <ul style="list-style-type: none"> • Full complement is projected. | <p>G</p> |
| <p>Court Service:</p> <ul style="list-style-type: none"> • Net favourable variance due to underspending in salaries and benefits from vacant positions and other non-salary expenses and over-achieved revenues due to mix of charges filed by enforcement agencies. | <p>Y</p> | <ul style="list-style-type: none"> • Net favourable variance mainly due to operational under-expenditures resulting from processing the lower volume of tickets predominantly filed by TPS with projected 36,838 fewer charges than planned. | <p>G</p> |

| | | | |
|--|---|--|---|
| <ul style="list-style-type: none"> 73 positions below the approved complement due to reduced staff requirements reflecting lower ticket volumes, which after considering gapping is equivalent to a 9.8% vacancy rate. | | <ul style="list-style-type: none"> 62 positions below the approved complement due to reduced staff requirements reflecting lower ticket volumes, which after considering gapping is equivalent to a 6.0% vacancy rate. | |
| <p>Economic Development & Culture:</p> <ul style="list-style-type: none"> Under-spending driven by delays in filling vacant positions and reducing Nuit Blanche expenditures as the Program continues its search for a new lead sponsor. The above under-spending is partially offset by an unbudgeted consulting costs for the Imagination, Manufacturing, Innovation, and Technology (IMIT) review, and TO Core Study which analyze retail and service commercial land use in downtown Toronto. | G | <ul style="list-style-type: none"> A revenue decrease of \$1.170 million is projected at year-end driven by the loss of a lead sponsor for the Nuit Blanche partially offset by a proportional decrease in the expenditures for the event. Additionally, a decrease in expenditures of \$0.820 million is fully offset by a decrease in revenue as EDC will transfer the funds received by the Casa Loma Corporation to the capital reserve. | R |
| <ul style="list-style-type: none"> 11.0 positions below the approved complement mainly due to the delay in hiring new positions including those approved in 2016 and natural turnover. After considering budgeted gapping, this represents the equivalent of a 0.5% vacancy rate. | | <ul style="list-style-type: none"> At year-end, the Program projects 2.0 positions below the approved complement of 313.5, representing a 0.6% vacancy rate and planned gapping of 3.0% is expected to be achieved. | |
| <p>Long Term Care Homes & Services:</p> <ul style="list-style-type: none"> Under budget due to minor delays in re-opening of Kipling Acres Phase II facility, as well as cost-control measures in areas where Provincial funding enhancements included in the Program's 2016 Approved Operating Budget have been delayed and/ or not yet confirmed. | G | <ul style="list-style-type: none"> Net favourable variance in part due to minor delay in re-opening of Kipling Acres Phase II, now scheduled to be completed in Q4 2016, as well as general underspending in program areas that are claims based. | G |
| <ul style="list-style-type: none"> 115.6 positions below the approved complement due to minor delay in re-opening of Kipling Acres Phase II, which after considering gapping is equivalent to 4.9% vacancy rate. | | <ul style="list-style-type: none"> Full complement is projected. | |

| | | | |
|--|--|---|---|
| <p>Parks, Forestry & Recreation:</p> <ul style="list-style-type: none"> • Under-spending in salaries and benefits due to delays relating to the commissioning of new recreation facilities, delayed hiring for capital projects and operating initiatives approved in the 2016 Operating Budget • Partially offset by under-achieved user fee revenue for parks permits, recreational facilities, memberships and drop-in recreational programs <hr/> <ul style="list-style-type: none"> • 215.9 positions below approved complement due to positions not yet required to meet programming needs and delays in filling newly created positions. After considering budgeted gapping, this represents the equivalent of a 2.1% vacancy rate. |  | <ul style="list-style-type: none"> • A positive variance of \$0.827 million is expected at year-end. Underspending in salaries and benefits due to the delayed filling of positions for new parks and recreation facilities are expected to be realized. <hr/> <ul style="list-style-type: none"> • 103.8 positions below approved complement which after considering budgeted gapping, represents the equivalent of a 0% vacancy rate. |  |
| <p>Shelter, Support & Housing Administration:</p> <ul style="list-style-type: none"> • Under-spending primarily attributable to underspending in Social Housing due to delays in hiring qualified staff as well as lower than planned housing provider subsidies for property taxes, mortgage payments, operating costs and rent. <hr/> <ul style="list-style-type: none"> • 46.3 positions below the approved complement due to hiring delays, which after considering gapping is equivalent to 2.4% vacancy rate. |  | <ul style="list-style-type: none"> • Projected under-spending primarily due to underspending in Social Housing expenditures will help mitigate the planned reserve draw with \$0 net variance at year-end. <hr/> <ul style="list-style-type: none"> • 28 positions below the approved complement, which after considering gapping is equivalent to 0% vacancy rate |  |

| | | | |
|---|--|---|---|
| <p>Social Development, Finance and Administration:</p> <ul style="list-style-type: none"> Under-spending in salaries and benefits due to hiring delays as well as temporary delays in the Tower Renewal – High-Rise Retrofit Improvement Support and Healthy Kids Community Challenge grant programs. |  | <ul style="list-style-type: none"> Favourable variance anticipated due to under-spending in the Tower Renewal High-Rise Retrofit Improvement Support program and under-spending in salaries and benefits due to staff turnover and delays in hiring staff. |  |
| <ul style="list-style-type: none"> 18.5 positions below the approved complement due to vacancies from staff turnover and delays in hiring, which after considering gapping, is equivalent to 9.9% vacancy rate. | | <ul style="list-style-type: none"> 1 position below the approved complement, reflecting expiry of a 3rd party grant, which after considering gapping is equivalent to 0% vacancy rate. | |
| <p>Toronto Employment & Social Services:</p> <ul style="list-style-type: none"> Lower gross expenditures resulting from lower than planned average monthly caseload with actual volumes of 83,628, which is 6,372 cases or 7.1% lower than planned volumes of 90,000) as well as lower hydro costs. Under-expenditures have been partially offset by lower provincial subsidies and reserve draws. |  | <ul style="list-style-type: none"> The 2016 average monthly caseload is projected to be 83,750, 6,250 cases or 6.9% lower than budget. Correspondingly, 2016 net expenditure is projected to be \$2.8 million or 2.1 % lower than budget, partially offset by lower expenditure based provincial subsidies and reserve draws. |  |
| <ul style="list-style-type: none"> 48 positions below the approved complement due to lower than budgeted caseloads, which after considering gapping is equivalent to 0.7% vacancy rate. | | <ul style="list-style-type: none"> 52 positions below the approved complement due to lower than planned caseloads, which after considering gapping is equivalent to 0.9% vacancy rate. | |

| | | | |
|--|--|---|---|
| <p>Toronto Paramedic Services:</p> <ul style="list-style-type: none"> • Lower gross expenditures primarily due to underspending in salaries and benefits as the majority of paramedic hiring will occur in the second half of the year. • Over-achieved revenues mainly due to receipt of Land Grant funding for the 2016 cost of living allowance that has offset shortfalls in the Central Ambulance Communication Centre (CACC) funding. |  | <ul style="list-style-type: none"> • Projected favourable variance mainly due expected underspending in salaries and benefits, education materials and various other expenses coupled with higher than expected cost of living increase in the Land Ambulance Grant which will partially offset the projected revenue shortfall in CACC. |  |
| <ul style="list-style-type: none"> • 27.3 positions below the approved complement due to CACC vacancies to address the Provincial funding shortfall and hiring for some paramedic positions to start later in the year, which after considering gapping is equivalent to 0% vacancy rate. | | <ul style="list-style-type: none"> • 20.3 positions below the approved complement, which after considering gapping is equivalent to 0% vacancy rate. | |

Citizen Centred Services "B"

Figure 11: Net Variance Summary

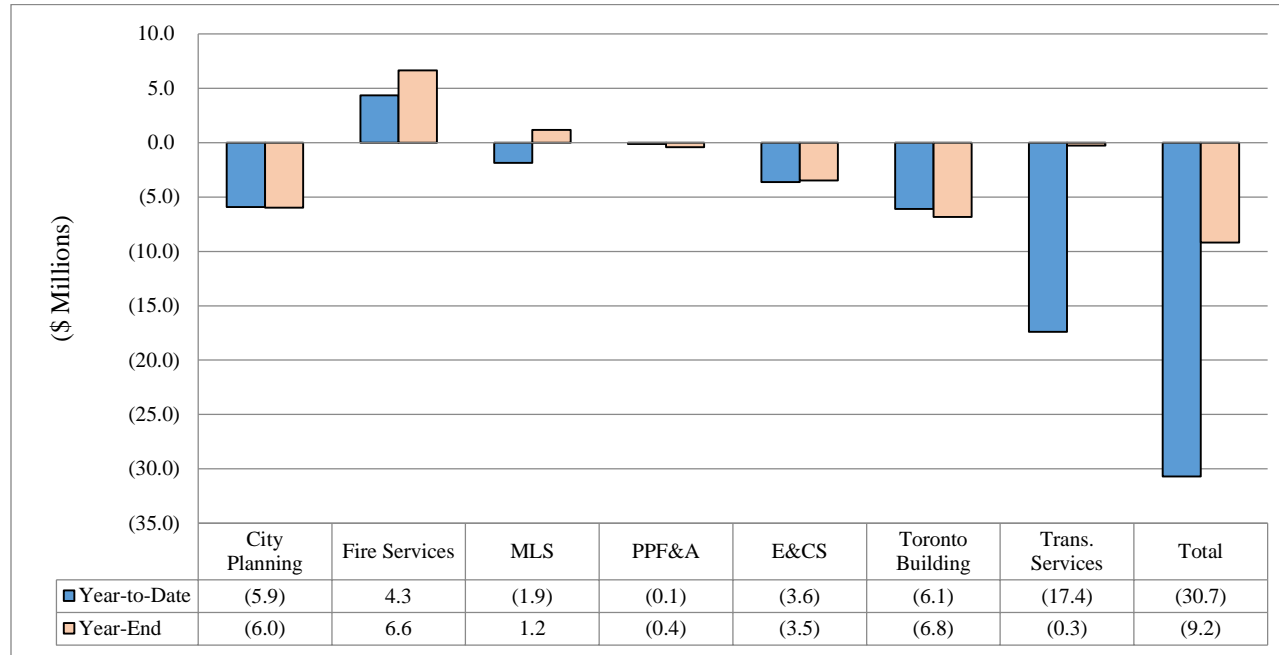


Figure 11 provides an overview of **Citizen Centred Services "B"** is year-to-date and year-end projected net variances. As of September 30, 2016 the Cluster is reporting a net favourable variance of \$30.687 million or 6.0%, and projecting a year-end positive variance of \$9.174 million or 1.4% compared to the 2016 Approved Net Operating Budget.

Appendix G

Figure 12: Citizen Centred Services "B" Year-to-Date Variance and Year-End Variance Projection Summary (1 of 2)

| 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 | 3-Month | 0.0 | — | 2.3 | ▲ | (2.3) | ▼ | Ⓢ | 0.0 | — | 2.6 | ▲ | (2.6) | ▼ | Ⓢ |
| | 6-Month | (0.0) | — | 4.4 | ▲ | (4.4) | ▼ | Ⓢ | 0.0 | — | 4.4 | ▲ | (4.4) | ▼ | Ⓢ |
| | 9-Month | 0.1 | ▲ | 6.1 | ▲ | (5.9) | ▼ | Ⓢ | 0.0 | — | 6.0 | ▲ | (6.0) | ▼ | Ⓢ |
| Fire Services | 3-Month | 1.2 | ▲ | (0.2) | ▼ | 1.4 | ▲ | Ⓢ | 3.2 | ▲ | 0.0 | — | 3.2 | ▲ | Ⓢ |
| | 6-Month | 3.0 | ▲ | (0.6) | ▼ | 3.7 | ▲ | Ⓢ | 4.7 | ▲ | (0.0) | — | 4.8 | ▲ | Ⓢ |
| | 9-Month | 5.4 | ▲ | 1.1 | ▲ | 4.3 | ▲ | Ⓢ | 7.4 | ▲ | 0.7 | ▲ | 6.6 | ▲ | Ⓢ |
| Municipal Licensing & Standards | 3-Month | (0.7) | ▼ | (0.4) | ▼ | (0.3) | ▼ | Ⓢ | (0.2) | ▼ | (1.1) | ▼ | 0.9 | ▲ | Ⓢ |
| | 6-Month | (1.6) | ▼ | (0.6) | ▼ | (1.0) | ▼ | Ⓢ | 1.4 | ▲ | (1.6) | ▼ | 2.9 | ▲ | Ⓢ |
| | 9-Month | (2.6) | ▼ | (0.7) | ▼ | (1.9) | ▼ | Ⓢ | (0.2) | ▼ | (1.3) | ▼ | 1.2 | ▲ | Ⓢ |
| Policy, Planning, Finance and Administration | 3-Month | (0.3) | ▼ | (0.2) | ▼ | (0.1) | ▼ | Ⓢ | (0.4) | ▼ | (0.3) | ▼ | (0.2) | ▼ | Ⓢ |
| | 6-Month | (0.7) | ▼ | (0.5) | ▼ | (0.2) | ▼ | Ⓢ | (0.6) | ▼ | (0.3) | ▼ | (0.3) | ▼ | Ⓢ |
| | 9-Month | (0.9) | ▼ | (0.7) | ▼ | (0.1) | ▼ | Ⓢ | (1.1) | ▼ | (0.7) | ▼ | (0.4) | ▼ | Ⓢ |
| Engineering and Construction Services | 3-Month | (1.2) | ▼ | (0.3) | ▼ | (0.9) | ▼ | Ⓢ | (4.0) | ▼ | (4.0) | ▼ | 0.0 | — | Ⓢ |
| | 6-Month | (3.5) | ▼ | (0.6) | ▼ | (2.9) | ▼ | Ⓢ | (5.8) | ▼ | (2.2) | ▼ | (3.6) | ▼ | Ⓢ |
| | 9-Month | (4.8) | ▼ | (1.1) | ▼ | (3.6) | ▼ | Ⓢ | (6.5) | ▼ | (3.0) | ▼ | (3.5) | ▼ | Ⓢ |
| Year-to-Date Net Variance | Ⓢ | 85% to 105% | Ⓢ | 0% to 85% | Ⓢ | >105% | Year-End | Ⓢ | <=100% | Ⓢ | >100% | | | | |

Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016

Appendix G





Figure 13: Citizen Centred Services "B" Year-to-Date Variance and Year-End Variance Projection Summary (2 of 2)

| 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 | | | |
| Toronto Building | 3-Month | (0.8) | ▼ | 1.8 | ▲ | (2.6) | ▼ | Ⓞ | (1.0) | ▼ | 5.0 | ▲ | (6.0) | ▼ | Ⓞ |
| | 6-Month | (1.8) | ▼ | 3.1 | ▲ | (4.8) | ▼ | Ⓞ | (1.8) | ▼ | 5.0 | ▲ | (6.8) | ▼ | Ⓞ |
| | 9-Month | (2.0) | ▼ | 4.0 | ▲ | (6.1) | ▼ | Ⓞ | (1.8) | ▼ | 5.0 | ▲ | (6.8) | ▼ | Ⓞ |
| Transportation Services | 3-Month | (11.2) | ▼ | (0.2) | ▼ | (11.0) | ▼ | Ⓢ | (15.0) | ▼ | (16.3) | ▼ | 1.3 | ▲ | Ⓡ |
| | 6-Month | (19.0) | ▼ | (3.0) | ▼ | (16.0) | ▼ | Ⓞ | (10.0) | ▼ | (13.2) | ▼ | 3.2 | ▲ | Ⓡ |
| | 9-Month | (25.8) | ▼ | (8.4) | ▼ | (17.4) | ▼ | Ⓞ | (18.5) | ▼ | (18.2) | ▼ | (0.3) | ▼ | Ⓞ |
| Total | 3-Month | (13.1) | ▼ | 2.7 | ▲ | (15.8) | ▼ | Ⓞ | (17.4) | ▼ | (14.1) | ▼ | (3.3) | ▼ | Ⓞ |
| | 6-Month | (23.6) | ▼ | 2.1 | ▲ | (25.7) | ▼ | Ⓞ | (12.1) | ▼ | (8.0) | ▼ | (4.1) | ▼ | Ⓞ |
| | 9-Month | (2.0) | ▼ | (15.0) | ▼ | 13.0 | ▲ | Ⓞ | 3.3 | ▲ | (10.7) | ▼ | 14.0 | ▲ | Ⓡ |
| Year-to-Date Net Variance | | Ⓞ | 85% to 105% | Ⓢ | 0% to 85% | Ⓡ | >105% | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | |





Staff report for action on Operating Variance Report for the Nine Month Period Ended September 30th, 2016



Citizen Centred Services "B"

| | | | |
|---|----------|---|----------|
| <p>City Planning:</p> <ul style="list-style-type: none"> • Although consulting costs are 88.8% over budget for the third quarter, total gross expenditures are substantively on plan, at 0.1% above budget. • Large and complex developments, as well as persistent market demand, continue to drive revenue variations in the order of 30%. Moving forward, the Division will hire staff in a manner proportionate to work volume variations to ensure service level standards are maintained. • Opening discussions have taken place about managing favourable and unfavourable variances. • Program staff will consider reflecting the regularity or consistency of large developments in future revenue forecasts. | <p>Y</p> | <ul style="list-style-type: none"> • As in the third quarter, actual expenditures are expected to closely mirror budgeted costs. No variance is currently projected. • Revenues are projected to be 21.3% over budget, somewhat moderating the Q3 budget-to-actual variance of 30%, as the Program anticipates no further favourable variances. | <p>G</p> |
| <ul style="list-style-type: none"> • The Program actual strength is 17 positions below its approved complement, in part to meet gapping targets. • Capital positions are at full strength and complement, with all 5 positions filled. • No temporary project management staff for capital projects were added between July and August. | | <ul style="list-style-type: none"> • The year-end report will reflect four new temporary positions added to the Planning complement to support the delivery of the Rail Deck Park initiative. • No further position changes are expected between October and December. | |

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| <p>Fire Services:</p> <ul style="list-style-type: none"> • Net unfavourable variance driven by higher than budgeted WSIB costs arising from work-related cancer claims, partially offset by underspending in salaries and benefits arising from vacancies and in non-salary related expenditures. • Revenues were higher than budget with false alarm activity higher than planned and the receipt of retroactive HUSAR funding. |  | <ul style="list-style-type: none"> • Net unfavourable variance due to higher than budgeted WSIB costs, reflecting increase in payments arising from work-related cancer claims. |  |
| <ul style="list-style-type: none"> • 59 positions below approved complement due to retirements and delays in hiring new Fire Prevention and Public Education positions, which after considering gapping, is equivalent to a 0% vacancy rate. | | <ul style="list-style-type: none"> • 26 positions below approved complement due to projected retirements and a timing-related delay in the recruitment class until January, 2017, which after considering approved gapping, is equivalent to a 0% vacancy rate. | |
| <p>Municipal Licensing & Standards:</p> <ul style="list-style-type: none"> • Under-expenditures mainly arise from a combination of salaries and benefits underspending due to processing time to fill vacancies as well as phasing out of the Taxi Training Centre. Underspending also experienced in materials & supplies including the delayed procurement of new uniforms, lower amounts of taxi IDs, delayed utility charges, lower spending on contracted services for vet fees, external training, wireless communications, advertising, construction, printing and in-town meterage and parking. There are also delayed inter-divisional charges from Legal Services. |  | <ul style="list-style-type: none"> • A net over-expenditure of \$1.170 million or 5.5% is projected at year end. • Expenditures are estimated to be \$0.171 million under-spent primarily related to on-going recruiting of staff and the implementation of new regulatory framework due to the recently approved Vehicle for Hire (VFH) - Ground Transportation Review (GTR) By-Law. • Revenue is anticipated to be \$1.342 million less than budget at year-end. Of this amount: <ul style="list-style-type: none"> • \$0.6 million is primarily due to the outcomes of the GTR review which includes: |  |

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| <ul style="list-style-type: none"> Partially offsetting over-expenditures totaling \$0.444 million mainly include consultants for the GTR, general contracted services, medical/dental services, furnishings & medical equipment and some earlier than expected interdivisional charges. Credit card discounts were overspent due to reduced budget. Lower than planned net revenue of \$0.693 million was driven by the volume of business licenses, particularly for Toronto Taxicab Licence (TTL). The current lower volume of new taxi license applications and renewals and training resulted in lower revenue and was influenced by the Ground Transportation Review (GTR). There was also under-achieved licensing, permits & fee revenue from Toronto Animal Services and Property Standards. Under-achieved revenue was partially offset by the receipt of Insurance Loss Recovery. | | <ul style="list-style-type: none"> the freeze of taxi licence renewal fees at 2015 rates; waived fees for accessible taxicab vehicle renewals, elimination of training; elimination of Standard Taxicab licence application fees; and, Taxi/Limo Driver license replaced with lower VFH fees. This variance will be partially offset by new Private Transportation Companies (PTC) Revenue and increased renewal fees for Ambassador Taxicabs transitioning to Standard Taxicabs. Other under-achieved revenue includes lower volume of reinspection fees (\$0.3 million) and Animal Services waived fees for low-income individuals and lower volumes for pet licensing and adoptions (\$0.5 million). | |
| <ul style="list-style-type: none"> 41 positions below approved complement due to an on-going recruiting process including 19 positions to be re-purposed due to the closing of the Taxi Training Centre. After considering budgeted gapping, this is equivalent to a 6.5% vacancy rate. | | <ul style="list-style-type: none"> It is anticipated that ML&S will be 11 positions below the approved complement of 473 due to on-going recruiting and GTR implementation, which will be under the budgeted gapping rate of 2.3%. | |

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| <p>Policy, Planning, Finance & Administration:</p> <ul style="list-style-type: none"> • Under-expenditures mainly due to vacant positions, lower than planned computer hardware and software, office and printing supply expenses. Services & Rents are also below budget mainly due to timing of transactions relating to other professional services and managed print charges. • Lower revenues of \$0.728 million mainly due to inter-divisional recoveries from Toronto Water and Solid Waste Management reflecting lower gross expenditures for services provided to these clients. Recovery from ECS is also below budget due to two vacant positions in MCIC. In addition, the external review for the Regional Express Rail Environmental Assessment study has not yet issued Q3 invoices which created a timing variance. <hr/> <ul style="list-style-type: none"> • 15 positions less than its full complement, equal to a 3.6% vacancy rate after gapping. |  | <ul style="list-style-type: none"> • Favourable year-end variance is projected due to under-spending in salaries and benefits as a result of vacant positions, lower utilities and equipment rental. • Primarily offset by lower inter-divisional recoveries from Solid Waste Management and Toronto Water reflecting lower gross expenditures, as well as lower recovery from ECS due to one vacant position in MCIC. <hr/> <ul style="list-style-type: none"> • PPF&A is projecting 8 vacant positions by year end, which is equal to 0% vacancy rate after gapping. |  |
| <p>Engineering and Construction Services:</p> <ul style="list-style-type: none"> • Under-spending in salaries and benefits due to vacant positions. • Lower recoveries from client capital projects resulting from vacant positions. • Partially offset by higher development and full stream application fees due to higher volume of applications. |  | <ul style="list-style-type: none"> • Under-spending in salaries and benefits expected to continue due to vacant positions. • Lower costs due to delay of the Capital Works Procedure Manual project and reduced expenditures for mileage. • Lower recoveries from client capital projects will also continue as a result of the vacant positions. |  |

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| <ul style="list-style-type: none"> • 50.0 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, lack of success attracting and recruiting senior technical professionals, 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 0.9% operating vacancy rate. | | <ul style="list-style-type: none"> • Partially offset by higher development and full stream application fees due to projection of higher volume of applications. • Significant targeted recruitment efforts will continue with the aim of reducing vacancies to 42.0 positions below the approved complement. A combination of issues will continue to pose staffing challenges, including exits (retirements and transfers to other Divisions) and internal promotions which result in no net change to the vacancy rate, difficulties attracting senior technical professionals, and a limited supply of top calibre talent in key business areas. • After considering budgeted gapping, this essentially reflects full complement. | |
| <p>Toronto Building:</p> <ul style="list-style-type: none"> • Gross expenditures are under budget mainly due to under spending in salaries and benefits as a result of vacant positions. • Timing related under-spending in computer hardware/software, credit card merchant fees and inter-divisional charges also contribute to positive gross expenditure variance, driving this period. • Positive revenue variance of \$4.0 million driven by a higher volume of building permit applications than anticipated. |  | <ul style="list-style-type: none"> • Projecting positive net expenditures of \$6.8 million at year end. Gross expenditures will be under budget by \$1.8 million mainly due to vacant positions. Revenue will be over-achieved by \$5.0 million due to a higher volume of building permit applications than anticipated. • Toronto Building continues to actively monitor its spending against the Council Approved 2016 Operating Budget. Any year end surplus will be contributed the Building Code Act Service Improvement Reserve Fund as per Section 7 of the Building Code Act. |  |

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| <ul style="list-style-type: none"> • 35 positions below approved complement, which after gapping is equivalent to a 4.9% vacancy rate. | | <ul style="list-style-type: none"> • 29.0 positions below approved complement of 456.0 positions or 3.6% vacancy rate. Toronto Building continues to actively recruit to fill vacant positions. | |
| <p>Transportation Services:</p> <ul style="list-style-type: none"> • Lower costs and decreased salt usage in the winter maintenance program due to the mild winter conditions, and under-spending in salaries and benefits due to vacant positions. • Partially offset by higher costs for traffic signal maintenance contracts due to demand related to Ontario One Call, etc. and higher street lighting hydro costs. • Under-achieved utility cut repair net revenue and permit parking fees due to lower than expected volumes. • Partially offset by higher permit / application revenues due to higher than expected lane occupancy fees, DARP revenue, and temporary parking permit fees. | G | <ul style="list-style-type: none"> • Additional costs for traffic signal maintenance contracts due to demand related to Ontario One Call, etc. • Higher street lighting hydro costs. • Under-achieved utility cut repair net revenue and permit parking fees due to lower than expected volumes. • Partially offset by lower contract costs and decreased salt usage in the winter maintenance program due to the mild winter conditions, and under-spending in salaries and benefits due to vacant positions. • Partially offset by higher permit / application revenues due to higher than expected lane occupancy fees, development review fees and temporary parking permit fees. | G |
| <ul style="list-style-type: none"> • 114.0 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% operating vacancy rate. | | <ul style="list-style-type: none"> • 100.1 positions below the approved complement, after considering budgeted gapping it is equal to a 2.6% operating vacancy rate. • Transportation Services continues to implement an accelerated hiring program to address the filling of vacant positions. | |

Internal Services

Figure 14: Net Variance Summary

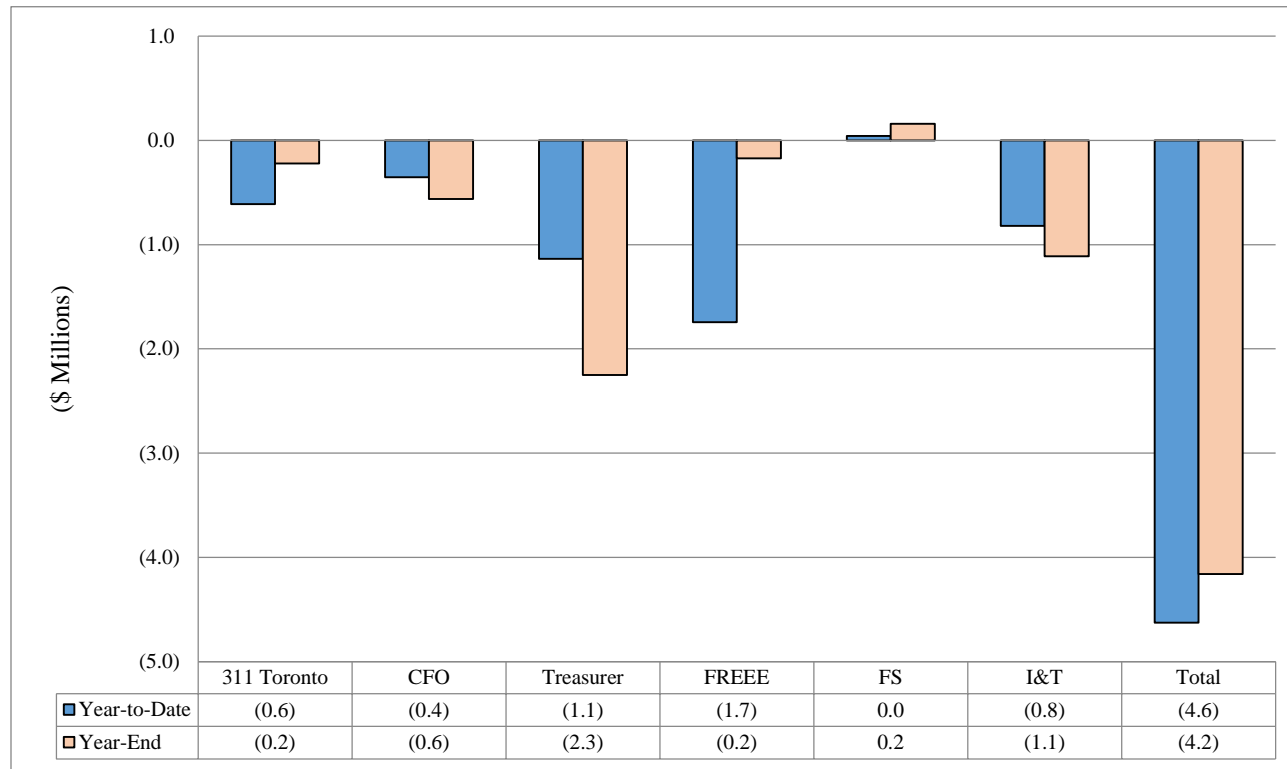


Figure 14 is summarizing Internal Services year-to-date and year-end projected net variances. As of September 30, 2016 **Internal Services** reported a net favourable variance of \$4.625 million or 3.0%, and projecting a year-end positive variance of \$4.159 million or 2.2% compared to the 2016 Approved Net Operating Budget.

Appendix G

Figure 15: Internal Services Year-to-Date Variance and Year-End Variance Projection Summary (1 of 2)

| 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 | 3-Month | (0.2) | ▼ | (0.1) | ▼ | (0.1) | ▼ | ⊕ | (0.6) | ▼ | (0.3) | ▼ | (0.2) | ▼ | ⊕ |
| | 6-Month | (0.7) | ▼ | (0.5) | ▼ | (0.2) | ▼ | ⊕ | (1.1) | ▼ | (0.5) | ▼ | (0.6) | ▼ | ⊕ |
| | 9-Month | (0.8) | ▼ | (0.4) | ▼ | (0.4) | ▼ | ⊕ | (1.2) | ▼ | (0.6) | ▼ | (0.6) | ▼ | ⊕ |
| Office of the Treasurer | 3-Month | (1.4) | ▼ | (1.2) | ▼ | (0.2) | ▼ | ⊕ | (2.4) | ▼ | (1.5) | ▼ | (0.9) | ▼ | ⊕ |
| | 6-Month | (2.9) | ▼ | (2.1) | ▼ | (0.8) | ▼ | ⊕ | (5.1) | ▼ | (3.7) | ▼ | (1.4) | ▼ | ⊕ |
| | 9-Month | (4.8) | ▼ | (3.7) | ▼ | (1.1) | ▼ | ⊕ | (6.7) | ▼ | (4.4) | ▼ | (2.3) | ▼ | ⊕ |
| Facilities, Real Estate, Environment & Energy | 3-Month | (0.3) | ▼ | (0.2) | ▼ | (0.1) | ▼ | ⊕ | (1.0) | ▼ | (0.5) | ▼ | (0.5) | ▼ | ⊕ |
| | 6-Month | (1.5) | ▼ | 1.3 | ▲ | (2.8) | ▼ | ⊕ | (0.6) | ▼ | (0.2) | ▼ | (0.4) | ▼ | ⊕ |
| | 9-Month | (4.2) | ▼ | (2.4) | ▼ | (1.7) | ▼ | ⊕ | (2.1) | ▼ | (2.0) | ▼ | (0.2) | ▼ | ⊕ |
| Fleet Services | 3-Month | 0.2 | ▲ | (0.3) | ▼ | 0.5 | ▲ | Ⓡ | 1.5 | ▲ | 1.5 | ▲ | (0.1) | ▼ | ⊕ |
| | 6-Month | 0.8 | ▲ | 0.3 | ▲ | 0.5 | ▲ | Ⓡ | 2.7 | ▲ | 1.8 | ▲ | 0.9 | ▲ | Ⓡ |
| | 9-Month | 1.2 | ▲ | 1.2 | ▲ | 0.0 | — | Ⓡ | 1.7 | ▲ | 1.6 | ▲ | 0.2 | ▲ | Ⓡ |
| Information & Technology | 3-Month | (4.3) | ▼ | (4.3) | ▼ | (0.0) | — | ⊕ | (7.7) | ▼ | (7.6) | ▼ | (0.2) | ▼ | ⊕ |
| | 6-Month | (6.4) | ▼ | (6.2) | ▼ | (0.2) | ▼ | ⊕ | (12.6) | ▼ | (12.1) | ▼ | (0.5) | ▼ | ⊕ |
| | 9-Month | (10.2) | ▼ | (9.4) | ▼ | (0.8) | ▼ | ⊕ | (14.9) | ▼ | (13.8) | ▼ | (1.1) | ▼ | ⊕ |
| Year-to-Date Net Variance | | ⊕ | 85% to 105% | Ⓡ | 0% to 85% | Ⓡ | >105% | Year-End | ⊕ | <=100% | Ⓡ | >100% | | | |



Appendix G





Figure 16: Internal Services Year-to-Date Variance and Year-End Variance Projection Summary (2 of 2)



| 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 | | | |
| 311 Toronto | 3-Month | (0.5) | ▼ | (0.3) | ▼ | (0.2) | ▼ | Ⓞ | (1.4) | ▼ | (1.3) | ▼ | (0.2) | ▼ | Ⓞ |
| | 6-Month | (1.0) | ▼ | (0.6) | ▼ | (0.3) | ▼ | Ⓞ | (1.6) | ▼ | (1.3) | ▼ | (0.2) | ▼ | Ⓞ |
| | 9-Month | (1.5) | ▼ | (0.9) | ▼ | (0.6) | ▼ | Ⓞ | (1.7) | ▼ | (1.5) | ▼ | (0.2) | ▼ | Ⓞ |
| Total | 3-Month | (6.4) | ▼ | (6.4) | ▼ | (0.1) | ▼ | Ⓞ | (11.7) | ▼ | (9.7) | ▼ | (2.0) | ▼ | Ⓞ |
| | 6-Month | (11.7) | ▼ | (7.8) | ▼ | (3.8) | ▼ | Ⓞ | (18.4) | ▼ | (16.1) | ▼ | (2.2) | ▼ | Ⓞ |
| | 9-Month | (20.3) | ▼ | (9.9) | ▼ | (10.3) | ▼ | Ⓞ | (24.8) | ▼ | (20.6) | ▼ | (4.2) | ▼ | Ⓞ |
| Year-to-Date Net Variance | Ⓞ | 85% to 105% | Ⓜ | 0% to 85% | Ⓡ | >105% | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | | |

Internal Services

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| <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 interdivisional, capital and reserve/reserve funds recoveries. • 12.0 vacant positions, 9.0 operating and 3.0 capital, or 6.5% below the approved complement after budgeted gapping. • 3 positions are in various stages of being filled. • The impact of vacancies is being mitigated by having critical work performed by existing staff. | <p>G</p> | <ul style="list-style-type: none"> • Delays in filling operating positions results in projected under-spending. • 8.0 vacant positions, 5.0 operating and 3.0 capital, or 2.7% below the approved complement after budgeted gapping. | <p>G</p> |
| <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, reserve/reserve funds and from other divisions. • Spending control and measures applied to all services within the Program. • 75 vacant positions or 6.2% below the approved complement after budgeted gapping. • To mitigate potential impacts on service levels, part-time and overtime has been used to cover front line services while recruitment strategies are underway. | <p>G</p> | <ul style="list-style-type: none"> • Delays in filling vacancies partially reduced by lower transfers of capital/reserve/reserve funds and inter-divisional recoveries. • Reduced expenditures in the pandemic influenza initiative and overall spending control and expenditure monitoring. • Under-achieved revenues are offset mainly by a favourable increase to user fee revenue (\$0.300 million) due to an increase in New Tax Account fee revenue. • 50.0 vacant positions below approved complement which after considering budgeted gapping, is equivalent to 2.6% vacancy rate. | <p>G</p> |

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| <p>Facilities, Real Estate, Environment & Energy:</p> <ul style="list-style-type: none"> • Underspending mainly driven by a large number of vacancies across the Program with 49% in Facilities Management (FM) due to restructuring. This has been partially offset by overspending in utilities from warmer winter conditions in Q1 coupled with a hotter than anticipated summer, and contracted services for external service providers. • Lower than planned revenues is attributed to lower recoveries from reserves primarily related to underspending on Environment & Energy programs. • These reduced recoveries are partially offset by unbudgeted capital recoveries related to demand maintenance work performed on behalf of internal clients. |  | <ul style="list-style-type: none"> • Underspending in salaries and benefits from vacant positions will be the main driver of the projected year-end variance. • This under-spending will be partially offset by over-expenditures in utilities from usage increases driven by anticipated higher hydro requirements during the winter months, as well as contracted services costs due to demand maintenance requests and the use of external service providers to deliver services in the absence of internal resources. |  |
| <ul style="list-style-type: none"> • 154.7 positions below the approved complement. Vacancy drivers include staff turnover from retirements, staff taking on new opportunities across the City, as well as general delays in hiring relating to implementation of the new FM structure. After considering budgeted gapping, current vacancies represent the equivalent of a 10.3% 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. | | <ul style="list-style-type: none"> • 88.7 positions below the approved complement. Key drivers of projected vacancies include staff turnover resulting from retirements, staff taking on new opportunities across the City and general delays in the hiring process. After considering budgeted gapping, this represents the equivalent of a 4.0% vacancy rate. | |

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| <p>Fleet Services:</p> <ul style="list-style-type: none"> • Unfavourable gross expenditures variance primarily due to increased maintenance costs offset by lower fuel purchase and delays in hiring positions. • Favourable revenue due to higher recoveries from client divisions and agencies for the increased maintenance costs as noted above, offset by lower capital recovery resulting from vacant capital positions. |  | <ul style="list-style-type: none"> • Anticipated increased costs in maintaining aging vehicles will be offset by increase in recoveries from client divisions and agencies. • Projected unfavourable net expenditure variance, resulting from increased repair costs for maintaining vehicles past their optimal age. • Fleet Services will monitor expenditures, in particular fleet maintenance costs, to ensure the efficient use of budgeted funds and recoveries. |  |
| <ul style="list-style-type: none"> • 20 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of 5.5% vacancy rate. • No impact on service levels due to increased overtime and contract work. | | <ul style="list-style-type: none"> • 12 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of 2.4% vacancy rate. | |
| <p>Information & Technology:</p> <ul style="list-style-type: none"> • Under-spending in gross expenditures was mainly attributed to capital project vacancies offset by a corresponding under-recovery from capital. • Under-spending from vacant operating positions partially offset by the cost of overtime incurred to maintain service levels for 311 Toronto, SAP and Geospatial applications and the unfunded dedicated HR team for IT staff recruitment. |  | <ul style="list-style-type: none"> • Underspensing from operating vacancies partially offset by overtime costs, renovation of office space at Dyas Road to accommodate the increasing staff complement and unfunded dedicated HR team for IT recruitment. • Under-spending from capital vacancies are offset by corresponding lower recoveries from capital. • Overtime has been used to maintain service levels to clients and the cost offset from vacant operating positions. |  |

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| <ul style="list-style-type: none"> • There were 142.0 vacancies (64.0 operating and 78.0 capital) including 30.0 held for gapping, representing a vacancy rate of 4.9% after budgeted gapping. • Vacant positions were reduced by hiring 18 positions during the third quarter of 2016. • To mitigate impacts on service levels, overtime has been used and will continue to be used to provide ongoing services while recruitment strategies are underway. • Capital positions and funding are planned to be staged with project readiness and time-lines in accordance with the status of projects and milestones to ensure financial projection is aligned with planned project budget, schedules and deliverables. | | <ul style="list-style-type: none"> • 120.0 vacant positions below approved complement, which after considering budgeted gapping, is equivalent to 3.4% vacancy rate. • I & T continues to work closely with a dedicated team of HR professionals to fill capital positions as per the I & T Division priorities and project schedules. • Hiring activities for operating positions have been curtailed as vacant positions are being considered for reduction in the 2017 operating budget. | |
| <p>311 Toronto:</p> <ul style="list-style-type: none"> • Under-spending mainly attributed to efficient scheduling practices implemented within the 311 Contact Centre. • Under-expenditure for vacant capital positions in Project Management Office due to delayed capital projects with corresponding under-recovery from capital projects. • Lower than expected Contact Centre infrastructure support and maintenance costs as well as underspending in training and conference related expenditures. • Recoveries are under collected as a result of labour cost underspending on capital projects and lower than budgeted inter-divisional recovery (IDR) from Toronto Public Health as a result of interdivisional discussions. |  | <ul style="list-style-type: none"> • Minor net favourable variance mainly due to expected favourable contract negotiation results with vendors for Contact Centre infrastructure support and maintenance, and the modification of Contact Centre staff hours via the optimized scheduling implementation. |  |

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| <ul style="list-style-type: none"> Achieved 81% of calls answered within 75 seconds, compared to the 80% Council approved service level. | | | |
| <ul style="list-style-type: none"> 15.25 positions (5 operating and 10.25 capital) below the approved complement due to gapping and timing of capital projects commencing that are now in the process of filling vacancies. After considering budgeted gapping, this represents the equivalent of 0.7% vacancy rate. No service level impact resulting from these vacancies. Recruitment is in progress for vacant operating and capital positions, which are expected to be filled as the year progresses. | | <ul style="list-style-type: none"> 10.5 positions below the approved complement due to 4.0 gapped operating positions and 6.5 capital positions expected to be vacant based on the timing of capital projects commencing. No service level impact resulting from these vacancies. Recruitment is in progress for vacant operating and capital positions, which are expected to be filled as the year progresses. | |

City Manager's Office

The City Manager's Office reported a net favourable year-to-date variance of \$2.046 million or 5.7%, and is forecasting a favourable year-end variance of \$1.810 million or 3.8% compared to the 2016 Approved Net Operating Budget.

Figure 17: City Manager's Office Year-to-Date Variance and Year-End Variance Projection Summary

| 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 | | | |
| City Manager's Office | 3-Month | (0.0) | — | 0.3 | ▲ | (0.3) | ▼ | Ⓞ | 0.3 | ▲ | 1.9 | ▲ | (1.6) | ▼ | Ⓞ |
| | 6-Month | (2.0) | ▼ | 0.1 | ▲ | (2.1) | ▼ | Ⓞ | 0.7 | ▲ | 2.5 | ▲ | (1.8) | ▼ | Ⓞ |
| | 9-Month | 0.5 | ▲ | 2.5 | ▲ | (2.0) | ▼ | Ⓞ | 0.4 | ▲ | 2.2 | ▲ | (1.8) | ▼ | Ⓞ |
| Year-to-Date Net Variance | | Ⓞ | 85% to 105% | Ⓜ | 0% to 85% | Ⓡ | >105% | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | |

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| <p>City Manager's Office:</p> <ul style="list-style-type: none"> Favourable net variance mainly due to under-spending in salaries and benefits as a result of unfilled vacancies. 15.0 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of 0% vacancy rate. | Ⓞ | <ul style="list-style-type: none"> Projected year-end net favourable variance mainly attributable underspending in salaries and benefits as a result of unfilled vacancies. 13.0 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of 0% vacancy rate. | Ⓞ |
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Other City Programs

Figure 18: Net Variance Summary

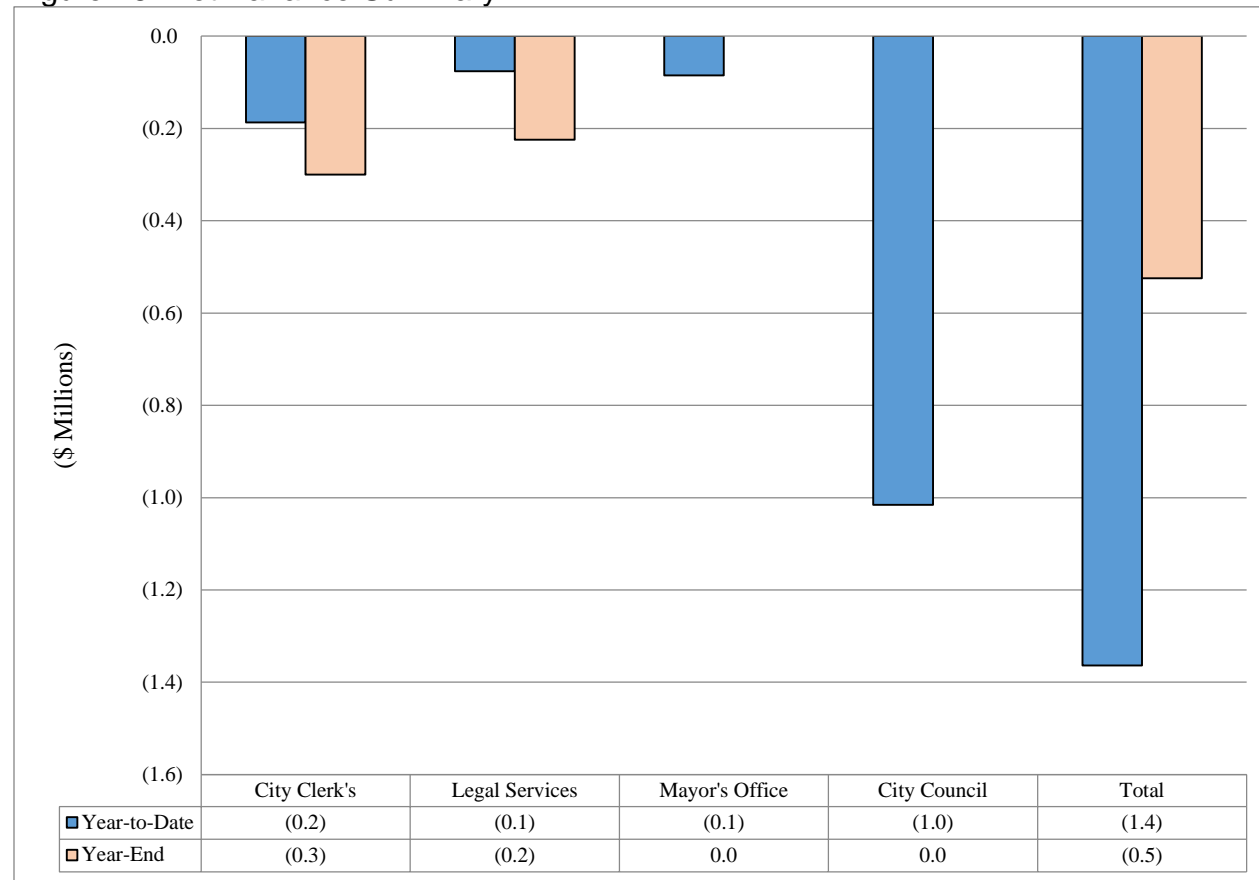


Figure 18 illustrates program specific year-to-date and year-end projected net variances. As of September 30, 2016 **Other City Programs** are reporting a net favourable variance of \$1.364 million or 2.6%, and projecting a year-end positive variance of \$0.525 million or 0.7% compared to the 2016 Approved Net Operating Budget.





Appendix G

Figure 19: Other City Programs Year-to-Date Variance and Year-End Variance Projection Summary

| 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 | 3-Month | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 6-Month | 0.3 | ▲ | 0.8 | ▲ | (0.5) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 9-Month | 0.8 | ▲ | 0.9 | ▲ | (0.2) | ▼ | Ⓞ | (0.9) | ▼ | (0.6) | ▼ | (0.3) | ▼ | Ⓞ |
| Legal Services | 3-Month | (1.0) | ▼ | (1.7) | ▼ | 0.7 | ▲ | Ⓡ | (0.9) | ▼ | (0.5) | ▼ | (0.4) | ▼ | Ⓞ |
| | 6-Month | (1.6) | ▼ | (1.5) | ▼ | (0.1) | ▼ | Ⓞ | (7.3) | ▼ | (6.8) | ▼ | (0.5) | ▼ | Ⓞ |
| | 9-Month | (0.5) | ▼ | (0.4) | ▼ | (0.1) | ▼ | Ⓞ | (2.5) | ▼ | (2.3) | ▼ | (0.2) | ▼ | Ⓞ |
| Mayor's Office | 3-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 | — | Ⓞ |
| | 9-Month | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| City Council | 3-Month | (0.5) | ▼ | 0.0 | — | (0.5) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 6-Month | (0.9) | ▼ | 0.0 | — | (0.9) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 9-Month | (1.0) | ▼ | 0.0 | — | (1.0) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Total | 3-Month | (1.6) | ▼ | (1.7) | ▼ | 0.1 | ▲ | Ⓞ | (0.9) | ▼ | (0.5) | ▼ | (0.4) | ▼ | Ⓞ |
| | 6-Month | (2.2) | ▼ | (0.7) | ▼ | (1.5) | ▼ | Ⓞ | (7.3) | ▼ | (6.8) | ▼ | (0.5) | ▼ | Ⓞ |
| | 9-Month | (0.8) | ▼ | 0.5 | ▲ | (1.4) | ▼ | Ⓞ | (3.4) | ▼ | (2.9) | ▼ | (0.5) | ▼ | Ⓞ |
| Year-to-Date Net Variance | | Ⓞ | 85% to 105% | Ⓢ | 0% to 85% | Ⓡ | >105% | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | |

Other City Programs

| | | | |
|--|----------|---|----------|
| <p>City Clerk's Office:</p> <ul style="list-style-type: none"> Favourable net variance mainly due to higher recoveries from internal demand for mailing, printing and copying services and, underspending in salaries and benefits due to the delay in filling vacancies, as well as gapping. | <p>G</p> | <ul style="list-style-type: none"> Projected year-end net favourable variance mainly attributable underspending in salaries and benefits as a result of unfilled vacancies. | <p>G</p> |
| <ul style="list-style-type: none"> 20.0 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of 0% vacancy rate. | | <ul style="list-style-type: none"> 18.0 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of 0% vacancy rate. | |
| <p>Legal Services:</p> <ul style="list-style-type: none"> Favourable gross variance due to staff vacancies and lower than planned inter-divisional charges from Toronto Police Services resulting from lower requirement for court attendance and security. On a net basis, net favourable variance due to corresponding decrease in Inter-divisional Recoveries. | <p>G</p> | <ul style="list-style-type: none"> Projected year-end favourable net variance mainly due to staff vacancies at year-end. Legal staff are working overtime to try to maintain service levels, and actively filling the vacant positions. | <p>G</p> |
| <ul style="list-style-type: none"> 17.4 positions or 3.1% below the approved complement after budgeted gapping. Currently, hiring process is underway to fill vacancies. Due to staff changes and retirements, the division is understaffed. Legal staff are working overtime to try to maintain service levels. These positions are in various stages of being filled. | | <ul style="list-style-type: none"> 6.0 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of 0% vacancy rate. | |

| | | | |
|--|---|---|---|
| <p>Mayor's Office:</p> <ul style="list-style-type: none"> • Lower spending in salaries and benefits and services and rents. • Full complement. |  | <ul style="list-style-type: none"> • The projection is to be on budget at year-end. • 1.0 position below the approved 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. • Full complement. |  | <ul style="list-style-type: none"> • The projection is to be on budget at year-end. • Full complement. |  |

Accountability Offices

Figure 20: Net Variance Summary

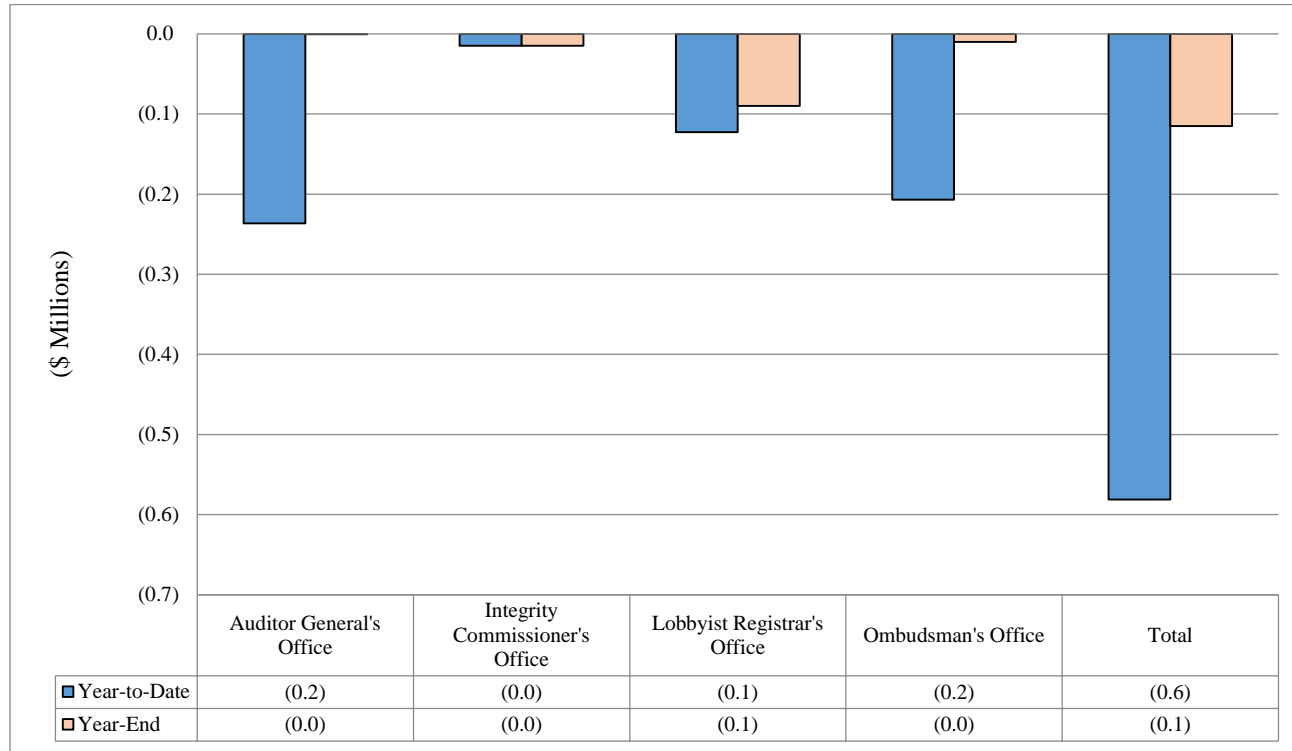


Figure 20 provides an overview of the Accountability Offices year-to-date and year-end projected net variances. As of September 30, 2016 **Accountability Offices** are reporting a net favourable variance of \$0.581 million or 9.7%, and projecting a year-end positive variance of \$0.115 million or 1.4% compared to the 2016 Approved Net Operating Budget.

Appendix G



Figure 21: Accountability Offices Year-to-Date Variance and Year-End Variance Projection Summary

| 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 | 3-Month | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 6-Month | (0.2) | ▼ | 0.0 | — | (0.2) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 9-Month | (0.2) | ▼ | 0.0 | — | (0.2) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | (0.0) | — | Ⓞ |
| Integrity Commissioner's Office | 3-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 | — | Ⓞ |
| | 9-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ |
| Lobbyist Registrar's Office | 3-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 6-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ |
| | 9-Month | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓢ | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ |
| Ombudsman's Office | 3-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 | — | Ⓞ |
| | 9-Month | (0.2) | ▼ | 0.0 | — | (0.2) | ▼ | Ⓢ | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ |
| Total | 3-Month | (0.2) | ▼ | 0.0 | — | (0.2) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 6-Month | (0.4) | ▼ | 0.0 | — | (0.4) | ▼ | Ⓞ | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ |
| | 9-Month | (0.6) | ▼ | 0.0 | — | (0.6) | ▼ | Ⓞ | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ |
| Year-to-Date Net Variance | | Ⓞ | 85% to 105% | Ⓢ | 0% to 85% | Ⓡ | >105% | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | |

Accountability Offices



| | | | |
|--|-----------------|---|-----------------|
| <p>Auditor General's Office:</p> <ul style="list-style-type: none"> • Favourable variance mainly due to lower spending in salaries and benefits. • 0.5 positions or 1.6% below the approved complement. The Office has hired 3.0 temporary junior Audit staff to manage its workload with funding from staff vacancies during the year. | <p>G</p> | <ul style="list-style-type: none"> • The projection is to be on budget at year-end. • 1.5 positions below the approved complement. | <p>G</p> |
| <p>Integrity Commissioner's Office:</p> <ul style="list-style-type: none"> • Favourable variance mainly due to lower spending in services and rents and salaries and benefits. • As planned for this period. | <p>G</p> | <ul style="list-style-type: none"> • Slight favourable variance projected at year-end mainly due to underspending in services and salaries and benefits. • Full complement. | <p>G</p> |
| <p>Lobbyist Registrar's Office:</p> <ul style="list-style-type: none"> • Slight favourable variance mainly due to lower spending in services and rents and salaries and benefits. • 0.3 positions or 3.0% below the approved complement. This represents 0.3 temporary position which is only filled if operational needs arise. | <p>Y</p> | <ul style="list-style-type: none"> • Projected year-end net favourable variance mainly due to salary and benefits underspending as a result of staff vacancies during the year. • 0.3 positions below the approved complement | <p>G</p> |

| | | | |
|--|---|--|---|
| <p>Ombudsman's Office:</p> <ul style="list-style-type: none"> Favourable variance mainly due to lower spending in salaries and benefits as a result of vacant senior position in early part of year. |  | <ul style="list-style-type: none"> Slight favourable variance projected at year-end. |  |
| <ul style="list-style-type: none"> 1.0 position over the approved complement of 12.0. As of September 30, 2016, complement consists of 10.0 staff and 3.0 temporary staff to help with investigative requirements of the Office. | | <ul style="list-style-type: none"> 3.0 temporary positions over the approved complement to assist with the investigative workload until year-end. | |

Agencies

Figure 22: Net Variance Summary

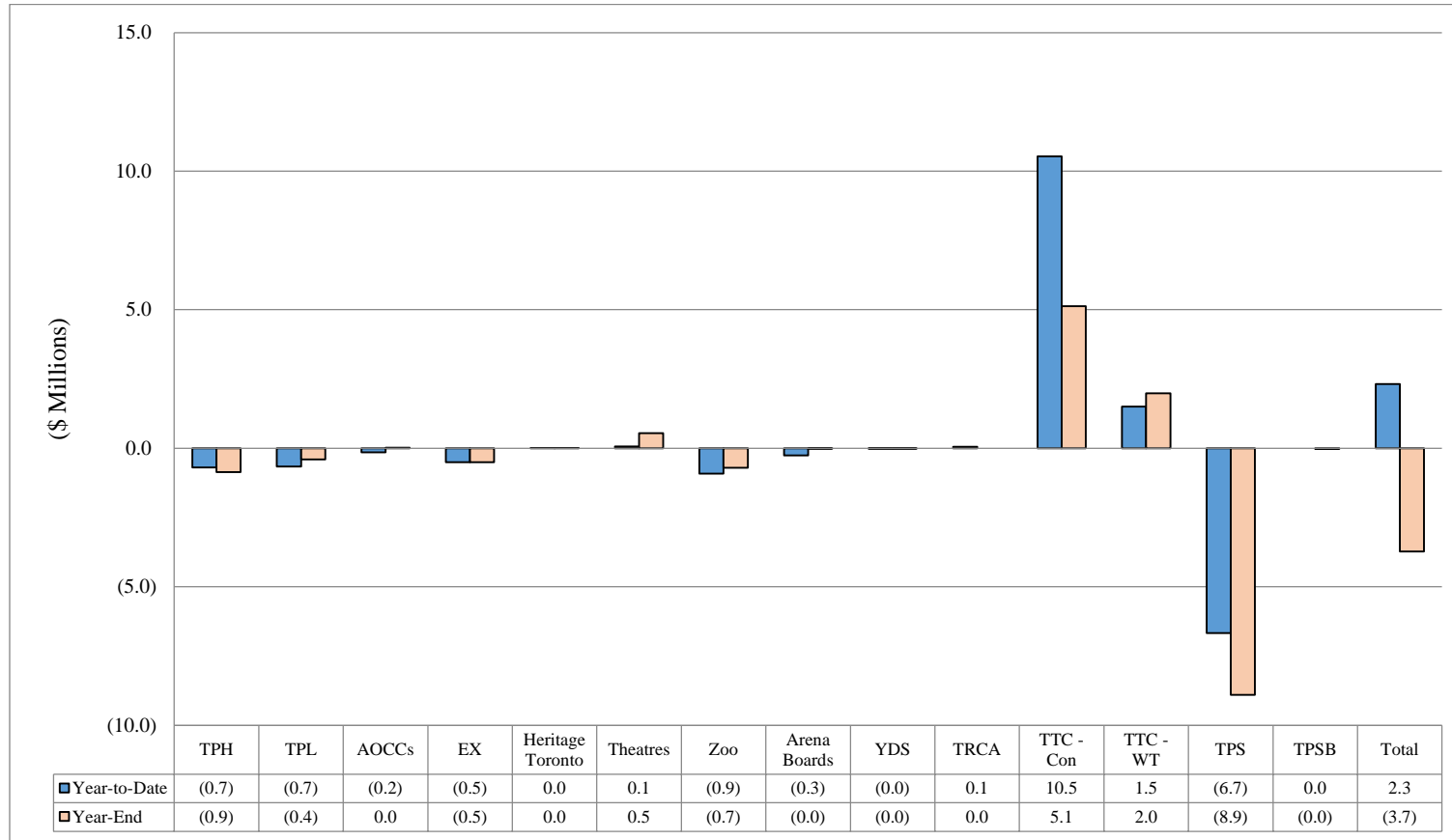


Figure 22 illustrates Agencies' specific year-to-date and year-end projected net variances. As of September 30, 2016 **Agencies** are reporting a net unfavourable variance of \$2.315 million or 0.2%, and are projecting a year-end positive variance of \$3.732 million or 0.2% compared to the 2016 Approved Net Operating Budget.

Appendix G

Figure 23: Agencies Year-to-Date Variance and Year-End Variance Projection Summary (1 of 3)

| 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 | 3-Month | (1.2) | ▼ | (1.1) | ▼ | (0.1) | ▼ | ⊙ | (2.4) | ▼ | (2.2) | ▼ | (0.3) | ▼ | ⊙ |
| | 6-Month | (4.1) | ▼ | (3.8) | ▼ | (0.3) | ▼ | ⊙ | (9.2) | ▼ | (8.6) | ▼ | (0.6) | ▼ | ⊙ |
| | 9-Month | (6.4) | ▼ | (5.7) | ▼ | (0.7) | ▼ | ⊙ | (7.4) | ▼ | (6.5) | ▼ | (0.9) | ▼ | ⊙ |
| Toronto Public Library | 3-Month | 0.1 | ▲ | 0.3 | ▲ | (0.3) | ▼ | ⊙ | 0.4 | ▲ | 0.4 | ▲ | 0.0 | — | ⊙ |
| | 6-Month | 0.6 | ▲ | 1.1 | ▲ | (0.4) | ▼ | ⊙ | 1.1 | ▲ | 0.9 | ▲ | 0.2 | ▲ | Ⓡ |
| | 9-Month | 1.1 | ▲ | 1.8 | ▲ | (0.7) | ▼ | ⊙ | 2.1 | ▲ | 2.5 | ▲ | (0.4) | ▼ | ⊙ |
| Association of Community Centres | 3-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 | — | ⊙ |
| | 9-Month | (0.1) | ▼ | 0.0 | — | (0.2) | ▼ | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| Exhibition Place | 3-Month | (1.4) | ▼ | (1.2) | ▼ | (0.2) | ▼ | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| | 6-Month | (0.6) | ▼ | (0.0) | — | (0.5) | ▼ | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| | 9-Month | (0.9) | ▼ | (0.4) | ▼ | (0.5) | ▼ | ⊙ | (0.3) | ▼ | 0.2 | ▲ | (0.5) | ▼ | ⊙ |
| Heritage Toronto | 3-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 | — | ⊙ |
| | 9-Month | (0.1) | ▼ | (0.1) | ▼ | 0.0 | — | ⊙ | 0.0 | — | (0.0) | — | 0.0 | — | ⊙ |

Year-to-Date Net Variance
⊙ 85% to 105%
 Ⓜ 0% to 85%
 Ⓡ >105%
 Year-End
 ⊙ <=100%
 Ⓡ >100%

Appendix G

Figure 24: Agencies Year-to-Date Variance and Year-End Variance Projection Summary (2 of 3)

| 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 | |
| Theatres | 3-Month | (0.1) | ▼ | 0.2 | ▲ | (0.3) | ▼ | Ⓢ | 0.3 | ▲ | 0.3 | ▲ | (0.0) | — | Ⓢ |
| | 6-Month | (0.0) | — | 0.4 | ▲ | (0.4) | ▼ | Ⓢ | 1.4 | ▲ | 1.1 | ▲ | 0.3 | ▲ | Ⓢ |
| | 9-Month | 0.3 | ▲ | 0.3 | ▲ | 0.1 | ▲ | Ⓢ | 1.3 | ▲ | 0.8 | ▲ | 0.5 | ▲ | Ⓢ |
| Toronto Zoo | 3-Month | 0.3 | ▲ | 0.9 | ▲ | (0.6) | ▼ | Ⓢ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓢ |
| | 6-Month | 0.4 | ▲ | 2.1 | ▲ | (1.6) | ▼ | Ⓢ | (0.0) | — | 0.6 | ▲ | (0.7) | ▼ | Ⓢ |
| | 9-Month | 0.3 | ▲ | 1.2 | ▲ | (0.9) | ▼ | Ⓢ | (0.2) | ▼ | 0.5 | ▲ | (0.7) | ▼ | Ⓢ |
| Arena Boards of Management | 3-Month | (0.2) | ▼ | 0.1 | ▲ | (0.3) | ▼ | Ⓢ | 0.0 | — | 0.0 | — | (0.0) | — | Ⓢ |
| | 6-Month | (0.1) | ▼ | 0.1 | ▲ | (0.2) | ▼ | Ⓢ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓢ |
| | 9-Month | (0.4) | ▼ | (0.1) | ▼ | (0.3) | ▼ | Ⓢ | (0.0) | — | 0.0 | — | (0.0) | — | Ⓢ |
| Yonge Dundas Square | 3-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓢ | 0.2 | ▲ | 0.1 | ▲ | 0.1 | ▲ | Ⓢ |
| | 6-Month | 0.1 | ▲ | 0.1 | ▲ | 0.0 | — | Ⓢ | 0.2 | ▲ | 0.1 | ▲ | 0.1 | ▲ | Ⓢ |
| | 9-Month | 0.2 | ▲ | 0.2 | ▲ | (0.0) | — | Ⓢ | 0.4 | ▲ | 0.4 | ▲ | (0.0) | — | Ⓢ |
| Toronto & Region Conservation Authority | 3-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 | — | Ⓢ |
| | 9-Month | (0.1) | ▼ | (0.1) | ▼ | 0.1 | ▲ | Ⓢ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓢ |

Year-to-Date Net Variance
 Ⓢ 85% to 105%
 Ⓢ 0% to 85%
 Ⓢ >105%
 Year-End
 Ⓢ <=100%
 Ⓢ >100%

Appendix G

Figure 25: Agencies Year-to-Date Variance and Year-End Variance Projection Summary (3 of 3)

| 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 Transit Commission - Conventional | 3-Month | (1.3) | ▼ | (10.2) | ▼ | 8.8 | ▲ | Ⓡ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓢ |
| | 6-Month | (7.0) | ▼ | (21.2) | ▼ | 14.2 | ▲ | Ⓡ | (10.7) | ▼ | (25.7) | ▼ | 15.0 | ▲ | Ⓡ |
| | 9-Month | (18.3) | ▼ | (28.8) | ▼ | 10.5 | ▲ | Ⓢ | (33.7) | ▼ | (38.8) | ▼ | 5.1 | ▲ | Ⓡ |
| Toronto Transit Commission - Wheel Trans | 3-Month | 0.3 | ▲ | 0.0 | — | 0.3 | ▲ | Ⓢ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓢ |
| | 6-Month | 1.4 | ▲ | 0.1 | ▲ | 1.4 | ▲ | Ⓢ | 4.8 | ▲ | 0.2 | ▲ | 4.6 | ▲ | Ⓡ |
| | 9-Month | 1.6 | ▲ | 0.1 | ▲ | 1.5 | ▲ | Ⓢ | 2.1 | ▲ | 0.1 | ▲ | 2.0 | ▲ | Ⓡ |
| Toronto Police Service | 3-Month | (34.1) | ▼ | (15.4) | ▼ | (18.7) | ▼ | Ⓢ | (2.9) | ▼ | (1.3) | ▼ | (1.6) | ▼ | Ⓢ |
| | 6-Month | (1.2) | ▼ | 1.8 | ▲ | (3.0) | ▼ | Ⓢ | (2.4) | ▼ | 3.5 | ▲ | (5.9) | ▼ | Ⓢ |
| | 9-Month | (3.7) | ▼ | 3.0 | ▲ | (6.7) | ▼ | Ⓢ | (4.9) | ▼ | 4.0 | ▲ | (8.9) | ▼ | Ⓢ |
| Toronto Police Services Board | 3-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 | — | Ⓢ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | Ⓢ | (0.0) | — | 0.0 | — | (0.0) | — | Ⓢ |
| Total | 3-Month | (37.9) | ▼ | (26.5) | ▼ | (11.4) | ▼ | Ⓢ | (4.4) | ▼ | (2.6) | ▼ | (1.9) | ▼ | Ⓢ |
| | 6-Month | (10.7) | ▼ | (19.6) | ▼ | 9.0 | ▲ | Ⓢ | (14.8) | ▼ | (27.8) | ▼ | 13.0 | ▲ | Ⓡ |
| | 9-Month | (26.5) | ▼ | (28.8) | ▼ | 2.3 | ▲ | Ⓢ | (40.6) | ▼ | (36.8) | ▼ | (3.7) | ▼ | Ⓢ |

Year-to-Date Net Variance







| | | |
|--|--|--|
| Ⓢ 85% to 105% | Ⓨ 0% to 85% | Ⓡ >105% |
|--|--|--|





Year-End

| | |
|---|--|
| Ⓢ <=100% | Ⓡ >100% |
|---|--|





City Agencies





| | | | |
|---|----------|---|----------|
| <p>Toronto Public Health:</p> <ul style="list-style-type: none"> • Under-expenditures in salaries and benefits due to higher than anticipated vacancies resulting in under-achieved revenues. | <p>G</p> | <ul style="list-style-type: none"> • Net favourable variance is expected to continue to year-end. Actions such as strategic hiring practices and on-going monitoring are being done to ensure that vacancies are filled and the service levels are maintained. | <p>G</p> |
| <ul style="list-style-type: none"> • 134.4 positions below approved complement which after considering gapping is equivalent to a 2.1% vacancy rate. | | <ul style="list-style-type: none"> • 107.4 positions below approved complement which after considering gapping is equivalent to a 0.7% vacancy rate. | |
| <p>Toronto Public Library:</p> <ul style="list-style-type: none"> • Unfavourable gross expenditure variance due to utility costs, equipment, and services and rents. • Higher than planned revenue as a result of grants from the Toronto Public Library Foundation to fund the costs of specific programs results in a favourable net result of \$0.660 million for the quarter. • Overall revenues are higher than actual salary and benefit expenditures as a delay in the implementation of Sunday service at 6 additional branches as well as vacancies due to retirements, staff movement and organizational restructuring. | <p>G</p> | <ul style="list-style-type: none"> • The year-end forecast reflects higher consulting, utility and other expenditures offset by a continued favourable revenue variance. • A high rate of retirements and organizational restructuring will have contributed to a favourable spending variance in salaries and benefits. • Vacant positions are expected to be filled as a result of the new organizational structure with salaries and benefits projected to be fully spent by end of year. | <p>G</p> |
| <ul style="list-style-type: none"> • 59 Positions below the approved complement, after considering gapping is a 0.7% vacancy rate, largely arising from retirements and organizational restructuring. | | <ul style="list-style-type: none"> • 59 positions below approved complement equivalent to a 0.7% 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. |  | <ul style="list-style-type: none"> Minor net unfavourable variance mainly due to higher utility costs and unbudgeted Employer Health Tax expense. |  |
| <ul style="list-style-type: none"> Full complement | | <ul style="list-style-type: none"> Full complement | |
| <p>Exhibition Place:</p> <ul style="list-style-type: none"> Favourable net expenditure variance due to utility cost under-expenditures arising from energy initiatives and energy retrofit projects, as well as underspending associated with the timing of events and certain overhead items which are to take place in Q4. |  | <ul style="list-style-type: none"> Exhibition Place expects a favourable variance primarily due to higher than budgeted additional parking revenue from Ontario Place's sold out concerts, higher than anticipated attendees at Argos/TFC games at BMO Field. |  |
| <ul style="list-style-type: none"> Full complement | | <ul style="list-style-type: none"> Full complement | |
| <p>Heritage Toronto:</p> <ul style="list-style-type: none"> Minimal unfavourable net expenditure variance offset by higher than planned revenue as a result of the timing of various programs (Heritage Awards, year-end donation drive and the historical plaques program) which are set to take place in the fourth quarter. |  | <ul style="list-style-type: none"> Heritage Toronto expects to meet the net expenditure budget and generate little variance as the delivery of programs are contingent on funding being received. Program expenditures and revenues are highest in Q4 with completion of the year's final program in October. Underspending from the vacant Executive Director position will be used toward a new sound system for the Tours program and a salary increment for the interim director. |  |
| <ul style="list-style-type: none"> 1 position below the approved complement (0.1 FTE) as a result of vacant Executive Director position starting mid-September (no budgeted gapping). | | <ul style="list-style-type: none"> 1 position below the approved complement (0.3 FTE) due to one vacant Executive Director position starting mid-September (no budgeted gapping). Position is being actively recruited for and is assumed to remain vacant until year-end. | |

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| <p>Theatres:</p> <ul style="list-style-type: none"> All three Civic Theatres reported higher utility costs driven by usage over the planned estimate this period. St. Lawrence Centre experienced increased demand for programming and performances at its Blume Theatre contributing to the higher than planned revenue. This was partially offset by: <ul style="list-style-type: none"> Lower than planned revenue reported by Toronto Centre for the Arts due to fewer bookings at its Lyric Theatre, Increased staffing, maintenance and programming-driven expenses at all three Theatres, and Unanticipated programming consultant costs at Sony Centre. Leadership Development costs were lower than plan due to a delayed CEO search process. |  | <ul style="list-style-type: none"> An unfavourable year-end net variance is forecasted primarily driven by one-time human resources related expenses and loss of revenue at the Lyric Theatre and decreased labour recoveries at the Toronto Centre for the Arts. Leadership Development funding is expected to be spent at year end as the search process approaches completion. |  |
| <ul style="list-style-type: none"> 18.4 positions below the approved complement of 171.9 primarily driven by lower bookings at St. Lawrence Centre and Toronto Centre for the Arts. There is no budgeted gapping; this represents 10.7% below the approved complement. | | <ul style="list-style-type: none"> 7.6 positions above the approved complement of 171.9 driven by higher production requirements within the programming activities at the St. Lawrence Centre which reflect volume increases during the year. There is no budgeted gapping; this represents 4.4% above the approved complement. | |
| <p>Toronto Zoo:</p> <ul style="list-style-type: none"> Toronto Zoo reported lower net expenditures primarily due to: <ul style="list-style-type: none"> Favourable mix in visitor attendance resulting in higher admissions revenue (7.5% over budgeted attendance), |  | <ul style="list-style-type: none"> Toronto Zoo forecasts a net favourable variance million by year-end, driven by higher retail sales and favourable visitor attendance. |  |

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| <ul style="list-style-type: none"> Increased merchandise sales driven by the attractions of panda cubs, lion cubs, baby polar cub, and baby rhino; and Underspending in consulting costs is due to timing of various Zoo marketing and project initiatives originally planned for earlier in the year, but deferred to Q4. | | | |
| <ul style="list-style-type: none"> 15.0 positions below the approved complement of 394.0 positions, due to timing delays in hiring resulting in an after budgeted gapping vacancy rate of 1.5%. | | <ul style="list-style-type: none"> 8 positions below the approved complement of 394.0 positions due to unanticipated retirements and staff turnover. | |
| <p>Arena Boards of Management:</p> <ul style="list-style-type: none"> Favourable net expenditure consists of favourable gross expenditure variance primarily due to timing of expenditures, offset by an unfavourable revenue variance due to timing of revenues (which in the case of most Arenas is skewed toward mid-late Fall). | G | <ul style="list-style-type: none"> The Arena Boards of Management are projecting a favourable net expenditure variance arising primarily from utility cost savings at Leaside Arena. | G |
| <ul style="list-style-type: none"> Full complement | | <ul style="list-style-type: none"> Full complement | |
| <p>Yonge Dundas Square (YDS):</p> <ul style="list-style-type: none"> Favourable overall net expenditure variance arises from higher revenue due to an increased number and larger scale of events, offset by an unfavourable gross expenditure variance, increased event support costs, higher than expected hydro rates, and stakeholder consultation costs which were originally budgeted for in 2015 and offset by corresponding surplus. | G | <ul style="list-style-type: none"> Yonge-Dundas Square is currently projecting an overall favourable net expenditure variance for the year due to increased revenues from an increased number and larger scale of events on the Square, offset by corresponding event-support costs, higher than expected hydro rates, and stakeholder consultation costs which were originally budgeted for in 2015 and offset by the corresponding 2015 surplus. | G |
| <ul style="list-style-type: none"> Full complement | | <ul style="list-style-type: none"> Full complement | |

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| <p>Toronto & Region Conversation Authority:</p> <ul style="list-style-type: none"> As planned for this period. |  | <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 2016, 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"> The number of customer journeys taken year-to-date to the end of August was 349.4M, which was 9.2M (2.6%) less than the budget of 358.6M journeys. |  | <ul style="list-style-type: none"> Current forecasts indicate that ridership could fall approximately 12 million rides below the target of 553 million (or 541 million) with corresponding passenger revenue shortfalls of about \$40 million. Staff will continue to closely monitor and scrutinize additional results and will provide an update on the year-end projected ridership and passenger revenues. Currently, a \$5.1 million (or 1%) year-end subsidy shortfall is projected. |  |
| <ul style="list-style-type: none"> 798.0 positions below the approved complement due to hiring and capital project challenges, which after gapping is equivalent to a 2.2% vacancy rate. The TTC intends to fill these vacant positions before the end of the year to ensure full complement after gapping. 389.0 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"> Projected strength of 14,122.0 positions reflects 147 additional positions, after considering and achieving the gapping target throughout the year. | |

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| <p>Toronto Transit Commission – Wheel-Trans:</p> <ul style="list-style-type: none"> • The number of customer journeys taken year-to-date to the end of August was 2.551M, which was 122K (5%) more than planned level of 2.429M journeys. • To the end of Period 8 (August 27), total revenues were slightly above target, reflecting slightly higher revenues from 122 more customer journeys partially offset by a lower average fare (6.7¢ or 3.6%). |  | <ul style="list-style-type: none"> • Net unfavourable variance reported for year-end. • 211,000 (5.4%) more customer journeys are projected over the 3.7 million trips budgeted, which is largely attributable to the ever-increasing demand for service. • The additional trips will increase contracted taxi service expenses by \$5.7 million and are expected to be partially mitigated by projected under-expenditures due to: lower than anticipated interviewing and appeals activity (\$1 million), lower employee benefits utilization (\$0.9 million), diesel fuel underspending (\$0.8 million), lower bus and garage maintenance costs. |  |
| <ul style="list-style-type: none"> • 19.0 positions below approved complement due to hiring challenges, which after gapping is equal to a 2.4% vacancy rate. | | <ul style="list-style-type: none"> • Projected strength of 565.0 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"> • Expenditures are \$3.675M lower than planned as a result of reduced hiring and favourable benefit costs. • The Service has cancelled uniform hiring for the remainder of 2016 and plans to reduce civilian hiring for the remainder of the year. • Revenues are \$3M higher than planned as a result of one time revenues from related to Pay Equity and Pan Am. |  | <ul style="list-style-type: none"> • Expenditures are forecast at \$4.9M lower than planned as a result of decreased salaries due to reduced hiring, and increased premium pay costs. • Revenues are expected to be \$4M higher than planned due to one-time revenues related to Pay Equity and Pan Am • It is anticipated that the recommendations of transformation task force will mitigate the service impacts of the reduced staffing. |  |

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| <ul style="list-style-type: none"> Currently there are a total of 544 positions below the approved complement. After considering budgeted gapping, this represents the equivalent of a 3.1% vacancy rate. | | <ul style="list-style-type: none"> It is projected that there will be 575 positions below the approved complement. After considering budgeted gapping, this represents the equivalent of a 3.5% gapping rate. | |
| <p>Toronto Police Services Board:</p> <ul style="list-style-type: none"> As planned for this period. |  | <ul style="list-style-type: none"> Year-end net expenditures are projected to be \$0.025M below budget due to the resignation of a staff member. |  |
| <ul style="list-style-type: none"> 1 position below the approved complement. After considering gapping, this represents a 14.3% vacancy rate. | | <ul style="list-style-type: none"> 1 position below full complement is forecast to the end of the year. It is expected the position will be filled in 2017. After considering gapping, this represents a 14.3% vacancy rate. | |

Corporate Accounts

Figure 26: Net Variance Summary

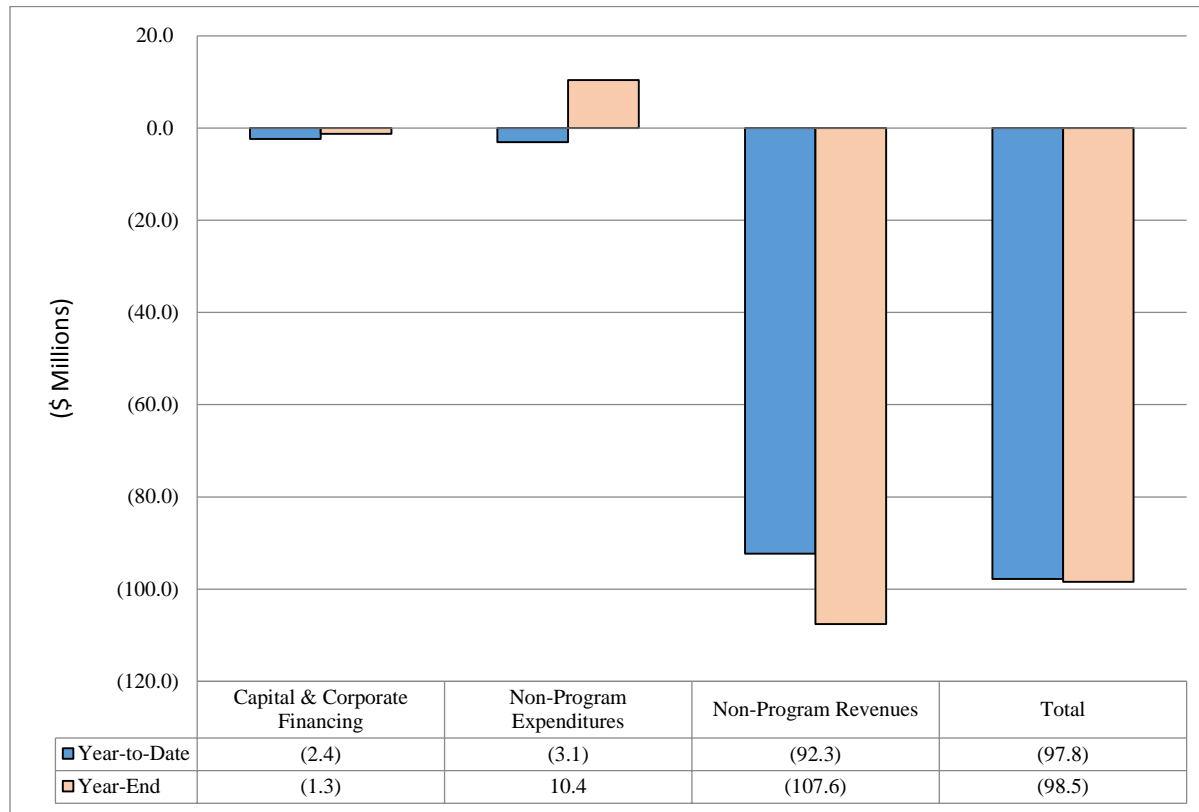


Figure 26 provides an overview of year-to-date and year-end projected net variances. As of September 30, 2016 **Corporate Accounts** have experienced a net favourable variance of \$97.794 million or 104.3%, and are expected to result in a year-end positive variance of \$98.458 million or 193.0% compared to the 2016 Approved Net Operating Budget.

Capital & Corporate Financing

The Capital and Corporate Financing accounts is underspent by \$2.382 million or 0.8% for the nine month period ended September 30, 2016 and is expected to be \$1.286 million or 0.3% underspent at year-end.

Figure 27: Capital & Corporate Financing Year-to-Date Variance and Year-End Variance Projection Summary

| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|--|----------|--------------------|----------|-----------|----------|--------------|-----------------|----------|---------------------|----------|---------|-------|--------------|---|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | | | |
| Capital Financing - Capital from Current | 3-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 | — | Ⓞ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Technology Sustainment | 3-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 | — | Ⓞ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Debt Charges | 3-Month | (1.4) | ▼ | 0.0 | — | (1.4) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 6-Month | 2.5 | ▲ | 0.0 | — | 2.5 | ▲ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 9-Month | (2.4) | ▼ | 0.0 | — | (2.4) | ▼ | Ⓞ | (1.3) | ▼ | 0.0 | — | (1.3) | ▼ | Ⓞ |
| Total | 3-Month | (1.4) | ▼ | 0.0 | — | (1.4) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 6-Month | 2.5 | ▲ | 0.0 | — | 2.5 | ▲ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 9-Month | (2.4) | ▼ | 0.0 | — | (2.4) | ▼ | Ⓞ | (1.3) | ▼ | 0.0 | — | (1.3) | ▼ | Ⓞ |
| Year-to-Date Net Variance | Ⓞ | 85% to 105% | Ⓨ | 0% to 85% | Ⓡ | >105% | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | | |

Capital & Corporate Financing

| | | | |
|--|----------|--|----------|
| <p>Capital & Corporate Financing:</p> <ul style="list-style-type: none"> Actual expenses have been incurred as planned. | <p>G</p> | <ul style="list-style-type: none"> Projected to be on budget at year-end. | <p>G</p> |
| <p>Technology Sustainment:</p> <ul style="list-style-type: none"> Actual expenses have been incurred as planned. | <p>G</p> | <ul style="list-style-type: none"> Projected to be on budget at year-end. | <p>G</p> |
| <p>Debt Charges:</p> <ul style="list-style-type: none"> Favourable variance was mainly due to lower than planned interest rates. | <p>G</p> | <ul style="list-style-type: none"> Projected favourable variance is primarily the result of lower than forecasted interest rates. | <p>G</p> |

Appendix G

Non-Program Expenditures

Non-Program Expenditures have a favourable net year-to-date variance of \$3.073 million or 0.9%, and are forecasted to result in an unfavourable net variance of \$10.389 million or 2.4% at year-end.

Figure 28: Non-Program Expenditures Year-to-Date Variance and Year-End Variance Projection Summary (1 of 3)

| 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/Writeoffs | 3-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ | 3.6 | ▲ | 0.0 | — | 3.6 | ▲ | Ⓜ |
| | 6-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ | 12.7 | ▲ | 0.0 | — | 12.7 | ▲ | Ⓜ |
| | 9-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ | 12.8 | ▲ | 0.0 | — | 12.8 | ▲ | Ⓜ |
| Assessment Function (MPAC) | 3-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 | — | Ⓞ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Funding of Employee Related Liabilities | 3-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓨ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 6-Month | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ |
| | 9-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ |
| Other Corporate Expenditures | 3-Month | 1.2 | ▲ | (0.1) | ▼ | 1.2 | ▲ | Ⓜ | 2.0 | ▲ | (0.2) | ▼ | 2.2 | ▲ | Ⓜ |
| | 6-Month | 3.2 | ▲ | 0.0 | — | 3.2 | ▲ | Ⓜ | 2.3 | ▲ | 0.0 | — | 2.3 | ▲ | Ⓜ |
| | 9-Month | (0.2) | ▼ | 1.4 | ▲ | (1.6) | ▼ | Ⓞ | (1.9) | ▼ | (0.3) | ▼ | (1.7) | ▼ | Ⓞ |

| | | | | | | |
|----------------------------------|---------------|-------------|---------|-----------------|---------|---------|
| Year-to-Date Net Variance | Ⓞ 85% to 105% | Ⓨ 0% to 85% | Ⓜ >105% | Year-End | Ⓞ ≤100% | Ⓜ >100% |
|----------------------------------|---------------|-------------|---------|-----------------|---------|---------|

Appendix G

Figure 29: Non-Program Expenditures Year-to-Date Variance and Year-End Variance Projection Summary (2 of 3)

| 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 | |
| Insurance Premiums & Claims | 3-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 | — | ⊙ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ | 0.0 | — | (0.3) | ▼ | 0.0 | — | ⊙ |
| Parking Tag Enforcement & Oper. | 3-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ | (0.5) | ▼ | 0.0 | — | (0.5) | ▼ | ⊙ |
| | 6-Month | (0.7) | ▼ | 0.0 | — | (0.7) | ▼ | ⊙ | (0.7) | ▼ | 0.0 | — | (0.7) | ▼ | ⊙ |
| | 9-Month | (2.0) | ▼ | 0.0 | — | (2.0) | ▼ | ⊙ | (1.1) | ▼ | 0.0 | — | (1.1) | ▼ | ⊙ |
| Programs Funded from Reserve Funds | 3-Month | 1.8 | ▲ | 1.8 | ▲ | 0.0 | — | ⊙ | 2.7 | ▲ | 2.7 | ▲ | 0.0 | — | ⊙ |
| | 6-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ | (0.0) | — | 0.0 | — | (0.0) | — | ⊙ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ | 1.9 | ▲ | 1.9 | ▲ | 0.0 | — | ⊙ |
| Vacancy Rebate Program | 3-Month | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| | 6-Month | (0.4) | ▼ | 0.0 | — | (0.4) | ▼ | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| | 9-Month | 0.1 | ▲ | 0.0 | — | 0.1 | ▲ | ⊙ | 0.1 | ▲ | 0.0 | — | 0.1 | ▲ | Ⓡ |
| Heritage Property Taxes Rebate | 3-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 | — | ⊙ |
| | 9-Month | (0.5) | ▼ | 0.0 | — | (0.5) | ▼ | Ⓨ | (0.7) | ▼ | 0.0 | — | (0.7) | ▼ | ⊙ |
| Year-to-Date Net Variance | | ⊙ | 85% to 105% | Ⓨ | 0% to 85% | Ⓡ | >105% | Year-End | ⊙ | <=100% | Ⓡ | >100% | | | |

Appendix G

Figure 30: Non-Program Expenditures Year-to-Date Variance and Year-End Variance Projection Summary (3 of 3)

| 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 Rebates for Registered Charities | 3-Month | (0.2) | ▼ | (0.2) | ▼ | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 6-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Solid Waste Management Rebates | 3-Month | 1.6 | ▲ | 0.0 | — | 1.6 | ▲ | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 6-Month | (0.7) | ▼ | 0.0 | — | (0.7) | ▼ | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Pandemic Influenza Stockpiling | 3-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 | — | ⊕ |
| | 9-Month | 0.9 | ▲ | 0.0 | — | 0.9 | ▲ | Ⓡ | 0.9 | ▲ | 0.0 | — | 0.9 | ▲ | Ⓡ |
| Total | 3-Month | 4.2 | ▲ | 1.6 | ▲ | 2.7 | ▲ | ⊕ | 7.8 | ▲ | 2.5 | ▲ | 5.2 | ▲ | Ⓡ |
| | 6-Month | 1.4 | ▲ | 0.0 | — | 1.4 | ▲ | ⊕ | 14.2 | ▲ | 0.0 | — | 14.2 | ▲ | Ⓡ |
| | 9-Month | (1.7) | ▼ | 1.4 | ▼ | (3.1) | ▼ | ⊕ | 12.0 | ▼ | 1.3 | ▲ | 10.4 | ▼ | ⊕ |

| | | | | | | | | | | | |
|---------------------|---|-------------|---|-----------|---|-------|-----------------|---|--------|---|-------|
| Year-to-Date | ⊕ | 85% to 105% | Ⓡ | 0% to 85% | Ⓡ | >105% | Year-End | ⊕ | <=100% | Ⓡ | >100% |
| Net Variance | | | | | | | | | | | |

Non-Program Expenditures

| | | | |
|--|---|---|---|
| Tax Deficiencies/Write-Offs: <ul style="list-style-type: none"> A small favourable variance was realized because posted appeals and expected appeals to be processed were slightly lower than planned. | G | <ul style="list-style-type: none"> Unfavourable variance is projected based on a change in the calculation of TIEG grants and inclusion of a property whose starting year changed from 2017 to 2015, resulting in an unbudgeted expense. | R |
| Assessment Function (MPAC): <ul style="list-style-type: none"> The year-to-date unfavourable variance for the payment to the Municipal Property Assessment Corporation (MPAC) is higher than planned. | G | <ul style="list-style-type: none"> A slight unfavourable variance is projected by year-end as a result of fees being higher than budgeted. | G |
| Funding Employee Related Liabilities: <ul style="list-style-type: none"> Favourable variance from lower than budgeted monetary assistance of firefighters surviving spouses and dependants. | G | <ul style="list-style-type: none"> Lower than budgeted assistance of firefighters surviving spouses and dependants. | G |
| Other Corporate Expenditures: <ul style="list-style-type: none"> Net under-spending from COLA savings. | G | <ul style="list-style-type: none"> Favourable variance as a result of savings from COLA. | G |
| | | <ul style="list-style-type: none"> It is anticipated that the 3 positions for the Office of the Chief Transformation Officer (OCTO) will be hired by year-end. | |
| Insurance Premiums & Claims: <ul style="list-style-type: none"> As planned for this period. | G | <ul style="list-style-type: none"> On budget. | G |
| Parking Tag Enforcement & Operations: <ul style="list-style-type: none"> Favourable gross underspending primarily due to Parking Enforcement Officer vacancies. | G | <ul style="list-style-type: none"> Favourable gross expenditures of \$1.104 million due to underspending on Parking Enforcement Officer as a result of vacancies. | G |

| | | | |
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| <ul style="list-style-type: none"> 18 vacancies or 4.6% below the approved complement. | | <ul style="list-style-type: none"> Down 22 positions or 5.6% below the approved complement. Toronto Police Parking Enforcement is expected, on average, to be below its approved complement. | |
| Programs Funded from Reserve Funds: <ul style="list-style-type: none"> As planned for this period. | G | <ul style="list-style-type: none"> On budget. | G |
| Vacancy Rebate Program: <ul style="list-style-type: none"> The vacancy rebates processes and expected to be processed were slightly above planned estimates. | G | <ul style="list-style-type: none"> The unfavourable variance is expected to increase to \$0.1 million by year-end. | R |
| Heritage Property Tax Rebates: <ul style="list-style-type: none"> Heritage rebates processed and expected to be processed were below planned estimates. | Y | <ul style="list-style-type: none"> The favourable variance is expected to increase to approximately \$0.7 million by year-end. | G |
| Tax Rebates for Registered Charities: <ul style="list-style-type: none"> As planned for this period. | G | <ul style="list-style-type: none"> On net budget. | G |
| Solid Waste Management Rebates: <ul style="list-style-type: none"> As planned for this period. | G | <ul style="list-style-type: none"> On net budget. | G |
| Pandemic Influenza Stockpiling: <ul style="list-style-type: none"> Unfavourable variance due to the write-off of Relenza. | R | <ul style="list-style-type: none"> Unfavourable variance due to the write-off of Relenza | R |

Appendix G

Non-Program Revenues

Figure 31: Non-Program Revenues Year-to-Date Variance and Year-End Variance Projection Summary (1 of 4)

| 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 | 3-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 | — | ⊕ |
| | 9-Month | 0.0 | — | 6.0 | ▲ | (6.0) | ▼ | ⊕ | 0.0 | — | 6.0 | ▲ | (6.0) | ▼ | ⊕ |
| Supplementary Taxes | 3-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 6-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ | 0.0 | — | (5.7) | ▼ | 5.7 | ▲ | ⊗ |
| | 9-Month | 0.0 | — | 3.2 | ▲ | (3.2) | ▼ | ⊕ | 0.0 | — | (1.6) | ▼ | 1.6 | ▲ | ⊗ |
| Tax Penalty Revenue | 3-Month | 0.0 | — | (0.2) | ▼ | 0.2 | ▲ | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 6-Month | 0.0 | — | (0.3) | ▼ | 0.3 | ▲ | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 9-Month | 0.0 | — | (0.4) | ▼ | 0.4 | ▲ | ⊕ | 0.0 | — | (0.0) | — | 0.0 | — | ⊕ |
| Interest/Investment Earnings | 3-Month | 0.0 | — | 0.0 | — | (0.0) | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 6-Month | (0.2) | ▼ | 2.4 | ▲ | (2.5) | ▼ | ⊕ | (0.0) | — | 0.0 | — | (0.0) | — | ⊕ |
| | 9-Month | 0.0 | — | 4.9 | ▲ | (4.9) | ▼ | ⊕ | 0.0 | — | 0.1 | ▲ | (0.1) | ▼ | ⊕ |
| Other Corporate Revenues | 3-Month | 0.6 | ▲ | 0.6 | ▲ | 0.0 | — | ⊕ | 0.7 | ▲ | 0.7 | ▲ | (0.1) | ▼ | ⊕ |
| | 6-Month | 0.2 | ▲ | (1.1) | ▼ | 1.3 | ▲ | ⊗ | 0.0 | — | 0.2 | ▲ | (0.2) | ▼ | ⊕ |
| | 9-Month | 0.0 | — | (1.1) | ▼ | 1.2 | ▲ | ⊗ | 0.1 | ▲ | (1.9) | ▼ | 2.0 | ▲ | ⊗ |
| Year-to-Date Net Variance | ⊕ | >=95% | ⊗ | <95% | Year-End | | | | ⊕ | <=100% | ⊗ | >100% | | | |

Appendix G

Figure 32: Non-Program Revenues Year-to-Date Variance and Year-End Variance Projection Summary (2 of 4)

| 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 | |
| Dividend Income | 3-Month | 0.0 | — | (4.2) | ▼ | 4.2 | ▲ | Ⓜ | 0.0 | — | (4.2) | ▼ | 4.2 | ▲ | Ⓜ |
| | 6-Month | 0.0 | — | (4.2) | ▼ | 4.2 | ▲ | Ⓜ | 0.0 | — | (4.2) | ▼ | 4.2 | ▲ | Ⓜ |
| | 9-Month | 0.0 | — | (4.2) | ▼ | 4.2 | ▲ | Ⓜ | 0.0 | — | (4.2) | ▼ | 4.2 | ▲ | Ⓜ |
| Provincial Revenue | 3-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 | — | Ⓞ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Municipal Land Transfer Tax | 3-Month | 0.6 | ▲ | 18.0 | ▲ | (17.5) | ▼ | Ⓞ | 0.0 | — | 17.5 | ▲ | (17.5) | ▼ | Ⓞ |
| | 6-Month | 0.4 | ▲ | 42.0 | ▲ | (41.5) | ▼ | Ⓞ | 0.6 | ▲ | 55.0 | ▲ | (54.4) | ▼ | Ⓞ |
| | 9-Month | 1.0 | ▲ | 80.0 | ▲ | (79.0) | ▼ | Ⓞ | 0.9 | ▲ | 106.0 | ▲ | (105.0) | ▼ | Ⓞ |
| Third Party Sign Tax | 3-Month | 0.0 | — | (0.5) | ▼ | 0.5 | ▲ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 6-Month | 0.0 | — | 0.1 | ▲ | (0.1) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 9-Month | 0.0 | — | 0.5 | ▲ | (0.5) | ▼ | Ⓞ | 0.0 | — | 0.5 | ▲ | (0.5) | ▼ | Ⓞ |
| Parking Authority Revenues | 3-Month | 0.0 | — | 2.0 | ▲ | (2.0) | ▼ | Ⓞ | 0.0 | — | 2.3 | ▲ | (2.3) | ▼ | Ⓞ |
| | 6-Month | 0.0 | — | 3.2 | ▲ | (3.2) | ▼ | Ⓞ | 0.0 | — | 4.5 | ▲ | (4.5) | ▼ | Ⓞ |
| | 9-Month | 0.0 | — | 3.8 | ▲ | (3.8) | ▼ | Ⓞ | 0.0 | — | 3.3 | ▲ | (3.3) | ▼ | Ⓞ |
| Year-to-Date Net Variance | Ⓞ | >=95% | Ⓜ | <95% | Year-End | | | | Ⓞ | <=100% | Ⓜ | >100% | | | |

Appendix G

Figure 33: Non-Program Revenues Year-to-Date Variance and Year-End Variance Projection Summary (3 of 4)

| 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 | |
| Administrative Support Recoveries - Water | 3-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 | — | ⊕ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Administrative Support Recoveries - Health & EMS | 3-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 | — | ⊕ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Parking Tag Enforcement & Operations Rev | 3-Month | 0.0 | — | 2.9 | ▲ | (2.9) | ▼ | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 6-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 9-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Other Tax Revenues | 3-Month | 0.1 | ▲ | 0.1 | ▲ | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 6-Month | 0.0 | — | 0.1 | ▲ | (0.1) | ▼ | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| | 9-Month | 0.0 | — | (0.0) | — | 0.0 | — | ⊕ | 0.0 | — | (0.0) | — | 0.0 | — | ⊕ |
| Year-to-Date Net Variance | | ⊕ | >=95% | Ⓡ | <95% | | | Year-End | ⊕ | <=100% | Ⓡ | >100% | | | |

Appendix G

Figure 34: Non-Program Revenues Year-to-Date Variance and Year-End Variance Projection Summary (4 of 4)





| 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 | |
| Woodbine Slots Revenues | 3-Month | 0.0 | — | 0.1 | ▲ | (0.1) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| | 6-Month | 0.0 | — | 0.4 | ▲ | (0.4) | ▼ | Ⓞ | 0.0 | — | 0.4 | ▲ | (0.4) | ▼ | Ⓞ |
| | 9-Month | 0.0 | — | 0.8 | ▲ | (0.8) | ▼ | Ⓞ | 0.0 | — | 0.5 | ▲ | (0.5) | ▼ | Ⓞ |
| Total | 3-Month | 1.3 | ▲ | 18.9 | ▲ | (17.6) | ▼ | Ⓞ | 0.7 | ▲ | 16.3 | ▲ | (15.7) | ▼ | Ⓞ |
| | 6-Month | 0.4 | ▲ | 42.6 | ▲ | (42.1) | ▼ | Ⓞ | 0.6 | ▲ | 50.3 | ▲ | (49.6) | ▼ | Ⓞ |
| | 9-Month | 1.1 | ▲ | 93.4 | ▲ | (92.3) | ▼ | Ⓞ | 1.0 | ▲ | 108.6 | ▲ | (107.6) | ▼ | Ⓞ |
| Year-to-Date Net Variance | Ⓞ | >=95% | Ⓜ | <95% | Year-End | | | Ⓞ | <=100% | Ⓜ | >100% | | | | |

Non-Program Revenues are reported to have a favourable variance of \$92.339 million or 10.2% for the period ended September 30, 2016; and it is projected that Non-Program Revenues will be \$107.561 million or 9.2% above the 2016 Approved Net Operating Budget at year-end.

Non-Program Revenues

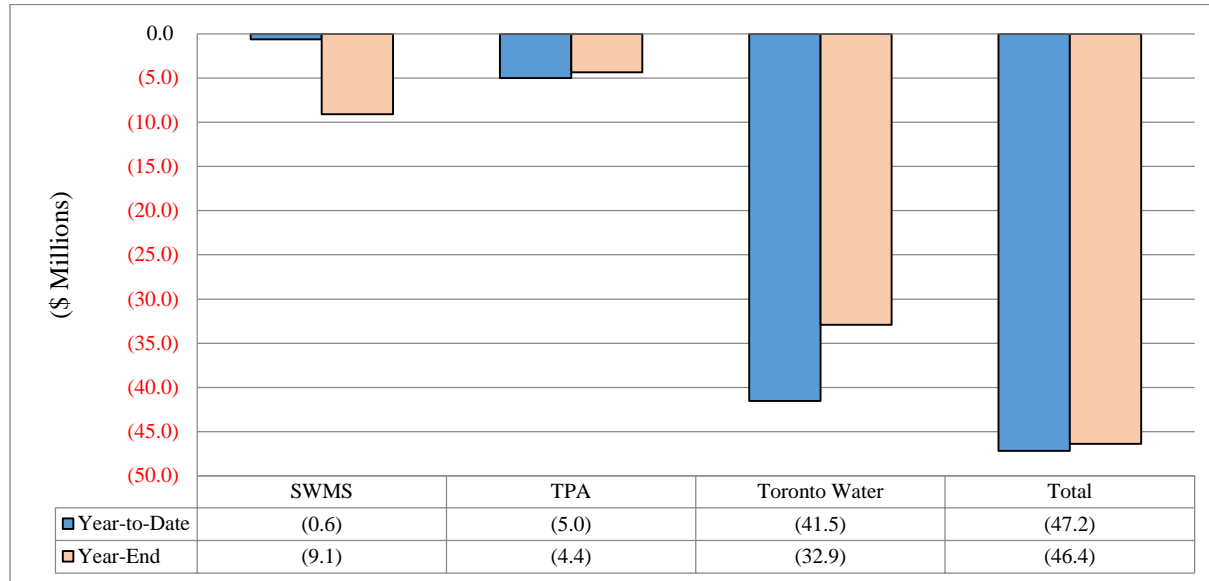
| | | | |
|--|---|---|---|
| Payments In Lieu of Taxes (PILs): <ul style="list-style-type: none"> A \$6.0 million favourable variance was the result of: \$1.3 million in higher actual assessment returned for 2016 than planned, \$0.5 million in higher Heads and Beds levies than planned; and, \$4.2 million in lower than anticipated appeals and other reductions. | G | <ul style="list-style-type: none"> The favourable variance is expected to continue to year-end. | G |
| Supplementary Taxes: <ul style="list-style-type: none"> Favourable variance was realized due to supplementary/omits rolls exceeding planned estimates. | G | <ul style="list-style-type: none"> Based on the rolls received to date, it is projected that the number of properties/assessed values will be lower than budget, resulting in an unfavourable year-end variance. | R |
| Tax Penalties: <ul style="list-style-type: none"> Tax penalties/interest and adjustments were slightly below the plan. | G | <ul style="list-style-type: none"> The unfavourable variance is expected to be reduced to \$0.02 million by year-end. | G |
| Interest & Investment Earnings: <ul style="list-style-type: none"> Higher revenue earnings than planned for the third quarter. | G | <ul style="list-style-type: none"> Revenues are projected to be slightly over-budget by approximately \$0.060 million at year-end. | G |
| Other Corporate Revenues: <ul style="list-style-type: none"> Unfavourable variance as a result of lower than planned sundry revenue. | R | <ul style="list-style-type: none"> Unfavourable variances as a result of lower than budgeted sundry revenue. | R |

| | | | |
|--|---|--|---|
| Toronto Hydro Revenues: <ul style="list-style-type: none"> Driven by lower than planned 2015 net income for Toronto Hydro (\$135.0 million planned versus \$126.7 million actual). The revenue for 2016 received is based on 2015 actual net income. | R | <ul style="list-style-type: none"> Driven by lower than planned 2015 net income for Toronto Hydro (\$135.0 million planned versus \$126.7 million actual). The revenue for 2016 is based on 2015 actual net income. | R |
| Provincial Revenue: <ul style="list-style-type: none"> As planned for this period. | G | <ul style="list-style-type: none"> Forecast to be on budget at year-end. | G |
| Municipal Land Transfer Tax (MLTT): <ul style="list-style-type: none"> Mainly due to higher than planned sales. | G | <ul style="list-style-type: none"> Primarily from higher than planned sales. | G |
| Third Party Sign Tax: <ul style="list-style-type: none"> Additional revenue is due to an increase in the number of taxable signs. | G | <ul style="list-style-type: none"> Additional revenue is due to an increase in the number of taxable signs. | G |
| Parking Authority Revenues: <ul style="list-style-type: none"> Driven by stronger than planned revenues from on-street parking and off-street garages and carpark activity. | G | <ul style="list-style-type: none"> Projecting a net increase in revenue mostly due to higher demand for on-street parking and off-street garage and carpark activity. | G |
| Administrative Support Recoveries – Toronto Water: <ul style="list-style-type: none"> As planned for this period. | G | <ul style="list-style-type: none"> Projected to be on budget at year-end. | G |
| Administrative Support Recoveries – Health & EMS: <ul style="list-style-type: none"> As planned for this period. | G | <ul style="list-style-type: none"> Projected to be on budget at year-end. | G |
| Parking Tag and Enforcement Operations: <ul style="list-style-type: none"> Revenue is consistent with planned estimated for this period. 1,734,176 parking tickets issued to September 30, 2016. | G | <ul style="list-style-type: none"> Revenue expected to be on budget by year-end. Increasing compliance results in fewer tickets issued which offset by higher fine revenue. 2.30 million tickets expected to be issued by year-end which is slightly below the budget of 2.35 million tickets. | G |

| | | | |
|--|--|---|---|
| <p>Other Tax Revenues:</p> <ul style="list-style-type: none"> A small unfavourable variance was realized primarily due to higher than planned Hydro property appeals. |  | <ul style="list-style-type: none"> A small unfavourable variance is expected to be realized largely because the provision for Hydro property appeals are projected to be higher than budgeted. |  |
| <p>Woodbine Slots:</p> <ul style="list-style-type: none"> The favourable variance in the City's hosting fees was the direct result of increased quarterly Woodbine gross gaming revenue, which was 5% higher than the previous quarter, and 7% higher than the same quarter last year. |  | <ul style="list-style-type: none"> It is projected that the City's share (hosting fees) will reach \$16.0 million or \$0.5 million above the 2016 Approved Budget. |  |

Rate Supported Programs

Figure 35: Net Variance Summary



Rate Supported Programs, which include Solid Waste Management Services, Toronto Parking Authority and Toronto Water, have reported a favourable net variance \$47.166 million or 70.7% at the end of the third fiscal quarter, and are projecting a positive year-end variance of \$46.367 or 88.7%, as outlined in Figure 35 above.

Appendix G

Figure 36: Rate Supported Programs Year-to-Date Variance and Year-End Variance Projection Summary

| 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 | 3-Month | (6.2) | ▼ | 1.2 | ▲ | (7.4) | ▼ | ⊙ | (5.2) | ▼ | (2.6) | ▼ | (2.6) | ▼ | ⊙ |
| | 6-Month | (18.3) | ▼ | (17.7) | ▼ | (0.6) | ▼ | ⊙ | (11.5) | ▼ | (2.4) | ▼ | (9.1) | ▼ | ⊙ |
| | 9-Month | (18.3) | ▼ | (17.7) | ▼ | (0.6) | ▼ | ⊙ | (11.5) | ▼ | (2.4) | ▼ | (9.1) | ▼ | ⊙ |
| Toronto Parking Authority | 3-Month | 0.2 | ▲ | 2.9 | ▲ | (2.7) | ▼ | ⊙ | 0.0 | — | 3.0 | ▲ | (3.0) | ▼ | ⊙ |
| | 6-Month | 1.8 | ▲ | 6.8 | ▲ | (5.0) | ▼ | ⊙ | 2.9 | ▲ | 7.3 | ▲ | (4.4) | ▼ | ⊙ |
| | 9-Month | 1.8 | ▲ | 6.8 | ▲ | (5.0) | ▼ | ⊙ | 2.9 | ▲ | 7.3 | ▲ | (4.4) | ▼ | ⊙ |
| Toronto Water | 3-Month | (6.7) | ▼ | 4.3 | ▲ | (11.0) | ▼ | ⊙ | (14.1) | ▼ | 5.4 | ▲ | (19.5) | ▼ | ⊙ |
| | 6-Month | (20.2) | ▼ | 21.3 | ▲ | (41.5) | ▼ | ⊙ | (15.4) | ▼ | 17.5 | ▲ | (32.9) | ▼ | ⊙ |
| | 9-Month | (20.2) | ▼ | 21.3 | ▲ | (41.5) | ▼ | ⊙ | (15.4) | ▼ | 17.5 | ▲ | (32.9) | ▼ | ⊙ |
| Total | 3-Month | (12.6) | ▼ | 8.4 | ▲ | (21.0) | ▼ | ⊙ | (19.3) | ▼ | 5.8 | ▲ | (25.1) | ▼ | ⊙ |
| | 6-Month | (18.4) | ▼ | 28.1 | ▲ | (46.5) | ▼ | ⊙ | (12.5) | ▼ | 24.8 | ▲ | (37.3) | ▼ | ⊙ |
| | 9-Month | (36.7) | ▼ | 10.4 | ▲ | (47.2) | ▼ | ⊙ | (24.0) | ▼ | 22.4 | ▲ | (46.4) | ▼ | ⊙ |
| Year-to-Date Net Variance | | ⊙ | <=100% | Ⓜ | >100% | Year-End | | ⊙ | <=100% | Ⓜ | >100% | | | | |

Rate Supported Programs

| | | | |
|--|----------|--|----------|
| <p>Solid Waste Management Services (SWMS):</p> <ul style="list-style-type: none"> • Under-expenditures totaling \$18.32 million mainly arise from a combination of salary and benefit underspending due to vacancies, lower expenditures for contracted services and delayed inter-divisional charges and contribution to reserve funds. <ul style="list-style-type: none"> • Contracted service under-spending includes Single Stream Recyclable Materials (SSRM), Organics (SSO), Glass, Yard and Hazardous Waste collection and processing; lower cost of hauling City waste to Green Lane as a result of lower fuel prices and related delayed payments and delayed advertising/communications programs. • Lower than planned net revenue of \$17.69 million was driven by lower residential user fees due to bin downsizing by single family clients and multi-residential clients opting out of the City's collection system; lower sales of recyclable materials due to lower commodity prices; delayed receiving of recyclables processing residue disposal fees; less revenue from landfill gas royalties due to the closure of gas generation at Keele Valley and lower bags & tags fees due to lower volumes. These reduced revenues were partially offset by higher transfer station tipping fees due to higher tonnages. | <p>G</p> | <ul style="list-style-type: none"> • Projecting net under-expenditures of \$9.1 million at year end. • Expenditures are estimated to be \$11.51 million under-spent primarily related to ongoing vacancies and lower contracted services cost for lower projected tonnages of organics, durable goods and recyclables. • Revenue is anticipated to be \$2.41 million less than budget at year-end. <ul style="list-style-type: none"> • \$8.32 million in projected under-achieved revenue is mainly driven by the anticipated decline in the volume of residential user fees, lower prices for resale of recyclables, projected lower recoveries from capital, less revenue from landfill gas royalties and lower bags & tags fees due to lower volumes. • This under-achieved revenue will be partially offset by \$5.9 million in increased projected residual fees from processing and various sundry revenues. • Any total net under-expenditure at year-end will be contributed to the Waste Management reserve fund to support the SWMS Capital program. | <p>G</p> |
|--|----------|--|----------|

| | | | |
|--|---|--|---|
| <ul style="list-style-type: none"> • Combined, this results in a Net Under-expenditure of \$0.63 million or 2.8% as of the 3rd quarter. | | | |
| <ul style="list-style-type: none"> • 86 positions below approved complement which, after considering budgeted gapping, is equivalent to a 3.4% vacancy rate. While the number of vacancies have been reduced compared to the 2nd quarter, the Program continues to have difficulty recruiting qualified candidates. • Of this total variance, some positions are also being held vacant in order to facilitate backfilling for staff participating in the TMP (Talent Management Program). | | <ul style="list-style-type: none"> • It is anticipated that SWMS will be 86 positions below the approved complement of 1,108.7 positions due to on-going recruitment issues and provision for the TMP. • After considering budgeted gapping for 2016, this equates to a vacancy rate of 3.4%. | |
| <p>Toronto Parking Authority:</p> <ul style="list-style-type: none"> • Higher expenditures of \$1.808 million mainly due to higher property tax for CP 15 (Yorkville Avenue). • Parking revenues higher by \$6.8 million including higher on-street and off street revenues for garages in downtown fringe areas due to higher than anticipated customer volume as well as higher rates. | G | <ul style="list-style-type: none"> • Projecting a net surplus of \$4.6 million compared to budget of \$52.246 million, mostly due to higher off-street and on-street parking revenues. • Expenditures are projected as budgeted at \$86.649 million or \$2.906 million above the budget mainly due to higher rent expenses for managed lots, property tax costs for CP 15 and higher salaries and benefits due to corporate restructuring. | G |
| <ul style="list-style-type: none"> • 0.6 positions or 0.2 % above the approved complement of 302.4, based on the corporate restructuring. There is no budgeted gapping. | | <ul style="list-style-type: none"> • Projecting 303 staff positions, 0.2% above the approved complement of 302.4 positions. | |

Toronto Water:

- Reported net under-expenditure due to:
- Underspending in salaries and benefits as a result of vacancies, lower than anticipated demand for chemicals, electricity, professional and technical services as well as underspending in the transfer costs of bio solids, as a result of continued beneficial use for sludge.
- Higher revenues of \$21.290 million primarily due to an increase in new water and sewer service connections, industrial waste agreements and higher sale of water revenues due to warmer than usual weather during summer months.



- A net under-expenditure of \$32.909 million is projected for year-end.
- Continued underspending in salaries and benefits due to vacancies, lower than anticipated hydro rates and usage, under-expenditures on chemicals from unused contingencies and in the transfer costs of bio solids, as well as lower payments in lieu of taxes as a result of the MPAC reassessment of the Island Water Treatment Plant.
- Revenues are projected to be higher than budgeted by \$17.509 million due to the forecasted higher volume of water sold, an increase in new water and sewer service connections and industrial waste agreement revenues as well as an incentive payout by Hydro related to Toronto Water's energy initiatives.



- 145 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 5.6% vacancy rate.
- As a result, Toronto Water has been unable to completely perform pro-active preventative maintenance resulting in emergency repairs and higher than normal overtime and repair costs.
- The Program has enhanced its recruitment strategies and have developed and implemented an Enterprise Knowledge Retention Program to address these issues.

- It is anticipated that there will be 141 position below approved complement, which equals to 5.3% vacancy rate after considering budgeted gapping.