



**STAFF REPORT
ACTION REQUIRED**

**Operating Variance Report for the Three-Month Period
Ended March 31, 2016**

| | |
|--------------------------|---|
| Date: | May 9, 2016 |
| To: | Executive Committee |
| From: | Deputy City Manager & Chief Financial Officer |
| Wards: | All |
| Reference Number: | P:\2016\Internal Services\Fp\Ec16008Fp |

SUMMARY

The purpose of this report is to provide Council with the City of Toronto Operating Variance for the three-month period ended March 31, 2016 as well as year-end projections. This report also requests Council's approval for amendments to the 2016 Approved Operating Budget between Programs that have no impact to the 2016 Approved Net Operating Budget to ensure accurate reporting and financial accountability.

As noted in Table 1 below, for the three-month period ended March 31, 2016, Tax Supported Operations reported a favourable net variance of \$50.231 million or 6.6% and the year-end projected net variance is anticipated to be \$21.963 million or 0.6%.

**Table 1
Tax Supported Variance Summary (\$ Millions)**

| | March 31, 2016 | | Projected Y/E 2016 | |
|--------------------|----------------|-------|--------------------|-------|
| | Over/(Under) | | Over/(Under) | |
| | \$ | % | \$ | % |
| Gross Expenditures | (110.5) | -5.5% | (81.7) | -0.8% |
| Revenues | (60.3) | -4.9% | (59.7) | -1.0% |
| Net Expenditures | (50.2) | -6.6% | (22.0) | -0.6% |

The favourable year-to-date net variance was driven by:

- Transportation Services' under-spending due to decreased salt usage and lower contract costs in the winter maintenance program from mild winter conditions.
- Shelter, Support and Housing Administration's below planned gross expenditures in social housing subsidies for mortgage payments as well as operating and rent subsidies and delays in opening some purchase service shelter providers.
- Higher than budgeted revenue from the Municipal Land Transfer Tax, City Planning development fees, Parking Tag Enforcement Operations and Toronto Parking Authority Corporate Revenues also contributed to the year-to-date results.
- The positive net variance was partially offset by under-achieved revenue for the Toronto Transit Commission – Conventional Service arising from lower ridership and weaker than planned Toronto Hydro Dividend Payments.

Forecasts indicate that the year-end position will result in a net positive variance of \$21.963 million or 0.6% which represents a decrease from the three month results. The surplus is forecast to be significantly lower than past years and reflects 0.2% of total budgeted gross expenditures. The expected net year-end position is largely due to the following:

- Higher than budgeted revenues from the Municipal Land Transfer Tax (\$17.487 million)
- Increased revenue from a higher volume of development applications and review fees for City Planning (\$2.555 million).
- Stronger than anticipated Toronto Parking Authority Corporate Revenues (\$2.250 million).

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

Table 2
Rate Supported Variance Summary (\$ Millions)

| | March 31, 2016 Over/(Under) | Projected Y/E 2016 Over/(Under) |
|---------------------------------|--------------------------------|------------------------------------|
| Solid Waste Management Services | (7.4) | (2.6) |
| Toronto Parking Authority | (2.7) | (3.0) |
| Toronto Water | (11.0) | (19.5) |
| Total Variance | (21.0) | (25.1) |

The year-to-date positive net variance of \$21.035 million was driven by the following:

- Net variance for Toronto Water of \$10.975 million, comprised of \$6.680 million in lower expenditures due to under-spending in salaries and benefits as a result of vacancies, lower than anticipated demand for chemicals, electricity, professional and technical services as

well as under-spending in the transfer costs of biosolids. In addition revenues were higher by \$4.294 million owing to stronger than anticipated volume of water sold.

- Net variance of \$7.394 million for Solid Waste Management Services largely from contracted services. In addition, revenues were stronger than planned, driven by higher than expected volume of residential user fees, higher than planned tonnages of waste at transfer stations and higher tonnages of recyclable fiber product for resale at higher prices. These gains were partially offset by delayed billing for processing of residual waste from recycling and yellow bag fees.
- Over-achieved net revenues for the Toronto Parking Authority of \$2.667 million resulting from higher demand for on-street parking and off-street garages in the downtown fringe areas.

Rate Supported Programs collectively project a positive year-end net variance of \$25.135 million, mostly from Toronto Water due to continued lower gross expenditures for salaries and benefits, lower than planned hydro rates and usages, and savings in chemicals combined with higher revenues from stronger than anticipated sale of water and increase in new water and service connections.

Table 3 below summarizes the vacancy rate for the three months ended March 31, 2016 and projections to year-end.

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

| Program/Agency | Year-to-Date | | | Year-End Projections | | |
|------------------------------|--------------|--------------------|-----------------------|----------------------|--------------------|-----------------------|
| | Vacancy % | Budgeted Gapping % | Vacancy After Gapping | Vacancy % | Budgeted Gapping % | Vacancy After Gapping |
| City Operations | 6.3% | 2.6% | 3.7% | 2.7% | 2.6% | 0.1% |
| Agencies | 4.9% | 2.3% | 2.6% | 2.3% | 2.3% | 0.0% |
| Corporate Accounts | -0.3% | 0.0% | 0.0% | 0.5% | 0.0% | 0.5% |
| Total Levy Operations | 5.5% | 2.4% | 3.1% | 2.5% | 2.4% | 0.1% |
| Rate Supported Programs | 8.4% | 3.0% | 5.5% | 6.6% | 3.0% | 3.6% |
| Grand Total | 5.7% | 2.4% | 3.2% | 2.7% | 2.4% | 0.3% |

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

- As of March 31, 2016, the City recorded a vacancy rate of 3.2% after gapping for an approved complement of 54,499.2 positions.
- The forecasted year-end vacancy rate after gapping is projected to be 0.3% for an approved complement of 54,547.2 positions.

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

RECOMMENDATIONS

The Deputy City Manager & Chief Financial Officer recommends that:

1. City Council approve the budget adjustments detailed in Appendix F to amend the 2016 Approved Operating Budget between Programs that have no impact to the 2016 Approved Net Operating Budget.

Financial Impact

As shown in Table 4 below, Tax Supported Program and Agency planned expenditures were under-spent by \$110.532 million or 5.5% gross and \$50.231 million or 6.6% net for the three-month period ended March 31, 2016. Projections indicate that the year-end gross expenditure budget will be under-spent by \$81.653 million or 0.8% and will result in a favourable net variance of \$21.963 million or 0.6%.

Table 4
Tax Supported Expenditure Variance (\$ Millions)

| | March 31, 2016 Over/(Under) | | | Projected Y/E 2016 Over/(Under) | | |
|-----------------------------------|-----------------------------|---------------|----------|---------------------------------|---------------|----------|
| | Gross | Net | Alert | Gross | Net | Alert |
| Citizen Centred Services "A" | (55.6) | (6.3) | ⓐ | (56.0) | (2.4) | ⓐ |
| Citizen Centred Services "B" | (13.1) | (15.8) | ⓐ | (17.4) | (3.3) | ⓐ |
| Internal Services | (6.4) | (0.1) | ⓐ | (11.7) | (2.0) | ⓐ |
| City Manager | (0.0) | (0.3) | ⓐ | 0.3 | (1.6) | ⓐ |
| Other City Programs | (1.6) | 0.1 | ⓐ | (0.9) | (0.4) | ⓐ |
| Council Appointed Programs | (0.2) | (0.2) | ⓐ | 0.0 | 0.0 | ⓐ |
| Total - City Operations | (76.8) | (22.5) | ⓐ | (85.6) | (9.7) | ⓐ |
| Total - Agencies | (37.9) | (11.4) | ⓐ | (4.4) | (1.9) | ⓐ |
| Total - Corporate Accounts | 4.2 | (16.3) | ⓐ | 8.4 | (10.4) | ⓐ |
| Total Variance | (110.5) | (50.2) | ⓐ | (81.7) | (22.0) | ⓐ |

(Legend for City Programs & Agencies)

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

Appendices A, B and C attached summarize first quarter results and projections to year-end for the City's net variance, gross expenditures and revenues, respectively. Appendices D and E provide a detailed assessment of the complement and strength for the three months ended March 31, 2016 and year-end projections. Appendix F details the in-year budget adjustments to the 2016 Approved Operating Budget. Appendix G provides dashboards for each City Program and Agency for the three months ended March 31, 2016 as well as projections to year-end.

Dashboard Format

The quarterly operating variance reports have been restructured to a dashboard format. The dashboards, set out in Appendix G, provide greater transparency and insight into the financial performance of all City Programs and Agencies, greater accountability with better performance measurement and monitoring to ensure Programs and Agencies are meeting targets, and improved information to enable Councillors to make informed decisions based on easy to understand results.

The "trend" symbols in the dashboard indicate whether the variance is either "over", "under" or "on budget" for reported and projected gross expenditures, revenue and net variances and are measured by dollar amounts. The "alert" indicators with Green, Yellow or Red colours are measured by percentage with the criteria based on the following net budget variances for City Programs and Agencies:

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

ISSUE BACKGROUND

This report is provided pursuant to financial management best practices and budgetary control. As part of the City of Toronto's accountability framework, quarterly and year-end operating variance reports are submitted to Committees and Council, to provide information on how the approved operating funds are being spent, and on an exceptions basis, to identify issues that require direction and/or decisions from Council. In addition, Council's approval is requested for budget adjustments that amend the 2016 Approved Operating Budget between Programs and Agencies in accordance with the Financial Control By-Law and the City's financial management policies.

COMMENTS

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

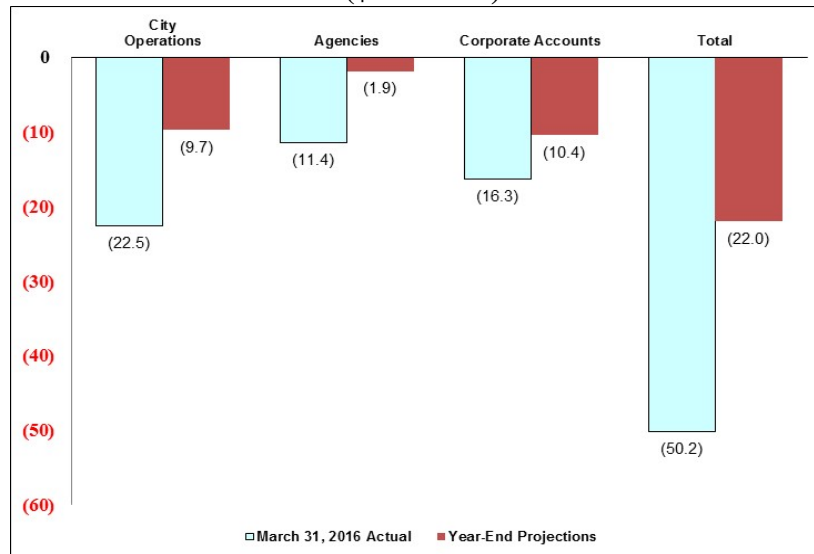


Chart 1 above shows year-to-date and year-end projected operating results by major Program area.

- City Operations, Agencies and Corporate Accounts combined reported a positive net variance of \$50.231 million or 6.6% for the three-month period ended March 31, 2016.
- Projections indicate that the year-end net budget will be \$21.963 million or 0.6% resulting from the continued trending for each of the three key Program areas.

City Operations

- City Operations reported gross under-spending of \$76.834 million or 7.1% combined with lower than planned revenue of \$54.314 million or 8.6% resulted in a favourable net variance of \$22.520 million or 5.0% as of March 31, 2016 primarily from the following:
 - \$11.041 million net variance for Transportation Services driven by lower costs and decreased salt usage and lower contract costs in the winter maintenance program due to the mild winter conditions. This was partially offset by higher costs for traffic signal maintenance contracts due to demand from Ontario One Call, higher street lighting hydro costs and under-achieved utility cut repair revenue from lower than planned volumes.
 - \$2.929 million net variance for Shelter, Support and Housing Administration owing largely to lower than planned gross expenditures resulting from savings in social housing subsidies paid to housing providers due to lower than planned mortgage and rent subsidies, delays in the opening of some purchase service shelter providers and savings in salaries and benefits due to delays in hiring qualified staff.

- \$2.566 million net variance for Toronto Building driven mostly by higher than expected building permit applications combined with under-spending in salaries and benefits as a result of vacant positions.
- \$2.271 million net variance for City Planning primarily as a result of increased revenue from higher than planned development application activity and associated review fee revenue.
- Current projections indicate that City Operations' 2016 gross expenditures will be \$85.634 million or 1.7% below budget with under-achieved revenues of \$75.956 million or 2.6%. This will result in a \$9.677 million or 0.5% net variance driven primarily by City Planning which is projecting positive net expenditures of \$2.555 million or 16.7% as a result of increased revenue from higher than planned development application activity and associated review fee revenue. In addition, the City Manager's Office is projecting a net favourable variance of \$1.571 million or 3.3% mainly attributable to unbudgeted recoveries from other Divisions for temporary hiring, such as the Toronto Urban Fellows Initiative (TUF).

Agencies

- Agencies reported gross expenditure under-spending of \$37.870 million or 5.5% combined with under-achieved revenues of \$26.469 million or 9.1%. This resulted in a favourable net variance of \$11.401 million or 2.9 % for the three months ended March 31, 2016. The net results are largely due to under-spending for the Toronto Police Service as a result of reduced hiring (\$18.685 million or 7.5%). The Service has cancelled uniform hiring for the remainder of 2016 and plans to significantly reduce civilian hiring for the remainder of the year as well.
 - It is important to note that the Toronto Transit Commission – Conventional Service reported an unfavourable net variance of \$8.817 million or 12.9% due in large part to lower ridership. Customer journeys to the end of February were 4 million (4.6%) below planned and passenger revenue was \$10 million (5.3%) under budget. Ridership to the end of February was 1.4 million (1.7%) weaker than the 2015 comparable actual. However, the Toronto Transit Commission – Conventional Services anticipates to be on budget at year-end.
- Agencies collectively project gross expenditure under-spending of \$4.438 million or 0.1% and under-achieved revenues of \$2.582 million or 0.1%. This will result in a \$1.857 million or 0.1% favourable net variance at year-end, largely due to lower hiring by the Toronto Police Service (\$1.600 million or 0.2%). The Toronto Police Service anticipates greater spending in the second half of 2016.

Corporate Accounts

- Corporate Accounts reported gross over-spending of \$4.173 million or 1.8% and higher than planned revenue of \$20.483 million or 6.4% which resulted in a favourable net variance of \$16.310 million or 19.3% for the three months ended March 31, 2016. The net variance is mainly from higher than planned revenue for the Municipal Land Transfer Tax (\$17.487 million or 22.7%), Toronto Parking Authority Corporate Revenues (\$2.0 million or 25.9%) and Parking Tag Enforcement Operations (\$2.907 million or 21.7%).
- Corporate Accounts collectively are forecast to have year-end gross over-expenditures of \$8.419 million or 0.6% combined with \$18.848 million or 1.3% higher than planned revenue. This will result in a favourable net variance of \$10.429 million or 28.8% as a result largely of increased Municipal Land Transfer Tax revenue (\$17.487 million or 3.6%) from higher property sales.

Approved Complement

Table 5a provides the approved complement and strength as at March 31, 2016 and projections to year-end. As of March 31, 2016, the City reported a strength of 51,410.4 positions representing a vacancy rate, after approved gapping, of 3.2%. By year-end, the City is projecting a strength of 53,068.6 positions. The projected year-end vacancy rate after approved gapping is expected to be 0.3% as more positions are filled throughout the year.

Appendices D and E provide a detailed assessment of the approved complement and strength for the three months ended March 31, 2016 and projections to year-end.

Table 5a
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" | 13,046.5 | 12,355.5 | (691.0) | 5.3% | 3.4% | 13,046.5 | 12,762.5 | (284.0) | 2.2% | 0.2% |
| Citizen Centred Services "B" | 6,341.8 | 6,015.9 | (325.9) | 5.1% | 1.9% | 6,341.8 | 6,164.8 | (177.0) | 2.8% | 0.0% |
| Internal Services | 3,062.0 | 2,671.2 | (390.8) | 12.8% | 9.4% | 3,062.0 | 2,904.0 | (158.0) | 5.2% | 1.8% |
| City Manager's Office | 432.0 | 398.0 | (34.0) | 7.9% | 2.7% | 432.0 | 417.0 | (15.0) | 3.5% | 0.0% |
| Other City Programs | 920.3 | 858.8 | (61.5) | 6.7% | 2.9% | 920.3 | 906.3 | (14.0) | 1.5% | 0.0% |
| Accountability Offices | 54.8 | 51.0 | (3.8) | 6.9% | 6.9% | 54.8 | 54.3 | (0.5) | 0.9% | 0.9% |
| Total City Operations | 23,857.4 | 22,350.4 | (1,507.0) | 6.3% | 3.7% | 23,857.4 | 23,208.9 | (648.5) | 2.7% | 0.1% |
| Agencies | 27,080.0 | 25,764.6 | (1,315.4) | 4.9% | 2.6% | 27,128.0 | 26,508.9 | (619.1) | 2.3% | 0.0% |
| Corporate Accounts | 394.0 | 395.0 | 1.0 | -0.3% | 0.0% | 394.0 | 392.0 | (2.0) | 0.5% | 0.5% |
| Total Levy Operations | 51,331.4 | 48,510.0 | (2,821.4) | 5.5% | 3.1% | 51,379.4 | 50,109.8 | (1,269.6) | 2.5% | 0.1% |
| Rate Supported Programs | 3,167.8 | 2,900.4 | (267.4) | 8.4% | 5.5% | 3,167.8 | 2,958.8 | (209.0) | 6.6% | 3.6% |
| Grand Total | 54,499.2 | 51,410.4 | (3,088.8) | 5.7% | 3.2% | 54,547.2 | 53,068.6 | (1,478.6) | 2.7% | 0.3% |

City Operations

- As indicated in Table 5 above, City Operations collectively reported a strength of 22,350.4 positions, which was 1,507.0 positions below the complement of 23,857.4 positions for the three months ended March 31, 2016. The vacancy rate, after approved gapping, was 3.7%. Key Program areas which contributed to the vacancies included: Long Term Care Homes and Services, Information and Technology, Parks, Forestry and Recreation, Toronto Employment and Social Services, Facilities, Real Estate, Environment and Energy and Transportation Services.
- By year-end, City Operations are projecting a strength of 23,208.9 positions, representing 648.5 positions under the approved complement of 23,857.4 positions. After approved gapping, the projected vacancy rate is expected to be only 0.1%.

Agencies

- As of March 31, 2016, the combined strength reported by Agencies was 25,764.6 positions which was 1,315.4 positions below the approved complement of 27,080.0 positions representing a vacancy rate, after approved gapping, of 2.6%. The TTC – Conventional Service, Toronto Police Service and Toronto Public Health were major contributors to the year-to-date vacancies.
- Agencies are collectively projecting a year-end strength of 26,508.9 positions, representing 619.1 positions below the complement of 27,128.0 positions, with a vacancy rate of 0.0% (i.e., near full employment) after approved gapping. Key Program areas contributing to the projected year-end vacancies include: Toronto Police Service and Toronto Public Health.

Rate Supported Programs

- Rate Supported Programs reported a strength of 2,900.4 positions, representing 267.4 positions under the approved complement of 3,167.8 positions, as of March 31, 2016. The vacancy rate, after approved gapping, was 5.5%. Both Toronto Water and Solid Waste Management Services experienced a number of vacancies for the time period.
- By year-end, Rate Supported Programs are forecasting a strength of 2,958.8 positions before gapping. After approved gapping, the projected vacancy rate for the year-end is expected to be 3.6%. Toronto Water and Solid Waste Management Services are projected to show improvements in filling positions by year-end.

Budget Adjustments

City Council approval is required for the in-year budget adjustments detailed in Appendix F with no impact to the 2016 Approved Net Operating Budget. The major adjustments are outlined below.

Budget Adjustments

2016 Unallocated Budget Reduction:

As part of its deliberations at the Final Wrap-Up Meeting of January 26, 2016, the Budget Committee recommended \$34.009 million gross and \$29.049 million net in funding for various new and enhanced service investments. In order to offset this additional cost, a series of budget adjustments were also recommended for approval, including the following motion, proposing a budget reduction of \$1.263 million to City Agencies and \$9.954 million to City Programs, for a total of \$11.217 million. The motion was adopted by City Council, as part of the 2016 Budget Process, at its meeting on February 17, 2016 as Recommendation 244 EX12.2.

"City Council direct that the 2016 Preliminary Operating Budget be reduced by a total of \$1.263 million for all City Agencies, excluding the Toronto Police Service and the Toronto Transit Commission, and \$9.954 million for City Programs with savings to be realized from a spending freeze on discretionary expenditures, including but not limited to business travel; conferences, consulting contracts; purchase of equipment, furniture, supplies; advertising, promotion and production of materials except where it is critically required for service delivery; and that the City Manager be delegated the authority to allocate these reductions to Agencies and City Programs, having regard for whether an Agency or City Program has met the 2016 -1 budget target."

Attached is the link to the Budget Committee motion:

<http://www.toronto.ca/legdocs/mmis/2016/bu/comm/communicationfile-58214.pdf>

The distribution of the \$11.217 million follows the intent of the approved direction as it relates to the nature of expenditures to be reduced and takes into account whether the Programs and Agencies met the -1% budget target as specified in the 2016 Operating Budget Directions and Guidelines, had provided any line-by-line savings in the 2016 Operating Budgets, as well as the percentage of individual Program/Agency's Net Operating Budget in relation to the City's Total Net Operating Budget. The budget reductions have also been reviewed by the respective Deputy City Managers and divisions and their feedback has been taken into consideration in finalizing the allocations.

Overall, a budget reduction of \$6.810 million net has been identified, of which \$0.898 million net is from City Agencies and \$5.912 million net is from City Programs. The difference of \$4.407 million net will be funded by the savings from Cost of Living Allowance (COLA) provision included in the 2016 Operating Budget for Non-Program. This report recommends that Council approve a reallocation of budget reductions of \$0.898 million net and \$5.912 million net from Non-Program Expenditure Budget to City Agencies and Programs respectively, for a total of \$6.810 million, as well as a transfer of COLA savings in the amount of \$4.407 million within Non-Program Expenditure Budget to offset the budget reduction difference.

The table below summarizes the budget adjustments required to implement the unallocated 2016 Operating Budget Reductions as approved by City Council at its meeting on February 17, 2016.

Table 5b
2016 Operating Budget Reductions
City Programs and Agencies (\$000s)

| | |
|---|----------------|
| Citizen Focused Services A | |
| Affordable Housing Office | 4.3 |
| Children's Services | 155.3 |
| Court Services | 300.0 |
| Economic Development & Culture | 561.2 |
| Long Term Care Homes & Services | 156.6 |
| Parks, Forestry & Recreation | 1,410.8 |
| Shelter, Support & Housing Administration | 150.0 |
| Social Development, Finance & Administration | 110.5 |
| Toronto Employment & Social Services | 434.0 |
| Toronto Paramedic Services | 159.4 |
| Citizen Focused Services A Total | 3,442.3 |
| Citizen Focused Services B | |
| City Planning | 68.5 |
| Engineering & Construction Services | 49.7 |
| Fire Services | 120.9 |
| Municipal Licensing & Standards | 62.6 |
| Policy, Planning, Finance & Administration | 50.0 |
| Transportation Services | 1,012.4 |
| Citizen Focused Services B Total | 1,364.1 |
| Internal Focused Services | |
| 311 Toronto | 24.2 |
| Facilities, Real Estate, Environment & Energy | 220.2 |
| Fleet Services | 20.3 |
| Information & Technology | 154.5 |
| Office of the Chief Financial Officer | 36.9 |
| Office of the Treasurer | 161.7 |
| Internal Focused Services Total | 617.9 |
| City Manager | |
| City Manager's Office | 122.9 |
| City Manager Total | 122.9 |
| Other City Programs | |
| City Clerk's Office | 89.2 |
| City Council | 175.6 |
| Legal Services | 90.7 |
| Mayor's Office | 10.0 |
| Other City Programs Total | 365.4 |
| Savings from COLA | 4,041.5 |
| Total Reductions for City Programs | 9,954.1 |

Table 5b
2016 Operating Budget Reductions
City Programs and Agencies (\$000s)

| | |
|--|-----------------|
| City Agencies: | |
| Arena Boards of Management | 2.0 |
| Association of Community Centres | 37.9 |
| Exhibition Place | 52.0 |
| Heritage Toronto | 2.6 |
| St. Lawrence Centre for the Arts | 8.8 |
| Toronto Centre for the Arts | 10.4 |
| Sony Centre for the Performing Arts | 21.8 |
| Toronto & Region Conservation Authority | 68.7 |
| Toronto Police Services Board | 36.5 |
| Toronto Public Health (TPH) | 177.6 |
| Toronto Public Library (TPL) | 369.7 |
| Toronto Zoo | 108.1 |
| Yonge-Dundas Square | 2.1 |
| Subtotal | 898.1 |
| Savings from COLA for TPH & TPL | 364.9 |
| Total Reductions for City Agencies | 1,263.0 |
| Total Tax Supported Programs and Agencies | 11,217.1 |

Cost of Living Allowance Adjustment CUPE 416 and 79:

City Council recently ratified collective bargaining agreements with Toronto Civic Employees' Union Locals 416 CUPE (excluding Paramedics) and with CUPE 79 (excluding Long-Term Care Homes & Services Part Time Bargaining Unit), as well as Management/Non-Union Employees, Accountability Officers and Elected Officials compensation and benefits. This Report seeks City Council's authority to transfer funding of \$19.377 million gross and \$16.210 million net from the 2016 Approved Non-Program Expenditure Budget to the respective 2016 Approved Operating Budgets for tax funded City Programs, including Toronto Public Health.

In addition, this report also seeks Council's authority to make the necessary adjustments to the Toronto Water, Toronto Building and Solid Waste Management Services 2016 Approved Operating Budgets to implement recently settled agreements.

Cost of Living Allowance Adjustment CUPE 4948:

The Toronto Public Library Board (TPLB) recently ratified collective bargaining agreement with the Canadian Union of Public Employees (CUPE 4948). This Report seeks City Council's authority to transfer funding of \$1.497 million gross and net from the 2016 Approved Non-Program Expenditure Budget to the Toronto Public Library's 2016 Approved Operating Budget

to provide the necessary funding for the 1.25% increase for unionized employees based on the negotiated and approved collective agreement.

Economic, Development and Culture – Canada 150th Anniversary Celebrations:

At its meeting on December 9, 2015 as part of report titled "Canada150 - Planning for 2017" (ED8.9), City Council approved total funding of \$4.2 million for Canada 150 Celebrations to be funded from the 2015 Year End Operating Surplus. To implement this decision, the Deputy City Manager and Chief Financial Officer will transfer \$4.2 million to the Major Special Events Reserve Fund, XR1218 from the general surplus for this purpose. In 2016, Economic Development and Culture requires \$1.754 million gross and 0 net, to hire an additional 16 temporary positions in 2016 to plan, develop, deliver and promote programs and activities for the celebration of Canada's 150th Birthday, including New Year's Eve 2016 and Canada Day 2017. An additional \$2.446 million is required in 2017 and will be included as part of the Program's 2017 Operating Budget Submission.

Facilities, Real Estate, Environment and Energy (FREEE) – Division Reorganization:

Facilities, Real Estate, Environment and Energy (FREEE) Division is under-going an organizational change as part of Facilities Management's new client-focused business model to enable the City to pursue new service delivery improvements through industry best practices. The existing structure is based on a historical district model, and is segregated by functional roles and responsibilities, including facilities maintenance/operations, custodial services and capital project management and delivery. This has led to inefficiencies and inconsistencies in service delivery, as well as redundancy of resources. This report recommends that Council approve a reduction of 6.0 positions (1.0 operating and 5.0 capital) with a budget reduction of \$0.676 million gross and \$0 net. The reorganization includes the following changes:

- Reduction of 16.0 positions (10.0 operating and 6.0 capital).
- Creation of 4 Director positions (4.0 operating) and 6.0 manager and supervisory positions (5.0 operating and 1.0 capital).
- Conversion of 5.0 Custodial Supervisor positions to Facilities Supervisor positions (operating).

There is an associated cost of \$0.056 million that has been offset by salary reductions in the casual employee budget. The total financial impact of the Facilities Management reorganization, including efficiencies realized in the 2016 Budget process, is a reduction of 10.0 positions (5.0 operating, 5.0 capital) with budget reductions of \$1.307 million gross and \$0.630 million net.

Facilities, Real Estate, Environment and Energy (FREEE) – Consolidated City-Wide Real Estate Framework:

This report recommends that Council approve a budget adjustment to increase the 2016 Council Approved Operating Budget for Facilities, Real Estate, Environment and Energy (FREEE) by \$0.149 million gross and \$0 net, funded from the Innovation Reserve Fund (XR1713). At its meeting of May 5, 2015, Council approved a one-time increase of \$0.200 million gross and \$0 net to the 2015 Council Approved Operating Budget for FREEE, with funding provided from the

Innovation Reserve Fund to hire a third party consultant for the "*EX5.5 Consolidated City-Wide Real Estate Framework*". The amount of \$0.149 million gross and \$0 net represents the unspent balance of the 2015 approved funding to continuously retain a third party consultant to assist in the review of real estate operations in 2016.

Transfer of Positions from Revenue Services to 311 Toronto – Tier 1 Tax and Utility Calls:

In 2005, 311 Toronto was approved by City Council as a single point of access with an integrated (telephone, email/fax, web and counter) service delivery model for customer service across divisions. 311 Toronto and Revenue Services have been working together to identify possible service integration opportunities. Since November 23, 2015, 311 Toronto has taken over Tier 1 tax and utility related calls from Revenue Services as part of the customer service integration with the budget remaining in Revenue Services. As a result, this Report recommends Council approve a total transfer of 20.0 approved positions (2.0 Revenue Clerk 1 and 18.0 Support Assistant B positions) from Revenue Services Call Centre to 311 Toronto. 311 Toronto will repurpose these 20.0 positions to 1.0 Supervisor, 311 Contact Centre position and 18.0 311 Contact Centre Service Representative positions. The repurposing of these positions will result in an overall reduction of 1.0 position and a budget transfer of \$1.523 million gross and \$0.762 million net from Revenue Services to 311 Toronto to leverage 311 Toronto's customer service expertise, as well as utilize the sophisticated call centre infrastructure, technology and systems.

City Manager's Office – Reversal of funding for e-Performance Capital Project:

This Report recommends that City Council approve a reduction of 4.0 temporary capital positions resulting in the reversal of funding of \$0.375 million gross and \$0 net for the e-Performance capital project in HR-Organizational and Employee Effectiveness recovered from Information and Technology's 10-Year Capital Plan. This capital project will not be proceeding in 2016 due to the further assessment and review of Talent Management required in the context of future changes to SAP.

Facilities, Real Estate, Environment and Energy (FREEE) – Solar Photovoltaic (PV) Program:

This Report recommends Council approve a budget adjustment to add 2.0 temporary capital funded positions: Project Manager and Contract Coordinator under the Solar Photovoltaic (PV) Program (CCA-708-08) for the duration of the project (18 months commencing in July 2016), to support the completion of 60 solar installations on City facilities by the end of 2017.

At its meeting on February 3, 2016, Council approved an increase of \$1.75 million in 2016 and \$6.2 million of commitments in 2017 funded by recoverable debt, to reflect the City's ownership of 100% of the solar PV installations as per the amended program, and to support the expansion of the program on sites owned by Toronto Hydro and other Agencies and corporations as stipulated in "*PE9.3 Amendments to Joint City of Toronto/Toronto Hydro Solar Program*".

As each project will require separate contracts, managing this increase will require hiring a temporary Project Manager and Contract Coordinator to directly support and manage each asset installation. The financial impact of this adjustment is an increase of 2.0 temporary positions

and \$0.107 million gross and \$0 net to the 2016 Council Approved Operating Budget for Facilities, Real Estate, Environment and Energy (FREEE). The total cost of these 2.0 temporary positions is estimated at \$0.325 million and is included in the \$19.8 million estimated program cost as part of the 2016-2025 Council Approved Capital Budget and Plan. This investment is expected to generate \$33 million in revenues over 20 years.

Utility Costs

- As at March 31, 2016, Tax and Rate Supported Operations reported actual utility costs of \$31.972 million resulting in an under-expenditure of \$7.510 million or 19.0% compared to plan. The year to date under-spending was largely due to: Facilities, Real Estate, Environment and Energy, Transportation Services and Toronto Water.
- By year-end, Tax and Rate Supported Operations project under-spending of \$4.171 million or 2.1% on utilities primarily driven by Toronto Water.

Consulting Costs

- As at March 31, 2016, Tax and Rate Supported Operations reported actual consulting costs of \$5.733 million resulting in under-spending of \$0.381 million or 6.2% of \$6.113 million in planned expenditures.
- Tax and Rate Supported Operations project an unfavourable year-end variance of \$0.296 million or 1.0% for consulting costs due largely to over-spending by Facilities, Real Estate, Environment and Energy. As at March 31, 2016, FREEE's year-end projection for consulting costs is an over expenditure of \$0.149 million related to the Consolidated City-Wide Real Estate Framework which was approved by Council on May 5, 2015. Of the \$0.200 million one-time 2015 in-year funding, \$0.051 million was spent in 2015. FREEE will be requesting a budget adjustment in this report for the remaining \$0.149 million.

CONTACT

Josie La Vita
Executive Director, Financial Planning
Phone: 416-397-4229
Fax: 416-397-4465
Email: jlavita@toronto.ca

Andy Cui
Manager, Financial Planning
Phone: 416-397-4207
Fax: 416-397-4465
Email: acui@toronto.ca

SIGNATURE

Roberto Rossini
Deputy City Manager & Chief Financial Officer

ATTACHMENTS

- Appendix A – City of Toronto Net Expenditures for Three Months Ended March 31, 2016
- Appendix B – City of Toronto Gross Expenditures for Three Months Ended March 31, 2016
- Appendix C – City of Toronto Revenues for Three Months Ended March 31, 2016
- Appendix D – City of Toronto Complement for Three Months Ended March 31, 2016
- Appendix E – City of Toronto Complement Projections for 2016 Year-End
- Appendix F – City of Toronto Budget Adjustments
- Appendix G – City of Toronto City Operating Dashboards for City Programs and Agencies

CITY OF TORONTO
CONSOLIDATED NET EXPENDITURES VARIANCE
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)

| | March 31, 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 | 338.4 | 338.1 | (0.3) | -0.1% | 1,179.6 | 1,179.6 | 0.0 | 0.0% |
| Children's Services | 14,868.8 | 14,868.8 | 0.0 | 0.0% | 75,994.4 | 75,994.4 | 0.0 | 0.0% |
| Court Services | 3,456.5 | 3,300.9 | (155.6) | -4.5% | 8,651.2 | 8,277.0 | (374.2) | -4.3% |
| Economic Development & Culture | 10,894.2 | 10,950.6 | 56.4 | 0.5% | 59,023.4 | 59,023.4 | 0.0 | 0.0% |
| Toronto Paramedic Services | 7,083.9 | 6,149.6 | (934.3) | -13.2% | 78,946.1 | 78,141.0 | (805.1) | -1.0% |
| Long Term Care Homes and Services | 1,934.5 | 1,821.8 | (112.7) | -5.8% | 47,413.0 | 47,274.1 | (138.9) | -0.3% |
| Parks, Forestry & Recreation | 62,119.9 | 61,269.4 | (850.5) | -1.4% | 314,394.9 | 314,594.9 | 200.0 | 0.1% |
| Shelter, Support & Housing Administration | 82,153.0 | 79,860.9 | (2,292.1) | -2.8% | 347,794.0 | 347,794.0 | 0.0 | 0.0% |
| Social Development, Finance & Administration | 5,809.3 | 5,609.2 | (200.1) | -3.4% | 31,960.6 | 31,960.6 | 0.0 | 0.0% |
| Toronto Employment & Social Services | 29,591.2 | 27,828.2 | (1,763.0) | -6.0% | 136,168.5 | 134,900.0 | (1,268.5) | -0.9% |
| Sub-Total Citizen Centred Services "A" | 218,249.7 | 211,997.5 | (6,252.2) | -2.9% | 1,101,525.6 | 1,099,139.0 | (2,386.7) | -0.2% |
| Citizen Centred Services "B" | | | | | | | | |
| City Planning | 2,507.8 | 237.2 | (2,270.6) | -90.5% | 15,327.5 | 12,772.5 | (2,555.0) | -16.7% |
| Fire Services | 93,204.6 | 94,615.3 | 1,410.7 | 1.5% | 418,597.6 | 421,778.4 | 3,180.8 | 0.8% |
| Municipal Licensing & Standards | 2,598.5 | 2,303.5 | (295.0) | -11.4% | 20,837.8 | 21,727.7 | 889.9 | 4.3% |
| Policy, Planning, Finance and Administration | 1,868.7 | 1,740.2 | (128.5) | -6.9% | 9,588.9 | 9,420.1 | (168.8) | -1.8% |
| Engineering and Construction Services | 2,632.2 | 1,748.5 | (883.7) | -33.6% | 7,469.6 | 7,469.6 | 0.0 | 0.0% |
| Toronto Building | (4,580.0) | (7,145.6) | (2,565.6) | 56.0% | (10,754.5) | (16,753.2) | (5,998.7) | 55.8% |
| Transportation Services | 52,697.4 | 41,656.4 | (11,041.0) | -21.0% | 207,621.9 | 208,927.5 | 1,305.6 | 0.6% |
| Sub-Total Citizen Centred Services "B" | 150,929.2 | 135,155.5 | (15,773.7) | -10.5% | 668,688.8 | 665,342.6 | (3,346.2) | -0.5% |
| Internal Services | | | | | | | | |
| Office of the Chief Financial Officer | 1,797.2 | 1,702.5 | (94.7) | -5.3% | 9,673.1 | 9,435.6 | (237.5) | -2.5% |
| Office of the Treasurer | 4,171.9 | 4,006.1 | (165.8) | -4.0% | 28,997.6 | 28,131.9 | (865.7) | -3.0% |
| Facilities, Real Estate, Environment & Energy | 25,599.7 | 25,519.4 | (80.3) | -0.3% | 65,653.3 | 65,166.8 | (486.5) | -0.7% |
| Fleet Services | 902.5 | 1,383.2 | 480.7 | 53.3% | 0.0 | (80.0) | (80.0) | n/a |
| Information & Technology | 25,321.0 | 25,306.9 | (14.1) | -0.1% | 73,293.2 | 73,130.3 | (162.9) | -0.2% |
| 311 Toronto | 1,444.8 | 1,264.5 | (180.3) | -12.5% | 8,982.1 | 8,829.6 | (152.5) | -1.7% |
| Sub-Total Internal Services | 59,237.1 | 59,182.6 | (54.5) | -0.1% | 186,599.3 | 184,614.2 | (1,985.1) | -1.1% |
| City Manager | | | | | | | | |
| City Manager's Office | 10,157.2 | 9,837.4 | (319.8) | -3.1% | 47,026.0 | 45,454.9 | (1,571.1) | -3.3% |
| Sub-Total City Manager | 10,157.2 | 9,837.4 | (319.8) | -3.1% | 47,026.0 | 45,454.9 | (1,571.1) | -3.3% |
| Other City Programs | | | | | | | | |
| City Clerk's Office | 6,560.2 | 6,448.7 | (111.5) | -1.7% | 32,121.9 | 32,121.9 | 0.0 | 0.0% |
| Legal Services | 3,028.8 | 3,755.5 | 726.7 | 24.0% | 19,926.1 | 19,538.1 | (388.0) | -1.9% |
| Mayor's Office | 477.0 | 470.8 | (6.2) | -1.3% | 2,297.1 | 2,297.1 | 0.0 | 0.0% |
| City Council | 4,504.7 | 3,959.7 | (545.0) | -12.1% | 20,914.0 | 20,914.0 | 0.0 | 0.0% |
| Sub-Total Other City Programs | 14,570.7 | 14,634.7 | 64.0 | 0.4% | 75,259.1 | 74,871.1 | (388.0) | -0.5% |
| Accountability Offices | | | | | | | | |
| Auditor General's Office | 968.5 | 878.4 | (90.1) | -9.3% | 4,973.6 | 4,973.6 | 0.0 | 0.0% |
| Integrity Commissioner's Office | 97.4 | 93.5 | (3.9) | -4.0% | 479.2 | 479.2 | 0.0 | 0.0% |
| Lobbyist Registrar's Office | 233.8 | 216.0 | (17.8) | -7.6% | 1,143.1 | 1,143.1 | 0.0 | 0.0% |
| Ombudsman's Office | 380.2 | 308.2 | (72.0) | -18.9% | 1,814.6 | 1,814.6 | 0.0 | 0.0% |
| Sub-Total Council Appointed Programs | 1,679.9 | 1,496.1 | (183.8) | -10.9% | 8,410.5 | 8,410.5 | 0.0 | 0.0% |
| TOTAL - CITY OPERATIONS | 454,823.8 | 432,303.8 | (22,520.0) | -5.0% | 2,087,509.3 | 2,077,832.2 | (9,677.1) | -0.5% |

CITY OF TORONTO
CONSOLIDATED NET EXPENDITURES VARIANCE
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)

| | March 31, 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 | 9,932.8 | 9,861.6 | (71.2) | -0.7% | 58,622.5 | 58,336.0 | (286.5) | -0.5% |
| Toronto Public Library | 40,592.7 | 40,335.1 | (257.6) | -0.6% | 175,869.0 | 175,869.0 | 0.0 | 0.0% |
| Association of Community Centres | 1,859.7 | 1,793.3 | (66.4) | -3.6% | 7,646.6 | 7,646.6 | 0.0 | 0.0% |
| Exhibition Place | (2,835.3) | (3,046.1) | (210.8) | 7.4% | (105.0) | (105.0) | 0.0 | 0.0% |
| Heritage Toronto | 76.9 | 75.3 | (1.6) | -2.1% | 308.9 | 308.9 | 0.0 | 0.0% |
| Theatres | 1,755.7 | 1,468.0 | (287.7) | -16.4% | 5,537.5 | 5,516.8 | (20.7) | -0.4% |
| Toronto Zoo | 6,134.1 | 5,555.5 | (578.6) | -9.4% | 11,993.1 | 11,993.1 | 0.0 | 0.0% |
| Arena Boards of Management | (282.8) | (570.1) | (287.3) | 101.6% | (7.8) | (9.4) | (1.6) | 20.5% |
| Yonge Dundas Square | 262.2 | 221.4 | (40.8) | -15.6% | 389.3 | 441.4 | 52.1 | 13.4% |
| Toronto & Region Conservation Authority | 864.0 | 864.0 | 0.0 | 0.0% | 3,543.0 | 3,543.0 | 0.0 | 0.0% |
| Toronto Transit Commission - Conventional | 68,240.8 | 77,057.6 | 8,816.8 | 12.9% | 493,626.7 | 493,626.7 | 0.0 | 0.0% |
| Toronto Transit Commission - Wheel Trans | 18,070.3 | 18,339.4 | 269.1 | 1.5% | 116,712.4 | 116,712.4 | 0.0 | 0.0% |
| Toronto Police Service | 247,783.7 | 229,098.6 | (18,685.1) | -7.5% | 1,003,465.1 | 1,001,865.1 | (1,600.0) | -0.2% |
| Toronto Police Services Board | 223.8 | 223.8 | 0.0 | 0.0% | 2,299.4 | 2,299.4 | 0.0 | 0.0% |
| TOTAL - AGENCIES | 392,678.6 | 381,277.4 | (11,401.2) | -2.9% | 1,879,900.7 | 1,878,044.0 | (1,856.7) | -0.1% |
| Corporate Accounts | | | | | | | | |
| Capital & Corporate Financing | 87,715.5 | 86,358.6 | (1,356.9) | -1.5% | 699,127.5 | 699,127.5 | 0.0 | 0.0% |
| Non-Program Expenditures | | | | | | | | |
| - Tax Deficiencies/Write-offs | 11,250.0 | 11,245.0 | (5.0) | 0.0% | 29,215.6 | 32,775.4 | 3,559.8 | 12.2% |
| - Assessment Function (MPAC) | 10,167.5 | 10,174.6 | 7.1 | 0.1% | 40,670.0 | 40,698.5 | 28.5 | 0.1% |
| - Funding of Employee Related Liabilities | 48.2 | 37.7 | (10.5) | -21.7% | 65,875.4 | 65,875.4 | 0.0 | 0.0% |
| - Other Corporate Expenditures | 13,741.6 | 14,971.7 | 1,230.1 | 9.0% | 60,590.3 | 62,764.5 | 2,174.2 | 3.6% |
| - Insurance Premiums & Claims | 0.0 | 0.0 | 0.0 | 0.0% | 300.0 | 300.0 | 0.0 | 0.0% |
| - Parking Tag Enforcement & Oper. | 13,564.7 | 13,564.7 | 0.0 | 0.0% | 65,673.7 | 65,143.7 | (530.0) | -0.8% |
| - Programs Funded from Reserve Funds | 0.0 | 0.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% |
| - Vacancy Rebate Program | 5,750.0 | 5,619.6 | (130.4) | -2.3% | 23,000.0 | 23,000.0 | 0.0 | 0.0% |
| - Heritage Property Taxes Rebate | 500.0 | 489.0 | (11.0) | -2.2% | 2,000.0 | 2,000.0 | 0.0 | 0.0% |
| - Tax Rebates for Registered Charities | 0.0 | 0.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% |
| - Solid Waste Management Rebates | 41,569.5 | 43,156.9 | 1,587.4 | 3.8% | 153,801.9 | 153,801.9 | 0.0 | 0.0% |
| Non-Program Expenditures | 96,591.5 | 99,259.2 | 2,667.7 | 2.8% | 441,126.9 | 446,359.4 | 5,232.5 | 1.2% |
| Non-Program Revenue | | | | | | | | |
| - Payments in Lieu of Taxes | (40,907.8) | (40,902.8) | 5.0 | 0.0% | (102,829.9) | (102,829.9) | 0.0 | 0.0% |
| - Supplementary Taxes | 0.0 | 0.0 | 0.0 | 0.0% | (40,700.0) | (40,700.0) | 0.0 | 0.0% |
| - Tax Penalties | (6,301.4) | (6,131.2) | 170.2 | -2.7% | (29,000.0) | (29,000.0) | 0.0 | 0.0% |
| - Interest/Investment Earnings | (25,815.2) | (25,826.5) | (11.3) | 0.0% | (116,862.9) | (116,862.9) | 0.0 | 0.0% |
| - Other Corporate Revenues | (4,160.6) | (4,150.7) | 9.9 | -0.2% | (17,953.4) | (18,028.0) | (74.6) | 0.4% |
| - Toronto Hydro Revenues | (48,750.0) | (44,600.0) | 4,150.0 | -8.5% | (67,500.0) | (63,350.0) | 4,150.0 | -6.1% |
| - Provincial Revenue | (22,900.0) | (22,900.0) | 0.0 | 0.0% | (91,600.0) | (91,600.0) | 0.0 | 0.0% |
| - Municipal Land Transfer Tax | (76,951.8) | (94,438.9) | (17,487.1) | 22.7% | (485,500.0) | (502,987.1) | (17,487.1) | 3.6% |
| - Third Party Sign Tax | (11,951.8) | (11,425.5) | 526.3 | -4.4% | (10,835.7) | (10,835.7) | 0.0 | 0.0% |
| - Parking Authority Revenues | (7,736.7) | (9,736.7) | (2,000.0) | 25.9% | (46,946.9) | (49,196.9) | (2,250.0) | 4.8% |
| - Administrative Support Recoveries - Water | (2,553.8) | (2,553.8) | 0.0 | 0.0% | (18,973.0) | (18,973.0) | 0.0 | 0.0% |
| - Administrative Support Recoveries - Health & EMS | (2,606.7) | (2,606.7) | 0.0 | 0.0% | (16,326.7) | (16,326.7) | 0.0 | 0.0% |
| - Parking Tag Enforcement & Oper. | (13,424.3) | (16,331.4) | (2,907.1) | 21.7% | (102,413.5) | (102,413.5) | 0.0 | 0.0% |
| - Other Tax Revenues | (3,932.0) | (3,926.5) | 5.5 | -0.1% | (13,499.3) | (13,499.3) | 0.0 | 0.0% |
| - Woodbine Slots | (800.0) | (882.3) | (82.3) | 10.3% | (15,500.0) | (15,500.0) | 0.0 | 0.0% |
| Non-Program Revenues | (268,792.1) | (286,412.9) | (17,620.8) | 6.6% | (1,176,441.3) | (1,192,103.0) | (15,661.7) | 1.3% |
| TOTAL - CORPORATE ACCOUNTS | (84,485.1) | (100,795.1) | (16,309.9) | 19.3% | (36,186.9) | (46,616.1) | (10,429.2) | 28.8% |
| NET OPERATING TAX LEVY | 763,017.2 | 712,786.1 | (50,231.1) | -6.6% | 3,931,223.1 | 3,909,260.1 | (21,963.0) | -0.6% |
| NON LEVY OPERATIONS | | | | | | | | |
| Solid Waste Management Services | (13,780.6) | (21,174.8) | (7,394.2) | 53.7% | 0.0 | (2,609.0) | (2,609.0) | n/a |
| Toronto Parking Authority | (10,927.1) | (13,593.7) | (2,666.6) | 24.4% | (52,245.7) | (55,245.7) | (3,000.0) | 5.7% |
| Toronto Water | 21,047.3 | 10,072.8 | (10,974.5) | -52.1% | 0.0 | (19,526.0) | (19,526.0) | n/a |
| NON LEVY OPERATING NET EXPENDITURES | (3,660.4) | (24,695.7) | (21,035.3) | 574.7% | (52,245.7) | (77,380.7) | (25,135.0) | n/a |

Staff report for action on Operating Variance Report for the Three-Month Period
 Ended March 31, 2016

CITY OF TORONTO
CONSOLIDATED GROSS EXPENDITURES VARIANCE
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)

| | March 31, 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 | 648.5 | 556.7 | (91.8) | -14.2% | 2,956.6 | 2,956.6 | 0.0 | 0.0% |
| Children's Services | 81,441.8 | 81,151.8 | (290.0) | -0.4% | 470,461.1 | 470,171.1 | (290.0) | -0.1% |
| Court Services | 9,735.7 | 9,463.2 | (272.5) | -2.8% | 50,079.1 | 49,094.9 | (984.2) | -2.0% |
| Economic Development & Culture | 13,393.8 | 12,978.8 | (415.0) | -3.1% | 75,278.7 | 74,622.0 | (656.6) | -0.9% |
| Toronto Paramedic Services | 38,199.4 | 37,161.4 | (1,038.0) | -2.7% | 204,393.5 | 203,176.3 | (1,217.2) | -0.6% |
| Long Term Care Homes & Services | 53,453.7 | 48,025.6 | (5,428.1) | -10.2% | 253,489.7 | 248,799.4 | (4,690.3) | -1.9% |
| Parks, Forestry & Recreation | 91,560.2 | 84,589.5 | (6,970.7) | -7.6% | 448,599.2 | 445,799.2 | (2,800.0) | -0.6% |
| Shelter, Support & Housing Administration | 156,940.1 | 145,962.9 | (10,977.2) | -7.0% | 676,568.9 | 676,379.1 | (189.8) | 0.0% |
| Social Development, Finance & Administration | 9,422.8 | 7,296.3 | (2,126.5) | -22.6% | 52,922.6 | 47,422.6 | (5,500.0) | -10.4% |
| Toronto Employment & Social Services | 266,744.0 | 238,784.6 | (27,959.4) | -10.5% | 1,099,305.1 | 1,059,672.3 | (39,632.8) | -3.6% |
| Sub-Total Citizen Centred Services "A" | 721,540.0 | 665,970.8 | (55,569.2) | -7.7% | 3,334,054.5 | 3,278,093.5 | (55,961.0) | -1.7% |
| Citizen Centred Services "B" | | | | | | | | |
| City Planning | 8,703.4 | 8,718.8 | 15.4 | 0.2% | 43,309.8 | 43,309.8 | 0.0 | 0.0% |
| Fire Services | 97,512.5 | 98,680.6 | 1,168.1 | 1.2% | 433,926.3 | 437,107.1 | 3,180.8 | 0.7% |
| Municipal Licensing & Standards | 9,521.6 | 8,839.0 | (682.6) | -7.2% | 51,351.2 | 51,128.7 | (222.5) | -0.4% |
| Policy, Planning, Finance and Administration | 4,343.3 | 4,005.1 | (338.2) | -7.8% | 22,037.3 | 21,604.0 | (433.3) | -2.0% |
| Engineering and Construction Services | 14,285.9 | 13,114.6 | (1,171.3) | -8.2% | 70,757.0 | 66,761.1 | (3,995.8) | -5.6% |
| Toronto Buildings | 10,221.1 | 9,407.9 | (813.2) | -8.0% | 53,825.4 | 52,826.7 | (998.7) | -1.9% |
| Transportation Services | 69,701.7 | 58,471.7 | (11,230.0) | -16.1% | 388,491.2 | 373,524.6 | (14,966.6) | -3.9% |
| Sub-Total Citizen Centred Services "B" | 214,289.5 | 201,237.7 | (13,051.8) | -6.1% | 1,063,698.2 | 1,046,262.0 | (17,436.2) | -1.6% |
| Internal Services | | | | | | | | |
| Office of the Chief Financial Officer | 3,437.0 | 3,263.2 | (173.8) | -5.1% | 16,577.0 | 15,994.0 | (583.0) | -3.5% |
| Office of the Treasurer | 16,366.3 | 15,000.8 | (1,365.5) | -8.3% | 77,775.1 | 75,420.3 | (2,354.8) | -3.0% |
| Facilities, Real Estate, Environment & Energy | 38,651.8 | 38,345.2 | (306.6) | -0.8% | 193,120.5 | 192,093.8 | (1,026.7) | -0.5% |
| Fleet Services | 9,316.6 | 9,530.0 | 213.4 | 2.3% | 51,612.4 | 53,067.4 | 1,455.0 | 2.8% |
| Information & Technology | 36,874.8 | 32,554.1 | (4,320.7) | -11.7% | 124,877.2 | 117,137.9 | (7,739.3) | -6.2% |
| 311 Toronto | 3,401.3 | 2,940.4 | (460.9) | -13.6% | 17,300.6 | 15,873.5 | (1,427.1) | -8.2% |
| Sub-Total Internal Services | 108,047.8 | 101,633.7 | (6,414.1) | -5.9% | 481,262.8 | 469,586.9 | (11,675.9) | -2.4% |
| City Manager | | | | | | | | |
| City Manager's Office | 11,921.3 | 11,914.6 | (6.7) | -0.1% | 54,915.1 | 55,258.8 | 343.7 | 0.6% |
| Sub-Total City Manager | 11,921.3 | 11,914.6 | (6.7) | -0.1% | 54,915.1 | 55,258.8 | 343.7 | 0.6% |
| Other City Programs | | | | | | | | |
| City Clerk's Office | 10,525.0 | 10,424.3 | (100.7) | -1.0% | 49,713.1 | 49,713.1 | 0.0 | 0.0% |
| Legal Services | 10,636.9 | 9,674.1 | (962.8) | -9.1% | 50,358.4 | 49,454.2 | (904.2) | -1.8% |
| Mayor's Office | 477.0 | 470.8 | (6.2) | -1.3% | 2,297.1 | 2,297.1 | 0.0 | 0.0% |
| City Council | 4,504.7 | 3,966.0 | (538.7) | -12.0% | 20,954.0 | 20,954.0 | 0.0 | 0.0% |
| Sub-Total Other City Programs | 26,143.6 | 24,535.2 | (1,608.4) | -6.2% | 123,322.6 | 122,418.4 | (904.2) | -0.7% |
| Accountability Offices | | | | | | | | |
| Auditor General's Office | 968.5 | 878.4 | (90.1) | -9.3% | 4,973.6 | 4,973.6 | 0.0 | 0.0% |
| Integrity Commissioner's Office | 97.4 | 93.5 | (3.9) | -4.0% | 479.2 | 479.2 | 0.0 | 0.0% |
| Lobbyist Registrar's Office | 233.8 | 216.0 | (17.8) | -7.6% | 1,143.1 | 1,143.1 | 0.0 | 0.0% |
| Ombudsman's Office | 380.2 | 308.2 | (72.0) | -18.9% | 1,814.6 | 1,814.6 | 0.0 | 0.0% |
| Sub-Total Council Appointed Programs | 1,679.9 | 1,496.1 | (183.8) | -10.9% | 8,410.5 | 8,410.5 | 0.0 | 0.0% |
| TOTAL - CITY OPERATIONS | 1,083,622.1 | 1,006,788.1 | (76,834.0) | -7.1% | 5,065,663.6 | 4,980,030.1 | (85,633.5) | -1.7% |

CITY OF TORONTO
CONSOLIDATED GROSS EXPENDITURES VARIANCE
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)

| | March 31, 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 | 48,287.9 | 47,103.4 | (1,184.5) | -2.5% | 243,207.9 | 240,759.3 | (2,448.6) | -1.0% |
| Toronto Public Library | 44,477.9 | 44,539.8 | 61.9 | 0.1% | 193,461.9 | 193,853.4 | 391.5 | 0.2% |
| Association of Community Centres | 1,928.1 | 1,872.5 | (55.6) | -2.9% | 7,920.0 | 7,920.0 | 0.0 | 0.0% |
| Exhibition Place | 9,934.7 | 8,512.0 | (1,422.7) | -14.3% | 36,565.9 | 36,565.9 | 0.0 | 0.0% |
| Heritage Toronto | 191.8 | 150.1 | (41.7) | -21.7% | 768.4 | 768.4 | 0.0 | 0.0% |
| Theatres | 5,254.5 | 5,130.4 | (124.1) | -2.4% | 23,164.3 | 23,492.0 | 327.7 | 1.4% |
| Toronto Zoo | 9,239.9 | 9,515.7 | 275.8 | 3.0% | 51,173.1 | 51,173.1 | 0.0 | 0.0% |
| Arena Boards of Management | 2,363.2 | 2,132.5 | (230.7) | -9.8% | 8,643.9 | 8,678.0 | 34.1 | 0.4% |
| Yonge Dundas Square | 363.5 | 349.3 | (14.2) | -3.9% | 2,334.5 | 2,491.5 | 157.0 | 6.7% |
| Toronto & Region Conservation Authority | 1,720.9 | 1,720.9 | 0.0 | 0.0% | 40,519.0 | 40,519.0 | 0.0 | 0.0% |
| Toronto Transit Commission - Conventional | 268,037.5 | 266,703.0 | (1,334.5) | -0.5% | 1,736,756.4 | 1,736,756.4 | 0.0 | 0.0% |
| Toronto Transit Commission - Wheel Trans | 19,143.9 | 19,432.0 | 288.1 | 1.5% | 123,665.9 | 123,665.9 | 0.0 | 0.0% |
| Toronto Police Service | 273,736.5 | 239,648.6 | (34,087.9) | -12.5% | 1,130,929.0 | 1,128,029.0 | (2,900.0) | -0.3% |
| Toronto Police Services Board | 223.8 | 223.8 | 0.0 | 0.0% | 3,049.4 | 3,049.4 | 0.0 | 0.0% |
| TOTAL - AGENCIES | 684,904.1 | 647,034.0 | (37,870.1) | -5.5% | 3,602,159.6 | 3,597,721.3 | (4,438.3) | -0.1% |
| Corporate Accounts | | | | | | | | |
| Capital & Corporate Financing | 93,542.0 | 92,185.1 | (1,356.9) | -1.5% | 722,433.6 | 722,433.6 | 0.0 | 0.0% |
| Non-Program Expenditures | | | | | | | | |
| - Tax Deficiencies/Write-offs | 11,250.0 | 11,245.0 | (5.0) | 0.0% | 61,419.6 | 64,979.4 | 3,559.8 | 5.8% |
| - Assessment Function (MPAC) | 10,167.5 | 10,174.6 | 7.1 | 0.1% | 40,670.0 | 40,698.5 | 28.5 | 0.1% |
| - Funding of Employee Related Liabilities | 48.2 | 37.7 | (10.5) | -21.7% | 65,875.4 | 65,875.4 | 0.0 | 0.0% |
| - Other Corporate Expenditures | 15,887.8 | 17,066.2 | 1,178.4 | 7.4% | 68,812.4 | 70,778.9 | 1,966.5 | 2.9% |
| - Insurance Premiums & Claims | 0.0 | 0.0 | 0.0 | n/a | 300.0 | 300.0 | 0.0 | 0.0% |
| - Parking Tag Enforcement & Oper. | 13,564.7 | 13,564.7 | 0.0 | 0.0% | 65,673.7 | 65,143.7 | (530.0) | -0.8% |
| - Programs Funded from Reserve Funds | 29,638.0 | 31,418.1 | 1,780.1 | 6.0% | 127,698.3 | 130,434.7 | 2,736.4 | 2.1% |
| - Vacancy Rebate Program | 5,750.0 | 5,619.6 | (130.4) | -2.3% | 23,000.0 | 23,000.0 | 0.0 | 0.0% |
| - Heritage Property Taxes Rebate | 500.0 | 489.0 | (11.0) | -2.2% | 2,000.0 | 2,000.0 | 0.0 | 0.0% |
| - Tax Rebates for Registered Charities | 3,332.4 | 3,172.2 | (160.2) | -4.8% | 7,157.4 | 7,157.4 | 0.0 | 0.0% |
| - Solid Waste Management Rebates | 41,569.5 | 43,156.9 | 1,587.4 | 3.8% | 153,801.9 | 153,801.9 | 0.0 | 0.0% |
| Non-Program Expenditures | 131,708.1 | 135,944.1 | 4,235.9 | 3.2% | 616,408.7 | 624,169.9 | 7,761.2 | 1.3% |
| Non-Program Revenue | | | | | | | | |
| - Payments in Lieu of Taxes | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| - Supplementary Taxes | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| - Tax Penalties | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| - Interest/Investment Earnings | 283.1 | 283.1 | 0.0 | 0.0% | 1,132.4 | 1,132.4 | 0.0 | 0.0% |
| - Other Corporate Revenues | 636.3 | 1,260.3 | 623.9 | 98.0% | 2,800.7 | 3,458.6 | 657.8 | 23.5% |
| - Toronto Hydro Revenues | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| - Provincial Revenue | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| - Municipal Land Transfer Tax | 7,374.7 | 7,929.4 | 554.7 | 7.5% | 46,528.4 | 46,528.4 | 0.0 | 0.0% |
| - 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 | 2,345.0 | 2,345.0 | 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 & Oper. | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| - Other Tax Revenues | 0.0 | 115.0 | 115.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| - Woodbine Slots | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| Non-Program Revenues | 10,639.1 | 11,932.7 | 1,293.6 | 12.2% | 60,957.6 | 61,615.4 | 657.8 | 1.1% |
| TOTAL - CORPORATE ACCOUNTS | 235,889.3 | 240,061.9 | 4,172.6 | 1.8% | 1,399,799.8 | 1,408,218.8 | 8,419.0 | 0.6% |
| LEVY OPERATING GROSS EXPENDITURES | 2,004,415.5 | 1,893,884.0 | (110,531.5) | -5.5% | 10,067,623.0 | 9,985,970.3 | (81,652.8) | -0.8% |
| NON LEVY OPERATIONS | | | | | | | | |
| Solid Waste Management Services | 51,727.4 | 45,531.1 | (6,196.3) | -12.0% | 389,009.4 | 383,820.3 | (5,189.1) | -1.3% |
| Toronto Parking Authority | 20,087.8 | 20,324.6 | 236.8 | 1.2% | 84,742.7 | 84,742.7 | 0.0 | 0.0% |
| Toronto Water | 258,051.4 | 251,371.2 | (6,680.2) | -2.6% | 1,158,478.6 | 1,144,365.8 | (14,112.8) | -1.2% |
| NON LEVY OPERATING GROSS EXPENDITURES | 329,866.6 | 317,226.9 | (12,639.7) | -3.8% | 1,632,230.7 | 1,612,928.8 | (19,301.9) | -1.2% |

CITY OF TORONTO
CONSOLIDATED REVENUES VARIANCE
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)

| | March 31, 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 | 310.1 | 218.6 | (91.5) | -29.5% | 1,777.0 | 1,777.0 | 0.0 | 0.0% |
| Children's Services | 66,573.0 | 66,283.0 | (290.0) | -0.4% | 394,466.8 | 394,176.8 | (290.0) | -0.1% |
| Court Services | 6,279.2 | 6,162.3 | (116.9) | -1.9% | 41,427.9 | 40,817.9 | (610.0) | -1.5% |
| Economic Development & Culture | 2,499.7 | 2,028.2 | (471.5) | -18.9% | 16,255.3 | 15,598.6 | (656.7) | -4.0% |
| Toronto Paramedic Services | 31,115.5 | 31,011.8 | (103.7) | -0.3% | 125,447.4 | 125,035.3 | (412.1) | -0.3% |
| Long Term Care Homes and Services | 51,519.2 | 46,203.8 | (5,315.4) | -10.3% | 206,076.7 | 201,525.3 | (4,551.4) | -2.2% |
| Parks, Forestry & Recreation | 29,440.3 | 23,320.1 | (6,120.2) | -20.8% | 134,204.3 | 131,204.3 | (3,000.0) | -2.2% |
| Shelter, Support & Housing Administration | 74,787.1 | 66,102.0 | (8,685.1) | -11.6% | 328,774.9 | 328,585.1 | (189.8) | -0.1% |
| Social Development, Finance & Administration | 3,613.5 | 1,687.1 | (1,926.4) | -53.3% | 20,962.0 | 15,462.0 | (5,500.0) | -26.2% |
| Toronto Employment & Social Services | 237,152.8 | 210,956.4 | (26,196.4) | -11.0% | 963,136.6 | 924,772.3 | (38,364.3) | -4.0% |
| Sub-Total Citizen Centred Services "A" | 503,290.3 | 453,973.3 | (49,317.1) | -9.8% | 2,232,528.8 | 2,178,954.6 | (53,574.3) | -2.4% |
| Citizen Centred Services "B" | | | | | | | | |
| City Planning | 6,195.6 | 8,481.6 | 2,286.0 | 36.9% | 27,982.3 | 30,537.3 | 2,555.0 | 9.1% |
| Fire Services | 4,307.9 | 4,065.3 | (242.6) | -5.6% | 15,328.7 | 15,328.7 | 0.0 | 0.0% |
| Municipal Licensing & Standards | 6,923.1 | 6,535.5 | (387.6) | -5.6% | 30,513.4 | 29,401.0 | (1,112.4) | -3.6% |
| Policy, Planning, Finance and Administration | 2,474.6 | 2,264.9 | (209.7) | -8.5% | 12,448.4 | 12,183.9 | (264.5) | -2.1% |
| Engineering and Construction Services | 11,653.7 | 11,366.1 | (287.6) | -2.5% | 63,287.4 | 59,291.6 | (3,995.9) | -6.3% |
| Toronto Building | 14,801.1 | 16,553.5 | 1,752.4 | 11.8% | 64,579.9 | 69,579.9 | 5,000.0 | 7.7% |
| Transportation Services | 17,004.3 | 16,815.3 | (189.0) | -1.1% | 180,869.3 | 164,597.1 | (16,272.2) | -9.0% |
| Sub-Total Citizen Centred Services "B" | 63,360.3 | 66,082.2 | 2,721.9 | 4.3% | 395,009.4 | 380,919.5 | (14,090.0) | -3.6% |
| Internal Services | | | | | | | | |
| Office of the Chief Financial Officer | 1,639.8 | 1,560.7 | (79.1) | -4.8% | 6,903.9 | 6,558.4 | (345.5) | -5.0% |
| Office of the Treasurer | 12,194.4 | 10,994.7 | (1,199.7) | -9.8% | 48,777.5 | 47,288.4 | (1,489.1) | -3.1% |
| Facilities, Real Estate, Environment & Energy | 13,052.1 | 12,825.8 | (226.3) | -1.7% | 127,467.2 | 126,927.0 | (540.2) | -0.4% |
| Fleet Services | 8,414.1 | 8,146.8 | (267.3) | -3.2% | 51,612.4 | 53,147.4 | 1,535.0 | 3.0% |
| Information & Technology | 11,553.8 | 7,247.2 | (4,306.6) | -37.3% | 51,584.0 | 44,007.6 | (7,576.4) | -14.7% |
| 311 Toronto | 1,956.5 | 1,675.9 | (280.6) | -14.3% | 8,318.5 | 7,043.9 | (1,274.6) | -15.3% |
| Sub-Total Internal Services | 48,810.7 | 42,451.1 | (6,359.6) | -13.0% | 294,663.5 | 284,972.7 | (9,690.8) | -3.3% |
| City Manager | | | | | | | | |
| City Manager's Office | 1,764.1 | 2,077.2 | 313.1 | 17.7% | 7,889.1 | 9,803.9 | 1,914.8 | 24.3% |
| Sub-Total City Manager | 1,764.1 | 2,077.2 | 313.1 | 17.7% | 7,889.1 | 9,803.9 | 1,914.8 | 24.3% |
| Other City Programs | | | | | | | | |
| City Clerk's Office | 3,964.8 | 3,975.6 | 10.8 | 0.3% | 17,591.2 | 17,591.2 | 0.0 | 0.0% |
| Legal Services | 7,608.1 | 5,918.6 | (1,689.5) | -22.2% | 30,432.3 | 29,916.1 | (516.2) | -1.7% |
| Mayor's Office | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| City Council | 0.0 | 6.3 | 6.3 | n/a | 40.0 | 40.0 | 0.0 | 0.0% |
| Sub-Total Other City Programs | 11,572.9 | 9,900.5 | (1,672.4) | -14.5% | 48,063.5 | 47,547.3 | (516.2) | -1.1% |
| 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 | 628,798.4 | 574,484.3 | (54,314.1) | -8.6% | 2,978,154.3 | 2,902,197.9 | (75,956.4) | -2.6% |

CITY OF TORONTO
CONSOLIDATED REVENUES VARIANCE
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)

| | March 31, 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 | 38,355.1 | 37,241.8 | (1,113.3) | -2.9% | 184,585.4 | 182,423.3 | (2,162.1) | -1.2% |
| Toronto Public Library | 3,885.2 | 4,204.7 | 319.5 | 8.2% | 17,592.9 | 17,984.4 | 391.5 | 2.2% |
| Association of Community Centres | 68.4 | 79.2 | 10.8 | 15.8% | 273.4 | 273.4 | 0.0 | 0.0% |
| Exhibition Place | 12,770.0 | 11,558.1 | (1,211.9) | -9.5% | 36,670.9 | 36,670.9 | 0.0 | 0.0% |
| Heritage Toronto | 114.9 | 74.8 | (40.1) | -34.9% | 459.5 | 459.5 | 0.0 | 0.0% |
| Theatres | 3,498.8 | 3,662.4 | 163.6 | 4.7% | 17,626.8 | 17,975.2 | 348.4 | 2.0% |
| Toronto Zoo | 3,105.8 | 3,960.2 | 854.4 | 27.5% | 39,180.0 | 39,180.0 | 0.0 | 0.0% |
| Arena Boards of Management | 2,646.0 | 2,702.6 | 56.6 | 2.1% | 8,651.7 | 8,687.4 | 35.7 | 0.4% |
| Yonge Dundas Square | 101.3 | 127.9 | 26.6 | 26.3% | 1,945.2 | 2,050.1 | 104.9 | 5.4% |
| Toronto & Region Conservation Authority | 856.9 | 856.9 | 0.0 | 0.0% | 36,976.0 | 36,976.0 | 0.0 | 0.0% |
| Toronto Transit Commission - Conventional | 199,796.7 | 189,645.4 | (10,151.3) | -5.1% | 1,243,129.7 | 1,243,129.7 | 0.0 | 0.0% |
| Toronto Transit Commission - Wheel Trans | 1,073.6 | 1,092.6 | 19.0 | 1.8% | 6,953.5 | 6,953.5 | 0.0 | 0.0% |
| Toronto Police Service | 25,952.8 | 10,550.0 | (15,402.8) | -59.3% | 127,463.9 | 126,163.9 | (1,300.0) | -1.0% |
| Toronto Police Services Board | 0.0 | 0.0 | 0.0 | n/a | 750.0 | 750.0 | 0.0 | 0.0% |
| TOTAL - AGENCIES | 292,225.5 | 265,756.6 | (26,468.9) | -9.1% | 1,722,258.9 | 1,719,677.3 | (2,581.6) | -0.1% |
| Corporate Accounts | | | | | | | | |
| Capital & Corporate Financing | 5,826.5 | 5,826.5 | 0.0 | 0.0% | 23,306.1 | 23,306.1 | 0.0 | 0.0% |
| Non-Program Expenditures | | | | | | | | |
| - Tax Deficiencies/Write-offs | 0.0 | 0.0 | 0.0 | n/a | 32,204.0 | 32,204.0 | 0.0 | 0.0% |
| - Assessment Function (MPAC) | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| - Funding of Employee Related Liabilities | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| - Other Corporate Expenditures | 2,146.2 | 2,094.5 | (51.7) | -2.4% | 8,222.1 | 8,014.4 | (207.7) | -2.5% |
| - 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 | 29,638.0 | 31,418.1 | 1,780.1 | 6.0% | 127,698.3 | 130,434.7 | 2,736.4 | 2.1% |
| - 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 | 3,332.4 | 3,172.2 | (160.2) | -4.8% | 7,157.4 | 7,157.4 | 0.0 | 0.0% |
| - Solid Waste Management Rebates | 0.0 | 0.0 | 0.0 | n/a | 0.0 | 0.0 | 0.0 | n/a |
| Non-Program Expenditures | 35,116.6 | 36,684.8 | 1,568.2 | 4.5% | 175,281.8 | 177,810.5 | 2,528.7 | 1.4% |
| Non-Program Revenue | | | | | | | | |
| - Payments in Lieu of Taxes | 40,907.8 | 40,902.8 | (5.0) | 0.0% | 102,829.9 | 102,829.9 | 0.0 | 0.0% |
| - Supplementary Taxes | 0.0 | 0.0 | 0.0 | n/a | 40,700.0 | 40,700.0 | 0.0 | 0.0% |
| - Tax Penalties | 6,301.4 | 6,131.2 | (170.2) | -2.7% | 29,000.0 | 29,000.0 | 0.0 | 0.0% |
| - Interest/Investment Earnings | 26,098.3 | 26,109.6 | 11.3 | 0.0% | 117,995.2 | 117,995.2 | 0.0 | 0.0% |
| - Other Corporate Revenues | 4,797.0 | 5,410.9 | 614.0 | 12.8% | 20,754.1 | 21,486.5 | 732.4 | 3.5% |
| - Toronto Hydro Revenues | 48,750.0 | 44,600.0 | (4,150.0) | -8.5% | 67,500.0 | 63,350.0 | (4,150.0) | -6.1% |
| - Provincial Revenue | 22,900.0 | 22,900.0 | 0.0 | 0.0% | 91,600.0 | 91,600.0 | 0.0 | 0.0% |
| - Municipal Land Transfer Tax | 84,326.5 | 102,368.3 | 18,041.8 | 21.4% | 532,028.4 | 549,515.5 | 17,487.1 | 3.3% |
| - Third Party Sign Tax | 11,951.8 | 11,425.5 | (526.3) | -4.4% | 11,951.8 | 11,951.8 | 0.0 | 0.0% |
| - Parking Authority Revenues | 10,081.7 | 12,081.7 | 2,000.0 | 19.8% | 56,326.9 | 58,576.9 | 2,250.0 | 4.0% |
| - Administrative Support Recoveries - Water | 2,553.8 | 2,553.8 | 0.0 | 0.0% | 18,973.0 | 18,973.0 | 0.0 | 0.0% |
| - Administrative Support Recoveries - Health & EMS | 2,606.7 | 2,606.7 | 0.0 | 0.0% | 16,326.7 | 16,326.7 | 0.0 | 0.0% |
| - Parking Tag Enforcement & Oper. | 13,424.3 | 16,331.4 | 2,907.1 | 21.7% | 102,413.5 | 102,413.5 | 0.0 | 0.0% |
| - Other Tax Revenues | 3,932.0 | 4,041.5 | 109.5 | 2.8% | 13,499.3 | 13,499.3 | 0.0 | 0.0% |
| - Woodbine Slots | 800.0 | 882.3 | 82.3 | 10.3% | 15,500.0 | 15,500.0 | 0.0 | 0.0% |
| Non-Program Revenues | 279,431.2 | 298,345.6 | 18,914.4 | 6.8% | 1,237,398.9 | 1,253,718.4 | 16,319.5 | 1.3% |
| TOTAL - CORPORATE ACCOUNTS | 320,374.4 | 340,857.0 | 20,482.6 | 6.4% | 1,435,986.7 | 1,454,835.0 | 18,848.2 | 1.3% |
| LEVY OPERATING REVENUES | 1,241,398.3 | 1,181,097.9 | (60,300.4) | -4.9% | 6,136,399.9 | 6,076,710.2 | (59,689.8) | -1.0% |
| NON LEVY OPERATIONS | | | | | | | | |
| Solid Waste Management Services | 65,508.0 | 66,705.9 | 1,197.9 | 1.8% | 389,009.4 | 386,429.3 | (2,580.1) | -0.7% |
| Toronto Parking Authority | 31,014.9 | 33,918.3 | 2,903.4 | 9.4% | 136,988.4 | 139,988.4 | 3,000.0 | 2.2% |
| Toronto Water | 237,004.1 | 241,298.4 | 4,294.3 | 1.8% | 1,158,478.6 | 1,163,891.8 | 5,413.2 | 0.5% |
| NON LEVY OPERATING REVENUES | 333,527.0 | 341,922.6 | 8,395.6 | 2.5% | 1,684,476.4 | 1,690,309.5 | 5,833.1 | 0.3% |

**CITY OF TORONTO
CONSOLIDATED APPROVED COMPLEMENT
FOR THE THREE MONTHS ENDED MARCH 31, 2016**

| Program/Agency | Operating Positions | | | | Capital Positions | | | | Total Positions | | | | Budgeted Gapping | After Gapping | |
|---|---------------------|-----------------|------------------|--------------|---------------------|----------------|----------------|--------------|---------------------|-----------------|------------------|--------------|------------------|---------------|--|
| | Approved Complement | Strength | Over / (Under) | % | Approved Complement | Strength | Over / (Under) | % | Approved Complement | Strength | Over / (Under) | % | | | |
| Citizen Centred Services "A" | | | | | | | | | | | | | | | |
| Affordable Housing Office | 19.0 | 16.0 | (3.0) | 15.8% | 0.0 | 0.0 | 0.0 | 0.0% | 19.0 | 16.0 | (3.0) | 15.8% | 1.8% | 14.0% | |
| Children's Services | 977.8 | 975.8 | (2.0) | 0.2% | 13.0 | 12.0 | (1.0) | 7.7% | 990.8 | 987.8 | (3.0) | 0.3% | 0.5% | 0.0% | |
| Court Services | 282.0 | 220.0 | (62.0) | 22.0% | 0.0 | 0.0 | 0.0 | 0.0% | 282.0 | 220.0 | (62.0) | 22.0% | 15.6% | 6.4% | |
| Economic Development & Culture | 297.5 | 282.5 | (15.0) | 5.0% | 10.0 | 9.0 | (1.0) | 10.0% | 307.5 | 291.5 | (16.0) | 5.2% | 3.0% | 2.2% | |
| Toronto Paramedic Services | 1,444.8 | 1,350.8 | (94.0) | 6.5% | 0.5 | 0.5 | 0.0 | 0.0% | 1,445.3 | 1,351.3 | (94.0) | 6.5% | 1.9% | 4.6% | |
| 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 | 4,318.9 | (203.0) | 4.5% | 91.3 | 75.3 | (16.0) | 17.5% | 4,613.2 | 4,394.2 | (219.0) | 4.7% | 2.2% | 2.6% | |
| Shelter, Support & Housing Administration | 756.2 | 716.8 | (39.4) | 5.2% | 1.0 | 1.0 | 0.0 | 0.0% | 757.2 | 717.8 | (39.4) | 5.2% | 3.7% | 1.5% | |
| Social Development, Finance & Administration | 139.5 | 120.5 | (19.0) | 13.6% | 0.0 | 0.0 | 0.0 | 0.0% | 139.5 | 120.5 | (19.0) | 13.6% | 3.0% | 10.6% | |
| Toronto Employment & Social Services | 2,120.0 | 2,000.0 | (120.0) | 5.7% | 0.0 | 0.0 | 0.0 | 0.0% | 2,120.0 | 2,000.0 | (120.0) | 5.7% | 1.6% | 4.1% | |
| Sub-Total Citizen Centred Services "A" | 12,930.7 | 12,257.7 | (673.0) | 5.2% | 115.8 | 97.8 | (18.0) | 15.5% | 13,046.5 | 12,355.5 | (691.0) | 5.3% | 1.9% | 3.4% | |
| Citizen Centred Services "B" | | | | | | | | | | | | | | | |
| City Planning | 367.0 | 357.0 | (10.0) | 2.7% | 5.0 | 5.0 | 0.0 | 0.0% | 372.0 | 362.0 | (10.0) | 2.7% | 3.9% | 0.0% | |
| Fire Services | 3,167.3 | 3,110.3 | (57.0) | 1.8% | 1.0 | 1.0 | 0.0 | 0.0% | 3,168.3 | 3,111.3 | (57.0) | 1.8% | 2.0% | 0.0% | |
| Municipal Licensing & Standards | 460.0 | 440.0 | (20.0) | 4.3% | 0.0 | 0.0 | 0.0 | 0.0% | 460.0 | 440.0 | (20.0) | 4.3% | 2.3% | 2.1% | |
| Policy, Planning, Finance and Administration | 196.4 | 187.4 | (9.0) | 4.6% | 0.0 | 0.0 | 0.0 | 0.0% | 196.4 | 187.4 | (9.0) | 4.6% | 4.0% | 0.6% | |
| Engineering and Construction Services | 131.9 | 116.8 | (15.1) | 11.4% | 434.2 | 388.3 | (45.9) | 10.6% | 566.1 | 505.1 | (61.0) | 10.8% | 4.2% | 6.6% | |
| Toronto Buildings | 450.0 | 406.0 | (44.0) | 9.8% | 6.0 | 5.0 | (1.0) | 16.7% | 456.0 | 411.0 | (45.0) | 9.9% | 2.9% | 7.0% | |
| Transportation Services | 1,026.8 | 914.8 | (112.0) | 10.9% | 96.2 | 84.3 | (11.9) | 12.4% | 1,123.0 | 999.1 | (123.9) | 11.0% | 6.3% | 4.7% | |
| Sub-Total Citizen Centred Services "B" | 5,799.4 | 5,532.3 | (267.1) | 4.6% | 542.4 | 483.6 | (58.8) | 10.8% | 6,341.8 | 6,015.9 | (325.9) | 5.1% | 3.2% | 1.9% | |
| Internal Services | | | | | | | | | | | | | | | |
| Office of the Chief Financial Officer | 103.0 | 97.0 | (6.0) | 5.8% | 12.0 | 9.0 | (3.0) | 25.0% | 115.0 | 106.0 | (9.0) | 7.8% | 1.9% | 5.9% | |
| Office of the Treasurer | 680.2 | 626.2 | (54.0) | 7.9% | 44.0 | 22.0 | (22.0) | 50.0% | 724.2 | 648.2 | (76.0) | 10.5% | 2.8% | 7.7% | |
| Facilities, Real Estate, Environment & Energy | 931.5 | 849.0 | (82.5) | 8.9% | 91.0 | 73.0 | (18.0) | 19.8% | 1,022.5 | 922.0 | (100.5) | 9.8% | 3.7% | 6.2% | |
| Fleet Services | 176.0 | 162.0 | (14.0) | 8.0% | 8.0 | 0.0 | (8.0) | 100.0% | 184.0 | 162.0 | (22.0) | 12.0% | 3.0% | 9.0% | |
| Information & Technology | 619.0 | 553.0 | (66.0) | 10.7% | 231.0 | 126.0 | (105.0) | 45.5% | 850.0 | 679.0 | (171.0) | 20.1% | 3.8% | 16.4% | |
| 311 Toronto | 145.0 | 139.0 | (6.0) | 4.1% | 21.3 | 15.0 | (6.3) | 29.6% | 166.3 | 154.0 | (12.3) | 7.4% | 2.4% | 5.0% | |
| Sub-Total Internal Services | 2,654.7 | 2,426.2 | (228.5) | 8.6% | 407.3 | 245.0 | (162.3) | 39.8% | 3,062.0 | 2,671.2 | (390.8) | 12.8% | 3.3% | 9.4% | |
| City Manager | | | | | | | | | | | | | | | |
| City Manager's Office | 411.0 | 385.0 | (26.0) | 6.3% | 21.0 | 13.0 | (8.0) | 38.1% | 432.0 | 398.0 | (34.0) | 7.9% | 5.2% | 2.7% | |
| Sub-Total City Manager | 411.0 | 385.0 | (26.0) | 6.3% | 21.0 | 13.0 | (8.0) | 38.1% | 432.0 | 398.0 | (34.0) | 7.9% | 5.2% | 2.7% | |
| Other City Programs | | | | | | | | | | | | | | | |
| City Clerk's Office | 403.0 | 372.0 | (31.0) | 7.7% | 10.9 | 7.4 | (3.5) | 32.1% | 413.9 | 379.4 | (34.5) | 8.3% | 5.1% | 3.2% | |
| Legal Services | 306.4 | 280.4 | (26.0) | 8.5% | 0.0 | 0.0 | 0.0 | 0.0% | 306.4 | 280.4 | (26.0) | 8.5% | 2.6% | 5.9% | |
| Mayor's Office | 20.0 | 19.0 | (1.0) | 5.0% | 0.0 | 0.0 | 0.0 | 0.0% | 20.0 | 19.0 | (1.0) | 5.0% | 0.0% | 5.0% | |
| City Council | 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 | 851.4 | (58.0) | 6.4% | 10.9 | 7.4 | (3.5) | 32.1% | 920.3 | 858.8 | (61.5) | 6.7% | 3.7% | 2.9% | |
| Accountability Offices | | | | | | | | | | | | | | | |
| Auditor General's Office | 31.5 | 28.0 | (3.5) | 11.1% | 0.0 | 0.0 | 0.0 | 0.0% | 31.5 | 28.0 | (3.5) | 11.1% | 0.0% | 11.1% | |
| 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) | 3.6% | 0.0 | 0.0 | 0.0 | 0.0% | 8.3 | 8.0 | (0.3) | 3.6% | 0.0% | 3.6% | |
| Ombudsman's Office | 12.0 | 12.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 12.0 | 12.0 | 0.0 | 0.0% | 0.0% | 0.0% | |
| Sub-Total Accountability Offices | 54.8 | 51.0 | (3.8) | 6.9% | 0.0 | 0.0 | 0.0 | 0.0% | 54.8 | 51.0 | (3.8) | 6.9% | 0.0% | 6.9% | |
| TOTAL - CITY OPERATIONS | 22,760.0 | 21,503.6 | (1,256.4) | 5.5% | 1,097.4 | 846.8 | (250.6) | 22.8% | 23,857.4 | 22,350.4 | (1,507.0) | 6.3% | 2.6% | 3.7% | |
| Agencies | | | | | | | | | | | | | | | |
| Toronto Public Health | 1,850.9 | 1,743.4 | (107.5) | 5.8% | 21.1 | 20.3 | (0.8) | 3.8% | 1,872.0 | 1,763.7 | (108.3) | 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 | 7.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 7.0 | 7.0 | 0.0 | 0.0% | 0.0% | 0.0% | |
| Theatres | 172.9 | 164.8 | (8.1) | 4.7% | 0.0 | 0.0 | 0.0 | 0.0% | 172.9 | 164.8 | (8.1) | 4.7% | 0.0% | 4.7% | |
| Toronto Zoo | 394.0 | 381.0 | (13.0) | 3.3% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 381.0 | (13.0) | 3.3% | 2.3% | 1.0% | |
| 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% | |
| TTC - Conventional | 11,780.0 | 11,662.0 | (118.0) | 1.0% | 2,148.0 | 1,568.0 | (580.0) | 27.0% | 13,928.0 | 13,230.0 | (698.0) | 5.0% | 1.2% | 3.9% | |
| TTC - WT | 564.0 | 541.0 | (23.0) | 4.1% | 0.0 | 0.0 | 0.0 | 0.0% | 564.0 | 541.0 | (23.0) | 4.1% | 0.9% | 3.2% | |
| Toronto Police Service | 7,881.0 | 7,475.0 | (406.0) | 5.2% | 0.0 | 0.0 | 0.0 | 0.0% | 7,881.0 | 7,475.0 | (406.0) | 5.2% | 3.8% | 1.4% | |
| Toronto Police Services Board | 7.0 | 7.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 7.0 | 7.0 | 0.0 | 0.0% | 0.0% | 0.0% | |
| TOTAL - AGENCIES | 24,900.9 | 24,166.3 | (734.6) | 3.0% | 2,179.1 | 1,598.3 | (580.8) | 26.7% | 27,080.0 | 25,764.6 | (1,315.4) | 4.9% | 2.3% | 2.6% | |
| Corporate Accounts | | | | | | | | | | | | | | | |
| Parking Tag Enforcement & Oper. | 394.0 | 395.0 | 1.0 | -0.3% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 395.0 | 1.0 | -0.3% | 0.0% | 0.0% | |
| TOTAL - CORPORATE ACCOUNTS | 394.0 | 395.0 | 1.0 | -0.3% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 395.0 | 1.0 | -0.3% | 0.0% | 0.0% | |
| TOTAL LEVY OPERATIONS | 48,054.9 | 46,064.9 | (1,990.0) | 4.1% | 3,276.5 | 2,445.1 | (831.4) | 25.4% | 51,331.4 | 48,510.0 | (2,821.4) | 5.5% | 2.4% | 3.1% | |
| Non Levy Operations | | | | | | | | | | | | | | | |
| Solid Waste Management Services | 1,065.7 | 978.5 | (87.2) | 8.2% | 43.0 | 29.2 | (13.8) | 32.1% | 1,108.7 | 1,007.7 | (101.0) | 9.1% | 3.8% | 5.3% | |
| Toronto Parking Authority | 302.4 | 298.0 | (4.4) | 1.5% | 0.0 | 0.0 | 0.0 | 0.0% | 302.4 | 298.0 | (4.4) | 1.5% | 0.0% | 1.5% | |
| Toronto Water | 1,710.3 | 1,548.3 | (162.0) | 9.5% | 46.4 | 46.4 | 0.0 | 0.0% | 1,756.7 | 1,594.7 | (162.0) | 9.2% | 3.0% | 6.2% | |
| TOTAL NON LEVY OPERATIONS | 3,078.4 | 2,824.8 | (253.6) | 8.2% | 89.4 | 75.6 | (13.8) | 15.4% | 3,167.8 | 2,900.4 | (267.4) | 8.4% | 3.0% | 5.5% | |
| GRAND TOTAL | 51,133.3 | 48,889.7 | (2,243.6) | 4.4% | 3,365.9 | 2,520.7 | (845.2) | 25.1% | 54,499.2 | 51,410.4 | (3,088.8) | 5.7% | 2.4% | 3.2% | |

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

| Program/Agency | Operating Positions | | | | Capital Positions | | | | Total Positions | | | | Budgeted Gapping | After Gapping |
|---|---------------------|-----------------|------------------|--------------|---------------------|----------------|----------------|---------------|---------------------|-----------------|------------------|-------------|------------------|---------------|
| | Approved Complement | Strength | Over / (Under) | % | Approved Complement | Strength | Over / (Under) | % | Approved Complement | Strength | Over / (Under) | % | | |
| Citizen Centred Services "A" | | | | | | | | | | | | | | |
| Affordable Housing Office | 19.0 | 19.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 19.0 | 19.0 | 0.0 | 0.0% | 1.8% | 0.0% |
| Children's Services | 977.8 | 977.8 | 0.0 | 0.0% | 13.0 | 13.0 | 0.0 | 0.0% | 990.8 | 990.8 | 0.0 | 0.0% | 0.5% | 0.0% |
| Court Services | 282.0 | 222.0 | (60.0) | 21.3% | 0.0 | 0.0 | 0.0 | 0.0% | 282.0 | 222.0 | (60.0) | 21.3% | 15.6% | 5.7% |
| Economic Development & Culture | 297.5 | 297.5 | 0.0 | 0.0% | 10.0 | 10.0 | 0.0 | 0.0% | 307.5 | 307.5 | 0.0 | 0.0% | 3.0% | 0.0% |
| Toronto Paramedic Services | 1,444.8 | 1,415.8 | (29.0) | 2.0% | 0.5 | 0.5 | 0.0 | 0.0% | 1,445.3 | 1,416.3 | (29.0) | 2.0% | 1.9% | 0.1% |
| 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 | 4,521.9 | 4,421.9 | (100.0) | 2.2% | 91.3 | 86.3 | (5.0) | 5.5% | 4,613.2 | 4,508.2 | (105.0) | 2.3% | 2.2% | 0.1% |
| Shelter, Support & Housing Administration | 756.2 | 728.2 | (28.0) | 3.7% | 1.0 | 1.0 | 0.0 | 0.0% | 757.2 | 729.2 | (28.0) | 3.7% | 3.7% | 0.0% |
| Social Development, Finance & Administration | 139.5 | 139.5 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 139.5 | 139.5 | 0.0 | 0.0% | 3.0% | 0.0% |
| Toronto Employment & Social Services | 2,120.0 | 2,058.0 | (62.0) | 2.9% | 0.0 | 0.0 | 0.0 | 0.0% | 2,120.0 | 2,058.0 | (62.0) | 2.9% | 1.6% | 1.3% |
| Sub-Total Citizen Centred Services "A" | 12,930.7 | 12,651.7 | (279.0) | 2.2% | 115.8 | 110.8 | (5.0) | 4.3% | 13,046.5 | 12,762.5 | (284.0) | 2.2% | 1.9% | 0.2% |
| Citizen Centred Services "B" | | | | | | | | | | | | | | |
| City Planning | 367.0 | 358.0 | (9.0) | 2.5% | 5.0 | 5.0 | 0.0 | 0.0% | 372.0 | 363.0 | (9.0) | 2.4% | 3.9% | 0.0% |
| Fire Services | 3,167.3 | 3,158.3 | (9.0) | 0.3% | 1.0 | 1.0 | 0.0 | 0.0% | 3,168.3 | 3,159.3 | (9.0) | 0.3% | 2.0% | 0.0% |
| Municipal Licensing & Standards | 460.0 | 454.0 | (6.0) | 1.3% | 0.0 | 0.0 | 0.0 | 0.0% | 460.0 | 454.0 | (6.0) | 1.3% | 2.3% | 0.0% |
| Policy, Planning, Finance and Administration | 196.4 | 192.4 | (4.0) | 2.0% | 0.0 | 0.0 | 0.0 | 0.0% | 196.4 | 192.4 | (4.0) | 2.0% | 4.0% | 0.0% |
| Engineering and Construction Services | 131.9 | 121.9 | (10.0) | 7.6% | 434.2 | 408.2 | (26.0) | 6.0% | 566.1 | 530.1 | (36.0) | 6.4% | 4.2% | 2.2% |
| Toronto Buildings | 450.0 | 437.0 | (13.0) | 2.9% | 6.0 | 6.0 | 0.0 | 0.0% | 456.0 | 443.0 | (13.0) | 2.9% | 2.9% | 0.0% |
| Transportation Services | 1,026.8 | 935.3 | (91.5) | 8.9% | 96.2 | 87.7 | (8.5) | 8.8% | 1,123.0 | 1,023.0 | (100.0) | 8.9% | 6.3% | 2.6% |
| Sub-Total Citizen Centred Services "B" | 5,799.4 | 5,656.9 | (142.5) | 2.5% | 542.4 | 507.9 | (34.5) | 6.4% | 6,341.8 | 6,164.8 | (177.0) | 2.8% | 3.2% | 0.0% |
| Internal Services | | | | | | | | | | | | | | |
| Office of the Chief Financial Officer | 103.0 | 101.0 | (2.0) | 1.9% | 12.0 | 10.0 | (2.0) | 16.7% | 115.0 | 111.0 | (4.0) | 3.5% | 1.9% | 1.5% |
| Office of the Treasurer | 680.2 | 671.2 | (9.0) | 1.3% | 44.0 | 38.0 | (6.0) | 13.6% | 724.2 | 709.2 | (15.0) | 2.1% | 2.8% | 0.0% |
| Facilities, Real Estate, Environment & Energy | 931.5 | 886.0 | (45.5) | 4.9% | 91.0 | 86.0 | (5.0) | 5.5% | 1,022.5 | 972.0 | (50.5) | 4.9% | 3.7% | 1.3% |
| Fleet Services | 176.0 | 170.0 | (6.0) | 3.4% | 8.0 | 8.0 | 0.0 | 0.0% | 184.0 | 178.0 | (6.0) | 3.3% | 3.0% | 0.3% |
| Information & Technology | 619.0 | 580.0 | (39.0) | 6.3% | 231.0 | 195.0 | (36.0) | 15.6% | 850.0 | 775.0 | (75.0) | 8.8% | 3.8% | 5.1% |
| 311 Toronto | 145.0 | 141.0 | (4.0) | 2.8% | 21.3 | 17.8 | (3.5) | 16.4% | 166.3 | 158.8 | (7.5) | 4.5% | 2.4% | 2.1% |
| Sub-Total Internal Services | 2,654.7 | 2,549.2 | (105.5) | 4.0% | 407.3 | 354.8 | (52.5) | 12.9% | 3,062.0 | 2,904.0 | (158.0) | 5.2% | 3.3% | 1.8% |
| City Manager | | | | | | | | | | | | | | |
| City Manager's Office | 411.0 | 403.0 | (8.0) | 1.9% | 21.0 | 14.0 | (7.0) | -33.3% | 432.0 | 417.0 | (15.0) | 3.5% | 5.2% | 0.0% |
| Sub-Total City Manager | 411.0 | 403.0 | (8.0) | -1.9% | 21.0 | 14.0 | (7.0) | -33.3% | 432.0 | 417.0 | (15.0) | 3.5% | 5.2% | 0.0% |
| Other City Programs | | | | | | | | | | | | | | |
| City Clerk's Office | 403.0 | 393.0 | (10.0) | 2.5% | 10.9 | 10.9 | 0.0 | 0.0% | 413.9 | 403.9 | (10.0) | 2.4% | 5.1% | 0.0% |
| Legal Services | 306.4 | 302.4 | (4.0) | 1.3% | 0.0 | 0.0 | 0.0 | 0.0% | 306.4 | 302.4 | (4.0) | 1.3% | 2.6% | 0.0% |
| 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 | 895.4 | (14.0) | 1.5% | 10.9 | 10.9 | 0.0 | 0.0% | 920.3 | 906.3 | (14.0) | 1.5% | 3.7% | 0.0% |
| 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 | 8.3 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 8.3 | 8.3 | 0.0 | 0.0% | 0.0% | 0.0% |
| Ombudsman's Office | 12.0 | 12.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 12.0 | 12.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| Sub-Total Accountability Offices | 54.8 | 54.3 | (0.5) | 0.9% | 0.0 | 0.0 | 0.0 | 0.0% | 54.8 | 54.3 | (0.5) | 0.9% | 0.0% | 0.9% |
| TOTAL - CITY OPERATIONS | 22,760.0 | 22,210.5 | (549.5) | 2.4% | 1,097.4 | 998.4 | (99.0) | 9.0% | 23,857.4 | 23,208.9 | (648.5) | 2.7% | 2.6% | 0.1% |
| Agencies | | | | | | | | | | | | | | |
| Toronto Public Health | 1,850.9 | 1,758.4 | (92.5) | 5.0% | 21.1 | 20.3 | (0.8) | 3.8% | 1,872.0 | 1,778.7 | (93.3) | 5.0% | 5.1% | 0.0% |
| Toronto Public Library | 1,736.0 | 1,687.0 | (49.0) | 2.8% | 5.0 | 5.0 | 0.0 | 0.0% | 1,741.0 | 1,692.0 | (49.0) | 2.8% | 2.7% | 0.1% |
| 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 | 7.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 7.0 | 7.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| Theatres | 172.9 | 174.1 | 1.2 | -0.7% | 0.0 | 0.0 | 0.0 | 0.0% | 172.9 | 174.1 | 1.2 | -0.7% | 0.0% | 0.0% |
| Toronto Zoo | 394.0 | 394.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 394.0 | 0.0 | 0.0% | 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% |
| TTC - Conventional | 11,870.0 | 11,870.0 | 0.0 | 0.0% | 2,105.0 | 2,105.0 | 0.0 | 0.0% | 13,975.0 | 13,975.0 | 0.0 | 0.0% | 1.2% | 0.0% |
| TTC - WT | 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 | 7,403.0 | (478.0) | 6.1% | 0.0 | 0.0 | 0.0 | 0.0% | 7,881.0 | 7,403.0 | (478.0) | 6.1% | 3.8% | 2.3% |
| Toronto Police Services Board | 7.0 | 7.0 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 7.0 | 7.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| TOTAL - AGENCIES | 24,991.9 | 24,373.6 | (618.3) | 2.5% | 2,136.1 | 2,135.3 | (0.8) | 0.0% | 27,128.0 | 26,508.9 | (619.1) | 2.3% | 2.3% | 0.0% |
| Corporate Accounts | | | | | | | | | | | | | | |
| Parking Tag Enforcement & Oper. | 394.0 | 392.0 | (2.0) | 0.5% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 392.0 | (2.0) | 0.5% | 0.0% | 0.5% |
| TOTAL - CORPORATE ACCOUNTS | 394.0 | 392.0 | (2.0) | 0.5% | 0.0 | 0.0 | 0.0 | 0.0% | 394.0 | 392.0 | (2.0) | 0.5% | 0.0% | 0.5% |
| TOTAL LEVY OPERATIONS | 48,145.9 | 46,976.1 | (1,169.8) | 2.4% | 3,233.5 | 3,133.7 | (99.8) | 3.1% | 51,379.4 | 50,109.8 | (1,269.6) | 2.5% | 2.4% | 0.1% |
| Non Levy Operations | | | | | | | | | | | | | | |
| Solid Waste Management Services | 1,065.7 | 991.7 | (74.0) | 6.9% | 43.0 | 40.0 | (3.0) | 7.0% | 1,108.7 | 1,031.7 | (77.0) | 6.9% | 3.8% | 3.2% |
| Toronto Parking Authority | 302.4 | 302.4 | 0.0 | 0.0% | 0.0 | 0.0 | 0.0 | 0.0% | 302.4 | 302.4 | 0.0 | 0.0% | 0.0% | 0.0% |
| Toronto Water | 1,710.3 | 1,578.3 | (132.0) | 7.7% | 46.4 | 46.4 | 0.0 | 0.0% | 1,756.7 | 1,624.7 | (132.0) | 7.5% | 3.0% | 4.5% |
| TOTAL NON LEVY OPERATIONS | 3,078.4 | 2,872.4 | (206.0) | 6.7% | 89.4 | 86.4 | (3.0) | 3.4% | 3,167.8 | 2,958.8 | (209.0) | 6.6% | 3.0% | 3.6% |
| GRAND TOTAL | 51,224.3 | 49,848.5 | (1,375.8) | 2.7% | 3,322.9 | 3,220.1 | (102.8) | 3.1% | 54,547.2 | 53,068.6 | (1,478.6) | 2.7% | 2.4% | 0.3% |

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|---|----------------------|----------------|--------------------|-------------|
| Citizen Centred Service "A" | | | | |
| Economic Development & Culture | | | | |
| To increase the gross expenditure budget by \$1.754 million, fully funded from the Major Special Events Reserve Fund, XR1218, (MSERF), for a net zero impact. Funding will be used for an additional 16 temporary positions to plan, develop, deliver and promote programs and activities for the celebration of Canada's 150th Birthday, including New Year's Eve 2016 and Canada Day 2017. An additional \$2,446 million is required in 2017 funded from MSERF and third parties which have been secured. Total funding of \$4.2 million for the City's costs was approved by City Council on December 9, 2015 as part of report titled "Canada150 - Planning for 2017" (ED8.9) | 1,754.1 | 1,754.1 | 0.0 | 16.0 |
| Total Economic Development & Culture | 1,754.1 | 1,754.1 | 0.0 | 16.0 |
| Toronto Paramedic Services | | | | |
| Technical adjustment to realign salaries and benefits of 8 positions from the Operations to the Education centre within Toronto Paramedic Services. This realignment of positions will result in no net impact in salary and benefits. | 0.0 | 0.0 | 0.0 | 0.0 |
| To increase the gross expenditure budget by \$0.226 million, fully funded from the Ministry of Health and Long Term Care (MOHLTC), for a net zero impact. Funding will be used to extend the Independence at Home (IAH) Program originally scheduled to be completed last fall and now extended until March 2017. The program funds 2 temporary Paramedic Level 3's. | 226.9 | 226.9 | 0.0 | 2.0 |
| Total Toronto Paramedic Services | 226.9 | 226.9 | 0.0 | 2.0 |
| Shelter, Support & Housing Administration | | | | |
| A one-time budget increase of \$1.919 million gross, fully funded by Rent Bank Repaid Loan Fund, to the Toronto Rent Bank Program to reflect the loan fund and provision of coordination and central administration services. | 1,918.6 | 1,918.6 | 0.0 | 0.0 |
| Total Shelter, Support & Housing Administration | 1,918.6 | 1,918.6 | 0.0 | 0.0 |
| Parks, Forestry & Recreation | | | | |
| To increase the Urban Forestry gross expenditures by \$1M, fully funded by a withdrawal from the Tree Canopy Reserve Fund (XR1220), for a net zero impact. This is to fully account for the Toronto Water one-time contribution to the Tree Canopy Reserve in 2015 to help achieve the Mayor's and City's forest canopy targets, mitigate storm water runoff and mitigate climate change impacts in the 2016 Operating Budget. | 1,000.0 | 1,000.0 | 0.0 | 0.0 |

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|--|----------------------|----------------|--------------------|-------------|
| To increase the Community Recreation gross operating expenditures by \$0.410 million, fully funded from recoveries from capital, for a net zero impact. An additional 6 positions are needed to deliver the Permitting, Registration and Licensing IT project for Community Recreation. This IT project originally intended to replace the 'CLASS' registration system will transition to a full divisional business transformation project in order to meet the public demand for better customer experience within recreation management. There is sufficient 2016 Approved cash flow to accommodate this request. | 409.5 | 409.5 | 0.0 | 6.0 |
| Total Parks, Forestry & Recreation | 1,409.5 | 1,409.5 | 0.0 | 6.0 |
| Total Citizen Centered Service "A" | 5,309.1 | 5,309.1 | 0.0 | 24.0 |
| Citizen Centred Service "B" | | | | |
| Policy, Planning, Finance & Administration | | | | |
| Technical adjustment to realign printing budgets (\$0.030 million) from one service to multiple services within Policy, Planning, Finance & Administration as per Workgroup Print Management Strategy memo dated December 12, 2014. | 0.0 | 0.0 | 0.0 | 0.0 |
| Total: Policy, Planning, Finance & Administration | 0.0 | 0.0 | 0.0 | 0.0 |
| Toronto Building | | | | |
| Technical adjustment to realign salaries and benefits of two positions from two fund centres to another fund centre within Toronto Building. This realignment of positions will result in no net impact in salary and benefits. | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Toronto Building | 0.0 | 0.0 | 0.0 | 0.0 |
| Municipal Licensing & Standards | | | | |
| Budget adjustment to reflect an increase of 3 temporary capital positions be funded from the approved MLS Centralized Datamart Capital Project that allows the collection and cleaning of data from multi systems into one data source for reporting and metrics. | 328.1 | 328.1 | 0.0 | 3.0 |
| Total Municipal Licensing & Standards | 328.1 | 328.1 | 0.0 | 3.0 |
| Total Citizen Centered Service "B" | 328.1 | 328.1 | 0.0 | 3.0 |

**CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)**

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|---|----------------------|----------------|--------------------|---------------|
| Internal Services | | | | |
| 311 Toronto | | | | |
| Transfer in of 19 positions from the Office of the Treasurer. In 2005, 311 Toronto was approved by City Council as a single point of access with an integrated (telephone, email/fax, web and counter) service delivery model for customer service across divisions. To facilitate the service integration opportunity identified by 311 Toronto and Revenue Services, 20 Revenue Services Division positions were re-purposed to 19 positions to better suit 311 Toronto's requirements. The transfer of service took effect on November 23, 2015 and not included in the 311 Toronto's 2016 Operating Budget. | 1,523.3 | 761.7 | 761.6 | 19.0 |
| Total 311 Toronto | 1,523.3 | 761.7 | 761.6 | 19.0 |
| Information & Technology | | | | |
| Reduce the 3 positions to 2 Managers positions for the new SAP Business Centre in accordance with the SAP Governance Review. This reduction of 1 position will result in no net impact in salary and benefits. | 0.0 | 0.0 | 0.0 | (1.0) |
| Total Information & Technology | 0.0 | 0.0 | 0.0 | (1.0) |
| City Manager's Office | | | | |
| Reversal of funding for the e-Performance capital project, \$0.375 million gross and \$0 net and 4.0 temporary capital positions in HR-Organizational & Employee Effectiveness, as the capital project will not be proceeding in 2016 due to the further assessment and review of Talent Management required in the context of future changes to SAP. | (375.3) | (375.3) | 0.0 | (4.0) |
| Total City Manager's Office | (375.3) | (375.3) | 0.0 | (4.0) |
| Office of the Treasurer | | | | |
| Transfer out of 20 positions to 311 Toronto. In 2005, 311 Toronto was approved by City Council as a single point of access with an integrated (telephone, email/fax, web and counter) service delivery model for customer service across divisions. To facilitate the service integration opportunity identified by 311 Toronto and Revenue Services, the 20 Revenue Services Division positions were transferred to 311 Toronto to handle Tier 1 tax and utility related calls. | (1,523.3) | (761.7) | (761.6) | (20.0) |
| Total Office of the Treasurer | (1,523.3) | (761.7) | (761.6) | (20.0) |

**CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)**

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|---|----------------------|----------------|--------------------|---------------|
| Facilities, Real Estate & Environment and Energy (FREEE) | | | | |
| A budget adjustment is required to increase the 2016 Council Approved Operating Budget for Facilities, Real Estate, Environment & Energy (FREEE) by \$0.149 million gross and \$0 net for the Consolidated City Wide Real Estate Framework, funded from the Innovation Reserve Fund (XR1713). At its meeting on May 5, 2015, Council approved a one-time increase of \$0.200 million gross and \$0 net to the 2015 Council Approved Operating Budget for FREEE, with funding provided from the Innovation Reserve Fund for the hiring of a third party consultant. The amount of \$0.149 million gross and \$0 net represents the unspent balance to continuously retain a third party consultant to assist in the review of real estate operations in 2016. | 149.1 | 149.1 | 0.0 | 0.0 |
| Facilities, Real Estate, Environment & Energy (FREEE) Division requires an organizational change as part of Facilities Management's new client-focused business model to enable the City to pursue new service delivery opportunities through industry best practices. This organizational change requires the reduction of 16 manager and supervisor positions; the creation of 4 Directors, 6 new manager and supervisor positions; and the conversion of 5 Custodial Supervisor positions to Facilities Supervisor positions. The financial impact of these recommended changes is a net reduction of 6.0 positions with a \$0.676 million gross and \$0 net budget reduction. | (676.4) | (676.4) | 0.0 | (6.0) |
| A budget adjustment is requested to add 2.0 temporary capital funded positions: Project Manager and Contract Coordinator under the Solar Photovoltaic (PV) Program (CCA-708-08) for 18 months (commencing in July 2016), to support the completion of 60 solar installations on City facilities by the end of 2017. At its meeting on February 3, 2016, Council approved an increase of \$1.75 million in 2016 and \$6.2 million of commitments in 2017 funded by recoverable debt, to reflect the City's ownership of 100% of the solar PV installations. The financial impact of this adjustment is an increase of 2.0 temporary positions and \$0.107 million gross and \$0 net to the 2016 Council Approved Operating Budget for FREEE. The total cost of these positions is approved at \$0.325 million and is included in the \$19.8 million estimated program cost as part of the 2016-2025 Council Approved Capital | 107.2 | 107.2 | 0.0 | 2.0 |
| Total FREEE | (420.1) | (420.1) | 0.0 | (4.0) |
| Total Internal Services | (795.4) | (795.4) | 0.0 | (10.0) |
| Total City Programs | 4,841.7 | 4,841.7 | 0.0 | 17.0 |

**CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)**

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|---|----------------------|---------|--------------------|----------|
| Agencies | | | | |
| Toronto Public Health | | | | |
| Toronto Public Health requires the creation of two new Quality Improvement Specialists, offset by the deletion of 1 Public Health Nurse and 2 Support Assist B positions, in the Healthy Families directorate to provide quality improvement expertise and to support the program's management of the HF/EY & MIH Programs. This reduction of 1 position will result in no net impact in salary and benefits. | 0.0 | 0.0 | 0.0 | (1.0) |
| The creation of 4 Support Assistant B positions, offset by the deletion of 5 Support Assistant C positions, is required for Toronto Public Health to manage the complexity and diversity of the data systems used in the Immunization Information Centre, to meet the obligations of the ISPA with the introduction of the Panorama database, and to respond the legal responsibilities of the implementation of the Immunization of School Pupils Act. This reduction of 1 position will result in no net impact in salary and benefits. | 0.0 | 0.0 | 0.0 | (1.0) |
| A deletion of 1 Registered Practical Nurse from the Vaccine Preventable Disease Program is required in order for Toronto Public Health to absorb the financial impact resulting from a recent mediation between the City of Toronto and Local 79 to increase the wage grade of Registered Practical Nurse Public Health position from wage grade 8 to wage grade 9. This reduction of 1 position will result in no net impact in salary and benefits. Reduction of one position will result in minimal service impact in VPD program | 0.0 | 0.0 | 0.0 | (1.0) |
| Technical amendment to the 2016 Approved Budget to correct the funding for the VPD Universal Influenza Immunization Program with no impact on service. | (156.2) | (156.2) | 0.0 | (2.0) |
| The 2016 COLA Salaries and Benefits increase to programs fully funded by the Province or other funding sources is estimated to be \$0.363 million. Due to the lack of corresponding funding increase from the Province or other funding sources, Toronto Public Health is required to reduce its gross expenditure and revenue by \$0.363 million in order to maintain the provincial or other approved allocations. | (363.0) | (363.0) | 0.0 | 0.0 |
| Technical adjustment to realign budgets between Fund Centres and Services within the Healthy Environments Program. Budgets for 2 core services within HE Directorates: Food Safety and Health Hazards are being centralized. | 0.0 | 0.0 | 0.0 | 0.0 |

**CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)**

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|--|----------------------|----------------|--------------------|--------------|
| One-time budget increase of \$0.069 million for the Hearing Screening Consumables Program, fully funded by Ministry of Children and Youth Services, to purchase medical supplies. | 69.0 | 69.0 | 0.0 | 0.0 |
| One-time budget increase of \$0.090 million for the Pay for Performance Program in 2016, fully funded by the Public Health Agency of Canada (PHAC), to enable stakeholders to promote awareness and educate clients on protection from air pollution by using the AQHI as a tool to determine health risk in planning daily activities | 89.8 | 89.8 | 0.0 | 0.0 |
| Total Toronto Public Health | (360.4) | (360.4) | 0.0 | (5.0) |
| Total Agencies | (360.4) | (360.4) | 0.0 | (5.0) |
| Corporate Accounts | | | | |
| Non-Program Expenditure | | | | |
| Adjust the 2016 Approved Operating Budget for Employee/Retiree Benefits by \$2.736 million gross and \$0 net to recognize an accrued expense 2015. The adjustment will be funded from the Employee/Retiree Benefit Reserve Fund. | 2,736.4 | 2,736.4 | 0.0 | 0 |
| Total Non-Program Expenditure | 2,736.4 | 2,736.4 | 0.0 | 0.0 |
| Total Other Corporate Expenditures | 2,736.4 | 2,736.4 | 0.0 | 0.0 |
| Total Corporate Accounts | 2,736.4 | 2,736.4 | 0.0 | 0.0 |
| Total Tax Supported Operations | 7,217.7 | 7,217.7 | 0.0 | 12.0 |
| Toronto Water | | | | |
| A technical adjustment of \$0.335 million to realign commitment items within the same fund centre. This adjustment has no net impact to the Toronto Water operating budget. | 0.0 | 0.0 | 0.0 | 0.0 |
| An adjustment of \$3.5 million to transfer utility cut repair recoveries to appropriate cost element, as they were incorrectly budgeted under user fee revenues. This budget correction has no net impact to the Toronto Water operating budget. | 0.0 | 0.0 | 0.0 | 0.0 |
| An adjustment of \$0.579 million to transfer various negative planned amounts resulting from the revisions to the cost centre structure to the appropriate cost elements, for a \$0 net change to the operating budget. | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Toronto Water | 0.0 | 0.0 | 0.0 | 0.0 |

**CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2016
(\$000s)**

| | Gross Expenditure | Revenue | Net Expenditure | Position |
|--|----------------------|----------------|--------------------|-------------|
| Solid Waste Management | | | | |
| Technical adjustment to re-align budget between Functional Areas within Solid Waste Management Services. This adjustment will correct double entry (\$0.005 million) for Telecom & Network IDC in four Functional Service Areas within SWMS and re-allocate to SW-Residual Management with no net impact to the SWMS operating budget. | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Solid Waste Management | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Rate Supported Operations | 0.0 | 0.0 | 0.0 | 0.0 |
| Total City Operations | 7,217.7 | 7,217.7 | 0.0 | 12.0 |

CITY OF TORONTO
REALLOCATION OF DISCRETIONARY EXPENDITURE CUT FROM NON PROGRAM
TO CITY PROGRAMS AND AGENCIES
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Net Expenditure |
|--|--------------------|
| Citizen Centred Service "A" | |
| Affordable Housing Office | |
| Discretionary Expenditure Cut transferred from Non Program | (4.3) |
| Total Affordable Housing Office | (4.3) |
| Children's Services | |
| Discretionary Expenditure Cut transferred from Non Program | (155.3) |
| Total Children's Services | (155.3) |
| Court Services | |
| Discretionary Expenditure Cut transferred from Non Program | (300.0) |
| Total Court Services | (300.0) |
| Economic Development & Culture | |
| Discretionary Expenditure Cut transferred from Non Program | (561.2) |
| Total Economic Development & Culture | (561.2) |
| Toronto Paramedic Services | |
| Discretionary Expenditure Cut transferred from Non Program | (159.4) |
| Total Toronto Paramedic Services | (159.4) |
| Long Term Care & Services | |
| Discretionary Expenditure Cut transferred from Non Program | (156.6) |
| Total Long Term Care & Services | (156.6) |
| Parks, Forestry & Recreation | |
| Discretionary Expenditure Cut transferred from Non Program | (1,410.8) |
| Total Parks, Forestry & Recreation Services | (1,410.8) |
| Shelter, Support & Housing Administration | |
| Discretionary Expenditure Cut transferred from Non Program | (150.0) |
| Total Shelter, Support & Housing Administration | (150.0) |

CITY OF TORONTO
REALLOCATION OF DISCRETIONARY EXPENDITURE CUT FROM NON PROGRAM
TO CITY PROGRAMS AND AGENCIES
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Net Expenditure |
|---|--------------------|
| Social Development, Finance and Admin | |
| Discretionary Expenditure Cut transferred from Non Program | (110.5) |
| Total Social Development, Finance & Admin | (110.5) |
| Toronto Employment & Social Services | |
| Discretionary Expenditure Cut transferred from Non Program | (434.0) |
| Total Toronto Employment & Social Services | (434.0) |
| Total Citizen Centred Service "A" | (3,442.3) |
| Citizen Centred Service "B" | |
| City Planning Division | |
| Discretionary Expenditure Cut transferred from Non Program | (68.5) |
| Total City Planning Division | (68.5) |
| Fire Services | |
| Discretionary Expenditure Cut transferred from Non Program | (120.9) |
| Total Fire Services | (120.9) |
| Municipal Licensing & Standards | |
| Discretionary Expenditure Cut transferred from Non Program | (62.6) |
| Total Municipal Licensing & Standards | (62.6) |
| Policy, Planning, Finance & Administration | |
| Discretionary Expenditure Cut transferred from Non Program | (50.0) |
| Total Policy, Planning, Finance & Administration | (50.0) |
| Engineering & Construction Services | |
| Discretionary Expenditure Cut transferred from Non Program | (49.7) |
| Total Engineering & Construction Services | (49.7) |

CITY OF TORONTO
REALLOCATION OF DISCRETIONARY EXPENDITURE CUT FROM NON PROGRAM
TO CITY PROGRAMS AND AGENCIES
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Net Expenditure |
|--|--------------------|
| Toronto Building | |
| Discretionary Expenditure Cut transferred from Non Program | 0.0 |
| Total Toronto Buildings | 0.0 |
| Transportation Services | |
| Discretionary Expenditure Cut transferred from Non Program | (1,012.4) |
| Total Transportation Services | (1,012.4) |
| Total Citizen Centred Service "B" | (1,364.1) |
| Internal Services | |
| Office of the Chief Financial Officer | |
| Discretionary Expenditure Cut transferred from Non Program | (36.9) |
| Total Office of the Chief Financial Officer | (36.9) |
| Office of the Treasurer | |
| Discretionary Expenditure Cut transferred from Non Program | (161.7) |
| Total Office of the Treasurer | (161.7) |
| Facilities & Real Estate | |
| Discretionary Expenditure Cut transferred from Non Program | (220.2) |
| Total Facilities & Real Estate | (220.2) |
| Fleet Services | |
| Discretionary Expenditure Cut transferred from Non Program | (20.3) |
| Total Fleet Services | (20.3) |
| Information & Technology | |
| Discretionary Expenditure Cut transferred from Non Program | (154.5) |
| Total Information & Technology | (154.5) |

CITY OF TORONTO
REALLOCATION OF DISCRETIONARY EXPENDITURE CUT FROM NON PROGRAM
TO CITY PROGRAMS AND AGENCIES
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Net Expenditure |
|--|--------------------|
| 311 Toronto | |
| Discretionary Expenditure Cut transferred from Non Program | (24.2) |
| Total 311 Toronto | <u>(24.2)</u> |
| Total Internal Services | <u>(617.9)</u> |
| City Manager's Office | |
| Discretionary Expenditure Cut transferred from Non Program | (122.9) |
| Total City Manager's Office | <u>(122.9)</u> |
| Total City Manager's Office | <u>(122.9)</u> |
| Other City Programs | |
| City Clerk's Office | |
| Discretionary Expenditure Cut transferred from Non Program | (89.2) |
| Total City Clerk's Office | <u>(89.2)</u> |
| Legal Services | |
| Discretionary Expenditure Cut transferred from Non Program | (90.7) |
| Total Legal Services | <u>(90.7)</u> |
| City Council | |
| Discretionary Expenditure Cut transferred from Non Program | (175.6) |
| Total City Council | <u>(175.6)</u> |
| Mayor's Office | |
| Discretionary Expenditure Cut transferred from Non Program | (10.0) |
| Total Mayor's Office | <u>(10.0)</u> |
| Total Other City Programs | <u>(365.4)</u> |

CITY OF TORONTO
REALLOCATION OF DISCRETIONARY EXPENDITURE CUT FROM NON PROGRAM
TO CITY PROGRAMS AND AGENCIES
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Net Expenditure |
|--|--------------------|
| Corporate Accounts | |
| Non Program Expenditures | |
| Discretionary Expenditure Cut transferred to City Programs | 9,954.0 |
| Savings from COLA Provision | (4,041.5) |
| Total Other Corporate Expenditures | 5,912.5 |
| Total Corporate Accounts | 5,912.5 |
| Total City Programs | 0.0 |
| Agencies | |
| Toronto Public Health | |
| Discretionary Expenditure Cut transferred from Non Program | (177.6) |
| Total Toronto Public Health | (177.6) |
| Toronto Public Library | |
| Discretionary Expenditure Cut transferred from Non Program | (369.7) |
| Total Toronto Public Library | (369.7) |
| Arena Boards of Management | |
| Discretionary Expenditure Cut transferred from Non Program | (2.0) |
| Total Arena Boards of Management | (2.0) |
| Association of Community Centres | |
| Discretionary Expenditure Cut transferred from Non Program | (37.9) |
| Total Association of Community Centres | (37.9) |
| Exhibition Place | |
| Discretionary Expenditure Cut transferred from Non Program | (52.0) |
| Total Exhibition Place | (52.0) |
| Heritage Toronto | |
| Discretionary Expenditure Cut transferred from Non Program | (2.6) |
| Total Heritage Toronto | (2.6) |

CITY OF TORONTO
REALLOCATION OF DISCRETIONARY EXPENDITURE CUT FROM NON PROGRAM
TO CITY PROGRAMS AND AGENCIES
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Net Expenditure |
|---|--------------------|
| Theatres | |
| Discretionary Expenditure Cut transferred from Non Program to St. Lawrence Centre for the Arts | (8.8) |
| Discretionary Expenditure Cut transferred from Non Program to Toronto Centre for the Arts | (10.4) |
| Discretionary Expenditure Cut transferred from Non Program to Sony Centre for the Performing Arts | (21.8) |
| Total Theatres | (41.0) |
| Toronto & Region Conservation Authority | |
| Discretionary Expenditure Cut transferred from Non Program | (68.7) |
| Total Toronto & Region Conservation Authority | (68.7) |
| Toronto Police Services Board | |
| Discretionary Expenditure Cut transferred from Non Program | (36.5) |
| Total Toronto Police Services Board | (36.5) |
| Toronto Zoo | |
| Discretionary Expenditure Cut transferred from Non Program | (108.1) |
| Total Toronto Zoo | (108.1) |
| Yonge & Dundas Square | |
| Discretionary Expenditure Cut transferred from Non Program | (2.1) |
| Total Yonge & Dundas Square | (2.1) |
| Corporate Accounts | |
| Non Program Expenditures | |
| Discretionary Expenditure Cut transferred to City Agencies | 1,263.0 |
| Savings from COLA Provision | (364.9) |
| Total Other Corporate Expenditures | 898.1 |
| Total Corporate Accounts | 898.1 |
| Total Agencies | 0.0 |
| Total Tax Supported Operations | 0.0 |

CITY OF TORONTO
ALLOCATION OF COST OF LIVING ADJUSTMENT FOR UNION AND NON-UNION
FROM NON-PROGRAM TO CITY PROGRAMS
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Gross Expenditure | Net Expenditure | Position |
|--|----------------------|--------------------|------------|
| Citizen Centred Service "A" | | | |
| Affordable Housing Office | | | |
| COLA transferred from Non Program | 25.5 | 25.5 | 0.0 |
| Total Affordable Housing Office | 25.5 | 25.5 | 0.0 |
| Children's Services | | | |
| COLA transferred from Non Program | 870.8 | 262.2 | 0.0 |
| Total Children's Services | 870.8 | 262.2 | 0.0 |
| Court Services | | | |
| COLA transferred from Non Program | 232.9 | 232.9 | 0.0 |
| Total Court Services | 232.9 | 232.9 | 0.0 |
| Economic Development & Culture | | | |
| COLA transferred from Non Program | 331.0 | 319.3 | 0.0 |
| Total Economic Development & Culture | 331.0 | 319.3 | 0.0 |
| Toronto Paramedic Services | | | |
| COLA transferred from Non Program | 469.0 | 134.8 | 0.0 |
| Total Toronto Paramedic Services | 469.0 | 134.8 | 0.0 |
| Long Term Care & Services | | | |
| COLA transferred from Non Program | 1,236.9 | 1,236.9 | 0.0 |
| Total Long Term Care & Services | 1,236.9 | 1,236.9 | 0.0 |
| Parks, Forestry & Recreation | | | |
| COLA transferred from Non Program | 3,030.2 | 2,924.5 | 0.0 |
| Total Parks, Forestry & Recreation Services | 3,030.2 | 2,924.5 | 0.0 |
| Shelter, Support & Housing Administration | | | |
| COLA transferred from Non Program | 770.5 | 770.5 | 0.0 |
| Total Shelter, Support & Housing Administration | 770.5 | 770.5 | 0.0 |

CITY OF TORONTO
ALLOCATION OF COST OF LIVING ADJUSTMENT FOR UNION AND NON-UNION
FROM NON-PROGRAM TO CITY PROGRAMS
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Gross Expenditure | Net Expenditure | Position |
|---|----------------------|--------------------|------------|
| Social Development, Finance and Administration | | | |
| COLA transferred from Non Program | 188.1 | 172.5 | 0.0 |
| Total Social Development, Finance & Administration | 188.1 | 172.5 | 0.0 |
| Toronto Employment & Social Services | | | |
| COLA transferred from Non Program | 2,008.8 | 2,008.8 | 0.0 |
| Total Toronto Employment & Social Services | 2,008.8 | 2,008.8 | 0.0 |
| Total Citizen Centred Service "A" | 9,163.8 | 8,087.8 | 0.0 |
| Citizen Centred Service "B" | | | |
| City Planning Division | | | |
| COLA transferred from Non Program | 443.1 | 434.9 | 0.0 |
| Total City Planning Division | 443.1 | 434.9 | 0.0 |
| Fire Services | | | |
| COLA transferred from Non Program | 176.1 | 176.1 | 0.0 |
| Total Fire Services | 176.1 | 176.1 | 0.0 |
| Municipal Licensing & Standards | | | |
| COLA transferred from Non Program | 445.5 | 445.5 | 0.0 |
| Total Municipal Licensing & Standards | 445.5 | 445.5 | 0.0 |
| Policy, Planning, Finance & Administration | | | |
| COLA transferred from Non Program | 220.4 | 220.4 | 0.0 |
| Total Policy, Planning, Finance & Administration | 220.4 | 220.4 | 0.0 |
| Engineering & Construction Services | | | |
| COLA transferred from Non Program | 708.4 | 197.1 | 0.0 |
| Total Engineering & Construction Services | 708.4 | 197.1 | 0.0 |

CITY OF TORONTO
ALLOCATION OF COST OF LIVING ADJUSTMENT FOR UNION AND NON-UNION
FROM NON-PROGRAM TO CITY PROGRAMS
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Gross Expenditure | Net Expenditure | Position |
|---|----------------------|--------------------|------------|
| Toronto Building | | | |
| Technical adjustment to salaries and benefits to reflect COLA increase by reallocating previously budgeted allowance. | 720.0 | 720.0 | 0.0 |
| Technical adjustment to reduce capital contribution to reserve funds in order to transfer COLA allowance. | (720.0) | (720.0) | 0.0 |
| Total Toronto Buildings | 0.0 | 0.0 | 0.0 |
| Transportation Services | | | |
| COLA transferred from Non Program | 1,068.3 | 933.2 | 0.0 |
| Total Transportation Services | 1,068.3 | 933.2 | 0.0 |
| Total Citizen Centred Service "B" | 3,061.8 | 2,407.1 | 0.0 |
| Internal Services | | | |
| Office of the Chief Financial Officer | | | |
| COLA transferred from Non Program | 191.4 | 191.4 | 0.0 |
| Total Office of the Chief Financial Officer | 191.4 | 191.4 | 0.0 |
| Office of the Treasurer | | | |
| COLA transferred from Non Program | 722.1 | 722.1 | 0.0 |
| Total Office of the Treasurer | 722.1 | 722.1 | 0.0 |
| Facilities, Real Estate, Environment & Energy | | | |
| COLA transferred from Non Program | 996.6 | 996.6 | 0.0 |
| Total Facilities, Real Estate, Environment & Energy | 996.6 | 996.6 | 0.0 |
| Fleet Services | | | |
| COLA transferred from Non Program | 194.0 | 191.5 | 0.0 |
| Total Fleet Services | 194.0 | 191.5 | 0.0 |

CITY OF TORONTO
ALLOCATION OF COST OF LIVING ADJUSTMENT FOR UNION AND NON-UNION
FROM NON-PROGRAM TO CITY PROGRAMS
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Gross Expenditure | Net Expenditure | Position |
|---|----------------------|--------------------|------------|
| Information & Technology | | | |
| COLA transferred from Non Program | 1,110.1 | 1,110.1 | 0.0 |
| Total Information & Technology | 1,110.1 | 1,110.1 | 0.0 |
| 311 Toronto | | | |
| COLA transferred from Non Program | 159.7 | 159.7 | 0.0 |
| Total 311 Toronto | 159.7 | 159.7 | 0.0 |
| Total Internal Services | 3,373.8 | 3,371.3 | 0.0 |
| City Manager's Office | | | |
| COLA transferred from Non Program | 652.1 | 652.1 | 0.0 |
| Total City Manager's Office | 652.1 | 652.1 | 0.0 |
| Other City Programs | | | |
| City Clerk's Office | | | |
| COLA transferred from Non Program | 433.4 | 433.4 | 0.0 |
| Total City Clerk's Office | 433.4 | 433.4 | 0.0 |
| Legal Services | | | |
| COLA transferred from Non Program | 498.6 | 498.6 | 0.0 |
| Total Legal Services | 498.6 | 498.6 | 0.0 |
| Mayor's Office | | | |
| COLA transferred from Non Program | 24.0 | 24.0 | 0.0 |
| Total Mayor's Office | 24.0 | 24.0 | 0.0 |
| City Council | | | |
| COLA transferred from Non Program | 159.7 | 159.7 | 0.0 |
| Total City Council | 159.7 | 159.7 | 0.0 |

CITY OF TORONTO
ALLOCATION OF COST OF LIVING ADJUSTMENT FOR UNION AND NON-UNION
FROM NON-PROGRAM TO CITY PROGRAMS
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Gross Expenditure | Net Expenditure | Position |
|---|----------------------|--------------------|------------|
| Auditor General's Office | | | |
| COLA transferred from Non Program | 59.7 | 59.7 | 0.0 |
| Total Auditor General's Office | 59.7 | 59.7 | 0.0 |
| Integrity Commissioner's Office | | | |
| COLA transferred from Non Program | 5.6 | 5.6 | 0.0 |
| Total Integrity Commissioner's Office | 5.6 | 5.6 | 0.0 |
| Office of the Lobbyist Registrar | | | |
| COLA transferred from Non Program | 13.2 | 13.2 | 0.0 |
| Total Office of the Lobbyist Registrar | 13.2 | 13.2 | 0.0 |
| Office of the Ombudsman | | | |
| COLA transferred from Non Program | 19.4 | 19.4 | 0.0 |
| Total Office of the Ombudsman | 19.4 | 19.4 | 0.0 |
| Total Other City Programs | 1,213.5 | 1,213.5 | 0.0 |
| Total City Programs | 17,465.0 | 15,731.8 | 0.0 |
| Agencies | | | |
| Toronto Public Health | | | |
| COLA transferred from Non Program | 1,912.4 | 478.0 | 0.0 |
| Total Toronto Public Health | 1,912.4 | 478.0 | 0.0 |
| Toronto Public Library | | | |
| COLA transferred from Non Program | 1,497.0 | 1,497.0 | 0.0 |
| Total Toronto Public Library | 1,497.0 | 1,497.0 | 0.0 |
| Total Agencies | 3,409.4 | 1,975.0 | 0.0 |

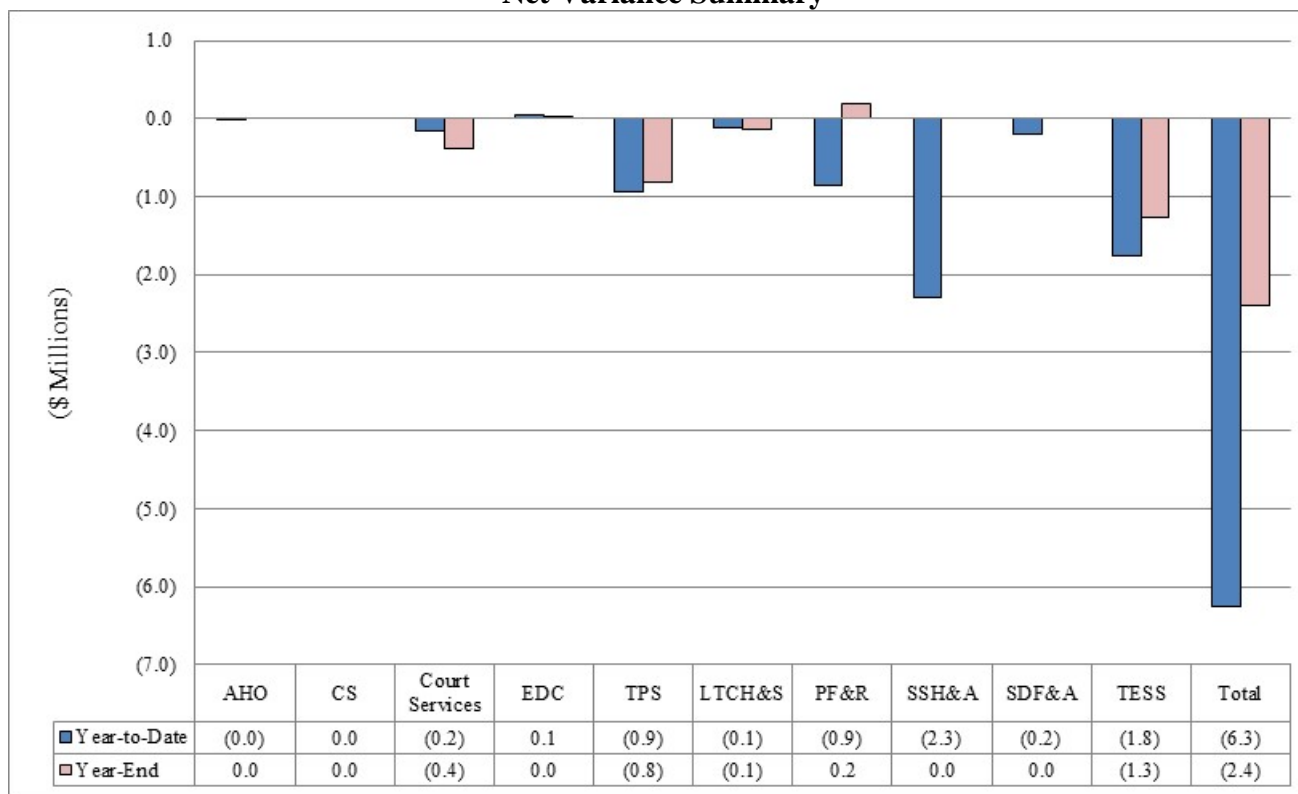
CITY OF TORONTO
ALLOCATION OF COST OF LIVING ADJUSTMENT FOR UNION AND NON-UNION
FROM NON-PROGRAM TO CITY PROGRAMS
FOR THE 3 MONTHS ENDED MARCH 31, 2016
(\$000s)

| | Gross Expenditure | Net Expenditure | Position |
|---|----------------------|--------------------|------------|
| Corporate Accounts | | | |
| Other Corporate Expenditures | | | |
| COLA transferred to City Programs | (20,874.3) | (17,706.8) | 0.0 |
| Total Other Corporate Expenditures | (20,874.3) | (17,706.8) | 0.0 |
| Total Corporate Accounts | (20,874.3) | (17,706.8) | 0.0 |
| Total Tax Supported Operations | 0.0 | 0.0 | 0.0 |
| Solid Waste Management Operations | | | |
| Technical adjustment to salaries and benefits to reflect COLA increase by reallocating previously budgeted allowance. | 964.1 | 964.1 | 0.0 |
| Technical adjustment to reduce capital contribution to reserve funds in order to transfer COLA allowance. | (964.1) | (964.1) | 0.0 |
| Total Solid Waste Management Operations | 0.0 | 0.0 | 0.0 |
| Toronto Water | | | |
| Technical adjustment to salaries and benefits to reflect COLA increase by reallocating previously budgeted allowance. | 1,749.2 | 1,749.2 | 0.0 |
| Technical adjustment to reduce capital contribution to reserve funds in order to transfer COLA allowance. | (1,749.2) | (1,749.2) | 0.0 |
| Total Toronto Water | 0.0 | 0.0 | 0.0 |
| Total Rate Supported Operations | 0.0 | 0.0 | 0.0 |
| Total City Operations | 0.0 | 0.0 | 0.0 |

**Operating Variance Report for the Three Month Period Ended March 31, 2016
Operating Dashboards for City Programs and Agencies**

Citizen Centred Services "A"

**Chart 1
Net Variance Summary**



As shown in Chart 1 above, *Citizen Centred Services "A"* reported a favourable net variance of \$6.252 million or 2.9% for the three-month period ended March 31, 2016 and are projecting a year-end positive variance of \$2.387 million or 0.2% compared to the 2016 Approved Net Operating Budget.

Staff report for action on Operating Variance Report for the Three-Month Period Ended March 31, 2016









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









| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|--|---------|--------------------|-------------|---------|-----------|--------------|-------|----------|---------------------|--------|---------|-------|--------------|-------|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| Affordable Housing Office | 3-Month | (0.1) | ▼ | (0.1) | ▼ | (0.0) | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Children's Services | 3-Month | (0.3) | ▼ | (0.3) | ▼ | 0.0 | — | ⊕ | (0.3) | ▼ | (0.3) | ▼ | 0.0 | — | ⊕ |
| Court Services | 3-Month | (0.3) | ▼ | (0.1) | ▼ | (0.2) | ▼ | ⊕ | (1.0) | ▼ | (0.6) | ▼ | (0.4) | ▼ | ⊕ |
| Economic Development & Culture | 3-Month | (0.4) | ▼ | (0.5) | ▼ | 0.1 | ▲ | ⊕ | (0.7) | ▼ | (0.7) | ▼ | 0.0 | — | ⊕ |
| Toronto Paramedic Services | 3-Month | (1.0) | ▼ | (0.1) | ▼ | (0.9) | ▼ | ⊕ | (1.2) | ▼ | (0.4) | ▼ | (0.8) | ▼ | ⊕ |
| Long Term Care Homes and Services | 3-Month | (5.4) | ▼ | (5.3) | ▼ | (0.1) | ▼ | ⊕ | (4.7) | ▼ | (4.6) | ▼ | (0.1) | ▼ | ⊕ |
| Parks, Forestry & Recreation | 3-Month | (7.0) | ▼ | (6.1) | ▼ | (0.9) | ▼ | ⊕ | (2.8) | ▼ | (3.0) | ▼ | 0.2 | ▲ | Ⓡ |
| Shelter, Support & Housing Administration | 3-Month | (11.0) | ▼ | (8.7) | ▼ | (2.3) | ▼ | ⊕ | (0.2) | ▼ | (0.2) | ▼ | 0.0 | — | ⊕ |
| Social Development, Finance & Administration | 3-Month | (2.1) | ▼ | (1.9) | ▼ | (0.2) | ▼ | ⊕ | (5.5) | ▼ | (5.5) | ▼ | 0.0 | — | ⊕ |
| Toronto Employment & Social Services | 3-Month | (28.0) | ▼ | (26.2) | ▼ | (1.8) | ▼ | ⊕ | (39.6) | ▼ | (38.4) | ▼ | (1.3) | ▼ | ⊕ |
| Total | 3-Month | (55.6) | ▼ | (49.3) | ▼ | (6.3) | ▼ | ⊕ | (56.0) | ▼ | (53.6) | ▼ | (2.4) | ▼ | ⊕ |
| 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 Three-Month Period Ended March 31, 2016

Three Month Results

Year-End Projections

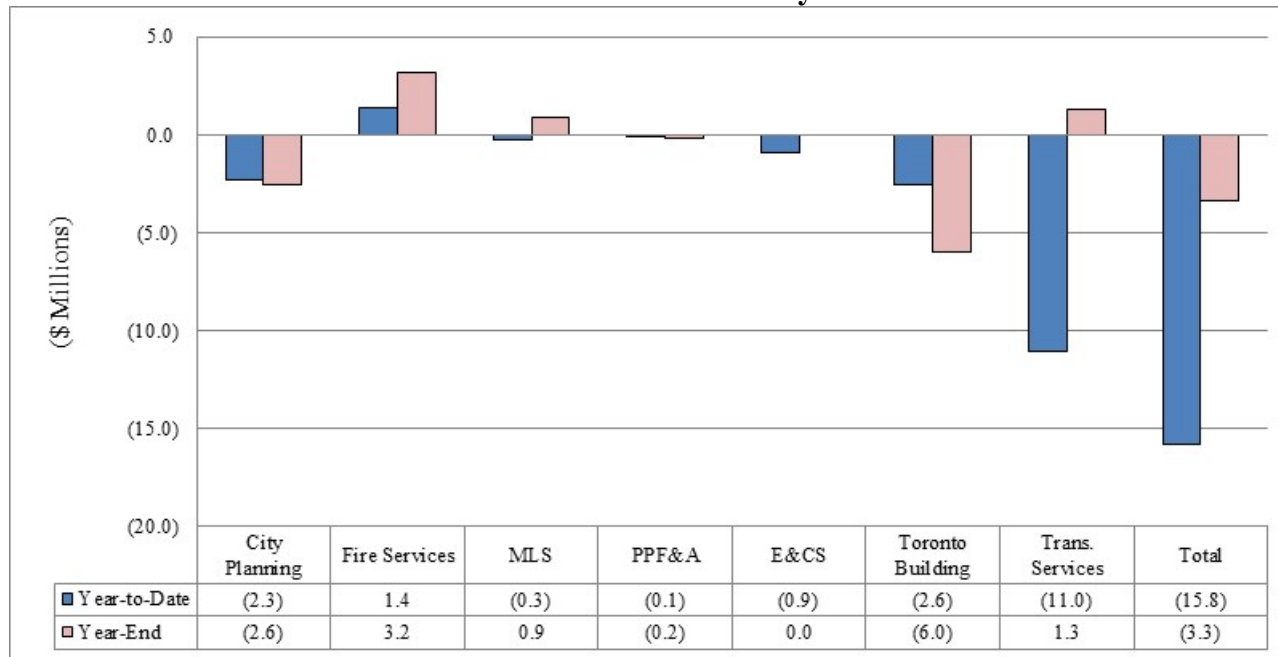
| | | | |
|--|--|---|---|
| <p>Affordable Housing Office:</p> <ul style="list-style-type: none"> Under-spending in non-payroll expenditures such as meterage and other technical and professional services which were offset by lower than planned draw on Federal-Provincial funding. <hr/> <ul style="list-style-type: none"> 3.0 positions or 15.8% below the approved complement, which after considering budgeted gapping, is equivalent to a 14.0% vacancy rate. |  | <ul style="list-style-type: none"> AHO is projecting to be on budget at year-end which is consistent with historical spending rates. Two of the vacant positions have been filled and the Program will be at full complement by year-end. Savings will be utilized to cover workload demand pressures which will be within the 2016 Approved Operating Budget. <hr/> <ul style="list-style-type: none"> Full complement. |  |
| <p>Children's Services:</p> <ul style="list-style-type: none"> Minor savings in salaries and benefits resulting from position vacancies and savings in utility costs reflecting a warmer winter than normal, which is offset by a lower than budgeted reserve draw. <hr/> <ul style="list-style-type: none"> 3.0 positions or 0.3% below the approved complement due to hiring delays for new positions, which after considering budgeted, gapping is equivalent to a 0% vacancy rate. |  | <ul style="list-style-type: none"> Net favourable variance mainly from under-spending in purchased child care, which is offset by a lower than budgeted reserve draw. <hr/> <ul style="list-style-type: none"> Full complement is projected. |  |
| <p>Court Service:</p> <ul style="list-style-type: none"> Savings in salaries and benefits from vacant positions and other non-salary expenses partially offset by under-achieved revenues due to lower volume of charges filed by Toronto Police Service (TPS). <ul style="list-style-type: none"> ➤ 69,554 or 15.4% lower than planned charges of 82,220. <hr/> <ul style="list-style-type: none"> 62.0 positions below the approved complement due to reduced staff requirements reflecting lower ticket volumes, which after considering budgeted gapping, is equivalent to a 6.4% vacancy rate. |  | <ul style="list-style-type: none"> The lower revenue trend, predominantly traffic tickets filed by TPS, is expected to continue to year-end, with 27,000 or 9% fewer charges filed than anticipated, which will be partially mitigated by operational savings. <hr/> <ul style="list-style-type: none"> 60.0 positions below the approved complement due to reduced staff requirements reflecting lower ticket volumes, which after considering budgeted gapping, is equivalent to a 5.7% vacancy rate. |  |
| <p>Economic Development & Culture:</p> <ul style="list-style-type: none"> Under-spending due mainly to the loss of the lead sponsor for Nuit Blanche. EDC will continue to search for other sponsors in the second and third quarters. <hr/> <ul style="list-style-type: none"> 16.0 positions below the approved complement mainly due to the delay in hiring new positions. After considering budgeted gapping, this represents the equivalent of a 2.2% vacancy rate. |  | <ul style="list-style-type: none"> A revenue shortfall of \$0.7 million is projected to year-end. It is projected that there will be no net variance as associated expenditures will be scaled back to correspond with available funding. <hr/> <ul style="list-style-type: none"> Full complement is projected for year-end, representing a 0% vacancy rate and planned gapping of 3.0% is expected to be achieved. |  |

| | | | |
|--|---|--|--|
| <p>Toronto Paramedic Services:</p> <ul style="list-style-type: none"> • Lower gross expenditures primarily due to hiring delays and lower revenues due to the Safety City Program and vehicle auction. • 94.0 positions below the approved complement due to CACC vacancies to address the Provincial funding shortfall and hiring for some positions to start later in the year, which after considering budgeted gapping, is equivalent to a 4.6% vacancy rate. |  | <ul style="list-style-type: none"> • Cost containment measures will continue to address the Provincial subsidy shortfalls primarily in CACC. • 29.0 positions below the approved complement, which after considering budgeted gapping, is equivalent to a 0.1% vacancy rate. |  |
| <p>Long Term Care Homes & Services:</p> <ul style="list-style-type: none"> • Year-to-date spending is below budget due to cost-control measures in areas where Provincial funding enhancements included in the Program's 2016 Approved Operating Budget have been delayed and will be available later in the year. Expenditures have been deferred until Provincial funds are received. • 115.6 positions below the approved complement due to minor delay in Kipling Acres Phase II project, which after considering budgeted gapping, is equivalent to a 4.9% vacancy rate. |  | <ul style="list-style-type: none"> • Net favourable variance as a result of minor delay in re-opening of the Kipling Acres Phase II project which is now scheduled to open July 1, 2016. • Full complement. |  |
| <p>Parks, Forestry & Recreation:</p> <ul style="list-style-type: none"> • Under-spent salaries and benefits are due to delays from commissioning of new recreation facilities, delayed hiring for capital projects and 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. • 219.0 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 represented the equivalent of a 2.6% vacancy rate. |  | <ul style="list-style-type: none"> • A net unfavourable variance of \$0.200 million by year-end due increasing facility maintenance costs caused by aging infrastructure as well as permit revenue shortfalls although partially offset by delays in filling positions. • 105.0 positions below approved complement, which after considering budgeted gapping, represents the equivalent of a 0.1% vacancy rate. |  |
| <p>Shelter, Support & Housing Administration:</p> <ul style="list-style-type: none"> • Lower than planned gross expenditures due to savings in social housing subsidies for mortgage payments as well as operating and rent subsidies, delays in the opening some purchase service shelter providers and savings in salaries and benefits due to delays in hiring qualified staff. • Gross and revenues are under-spent primarily due to timing issues related to the project implementation for the Affordable Housing Program of \$9.9 million gross and \$0 net. • 39.4 positions or 5.2% below the approved complement, reflecting temporary delays in hiring staff, which after considering budgeted gapping, is equivalent to a 1.5% vacancy rate. |  | <ul style="list-style-type: none"> • Savings from social housing subsidies and purchase of service shelters as well vacancies are expected to continue to year-end which will require lower than budgeted draw of \$2.83 million from reserves. • 28.0 positions below the approved complement, which is equivalent to the approved gapping rate of 3.7%. |  |

| | | | |
|--|--|---|---|
| <p>Social Development, Finance and Administration</p> <ul style="list-style-type: none"> Under-spending reflected temporary delays in Healthy Kids Community Challenge and the Toronto Job Corps grants programming and under-spending in salary and benefits due to hiring delays. Net savings results from under-spent salaries and benefits due to staff turnover and delayed hiring of new positions approved in the 2016 Operating Budget. |  | <ul style="list-style-type: none"> Under-spending for the Tower Renewal High-Rise Retro Fit Improvement Support Program, fully funded from the Local Improvement Charge Energy Works Reserve Fund are projected to continue to year-end. |  |
| <ul style="list-style-type: none"> 19.0 vacant positions reflect delayed hiring of 9.0 new positions and vacancies due to staff turnover, which after considering budgeted gapping, is equivalent to a 10.6% vacancy rate. | | <ul style="list-style-type: none"> Full complement. | |
| <p>Toronto Employment & Social Services:</p> <ul style="list-style-type: none"> Lower gross expenditures due to lower than planned financial and employment benefit expenditures mainly due to functionality issues related to the Social Assistance Management System (SAMS) implemented by Province in 2014 and under-achieved revenues due to lower cost shared expenditures. |  | <ul style="list-style-type: none"> Lower gross expenditures due to less than planned financial and employment benefits for OW clients and lower revenue due to lower cost shared expenditures. |  |
| <ul style="list-style-type: none"> 120.0 positions or 5.7% below the approved complement due to hiring delays, which after considering budgeted gapping, is equivalent to a 4.1% vacancy rate. | | <ul style="list-style-type: none"> 62.0 positions or 2.9% below the approved complement, due to hiring delays, which after considering budget gapping, is equivalent to a 1.3% vacancy rate. | |

Citizen Centred Services "B"

**Chart 2
Net Variance Summary**









As indicated in Chart 2 above, *Citizen Centred Services "B"* collectively reported a positive net variance of \$15.774 million or 10.5% for the three-month period ended March 31, 2016 and project a favourable variance \$3.346 million or 0.5% of the 2016 Approved Net Operating Budget by year-end.





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





| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|--|---------|--------------------|-------------|---------|-----------|--------------|-------|-----------------|---------------------|--------|---------|-------|--------------|-------|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| City Planning | 3-Month | 0.0 | — | 2.3 | ▲ | (2.3) | ▼ | Ⓢ | 0.0 | — | 2.6 | ▲ | (2.6) | ▼ | Ⓢ |
| Fire Services | 3-Month | 1.2 | ▲ | (0.2) | ▼ | 1.4 | ▲ | Ⓢ | 3.2 | ▲ | 0.0 | — | 3.2 | ▲ | Ⓢ |
| Municipal Licensing & Standards | 3-Month | (0.7) | ▼ | (0.4) | ▼ | (0.3) | ▼ | Ⓢ | (0.2) | ▼ | (1.1) | ▼ | 0.9 | ▲ | Ⓢ |
| Policy, Planning, Finance and Administration | 3-Month | (0.3) | ▼ | (0.2) | ▼ | (0.1) | ▼ | Ⓢ | (0.4) | ▼ | (0.3) | ▼ | (0.2) | ▼ | Ⓢ |
| Engineering and Construction Services | 3-Month | (1.2) | ▼ | (0.3) | ▼ | (0.9) | ▼ | Ⓢ | (4.0) | ▼ | (4.0) | ▼ | 0.0 | — | Ⓢ |
| Toronto Building | 3-Month | (0.8) | ▼ | 1.8 | ▲ | (2.6) | ▼ | Ⓢ | (1.0) | ▼ | 5.0 | ▲ | (6.0) | ▼ | Ⓢ |
| Transportation Services | 3-Month | (11.2) | ▼ | (0.2) | ▼ | (11.0) | ▼ | Ⓢ | (15.0) | ▼ | (16.3) | ▼ | 1.3 | ▲ | Ⓢ |
| Total | 3-Month | (13.1) | ▼ | 2.7 | ▲ | (15.8) | ▼ | Ⓢ | (17.4) | ▼ | (14.1) | ▼ | (3.3) | ▼ | Ⓢ |
| Year-to-Date Net Variance | | Ⓢ | 85% to 105% | Ⓢ | 0% to 85% | Ⓢ | >105% | Year-End | Ⓢ | <=100% | Ⓢ | >100% | | | |

Three Month Results

Year-End Projections

| | | | |
|---|--|--|---|
| <p>City Planning:</p> <ul style="list-style-type: none"> Increased revenue from higher volume of development applications and review fees contributed to the favourable net variance. 10.0 positions below approved complement, which after considering budgeted gapping target of 14.0 positions reflects full complement. |  | <ul style="list-style-type: none"> Increased revenue from higher fees and volume of development applications is projected to continue to year-end. 9.0 positions below approved complement of 372.0 positions, reflecting full complement after considering budgeted gapping. |  |
| <p>Toronto Fire Services:</p> <ul style="list-style-type: none"> Higher than budgeted savings from vacancies were offset increased WSIB costs, reflecting WSIB assessment arising from work-related cancer claims. Revenues were lower than budget with false alarms volumes below planned. 57.0 positions below complement, primarily resulted from retirements and delays in hiring new Fire Prevention and Public Education positions, which after considering budgeted gapping, is equivalent to a 0% vacancy rate. |  | <ul style="list-style-type: none"> Higher than budgeted WSIB, reflecting increase in payments arising in work-related cancer claims. 9.0 positions below approved complement, which after considering budgeted gapping, is equivalent to a 0% vacancy rate. |  |
| <p>Municipal Licensing & Standards:</p> <ul style="list-style-type: none"> Under-expenditures totaling \$0.94 million mainly from a combination of salaries and benefits savings due to processing time to fill vacancies. Also included are under-expenditures for materials and supplies including the delayed procurement of new uniforms, delayed utility charges, lower spending for office supplies as well as lower spending on contracted services for vet fees, external training, advertising, construction, printing and in-town meterage and parking. Partially offsetting over-expenditures of \$0.26 million mainly include general contracted services, medical/dental services, waste disposal and wireless telecom services. Interdivisional charges from Fleet for taxi inspections were also booked earlier than planned. Lower than planned net revenue of \$0.39 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 anticipated Ground Transportation Review (GTR). There was also under-achieved licensing, permits and 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"> Projecting a net unfavourable variance of \$0.89 million at year-end. Expenditures are estimated to be \$0.22 million under-spent primarily related to vacancies. Revenue is anticipated to be \$1.1 less than budget at year-end. The variance is mainly driven by the anticipated decline in new taxi license applications and renewals and will be addressed in the Second Quarter Variance Report pending the outcome of the Ground Transportation Review. In addition, an unfavourable variance for pet licenses and property re-inspection fees is anticipated to continue to year end. Areas with on-going under-achieved revenue are also being addressed by the next phase of user fee review and rationalization. |  |

| | | | |
|---|--|---|---|
| <ul style="list-style-type: none"> • 20.0 positions below approved complement due to an on-going recruiting process which, after considering budgeted gapping, is equivalent to a 2.1% vacancy rate. • The Program is in the process of recruiting qualified candidates with 24 positions filled by the end of the first quarter. | | <ul style="list-style-type: none"> • It is anticipated that ML&S will be 6.0 positions below the approved complement of 460.0 due to on-going recruiting. This is a vacancy rate of 1.3%. • Budgeted gapping for 2016 will be achieved through a combination of vacancies and phased hiring for the remaining complement. | |
| <p>Policy, Planning, Finance & Administration:</p> <ul style="list-style-type: none"> • Under-spending in salaries and benefits and, other non-salary items such as computer hardware and software and office and printing supplies. • Offset by lower inter-divisional recoveries. <hr/> <ul style="list-style-type: none"> • 9.0 positions below approved complement, which after considering budgeted gapping, is equal to a modest 0.6% vacancy rate. The Division intends to fill these vacant positions before year-end to ensure service levels are not affected. |  | <ul style="list-style-type: none"> • Favourable net variance is projected as a result of under-spending in salaries and benefits. <hr/> <ul style="list-style-type: none"> • 4.0 positions or 0% below approved complement after considering budgeted gapping. |  |
| <p>Engineering & 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. <hr/> <ul style="list-style-type: none"> • 61.0 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 6.6% vacancy rate. |  | <ul style="list-style-type: none"> • On budget. • Under-spending in salaries and benefits expected to continue due to vacant positions. • Offset by lower recoveries from client capital projects resulting from the vacant positions. <hr/> <ul style="list-style-type: none"> • Significant targeted recruitment efforts will continue with the aim of reducing vacancies to 36.0 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, it is equal to a modest 2.2% vacancy rate. |  |

| | | | |
|--|---|---|---|
| <p>Toronto Building:</p> <ul style="list-style-type: none"> • Other gross expenditures were \$0.8 million 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 contributed to positive gross expenditure variance. • Positive revenue variance of \$1.8 million driven by higher than expected building permit applications. |  | <ul style="list-style-type: none"> • Projecting a positive net variance of \$6.0 million at year-end. Gross expenditures will be under budget by \$1.0 million mainly due to vacant positions. Revenue will be over-achieved by \$5.0 million due to higher than expected building permit applications. • Toronto Building continues to actively monitor its spending against the Council Approved 2016 Operating Budget. Any year-end surplus or deficit will be contributed to or from the Building Code Act Service Improvement Reserve Fund that creates and maintains systems and processes which enable service delivery timelines and reporting requirements of the Province's Bill 124, Building Code Statute Law Amendment Act, and 2002 Legislation to be met. |  |
| <ul style="list-style-type: none"> • 45.0 positions below approved complement, which after budgeted gapping, is equivalent to a 7.0% vacancy rate. • More than 20.0 new positions will be recruited around August of 2016 for enhanced services reducing the number of vacancies to full complement. • The complement includes 7.0 new positions approved by Council in the 2016 Operating Budget for recruitment later in the year. | | <ul style="list-style-type: none"> • 13.0 positions below approved complement of 456.0 positions, reflecting full complement after considering budgeted gapping. • Toronto Building continues to actively recruit to address the filling of vacant positions. | |
| <p>Transportation Services:</p> <ul style="list-style-type: none"> • 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., higher street lighting hydro costs, and under-achieved utility cut repair revenue due to lower than expected volumes. |  | <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 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, lower utility cut repairs and under-spending in salaries and benefits due to vacant positions. • For the remainder of 2016, Transportation Services will review all discretionary expenditures and a strategy to deal with the non-weather related over expenditures will be coordinated with the office of the DCM & CFO. |  |
| <ul style="list-style-type: none"> • 123.9 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 4.7% vacancy rate. | | <ul style="list-style-type: none"> • 100.0 positions below the approved complement, which after considering budgeted gapping, is equal to a 2.6% vacancy rate. • Transportation Services continues to implement an accelerated hiring program to address the filling of vacant positions. | |

Internal Services

**Chart 3
Net Variance Summary**









As outlined in Chart 3 above, during the three months ended March 31, 2016, **Internal Services** Programs collectively reported a net favourable variance of \$0.055 million or 0.1%, and project a year-end variance of \$1.985 million or 1.1% compared to the 2016 Approved Net Operating Budget.





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



| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|---|---------|--------------------|-------------|---------|-----------|--------------|-------|-----------------|---------------------|--------|---------|-------|--------------|-------|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| Office of the Chief Financial Officer | 3-Month | (0.2) | ▼ | (0.1) | ▼ | (0.1) | ▼ | Ⓞ | (0.6) | ▼ | (0.3) | ▼ | (0.2) | ▼ | Ⓞ |
| Office of the Treasurer | 3-Month | (1.4) | ▼ | (1.2) | ▼ | (0.2) | ▼ | Ⓞ | (2.4) | ▼ | (1.5) | ▼ | (0.9) | ▼ | Ⓞ |
| Facilities, Real Estate, Environment & Energy | 3-Month | (0.3) | ▼ | (0.2) | ▼ | (0.1) | ▼ | Ⓞ | (1.0) | ▼ | (0.5) | ▼ | (0.5) | ▼ | Ⓞ |
| Fleet Services | 3-Month | 0.2 | ▲ | (0.3) | ▼ | 0.5 | ▲ | Ⓡ | 1.5 | ▲ | 1.5 | ▲ | (0.1) | ▼ | Ⓞ |
| Information & Technology | 3-Month | (4.3) | ▼ | (4.3) | ▼ | (0.0) | — | Ⓞ | (7.7) | ▼ | (7.6) | ▼ | (0.2) | ▼ | Ⓞ |
| 311 Toronto | 3-Month | (0.5) | ▼ | (0.3) | ▼ | (0.2) | ▼ | Ⓞ | (1.4) | ▼ | (1.3) | ▼ | (0.2) | ▼ | Ⓞ |
| Total | 3-Month | (6.4) | ▼ | (6.4) | ▼ | (0.1) | ▼ | Ⓞ | (11.7) | ▼ | (9.7) | ▼ | (2.0) | ▼ | Ⓞ |
| Year-to-Date Net Variance | | Ⓞ | 85% to 105% | Ⓢ | 0% to 85% | Ⓡ | >105% | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | |

Three Month Results

Year-End Projections

| | | | |
|---|---|---|---|
| <p>Office of the Chief Financial Officer:</p> <ul style="list-style-type: none"> Delays in filling operating and capital vacancies partially offset by corresponding lower recoveries from capital and reserve/reserve funds. 9.0 vacant positions or 5.9% below the approved complement after budgeted gapping. Positions are in various stages of being filled. The impact of vacancies is being mitigated by having critical work performed by existing staff. |  | <ul style="list-style-type: none"> Delays in filling operating positions results in under-spending. 4.0 vacant positions or 1.5% below the approved complement after budgeted gapping. |  |
| <p>Office of the Treasurer:</p> <ul style="list-style-type: none"> Delays in filling operating and capital vacancies partially offset by corresponding lower recoveries from capital, reserve/reserve funds and from other divisions. Savings in MLTT and Pandemic Influenza initiatives. 76.0 vacant positions or 7.7% 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 service while recruitment strategies are underway. |  | <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 pandemic influenza initiative and the PMMD program review. 15.0 vacant positions below approved complement which after considering budgeted gapping, is equivalent to 0% vacancy rate. |  |
| <p>Facilities, Real Estate, Environment & Energy:</p> <ul style="list-style-type: none"> Under-spending mainly driven by lower utility costs as a result of warmer winter conditions in the first quarter compared to previous years and savings from a large number of vacancies across the Division with over 50% held in Facilities Management (FM). This has been offset by over-spending in contracted services for external service providers and consulting costs related to the Consolidated City-Wide Real Estate Framework initiative. In addition, revenues to be received from external tenants was under collected due to under-spending in utilities and other areas. |  | <ul style="list-style-type: none"> Under-spending in salaries and benefits from vacant positions will be the main driver of the surplus expected. This under-spending will be partially offset by over-expenditures in utilities from usage increases driven by anticipated higher hydro requirements during the summer 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"> 100.5 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. After considering budgeted gapping, current vacancies represented the equivalent of a 6.2% 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"> 50.5 positions below the approved complement. Key drivers of the 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 1.3% vacancy rate. The Division is expecting the vacancy rate to decrease in 2016 as the new FM structure is implemented over the coming months, a number of these positions will be posted. FREEE is working with corporate HR to ensure vacant positions are filled as soon as possible. | |

| | | | |
|---|---|---|---|
| <p>Fleet Services:</p> <ul style="list-style-type: none"> • Unfavourable gross expenditures of \$0.213 million due to increased maintenance costs offset by lower fuel purchase, lower demand for short term vehicle rentals and delays in hiring positions. • Decrease in demand for fuel and vehicle rentals, as noted above, resulted in a corresponding decrease in recoveries from client divisions. • Unfavourable net expenditure variance of \$0.481 million mainly due increased repair costs required to maintain the City's fleet. |  | <ul style="list-style-type: none"> • Anticipated increases in fuel demand and rentals as the year progresses will be offset by increases in recoveries from client divisions. • Minimal favourable net variance of \$0.080 million. • 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"> • 22.0 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of 9.0% vacancy rate. • No impact on service levels due to increased overtime and contract work. | | <ul style="list-style-type: none"> • 6.0 positions below the approved complement and after considering budgeted gapping, this represents the equivalent of 0.3% vacancy rate. | |
| <p>Information & Technology:</p> <ul style="list-style-type: none"> • Under-spending in gross expenditures was mainly attributed to 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"> • Savings 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. |  |
| <ul style="list-style-type: none"> • There were 171.0 vacancies (66.0 operating and 105.0 capital) including 30.0 held for gapping, representing a vacancy rate of 16.4% after budgeted gapping. <ul style="list-style-type: none"> ➢ Even though hiring has continued at a positive momentum, the vacancy rate has been consistent as a result of 12 additional positions in 2016, internal staff movement to new positions, staff retirements and resignations. ➢ To mitigate impacts on service levels, overtime has been used and will continue to be used to provide ongoing services with recruitment strategies underway. • Capital positions and funding are planned to be staged with project readiness and time-lines. Many of these capital vacancies are expected to be filled later this year in accordance with the progress of projects and milestones to ensure financial projection is aligned with planned project budget, schedules and deliverables. | | <ul style="list-style-type: none"> • 75.0 vacant positions below approved complement, which after considering budgeted gapping, is equivalent to 5.1% vacancy rate. • I & T continues to work closely with a dedicated team of HR professionals to fill both operating and capital positions as per the I & T Division priorities and project schedules. | |

| | | | |
|---|---|---|---|
| <p>311 Toronto:</p> <ul style="list-style-type: none"> • Under-spending mainly attributed to efficient scheduling practices implemented within the 311 Contact Centre and vacancies within the Project Management Office as a result of enterprise-wide capital projects (Payment Module and Online Booking). • Revenues were under collected by \$0.281 million as a result of labour cost underspending on capital projects due to employee turnover experienced in the first quarter. • Achieved 84% of calls answered within 75 seconds. |  | <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. |  |
| <ul style="list-style-type: none"> • 12.25 positions (6.0 operating and 6.25 capital) below the approved complement due to capital project employee turnover experienced in the first quarter as four out of six operating positions are kept vacant to meet the Divisional gapping target, and timing of major capital projects commencing that are now in the process of filling vacancies. After considering budgeted gapping, this represented the equivalent of a 5.0% vacancy rate. • No service level impact resulting from these vacancies which are primarily for the delivery of capital projects. Recruitment is currently in progress for these capital funded positions. | | <ul style="list-style-type: none"> • 7.5 positions below the approved complement due to 4.0 gapped operating positions and 3.5 capital positions expected to be vacant based on the timing of major capital projects commencing. After considering budgeted gapping, this represents the equivalent of a 2.1% vacancy rate. • No service level impact resulting from these vacancies which are primarily for the delivery of capital projects. Recruitment is currently in progress for these capital funded positions. | |

City Manager's Office

The *City Manager's Office* reported a positive net variance of \$0.320 million or 3.1% for the three months ended March 31, 2016 and forecasts a favourable year-end variance of \$1.571 million or 3.3%.

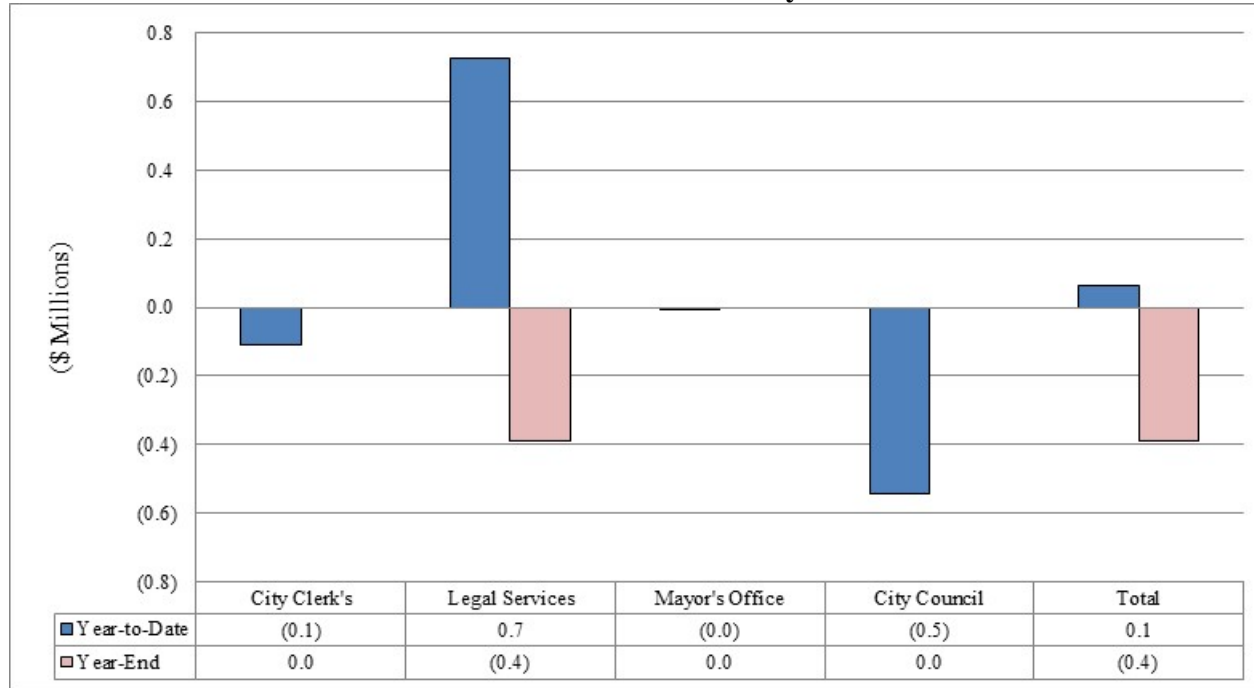
**Figure 4
Year-to-Date Variance and Year-End Variance Projection Summary
(\$ Millions)**

| City Program/Agency | Quarter | Year-to-Date | | | | | | Year-End Projection | | | | | | | |
|----------------------------------|---------|--------------------|-------|-----------|-------|--------------|-------|---------------------|--------------------|--------|---------|-------|--------------|-------|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| City Manager's Office | 3-Month | (0.0) | — | 0.3 | ▲ | (0.3) | ▼ | Ⓞ | 0.3 | ▲ | 1.9 | ▲ | (1.6) | ▼ | Ⓞ |
| Year-to-Date Net Variance | Ⓞ | 85% to 105% | Ⓜ | 0% to 85% | Ⓡ | >105% | | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | |

| Three Month Results | | Year-End Projections | |
|--|---|--|---|
| <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. 34.0 positions below the approved complement, and after considering budgeted gapping, this represented the equivalent of a 2.7% vacancy rate. These positions are in various stages of being filled. | Ⓞ | <ul style="list-style-type: none"> Projected year-end net favourable variance mainly attributable to unbudgeted recoveries from other Divisions for temporary hiring, such as the Toronto Urban Fellows Initiative (TUF). 15.0 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of a 0% vacancy rate. | Ⓞ |

Other City Programs

**Chart 4
Net Variance Summary**











Other City Programs (refer to Chart 4 above) reported an unfavourable net variance of \$0.064 million or 0.4% for the three months ended March 31, 2016; and project a positive year-end variance of \$0.388 million or 0.5% compared to the collective 2016 Approved Net Operating Budget.

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

| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|---------------------------|---------|--------------------|-------------|---------|-----------|--------------|-------|----------|---------------------|--------|---------|-------|--------------|-------|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| City Clerk's Office | 3-Month | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Legal Services | 3-Month | (1.0) | ▼ | (1.7) | ▼ | 0.7 | ▲ | Ⓡ | (0.9) | ▼ | (0.5) | ▼ | (0.4) | ▼ | Ⓞ |
| Mayor's Office | 3-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| City Council | 3-Month | (0.5) | ▼ | 0.0 | — | (0.5) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Total | 3-Month | (1.6) | ▼ | (1.7) | ▼ | 0.1 | ▲ | Ⓞ | (0.9) | ▼ | (0.5) | ▼ | (0.4) | ▼ | Ⓞ |
| Year-to-Date Net Variance | | Ⓞ | 85% to 105% | Ⓢ | 0% to 85% | Ⓡ | >105% | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | |

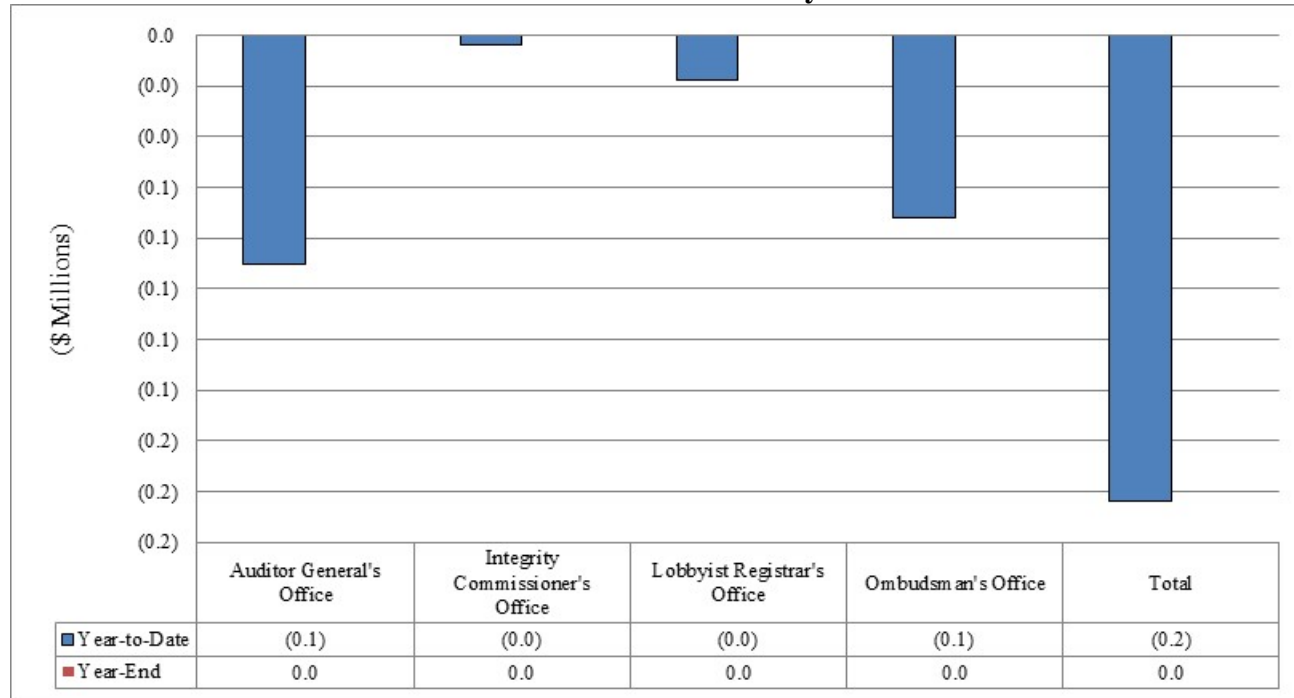
Three Month Results

Year-End Projections

| | | | |
|---|---|---|---|
| <p>City Clerk's Office:</p> <ul style="list-style-type: none"> Favourable net variance mainly due to lower-spending in computer software maintenance, courier services and third party printing for the period, and under-spending in salaries and benefits due to the delay in filling vacancies. |  | <ul style="list-style-type: none"> Consistent with historical financial performance, the City Clerk's Office is projecting to be on budget at year-end. |  |
| <ul style="list-style-type: none"> 34.5 positions below the approved complement, and after considering budgeted gapping, this represents the equivalent of a 3.2% vacancy rate. These positions are in various stages of being filled. | | <ul style="list-style-type: none"> 10.0 positions below the approved complement and after considering budgeted gapping, this represents the equivalent of a 0% vacancy rate. | |
| <p>Legal Services:</p> <ul style="list-style-type: none"> Favourable gross expenditures of \$0.963 million or 9.1% due to staff vacancies. Lower than expected revenues of \$1.689 million as dockets have not been updated and accounts receivable staff turnover have caused delays in billings. |  | <ul style="list-style-type: none"> Favourable gross expenditures of \$0.904 million or 1.8% due to staff vacancies. Lower than expected revenues mainly resulting from less work pertaining to insurance claims and increased Planning and Tribunal work. Legal Services to offset through management of workload and filling vacancies at year end. |  |
| <ul style="list-style-type: none"> Down 26.0 positions or 5.9% below the approved complement after budgeted gapping. Currently over 15 job competitions are in process to fill vacancies. Due to staff changes and retirements, the Division is under-staffed. No service level impact as Legal staff worked overtime to maintain service levels. These positions are in various stages of being filled. | | <ul style="list-style-type: none"> 4.0 positions below the approved complement and after considering budgeted gapping, this represents the equivalent of a 0% vacancy rate. | |
| <p>Mayor's Office:</p> <ul style="list-style-type: none"> Lower spending in services and rents and salaries and benefits resulting from vacancy. 1.0 position below the approved complement. |  | <ul style="list-style-type: none"> The projection is to be on budget at year-end. Full complement. |  |
| <p>City Council:</p> <ul style="list-style-type: none"> Lower staff salaries and benefits due to different staffing strategies adopted by various Councillors. Lower spending in Councillors' constituency services and office budgets, and Council general expense budget. Full complement. |  | <ul style="list-style-type: none"> The projection is to be on budget at year-end. Full complement. |  |

Accountability Offices

**Chart 5
Net Variance Summary**











As noted in Chart 5 above, **Accountability Offices** collectively realized a favourable net variance of \$0.184 million or 10.9% for the three months ended March 31, 2016. Overall, these Offices project to be on budget at year-end.

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

| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|----------------------------------|---------|--------------------|-------------|---------|-----------|--------------|-------|-----------------|---------------------|--------|---------|-------|--------------|-------|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| Auditor General's Office | 3-Month | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Integrity Commissioner's Office | 3-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 | — | Ⓞ |
| Ombudsman's Office | 3-Month | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓢ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Total | 3-Month | (0.2) | ▼ | 0.0 | — | (0.2) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Year-to-Date Net Variance | | Ⓞ | 85% to 105% | Ⓢ | 0% to 85% | Ⓡ | >105% | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | |

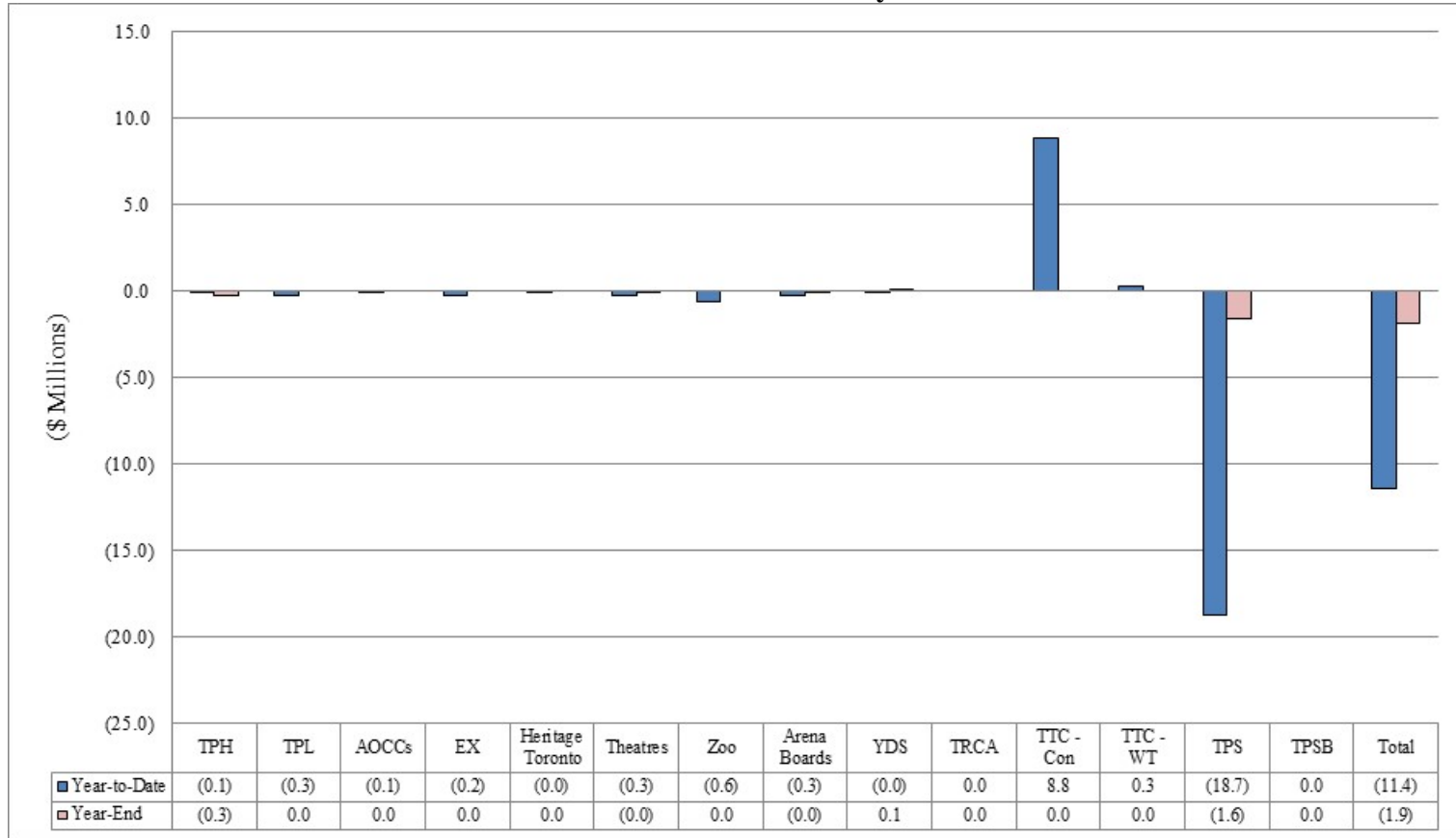
Three Month Results

Year-End Projections

| | | | |
|---|---|--|---|
| <p>Auditor General's Office:</p> <ul style="list-style-type: none"> Slight favourable variance mainly due to lower-spending in salaries and benefits and services and rents. 3.5 positions or 11.1% below the approved complement. The vacant 0.5 position is being used to fund 2 temporary co-op students until the summer to manage its workload. |  | <ul style="list-style-type: none"> The projection is to be on budget at year-end. 0.5 positions below the approved complement. |  |
| <p>Integrity Commissioner's Office:</p> <ul style="list-style-type: none"> Favourable variance mainly due to lower-spending in services and rents. Full complement. |  | <ul style="list-style-type: none"> The projection is to be on budget at year-end. Full complement. |  |
| <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 materials and supplies. 0.3 position or 3.6% below the approved complement. This reflects one temporary position which is only filled if required to manage higher work volumes. |  | <ul style="list-style-type: none"> The projection is to be on budget at year-end. Full complement. |  |
| <p>Ombudsman's Office:</p> <ul style="list-style-type: none"> Slight favourable variance mainly due to lower-spending in salaries and benefits. Full complement. |  | <ul style="list-style-type: none"> The projection is to be on budget at year-end. Full complement. |  |

City Agencies

**Chart 6
Net Variance Summary**













Agencies collectively reported a positive net variance of \$11.401 million or 2.9% for the three month period ended March 31, 2016 and project a favourable year-end variance of \$1.857 million or 0.1% compared to their combined 2016 Approved Net Operating Budget, as outlined in Chart 6 above.







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









| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|---|----------------|--------------------|-------------|---------------|-----------|---------------|----------|-----------------|---------------------|----------|--------------|----------|--------------|----------|----------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| Toronto Public Health | 3-Month | (1.2) | ▼ | (1.1) | ▼ | (0.1) | ▼ | ⊕ | (2.4) | ▼ | (2.2) | ▼ | (0.3) | ▼ | ⊕ |
| Toronto Public Library | 3-Month | 0.1 | ▲ | 0.3 | ▲ | (0.3) | ▼ | ⊕ | 0.4 | ▲ | 0.4 | ▲ | 0.0 | — | ⊕ |
| Association of Community Centres | 3-Month | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Exhibition Place | 3-Month | (1.4) | ▼ | (1.2) | ▼ | (0.2) | ▼ | Ⓡ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Heritage Toronto | 3-Month | (0.0) | — | (0.0) | — | (0.0) | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Theatres | 3-Month | (0.1) | ▼ | 0.2 | ▲ | (0.3) | ▼ | Ⓨ | 0.3 | ▲ | 0.3 | ▲ | (0.0) | — | ⊕ |
| Toronto Zoo | 3-Month | 0.3 | ▲ | 0.9 | ▲ | (0.6) | ▼ | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Arena Boards of Management | 3-Month | (0.2) | ▼ | 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 | ▲ | Ⓡ |
| Toronto & Region Conservation Authority | 3-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Toronto Transit Commission - Conventional | 3-Month | (1.3) | ▼ | (10.2) | ▼ | 8.8 | ▲ | Ⓡ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Toronto Transit Commission - Wheel Trans | 3-Month | 0.3 | ▲ | 0.0 | — | 0.3 | ▲ | ⊕ | 0.0 | — | 0.0 | — | 0.0 | — | ⊕ |
| Toronto Police Service | 3-Month | (34.1) | ▼ | (15.4) | ▼ | (18.7) | ▼ | ⊕ | (2.9) | ▼ | (1.3) | ▼ | (1.6) | ▼ | ⊕ |
| Toronto Police Services Board | 3-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) | ▼ | ⊕ |
| Year-to-Date Net Variance | | ⊕ | 85% to 105% | Ⓨ | 0% to 85% | Ⓡ | >105% | Year-End | ⊕ | <=100% | Ⓡ | >100% | | | |

Three Month Results

Year-End Projections

| | | | |
|--|---|--|---|
| <p>Toronto Public Health:</p> <ul style="list-style-type: none"> Under-expenditures for salaries and benefits mainly in 100% Provincially funded programs due to higher than anticipated vacancies which results in under-achieved revenues. 108.3 positions below approved complement, which after considering budgeted gapping, is equivalent to a 0.7% vacancy rate. |  | <ul style="list-style-type: none"> Actions such as strategic hiring practices and on-going monitoring are being done to ensure that vacancies are filled and the service levels remain consistent. 93.3 positions below approved complement, which after considering budgeted gapping, is equivalent to a 0% vacancy rate. |  |
| <p>Toronto Public Library:</p> <ul style="list-style-type: none"> Over-expenditures in equipment, services and rent is offset by under expenditures in salaries and benefits, which are the result of retirements, staff movement and an organizational restructuring. Higher than anticipated revenue is primarily from unplanned grants from the Toronto Public Library Foundation and other organizations for specific library initiatives. 59.0 positions below the approved complement, which after considering budgeted gapping, is equivalent to a 0.7% vacancy rate. |  | <ul style="list-style-type: none"> Expenditure control measures have been implemented to ensure spending is on budget by year-end and vacant positions will be filled. 49.0 positions below approved complement, which after considering budgeted gapping, is equivalent to a 0.1% 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. Full complement. |  | <ul style="list-style-type: none"> The Association is projecting to be on budget by year-end. Full complement. |  |
| <p>Exhibition Place:</p> <ul style="list-style-type: none"> Favourable gross expenditure variance was due to implementation of management energy initiatives and under-spending from Energy Retrofit Projects (ERP), as well as the timing of new businesses at Exhibition Place, EnerCare Centre and Allstream Centre. Full complement. |  | <ul style="list-style-type: none"> Exhibition Place expects to generate little or zero surplus. Full complement. |  |
| <p>Heritage Toronto:</p> <ul style="list-style-type: none"> The combined impact of lower than budgeted revenues and under-spending resulted in a net variance being below budget. Full complement. |  | <ul style="list-style-type: none"> Projected to be on budget. Full complement. |  |

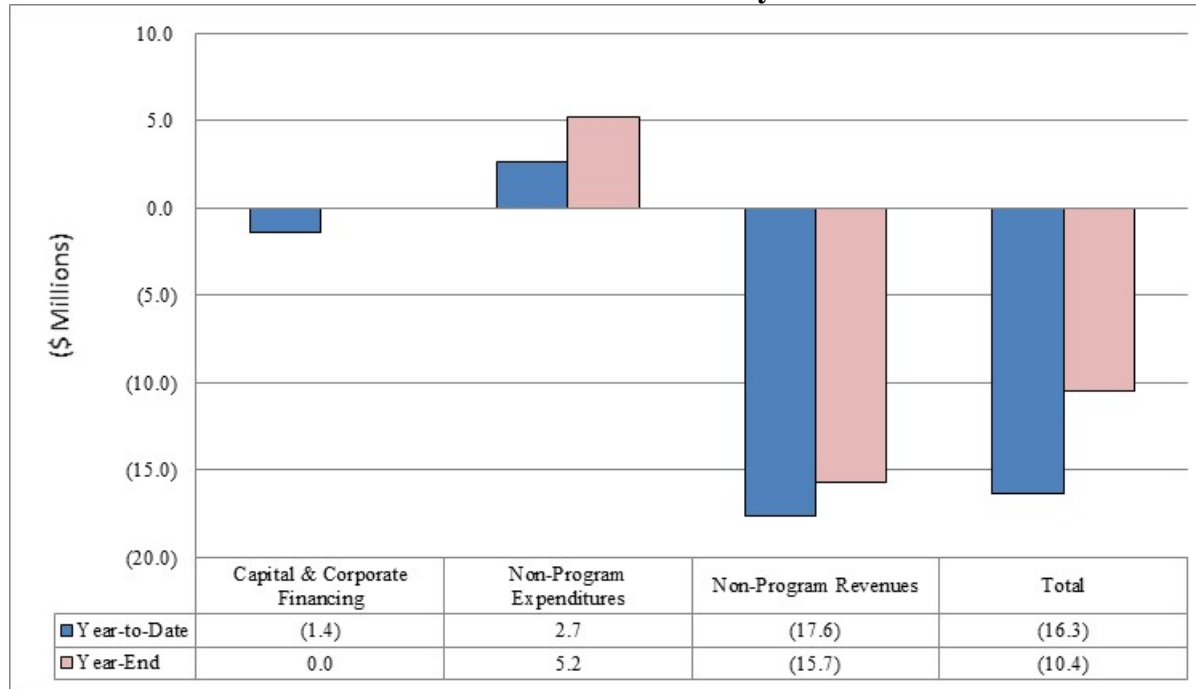
| | | | |
|--|--|--|---|
| <p>Theatres:</p> <ul style="list-style-type: none"> All three Civic Theatres reported higher utility expenditures of \$0.025 million or 7.1% over the approved budget driven by usage. Sony Centre experienced increased demand for programming and performances contributing to the higher than planned revenue. This was partially offset by lower than planned revenue reported by St. Lawrence Centre due to fewer bookings. The Leadership Development initiative reported lower expenditures of \$0.183 million or 81.7% below the approved budget as the CEO search process was not yet started. |  | <ul style="list-style-type: none"> Small favourable year-end net variance is forecasted driven by higher programming and sundry revenues. |  |
| <ul style="list-style-type: none"> 8.1 positions below the approved complement of 172.9 primarily due to St. Lawrence Theatre adjusting its temporary staff hours according to lower programming demands. There is no budgeted gapping; this represents 4.7% below the approved complement. | | <ul style="list-style-type: none"> 1.2 positions above the approved complement of 172.9 driven by higher bookings at St. Lawrence Centre. There is no budgeted gapping; this represents 0.7% above the approved complement. | |
| <p>Toronto Zoo:</p> <ul style="list-style-type: none"> On a year-to-date basis, the combined impact of higher than budgeted revenues and slightly higher than budgeted expenditures results in a favourable net variance of \$0.579 million or 9.4%. Attendance of 139,675 visitors was above the budget of 122,958, resulting in a positive revenue variance of \$0.854 million or 27.5%. Expenses related to visitor attendance (e.g. introduction of lion cubs, baby pandas, baby rhino and baby polar cub) are slightly above budget by \$0.227 million or 2.7%. |  | <ul style="list-style-type: none"> Projected to be on budget. |  |
| <ul style="list-style-type: none"> 13.0 positions below the approved complement of 394.0 positions, due to timing delays in hiring resulting in an after budgeted gapping vacancy rate of 1.0%. | | <ul style="list-style-type: none"> Full complement is projected (vacant positions are anticipated to be fully staffed). | |
| <p>Arena Boards of Management:</p> <ul style="list-style-type: none"> Collectively, revenue was reported over-budget primarily driven by Bill Bolton, Moss Park and George Bell Arenas' higher than expected demand for ice rinks and snack bar sales. Under-spending was primarily attributed to utility expenses due to timing differences together with warmer winter season for all eight arenas. In addition: <ul style="list-style-type: none"> Forest Hill and North Toronto Arena under-spent in equipment repairs and snack bar supplies. George Bell Arena under-spent in snack bar supplies and refrigeration supplies. |  | <ul style="list-style-type: none"> Favourable net variance is projected for all arenas: <ul style="list-style-type: none"> George Bell Arena expects to generate a net surplus through higher than planned summer ice demands and snack bar revenue, and partially offset by increased maintenance costs. |  |
| <ul style="list-style-type: none"> Full complement. | | <ul style="list-style-type: none"> Full complement | |

| | | | |
|--|--|---|---|
| <p>Yonge Dundas Square:</p> <ul style="list-style-type: none"> Yonge-Dundas Square generated incremental revenue primarily from higher than expected number of events hosted on the Square. Yonge-Dundas Square experienced lower expenditures driven by 2 newly tendered contract work which was originally planned to begin in the first quarter, but were delayed. <hr/> <ul style="list-style-type: none"> Full complement. |  | <ul style="list-style-type: none"> Unfavourable net variance primarily driven by: <ul style="list-style-type: none"> Delayed contract work which began in 2015 but it is expected to be completed in 2016 which is unaccounted for in the 2016 Approved Operating Budget. It is expected that a one-year contract extension with Clear Channel Outdoor will generate higher signage revenue. <hr/> <ul style="list-style-type: none"> Full complement. |  |
| <p>Toronto & Region Conversation Authority:</p> <ul style="list-style-type: none"> No variance. |  | <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"> Customer journeys (ridership) to the end of February were 4 million (4.6%) below budget and passenger revenue was \$10 million (5.3%) below budget. Also of note is that ridership to the end of February was 1.4 million (1.7%) below the 2015 comparable actual. <hr/> <ul style="list-style-type: none"> 698.0 positions below the approved complement due to hiring and capital project challenges, which after budgeted gapping, is equivalent to a 3.9% vacancy rate. The TTC intends to fill these vacant positions before year-end to ensure full complement after gapping. 580.0 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"> It is estimated that 2016 year-end actual ridership could be in the range of 540 million. This would represent a variance of 13 million rides (-2.3%) from the 2016 budget of 553 million and a growth of only 2 million rides (+0.4%) over the 2015 year-end actual of 538 million (includes 4 million free Pan Am / Parapan Am Games rides). Projected to be on budget at year-end. <hr/> <ul style="list-style-type: none"> Projected strength of 13,975.0 positions reflects essentially full complement, after considering and achieving the gapping target throughout the year. |  |
| <p>Toronto Transit Commission – Wheel-Trans:</p> <ul style="list-style-type: none"> There were 0.30 million customer journeys taken during January 2016, which was 0.015 million (5%) more than the budget of 0.285 million journeys. <hr/> <ul style="list-style-type: none"> 23.0 positions below the approved complement due to hiring challenges, which after budgeted gapping, is equal to a 3.2% vacancy rate. |  | <ul style="list-style-type: none"> Customer journeys are projected to be on budget at 3.7 million trips, including bus and accessible taxi trips. Wheel-Trans continues to monitor customer journeys and expenditures and will report on any potential budgetary impacts in a future report. Projected to be on budget at year-end. <hr/> <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"> • The net favourable variance of \$18.685 million is largely due to reduced hiring. • The Service has cancelled uniform hiring for the remainder of 2016 and plans to significantly reduce civilian hiring for the remainder of the year as well. | <p style="text-align: center;">G</p> | <ul style="list-style-type: none"> • The projected favourable variance of \$1.600 million is mainly due to reduced hiring. • It is anticipated that the recommendations of the Transformation Task Force will mitigate the service impacts of the reduced hiring. | <p style="text-align: center;">G</p> |
| <ul style="list-style-type: none"> • 406.0 positions below the approved complement with an after gapping vacancy rate of 1.4%. | | <ul style="list-style-type: none"> • 478.0 positions below the approved complement with an after gapping vacancy rate of 2.3%. | |
| <p>Toronto Police Services Board:</p> <ul style="list-style-type: none"> • On budget. • Full complement. | <p style="text-align: center;">G</p> | <ul style="list-style-type: none"> • Projected to be on budget. • Full complement. | <p style="text-align: center;">G</p> |

Corporate Accounts

**Chart 7
Net Variance Summary**



Corporate Accounts experienced a net favourable variance of \$16.301 million for the three month period ended March 31, 2016. Projections to year-end indicate a positive variance of \$10.429 million below the 2016 Approved Net Operating Budget, as indicated in Chart 7 above.

Capital & Corporate Financing

Capital and Corporate Financing reported a positive net variance of \$1.357 million or 1.5% for the three month period ended March 31, 2016 and projects to be on budget at year-end.

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

| City Program/Agency | Quarter | Year-to-Date | | | | | | Year-End Projection | | | | | | | |
|----------------------------------|---------|--------------------|-------|-----------|-------|--------------|-------|---------------------|--------------------|--------|---------|-------|--------------|---|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | | | |
| Capital & Corporate Financing | 3-Month | (1.4) | ▼ | 0.0 | — | (1.4) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Year-to-Date Net Variance | Ⓞ | 85% to 105% | Ⓜ | 0% to 85% | Ⓡ | >105% | | Year-End | Ⓞ | <=100% | Ⓡ | >100% | | | |

| Three Month Results | Year-End Projections |
|--|--|
| Capital & Corporate Financing: <ul style="list-style-type: none"> The first debt of \$200.0 million was issued in early April instead of the first quarter, resulting in lower than planned commission and legal fees. | <ul style="list-style-type: none"> Projected to be on budget at year-end. |

Non-Program Expenditures

Non-Program Expenditures were over-spend by \$2.668 million or 2.8% for the three month period ended March 31, 2016 and forecast an unfavourable net variance of \$5.233 million or 1.2% at year-end.

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







| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|---|---------|--------------------|-------|---------|-------|--------------|-------|-------|---------------------|-------|---------|-------|--------------|-------|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| Tax Deficiencies/Write-Offs | 3-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ | 3.6 | ▲ | 0.0 | — | 3.6 | ▲ | Ⓜ |
| Assessment Function (MPAC) | 3-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 | — | Ⓞ |
| Other Corporate Expenditures | 3-Month | 1.2 | ▲ | (0.1) | ▼ | 1.2 | ▲ | Ⓜ | 2.0 | ▲ | (0.2) | ▼ | 2.2 | ▲ | Ⓜ |
| Insurance Premiums & Claims | 3-Month | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Parking Tag Enforcement & Oper. | 3-Month | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ | (0.5) | ▼ | 0.0 | — | (0.5) | ▼ | Ⓞ |
| Programs Funded from Reserve Funds | 3-Month | 1.8 | ▲ | 1.8 | ▲ | 0.0 | — | Ⓞ | 2.7 | ▲ | 2.7 | ▲ | 0.0 | — | Ⓞ |
| Vacancy Rebate Program | 3-Month | (0.1) | ▼ | 0.0 | — | (0.1) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |

| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|--------------------------------------|---------|--|--|--|-----------------|--------------|---|--|---------------------|-------|---------|-------|--------------|-------|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| Heritage Property Taxes Rebates | 3-Month | (0.0) | — | 0.0 | — | (0.0) | — | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ |
| Tax Rebates for Registered Charities | 3-Month | (0.2) | ▼ | (0.2) | ▼ | 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 | — | Ⓞ |
| Total | 3-Month | 4.2 | ▲ | 1.6 | ▲ | 2.7 | ▲ | Ⓞ | 7.8 | ▲ | 2.5 | ▲ | 5.2 | ▲ | Ⓜ |
| Year-to-Date Net Variance | | Ⓞ 85% to 105% | Ⓜ 0% to 85% | Ⓜ >105% | Year-End | | Ⓞ <=100% | Ⓜ >100% | | | | | | | |

Thee Month Results

Year-End Projections

| | | | |
|---|---|--|---|
| Tax Deficiencies/Write-Offs: <ul style="list-style-type: none"> Favourable variance was realized due to 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. | R |
| Assessment Function (MPAC): <ul style="list-style-type: none"> Higher Municipal Property Assessment Corporation (MPAC) fees than planned. | G | <ul style="list-style-type: none"> Annualized cost from the Municipal Property Assessment Corporation (MPAC) is expected to be \$0.029 million higher than budgeted. | G |
| Funding Employee Related Liabilities: <ul style="list-style-type: none"> Under-spending on payments to firefighters, surviving spouses and dependants. | Y | <ul style="list-style-type: none"> On budget. | G |
| Other Corporate Expenditures: <ul style="list-style-type: none"> Net over-spending largely from contingencies for the potential labour disruption. | R | <ul style="list-style-type: none"> Forecast net over-spending as a result of contingencies for the potential labour disruption earlier in the year. | R |
| Insurance Premiums & Claims: <ul style="list-style-type: none"> On budget. | G | <ul style="list-style-type: none"> On budget. | G |
| Parking Tag Enforcement & Operations: <ul style="list-style-type: none"> Payments to the Province on target as habitual offenders continue to pay at Service Ontario. Up 1.0 position or 0.3% above the approved complement. | G | <ul style="list-style-type: none"> Favourable gross expenditures of \$0.530 million due to savings from Parking Enforcement Officer separations. Down 2.0 positions or 0.5% below the approved complement. Toronto Police Parking Enforcement is expected, on average, to be below its approved complement. | G |
| Programs Funded from Reserve Funds: <ul style="list-style-type: none"> On budget. | G | <ul style="list-style-type: none"> On budget. | G |
| Vacancy Rebate Program: <ul style="list-style-type: none"> Vacancy rebates processed and expected to be processed were slightly below planned. | G | <ul style="list-style-type: none"> Forecast to be on budget at year-end. | G |

| | | | |
|---|---|---|---|
| <p>Heritage Property Tax Rebates:</p> <ul style="list-style-type: none"> Heritage rebates processed and expected to be processed were slightly below planned. |  | <ul style="list-style-type: none"> Expenditures are projected to be on budget at year-end. |  |
| <p>Tax Rebates for Registered Charities:</p> <ul style="list-style-type: none"> On budget. |  | <ul style="list-style-type: none"> Projected to be on budget at year-end. |  |
| <p>Solid Waste Management Rebates:</p> <ul style="list-style-type: none"> At its meeting on February 17, 2016, City Council approved a reduction in the 2016 bin rebate amount. The changes will appear as a billing adjustment on bills issued after March 2016. As at March 31, 2016, the expenditures are \$1.587 million higher than planned, by year-end it is anticipated that expenditures will be at budgeted levels. |  | <ul style="list-style-type: none"> On budget. |  |

Non-Program Revenues

Non-Program Revenues realized a positive variance of \$17.621 million or 6.6% for the period ended March 31, 2016; and it is projected that Non-Program Revenues will be \$15.662 million or 1.3% above the 2016 Approved Net Operating Budget at year-end.

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









| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|------------------------------|---------|--------------------|-------|---------|-------|--------------|-------|-------|---------------------|-------|---------|-------|--------------|-------|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| Payments in Lieu of Taxes | 3-Month | 0.0 | — | (0.0) | — | 0.0 | — | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| Supplementary Taxes | 3-Month | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| Tax Penalties | 3-Month | 0.0 | — | (0.2) | ▼ | 0.2 | ▲ | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| Interest/Investment Earnings | 3-Month | 0.0 | — | 0.0 | — | (0.0) | — | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| Other Corporate Revenues | 3-Month | 0.6 | ▲ | 0.6 | ▲ | 0.0 | — | ⊙ | 0.7 | ▲ | 0.7 | ▲ | (0.1) | ▼ | ⊙ |
| Toronto Hydro Revenues | 3-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 | — | ⊙ |
| Municipal Land Transfer Tax | 3-Month | 0.6 | ▲ | 18.0 | ▲ | (17.5) | ▼ | ⊙ | 0.0 | — | 17.5 | ▲ | (17.5) | ▼ | ⊙ |
| Third Party Sign Tax | 3-Month | 0.0 | — | (0.5) | ▼ | 0.5 | ▲ | ⊙ | 0.0 | — | 0.0 | — | 0.0 | — | ⊙ |
| Parking Authority Revenues | 3-Month | 0.0 | — | 2.0 | ▲ | (2.0) | ▼ | ⊙ | 0.0 | — | 2.3 | ▲ | (2.3) | ▼ | ⊙ |

| 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 | | | | | |
| Administrative Support Recoveries - Water | 3-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 | — | Ⓞ | | | | |
| Parking Tag Enforcement & Oper. | 3-Month | 0.0 | — | 2.9 | ▲ | (2.9) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ | | | | |
| Other Tax Revenues | 3-Month | 0.1 | ▲ | 0.1 | ▲ | 0.0 | — | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ | | | | |
| Woodbine Slots | 3-Month | 0.0 | — | 0.1 | ▲ | (0.1) | ▼ | Ⓞ | 0.0 | — | 0.0 | — | 0.0 | — | Ⓞ | | | | |
| Total | 3-Month | 1.3 | ▲ | 18.9 | ▲ | (17.6) | ▼ | Ⓞ | 0.7 | ▲ | 16.3 | ▲ | (15.7) | ▼ | Ⓞ | | | | |
| Year-to-Date Net Variance | | Ⓞ | | ≥95% | | Ⓜ | | <95% | | Year-End | | Ⓞ | | ≤100% | | Ⓜ | | >100% | |

Three Month Results

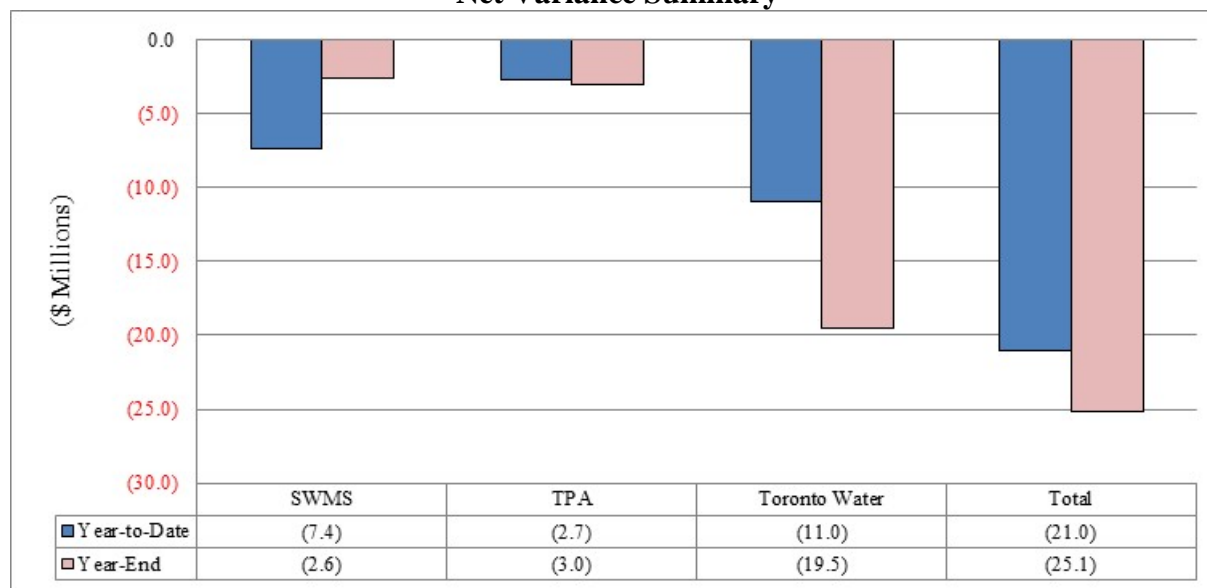
Year-End Projections

| | | | |
|--|---|---|---|
| Payments In Lieu of Taxes (PILs): <ul style="list-style-type: none"> Unfavourable variance of \$0.005 million was realized because posted appeals and expected appeals to be processed were slightly higher than planned. | G | <ul style="list-style-type: none"> Revenues are forecast to be on budget at year-end. | G |
| Supplementary Taxes: <ul style="list-style-type: none"> On budget. | G | <ul style="list-style-type: none"> Projected to be on budget at year-end. | G |
| Tax Penalties: <ul style="list-style-type: none"> Tax penalties/interest and adjustments were slightly below planned. | G | <ul style="list-style-type: none"> On budget at year-end. | G |
| Interest & Investment Earnings: <ul style="list-style-type: none"> Slightly higher revenue due to timing differences. | G | <ul style="list-style-type: none"> Projected to be on budget at year-end. | G |
| Other Corporate Revenues: <ul style="list-style-type: none"> Minor unfavourable variances as a result of lower than planned interest income and exchange rate losses. | G | <ul style="list-style-type: none"> Forecasted a positive variance of \$0.075 million largely from stronger than budgeted Registry and Gaming Revenue. | G |
| 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 is from dividends received that are based on 2015 actual net income. | R | <ul style="list-style-type: none"> The result of lower than planned 2015 net income for Toronto Hydro (\$135.0 million planned versus \$126.7 million actual). | R |
| Provincial Revenue: <ul style="list-style-type: none"> On budget. | 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"> Slight decrease in net revenue due to the number of taxable signs. | G | <ul style="list-style-type: none"> On budget by year-end. | G |
| Parking Authority Revenues: <ul style="list-style-type: none"> Driven by stronger than planned revenues from on-street parking and off-street garages in downtown fringe areas due to higher than anticipated customer volume. | G | <ul style="list-style-type: none"> Projecting a net surplus mostly due to higher off-street parking revenues. | G |
| Administrative Support Recoveries – Toronto Water: <ul style="list-style-type: none"> On budget. | 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"> On budget. |  | <ul style="list-style-type: none"> On budget at year-end. |  |
| Parking Tag and Enforcement Operations: <ul style="list-style-type: none"> Favourable revenues of \$2.907 million due to continuation of the Habitual Offender Program and increased fines. 553,702 parking tickets issued as of March 31, 2016. |  | <ul style="list-style-type: none"> Revenues on budget as fewer ticket issuances are expected during the year as increasing compliance results from increased fine levels. 2.2 million tickets expected to be issued by year-end or 0.150 million below the budget of 2.35 million tickets. |  |
| Other Tax Revenues: <ul style="list-style-type: none"> An unfavourable variance was realized because posted appeals and expected appeal to be processed were slightly higher than planned. |  | <ul style="list-style-type: none"> Projected to be on budget at year-end. |  |
| Woodbine Slots: <ul style="list-style-type: none"> Electronic gaming (slot machine) revenue was higher than planned by \$0.082 million. |  | <ul style="list-style-type: none"> Forecast to be on budget at year-end. |  |

Rate Supported Programs

**Chart 8
Net Variance Summary**







Rate Supported Programs, which include Solid Waste Management Services, Toronto Parking Authority and Toronto Water, collectively reported a favourable net variance \$21.035 million for the three month period ended March 31, 2016 and are projecting a positive year-end variance of \$25.135 million, as outlined in Chart 8 above.



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

| City Program/Agency | Quarter | Year-to-Date | | | | | | | Year-End Projection | | | | | | |
|----------------------------------|---------|--------------------|--------|---------|-------|--------------|-------|-----------------|---------------------|--------|---------|-------|--------------|-------|-------|
| | | Gross Expenditures | | Revenue | | Net Variance | | Alert | Gross Expenditures | | Revenue | | Net Variance | | Alert |
| | | \$ | trend | \$ | trend | \$ | trend | | \$ | trend | \$ | trend | \$ | trend | |
| Solid Waste Management Services | 3-Month | (6.2) | ▼ | 1.2 | ▲ | (7.4) | ▼ | Ⓞ | (5.2) | ▼ | (2.6) | ▼ | (2.6) | ▼ | Ⓞ |
| Toronto Parking Authority | 3-Month | 0.2 | ▲ | 2.9 | ▲ | (2.7) | ▼ | Ⓞ | 0.0 | — | 3.0 | ▲ | (3.0) | ▼ | Ⓞ |
| Toronto Water | 3-Month | (6.7) | ▼ | 4.3 | ▲ | (11.0) | ▼ | Ⓞ | (14.1) | ▼ | 5.4 | ▲ | (19.5) | ▼ | Ⓞ |
| Total | 3-Month | (12.6) | ▼ | 8.4 | ▲ | (21.0) | ▼ | Ⓞ | (19.3) | ▼ | 5.8 | ▲ | (25.1) | ▼ | Ⓞ |
| Year-to-Date Net Variance | | Ⓞ | <=100% | Ⓜ | >100% | | | Year-End | Ⓞ | <=100% | Ⓜ | >100% | | | |

Three Month Results

Year-End Projections

| | | | |
|---|--|---|---|
| <p>Solid Waste Management Services:</p> <ul style="list-style-type: none"> Under-expenditures totaling \$6.20 million mainly arise from a combination of salaries and benefits savings due to vacancies and contracted services. <ul style="list-style-type: none"> Contracted service under-spending includes Single Stream Recyclable Materials (SSRM) processing and collection, lower cost of hauling City waste to Green Lane as a result of lower fuel prices and related delayed payments, contracted collections and communications programs. Contracted service for Organics collection (SSO) was also under-spent for the first quarter. Higher than planned net revenue of \$1.20 million was driven by a higher than expected volume of residential user fees, higher than planned tonnages of waste at transfer stations and higher tonnages of recyclable fibre product for resale at higher prices. These gains were partially offset by delayed billing for processing of residual waste from recycling and yellow bag fees. |  | <ul style="list-style-type: none"> Projecting a net variance of \$2.61 million at year-end. Expenditures are estimated to be \$5.2 million under-spent primarily related to vacancies and lower projected tonnages of organics and recyclables. Revenue is anticipated to be \$2.6 million less than budget at year-end. The variance is mainly driven by the anticipated decline in the volume of residential user fees, lower volumes of waste disposed at Green Lane and lower prices for resale of recyclables. Any total net under-expenditure at year-end will be contributed to the Waste Management Reserve Fund. |  |
| <ul style="list-style-type: none"> 101.0 positions below approved complement due to an on-going recruiting process which, after considering budgeted gapping, is equivalent to a 5.3% vacancy rate. The Program continues to have difficulty recruiting qualified candidates. Other positions are 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 77.0 positions below the approved complement of 1,108.7 due to on-going recruiting issues and provision for the TMP. After considering budgeted gapping for 2016, this equates to a vacancy rate of 3.2%. | |
| <p>Toronto Parking Authority:</p> <ul style="list-style-type: none"> Higher expenditures of \$0.2 million mainly due to higher property tax for CP15 (Yorkville Avenue) Parking revenues higher by \$2.9 million including higher on-street and off-street revenues for garages in downtown fringe areas due to higher than anticipated customer volume. |  | <ul style="list-style-type: none"> Projecting a net surplus of \$3.0 million compared to budget of \$52.246 million, mostly due to higher off-street parking revenues. Expenditures are projected as budgeted at \$84.743 million. It is anticipated that savings from salaries and benefits will be offset by higher rent expenses for managed lots. |  |
| <ul style="list-style-type: none"> 4.4 positions or 1.5% below approved complement due to delayed hiring of staff. There is no budgeted gapping. | | <ul style="list-style-type: none"> Projecting positions at the approved staff complement level of 302.4 positions. | |

| | | | |
|--|---|---|---|
| <p>Toronto Water:</p> <ul style="list-style-type: none"> • Reported a positive net variance of \$11.0 million as at March 31, 2016. • Lower expenditures of \$6.7 million mainly due to under-spending in salaries and benefits as a result of vacancies, lower than anticipated demand for chemicals, electricity, professional and technical services as well as under-spending in the transfer costs of biosolids, as a result of continued beneficial use for sludge. • Higher revenues of \$4.3 million primarily due to higher than anticipated volume of water sold. |  | <ul style="list-style-type: none"> • Projecting a net favourable variance of \$19.5 million at year-end. • Lower spending of \$14.1 million primarily because of projected under-spending in salaries and benefits due to vacancies, lower than anticipated hydro rates and usage, and savings in chemicals from unused contingencies. • Revenues are projected to be higher than budgeted by \$5.4 million due to the forecasted higher volume of water sold and an increase in new water and sewer service connections. • Toronto Water will continue to monitor water consumption throughout the peak period (July to September) and address changes in water consumption as appropriate in the 3rd quarter |  |
| <ul style="list-style-type: none"> • 162.0 positions below approved complement due to the aging workforce / retirements and extended recruitment period for certain positions such as skilled trades and certified operators. After considering budgeted gapping it is equal to a 6.2% vacancy rate. • As a result, Toronto Water has been unable to completely perform proactive preventative maintenance resulting in emergency repairs and higher than normal overtime and repair costs. • The 2010-2020 Strategic Plan includes enhancement of recruiting strategies and development and implementation of an Enterprise Knowledge Retention Program. | | <ul style="list-style-type: none"> • It is anticipated there will be 132.0 positions below the approved complement, which is equal to a 4.5% vacancy rate after considering budgeted gapping. | |