

**Operating Budget Overview
Budget Committee
(December 12, 14, 15 & 18, 2017)**

PART I: 2018 OPERATING BUDGET

Executive Summary 1

PART II: REPORTING RELATIONSHIPS OF THE ACCOUNTABILITY OFFICERS

Organization Map 6

PART III: 2018 BASE BUDGET SUMMARY

2018 Base Budget Summary – Auditor General's Office 7
2018 Base Budget Summary – Office of the Integrity Commissioner 8
2018 Base Budget Summary – Office of the Lobbyist Registrar 9
2018 Base Budget Summary – Ombudsman Toronto 10
2019 and 2020 Base Outlook: Net Incremental Impact 11

PART IV: 2018 BUDGET REDUCTIONS 13

PART V: 2018 NEW/ENHANCEMENT REQUESTS

Auditor General's Office 14
Office of the Integrity Commissioner 14
Office of the Lobbyist Registrar 15
Ombudsman Toronto 17

Appendix A: 2017 Budget Variance Review

Auditor General's Office 20
Office of the Integrity Commissioner 20
Office of the Lobbyist Registrar 21
Ombudsman Toronto 21
Impacts of the 2017 Operating Variance on the 2018 Budget Request 22

Appendix B: 2018 Base Request vs. 2017 Approved Budget

Auditor General's Office 23
Office of the Integrity Commissioner 24
Office of the Lobbyist Registrar 25
Ombudsman Toronto 26

Appendix C: 2018 Budget Request Summary by Expenditure Category

Auditor General's Office 27
Office of the Integrity Commissioner 28
Office of the Lobbyist Registrar 29
Ombudsman Toronto 30

Appendix D: Inflow/Outflow to/from Reserves/Reserve Fund 31

Accountability Officers -2018 Operating Budget

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Accountability Officers -2018 Operating Budget

PART I: 2018 OPERATING BUDGET

- **Executive Summary**
- This Budget Request Overview presents the requests of the four (4) Accountability Officers' 2018 Operating Budget and acts as a reference document to accompany the 2018 Operating Budget Request reports that are being submitted by the Offices of the Auditor General, Integrity Commissioner, Lobbyist Registrar and Ombudsman. The Auditor General's request has been submitted to Audit Committee on October 27, 2017 and is being transmitted to Budget Committee by Audit Committee <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2017.AU10.6>. This Overview reflects the Auditor General's budget submission to the Audit Committee.
- The Accountability Officers are independent from the City's Administration and are officers of City Council.
- The Operating Budget Requests of the 4 Accountability Officers have been consolidated into one Budget for purposes of inclusion in the corporate Operating Budget summary for the City of Toronto.
- Each Accountability Officer is accountable for their own budgets, separate from one another and pursuant to their legal mandates.

The Accountability Offices' 2018 Budget Request is \$11,941.0 thousand gross and net.

Table 1

	Gross (\$000s)	Net (\$000s)
Auditor General's Office	7,444.9	7,444.9
Office of the Integrity Commissioner	866.9	866.9
Office of the Lobbyist Registrar	1,644.0	1,644.0
Ombudsman Toronto	1,985.2	1,985.2
Total 2018 Budget Request	11,941.0	11,941.0

Accountability Officers -2018 Operating Budget

The Budget Requests incorporate base budget and new/enhanced requests, and are comprised of the following:

- The 2018 Base Budget Requests of \$11,058.4 thousand gross and net:

Table 2

	Gross (\$000s)	Net (\$000s)
Auditor General's Office	7,444.9	7,444.9
Office of the Integrity Commissioner	511.7	511.7
Office of the Lobbyist Registrar	1,189.6	1,189.6
Ombudsman Toronto	1,912.3	1,912.3
Total 2018 Base Budget	11,058.4	11,058.4

- The 2018 New/Enhanced Request of \$882.6 thousand gross and net:

Table 3

	Gross (\$000s)	Net (\$000s)
Office of the Integrity Commissioner	355.2	355.2
Office of the Lobbyist Registrar	454.5	454.5
Ombudsman Toronto	72.9	72.9
Total 2018 New/Enhanced	882.6	882.6

Accountability Officers -2018 Operating Budget

Table 4: 2018 Budget Request

Table 4

(In \$000s)	2017 Apprvd. Budget	2017 Proj. Actual*	2018 Base Budget	2018 Budget Reduction	2018 New/ Enh.	2018 Total Budget Request	Change - 2018 Request vs. 2017 Budget	Change - 2018 Request vs. 2017 Budget	Future Year Incre- mental Outlook 2019	Future Year Incre- mental Outlook 2020
	\$	\$	\$	\$	\$	\$	\$	%	\$	\$
GROSS EXPENDITURES										
Auditor General's Office	5,902.9	5,736.9	7,444.9	0.0	0.0	7,444.9	1,542.0	26.1	1,464.1	-3,828.5
Office of the Integrity Commissioner	506.7	506.7	511.7	0.0	355.2	866.9	360.2	71.1	-60.8	-78.5
Office of the Lobbyist Registrar	1,154.1	1,142.1	1,189.6	0.0	454.5	1,644.0	490.0	42.5	98.0	40.2
Ombudsman Toronto	1,810.3	1,792.2	1,912.3	0.0	72.9	1,985.2	175.0	9.7	65.3	42.6
Gross Exp. Total	9,379.9	9,177.9	11,058.4	0.0	882.6	11,941.0	2,567.1	27.4	1,566.5	-3,824.2
REVENUE										
Auditor General's Office	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
Office of the Integrity Commissioner	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
Office of the Lobbyist Registrar	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
Ombudsman Toronto	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
Revenue Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
NET EXPENDITURES										
Auditor General's Office	5,902.9	5,736.9	7,444.9	0.0	0.0	7,444.9	1,542.0	26.1	1,464.1	-3,828.5
Office of the Integrity Commissioner	506.7	506.7	511.7	0.0	355.2	866.9	360.2	71.1	-60.8	-78.5
Office of the Lobbyist Registrar	1,154.1	1,142.1	1,189.6	0.0	454.5	1,644.0	490.0	42.5	98.0	40.2
Ombudsman Toronto	1,810.3	1,792.2	1,912.3	0.0	72.9	1,985.2	175.0	9.7	65.3	42.6
Net Exp. Total	9,379.9	9,177.9	11,058.4	0.0	882.6	11,941.0	2,567.1	27.4	1,566.5	-3,824.2
Approved Positions										
Auditor General's Office	32.0	32.0	46.0	0.0	0.0	46.0	14.0	43.8	0.0	-14.0
Office of the Integrity Commissioner	3.0	3.0	3.0	0.0	1.0	4.0	1.0	33.3	-1.0	0.0
Office of the Lobbyist Registrar	8.3	8.3	8.3	0.0	2.0	10.3	2.0	24.2	0.0	0.0
Ombudsman Toronto	12.0	12.0	12.0	0.0	1.0	13.0	1.0	8.3	0.0	0.0
Total Positions	55.3	55.3	69.3	0.0	4.0	73.3	18.0	32.6	-1.0	-14.0

* Based on Q3 Corporate Variance Report forecast figures

Accountability Officers -2018 Operating Budget

The 2018 Operating Budget Request for the four (4) Accountability Officers totalling \$11,941.0 thousand net comprises a base budget request of \$11,058.4 thousand net and a new/enhanced request of \$882.6 thousand net.

- The Auditor General's Office 2018 budget request of \$7,444.9 thousand net, includes:
 - Base budget pressures of \$1,542.0 thousand which include:
 - Budgetary provisions of \$42.0 thousand for progression pay increases, benefit adjustments, and economic factor adjustments for non-payroll items, and software licenses. This is partially offset by salary budget to actual adjustments.
 - Additional temporary budget increase in 2018 of \$1,500.0 thousand approved by City Council at its meeting on February 15-16, 2017 (EX22.2) to provide the Auditor General's Office with additional capacity to undertake value for money audits and investigations which are expected to result in increased efficiencies and savings.

These result in an increase of \$1,542.0 thousand or 26.1% from the 2017 Approved Operating Budget of \$5,902.9 thousand net.

- The Office of the Integrity Commissioner 2018 budget request of \$866.9 thousand net, includes:
 - Base budget pressures of \$5.0 thousand net, which include:
 - Budgetary provisions for progression pay increases, and benefit adjustments and economic factor adjustments for non-payroll items. This is partially offset by salary budget to actual adjustments.
 - Enhancement request of \$355.2 thousand.

These result in an increase of \$360.2 thousand or 71.1% from the 2017 Approved Operating Budget of \$506.7 thousand net.

- The Office of the Lobbyist Registrar 2018 budget request of \$1,644.0 thousand net, includes:
 - Base budget pressures of \$35.5 thousand net, which include:
 - The reversal of prior year one-time reduction in non-payroll budget & gapping, budgetary provision for progression pay increases, benefit adjustments, economic factor adjustments for non-payroll items, and hardware maintenance costs. This is partially offset by salary budget to actual adjustments.

Accountability Officers -2018 Operating Budget

- Enhancement request of \$454.5 thousand.

These result in an increase of \$490.0 thousand or 42.5% from the 2017 Approved Operating budget of \$1,154.1 thousand.

- The Ombudsman Toronto 2018 budget request of \$1,985.2 thousand net, which include:

- Base budget pressures of \$102.1 thousand net, which include:

- The reversal of prior year one-time non-payroll reduction, budgetary provisions for progression pay increases, benefit adjustments, economic factor adjustments for non-payroll items, and software maintenance costs. These are partially offset by salary budget to actual adjustments.

- Enhancement request of \$72.9 thousand.

These result in an increase of \$175.0 thousand or 9.7% from the 2017 Approved Operating Budget of \$1,810.3 thousand net.

If the Budget Committee adopts the 2018 budget requests for the Accountability Offices, the budget outlook will increase by \$1,566.5 thousand net in 2019 and decrease by \$3,824.2 thousand net in 2020 to maintain the requested 2018 service level.

The outlook figures reflect:

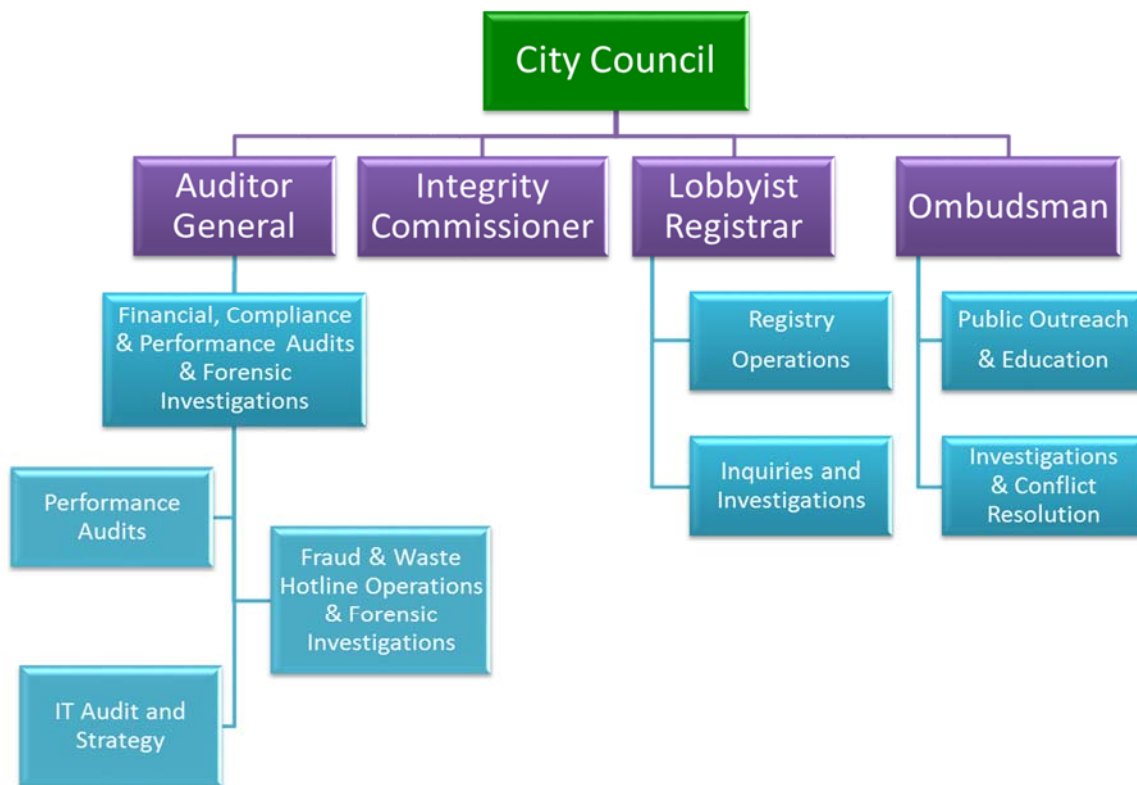
- Budgetary provision for progression pay increase in accordance with employment agreements and corporate policies for non-union staff and economic factor adjustments for non-payroll items. They do not include Cost of Living Adjustments per Corporate Budget Guidelines;
- Enhancement requests of the Office of the Integrity Commissioner, Office of the Lobbyist Registrar, and Ombudsman Toronto; and
- Additional temporary budget in 2019 and reversal of time-limited enhancements to the Auditor-General's Office Operating Budget approved by City Council at its meeting on February 15-16, 2017 (EX22.2)

PART II: REPORTING RELATIONSHIPS OF THE ACCOUNTABILITY OFFICERS

- **Organization Map**

The Accountability Officers are independent from the City's Administration and are officers of City Council.

Figure 1



Each Accountability Officer is accountable for their own budgets, separate from one another and pursuant to their legal mandates.

Accountability Officers -2018 Operating Budget

PART III: 2018 BASE BUDGET SUMMARY

- Auditor General's Office**

Table 5

(In \$000s)	2017 Approved Budget	2018 Base Budget	Change – 2018 Base Budget vs. 2017 Budget	Change – 2018 Base Budget vs. 2017 Budget	Incremental Base Outlook 2019	Incremental Base Outlook 2020
	\$	\$	\$	%	\$	\$
GROSS EXPENDITURES	5,902.9	7,444.9	1,542.0	26.1	1,464.1	-3,828.5
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXPENDITURES	5,902.9	7,444.9	1,542.0	26.1	1,464.1	-3,828.5
APPROVED POSITIONS	32.0	46.0	14.0	43.8	0.0	-14.0

The Auditor General's Office 2018 base budget request of \$7,444.9 thousand net represents an increase of \$1,542.0 thousand or 26.1% from 2017 Approved Operating Budget of \$5,902.9 thousand net.

The major drivers for the base budget increases are:

- Additional time-limited enhancements in 2018 of \$1,500.0 thousand approved by City Council at its meeting on February 22, 2017 (EX22.2) to provide the AG's Office with additional capacity to undertake value for money audits and investigations
- Progression pay increases or re-earnable performance pay for staff who have reached the wage grade maximum, and benefit adjustments for a total of \$97.8 thousand.
- Economic factor adjustments for non-payroll items for a total of \$3.2 thousand.
- Additional license costs for the new systems of \$27.0 thousand.

The increases are partially offset by budget to actual adjustments to salary & benefits costs of \$86.0 thousand.

The Auditor General's Office 2018 base budget request of 46.0 positions represents an increase of 14.0 position or 43.8% from 2017 Approved Positions of 32.0. All 14 positions are temporary.

The Auditor General's 2018 Audit Work Plan was unanimously adopted by the Audit Committee at its meeting on October 27, 2017. Consideration of the report by City Council at its meeting on November 7, 2017 was deferred to a future date.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2017.AU10.7>

Accountability Officers -2018 Operating Budget

The Auditor General's 2018 Audit Work Plan highlights that:

- In response to the Council-approved temporary increase of \$1.0 million to her 2017 Operating Budget, the Auditor General added five new projects, accelerated or expanded the scope of selected performance audits, and forensic investigations.
- An additional seven audits have also been included in the 2018 Audit Work Plan in anticipation of the Council-recommended temporary increase of \$1.5 million in 2018.

- **Office of the Integrity Commissioner**

Table 6

(In \$000s)	2017 Approved Budget	2018 Base Budget	Change – 2018 Base Budget vs. 2017 Budget	Change – 2018 Base Budget vs. 2017 Budget	Incremental Base Outlook 2019	Incremental Base Outlook 2020
	\$	\$	\$	%	\$	\$
GROSS EXPENDITURES	506.7	511.7	5.0	1.0	10.5	6.7
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXPENDITURES	506.7	511.7	5.0	1.0	10.5	6.7
APPROVED POSITIONS	3.0	3.0	0.0	0.0	0.0	0.0

The Office of the Integrity Commissioner's 2018 base budget request of \$511.7 thousand net represents an increase of \$5.0 thousand or 1.0% from the 2017 Approved Operating Budget of \$506.7 thousand net.

The major drivers for the base budget increase are:

- Progression pay increases or re-earnable performance pay for staff who have reached the wage grade maximum, and benefit adjustments for a total of \$7.2 thousand.
- Economic factor adjustments for non-payroll items of \$0.4 thousand.

The budget pressures are partially offset by budget to actual adjustments to salary & benefits costs of \$2.5 thousand.

There is no change to approved positions as a result of the 2018 Base Budget.

Accountability Officers -2018 Operating Budget

- *Office of the Lobbyist Registrar*

Table 7

(In \$000s)	2017 Approved Budget	2018 Base Budget	Change – 2018 Base Budget vs. 2017 Budget	Change – 2018 Base Budget vs. 2017 Budget	Incremental Base Outlook 2019	Incremental Base Outlook 2020
	\$	\$	\$	%	\$	\$
GROSS EXPENDITURES	1,154.1	1,189.6	35.5	3.1	26.2	26.6
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXPENDITURES	1,154.1	1,189.6	35.5	3.1	26.2	26.6
APPROVED POSITIONS	8.3	8.3	0.0	0.0	0.0	0.0

The Office of the Lobbyist Registrar's 2018 base budget request of \$1,189.6 thousand net represents an increase of \$35.5 thousand or 3.1% from the 2017 Approved Operating Budget of \$1,154.1 thousand net.

The major drivers for the base budget increase are:

- Progression pay increase or re-earnable performance pay for staff who have reached the wage grade maximum, and benefit adjustments for a total of \$16.5 thousand.
- Economic factor adjustments of \$1.8 thousand related to non-payroll items.
- Reversal of prior year one-time non-payroll reduction of \$14.7 thousand.
- Other base expenditure request of \$9.0 thousand related to hardware maintenance costs,

The budget pressures are partially offset by budget to actual adjustments to salary and benefits costs of \$6.6 thousand.

There is no change to the approved positions as a result of the 2018 Base Budget.

Accountability Officers -2018 Operating Budget

- Ombudsman Toronto**

Table 8

(In \$000s)	2017 Approved Budget	2018 Base Budget	Change – 2018 Base Budget vs. 2017 Budget	Change – 2018 Base Budget vs. 2017 Budget	FY Incremental Base Outlook 2019	FY Incremental Base Outlook 2020
	\$	\$	\$	%	\$	\$
GROSS EXPENDITURES	1,810.3	1,912.3	102.1	5.6	36.6	39.6
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXPENDITURES	1,810.3	1,912.3	102.1	5.6	36.6	39.6
APPROVED POSITIONS	12.0	12.0	0.0	0.0	0.0	0.0

Ombudsman Toronto's 2018 base budget request of \$1,912.3 thousand net represents an increase of \$102.1 thousand or 5.6% from the 2017 Approved Operating Budget of \$1,810.3 thousand net.

The major drivers for the base budget increase are:

- Progression pay increase or re-earnable performance pay for staff who have reached the wage grade maximum, and benefit adjustments for a total of \$26.7 thousand.
- Economic factor adjustments for non-payroll items of \$3.8 thousand.
- Reversal of prior year one-time non-payroll reduction of \$72.2 thousand.
- Software maintenance costs of 6.9 thousand.

These budget pressures are partially offset by budget to actual adjustments to salary & benefits costs of \$7.5 thousand.

There is no change to the approved positions as a result of the 2018 Base Budget.

Accountability Officers -2018 Operating Budget

- **2018 and 2019 Base Outlook: Net Incremental Impacts**

The Base Outlooks are projected based on the Accountability Offices' Base Budget Requests. The Outlooks in Table 4 reflects the total budget requests for the Accountability Offices, including the impacts of budget reductions and new/enhanced request.

Approval of the 2018 Base Budget Request for the Accountability Officers will result in incremental cost of \$1,537 thousand net in 2019 and -\$3,756 thousand net in 2020. Details of the future year costs are as follows:

Auditor General's Office

2019 Base Outlook totals \$1,464.1 thousand net

- Budgetary provisions of \$60.0 thousand for benefit adjustments and progression pay increase for eligible staff or re-earnable performance pay for staff who have reached the salary range maximum.
- Additional time-limited enhancements of \$1,400 thousand approved by City Council through 2017 budget process on February 15-16, 2017 (EX22.2) to provide the Auditor General's Office with additional capacity to undertake value for money audits and investigations.
- Economic factor adjustments of \$4.2 thousand for non-payroll items

2020 Base Outlook totals -\$3,828.5 thousand net

- Budgetary provisions of \$67.3 thousand for benefit adjustments, working day adjustment, and progression increases for eligible staff or re-earnable performance pay for staff who have reached the salary range maximum
- Reversal of time-limited enhancements of -\$3,900.0 thousand for value for money audits and investigations.
- If the current temporary funding increases and related staff complement are not extended beyond 2019, the capacity to undertake the current number of value for money audits and investigations will be significantly decreased. In turn, the level of identified savings achieved in 2017, as highlighted in the Auditor General's Office's 2018 Operating Budget report, will decrease:
 - In 2017, the first year of the temporary budget increases, the Auditor General's Office's accomplishments include an increase in the breadth, depth, and number of completed audits and investigations.
 - During 2017, the Auditor General's Office identified potential and realized one-time and projected five-year cost savings of \$61.1 million and \$78.1 million respectively. Further details on the recent accomplishments of the Auditor General's Office can be found at:
<http://www.toronto.ca/legdocs/mmis/2017/au/bgrd/backgroundfile-107947.pdf>
- Economic factor adjustments of \$4.2 thousand for non-payroll items.

Accountability Officers -2018 Operating Budget

Office of the Integrity Commissioner

2019 Base Outlook totals \$10.5 thousand net

- Budgetary provisions of \$10.1 thousand for benefit adjustments and progression pay increase for eligible staff or re-earnable performance pay for staff who have reached the salary range maximum
- Economic factor adjustments of \$0.4 thousand related to non-payroll.

2020 Base Outlook totals \$6.7 thousand net

- Budgetary provisions of \$6.3 thousand for benefit adjustment, working day adjustment and progression pay increase for eligible staff or re-earnable performance pay for staff who have reached the salary range maximum
- Economic factor adjustments of \$0.4 thousand related to non-payroll items

Office of the Lobbyist Registrar

2019 Base Outlook totals \$26.2 thousand net

- Budgetary provisions of \$24.2 thousand for benefit adjustments and progression pay increase for eligible staff or re-earnable performance pay for staff who have reached the salary range maximum.
- Economic factor adjustments of \$2.0 thousand for non-payroll items.

2020 Base Outlook totals \$26.6 thousand net

- Budgetary provisions of \$24.6 thousand for benefit adjustments, working day adjustment and progression pay increase for eligible staff or re-earnable performance pay for staff who have reached the salary range maximum.
- Economic factor adjustments of \$2.0 thousand related to non-payroll items

Ombudsman Toronto

2019 Base Outlook totals \$36.6 thousand net

- Budgetary provisions of \$30.7 thousand for benefit adjustments and progression pay increase for eligible staff or re-earnable performance pay for staff who have reached the salary range maximum.
- Economic factor adjustments of \$5.9 thousand for non-payroll items.
- Annualization of \$7.5 thousand related to software maintenance costs.

2020 Base Outlook totals \$39.6 thousand net

- Budgetary provisions of \$33.3 thousand for benefit adjustments, working day adjustment and progression pay increase for eligible staff or re-earnable performance pay for staff who have reached the salary range maximum.
- Economic factor adjustments and cost pressures of \$6.3 thousand for non-payroll items.

PART IV: 2018 BUDGET REDUCTIONS

At its meeting on May 24 to 26, 2017, City Council adopted *EX25.18 - 2018 Budget Process – Budget Directions and Schedule* which includes:

- That the recommended 2018 Operating Budget reduction target and guidelines apply to the Accountability Offices for the 2018 Budget Process
- That all City Programs, Agencies and Accountability Offices prepare their 2018 net operating budgets equal to the 2017 Approved Net Operating Budgets

Auditor General's Office

The Auditor General's Office submitted a budget reduction of \$0.0 thousand net.

Office of the Integrity Commissioner

The Office of the Integrity Commissioner submitted a budget reduction of \$0.0 thousand net.

Office of the Lobbyist Registrar

The Office of the Lobbyist Registrar submitted a budget reduction of \$0.0 thousand net.

Ombudsman Toronto

Ombudsman Toronto submitted a budget reduction of \$0.0 thousand net.

PART V: 2018 NEW REQUESTS

- **Auditor General's Office**

There are no new requests for the Auditor General's Office.

- **Office of the Integrity Commissioner.**

The Office of the Integrity Commissioner ("OIC") submitted two enhancement requests for a total of \$355.2 thousand net in 2018 and net decrease of \$71.4 thousand in 2019:

- *Enhancement to Legal and Investigative Services Budget*

The Integrity Commissioner renews her request to establish an appropriate budget for external legal and investigative services. At current resources levels, the Office is able to provide advice to individual members of Council and local boards in a timely manner but is not always able to complete investigations in a timely manner. Further, the Office has no ability to respond properly to high volumes or complex cases.

The ability of the Office to fulfill all duties in a timely manner will be significantly challenged by recent provincial legislation changes (Bill 68, *Modernizing Ontario's Municipal Legislation Act, 2017*) that assign several new duties to the Commissioner. The most significant new duty is to receive complaints about *Municipal Conflict of Interest Act* complaints. Such complaints are required to be completed within 180 days and requires the Commissioner to commence *Municipal Conflict of Interest Act* proceedings with the Court. In consideration of present resources, the Commissioner would be unable to meet the statutory timeline and/or bring any matter to Court, thereby frustrating the purpose of the changes to Bill 68.

While it is not possible to estimate the number of *Municipal Conflict of Interest Act* complaints, the work is anticipated to be more complex and the consequences of delay will be more significant because such delays will mean that the Commissioner is unable to meet statutory requirements.

Establishing a budget for external support is also necessary to protect the independence of the Office enabling it to respond appropriately within its own budget to high volumes, complex cases and litigation needs.

The 2018 budget request is \$190 thousand in base budget funding comprising \$90 thousand for legal services and \$100 thousand for Investigative Expense.

Accountability Officers -2018 Operating Budget

➤ *Temporary Staff for Integrity Commissioner to fulfill statutory outreach and education role*

The new provincial legislation entrenches and strengthens the outreach function of the Integrity Commissioner. At present, the Integrity Commissioner carries out this duty personally, thereby reducing time available for advice giving and investigations. With dedicated resources, this important function could be carried out in a more strategic manner, using technology more effectively to develop standing resources, available online to accommodate schedules, with current content to reflect the changes to provincial legislation.

The Commissioner therefore recommends the establishment of a temporary Training and Education Officer position to develop a foundation of resources tailored to members of Council and board members and which provides clear and easy to use information about the high standards of conduct expected them.

The establishment of this position will also help with improved investigations response capacity because it will enable the Commissioner to spend more time on investigations and advice giving. The request is temporary until such time as the long term needs can be assessed and evidence is sufficient to make the case for permanent resources.

The 2018 budget request is \$165.2k comprising:

- \$86.2 for a temporary Stakeholder Training and Education Officer position for 9 months; and
- \$79.0 thousand for office furniture, computer, and office configuration, renovation and/or moving cost that may be required to accommodate this additional resource.

The 2019 budget request is \$89.5 thousand for the temporary Officer position to continue for another 9 months.

Approval of this enhancement request will increase the total complement of the Office by 1.0 position to 4.0 positions in 2018. Total positions at year-end in 2019 will be reduced by 1.0 position to a total of 3.0 positions.

• ***Office of the Lobbyist Registrar***

The Office of the Lobbyist Registrar ("OLR") submitted an enhancement request of \$454.5 thousand in 2018 and an annualization impact of \$71.8 thousand in 2019 for statutory Education & Outreach and Legal & Investigative Requirements.

➤ *Statutory Education & Outreach Requirements*

Accountability Officers -2018 Operating Budget

The education and outreach function of the OLR is under-resourced. The OLR provides training and support for registrants to achieve compliance, and facilitate ongoing registrations as required by the Lobbying By-law. However, the OLR is operating without a dedicated resource allocated to education and outreach. As a result, this function has not been performed to the degree that is optimal for a regulatory body. Engaging stakeholders and the public is critical to fostering compliance. Operating without adequate resources dedicated to education and outreach impedes the office's ability to deliver its mandate successfully.

The 2018 budget request is \$95.2 thousand comprising:

- \$91.2 thousand for a permanent Education & Outreach Assistant position for part-year (9 months); and
- One-time budget of \$4 thousand for office furniture and computer related to the staff position.

There is an incremental impact of \$30.5 thousand in 2019 for annualization of the staff position and reversal of one-time budget for office furniture and computer.

➤ *Statutory Investigation & Legal Requirements*

The OLR has been under-resourced with respect to investigative resources. The result has been delays in the length of the investigative process and restrictions on the capacity to take on new matters.

The OLR is tasked with regulating the conduct of external parties. One consequence of this is that the formal inquiry process, both as written into the governing legislation and in our experience with its practical application, is particularly legalistic. For example, the OLR must issue a summons pursuant to the *Public Inquiries Act* to compel evidence. This applies to both internal and external information. Externally this method of information gathering more often than not results in the recipient retaining legal counsel. A response that while generally helpful, nonetheless, can add significant time and complexity to an inquiry. In an inquiry with many respondents and external witnesses, this effect is multiplied.

With the growing awareness of the office within the lobbying community from our emphasis on outreach activities and in large part as a result of our advanced opinion initiative, the number of cases being referred for formal inquiry has lessened. While some advanced opinions are relatively quick and informal, many require as much legal analysis as occurs in an investigation into a breach of the Lobbying By-law. This attention to advanced opinions is now at the point of being performed at a detrimental cost to the formal inquiries.

While the number of formal inquiries has decreased, the complexity of those referred has markedly increased. Recently initiated inquiries have presented fact scenarios and evidentiary issues that require the assistance of outside legal counsel and forensic auditors to complete. The external legal advice will be required above and beyond that of internal resources, including the requested junior

Accountability Officers -2018 Operating Budget

counsel, as the potentially contentious nature of some of the inquiries and the attendant possibility of judicial review requires the utmost in due diligence be taken.

Monies for possible litigation related to inquiries must also be readily available. The recent example of the provision of an extra \$400,000 dollars to the Office of the Commissioner of Lobbying (Canada) for legal costs resulting from a court challenge highlights both the need for a reserve of money to be available in the event of litigation and the high cost of such litigation.

The OLR's capacity will be further strained by the anticipated increase in volume of investigations, complexity of legal issues and possible legal challenges from two recent legislative changes:

- In 2016, Council expanded the Registrar's powers by giving the Registrar the authority to impose temporary bans and conditions. The Registrar's new powers to impose temporary bans and conditions on a lobbyist's registration are expected to give rise to legal challenges from the eventual use of these new enforcement options; and
- The passage of *Bill 68, Modernizing Ontario's Municipal Legislation Act, 2017* affords the OLR these two new enforcement powers:
 - The extension of the limitation period for the commencement of proceedings to two years from six months; and
 - The ability to impose administrative monetary penalties for breaches.

To manage these challenges, the 2018 budget request is \$359.3 thousand comprising:

- \$105.3 thousand for a permanent Junior Counsel position for part-year (9 months)
- One-time \$4 thousand in office furniture and computer for this new position
- \$250 thousand increase in base budget funding comprising \$125 thousand for Legal Services and \$125 thousand in Investigative Expenses.

There will be an incremental impact of \$41.3 thousand for the annualization of the Junior Counsel position and reversal of the one-time budget for office furniture and computer for the new position.

Approval of these enhancement requests will increase the total complement of the OLR by 2.0 positions from 8.3 positions to 10.3 positions in 2018.

- ***Ombudsman Toronto***

Ombudsman Toronto submitted an enhancement request of \$72.9 thousand net for one permanent position to support the Investigation, Enquiry Complaints Analysis

Accountability Officers -2018 Operating Budget

and Consultation functions of the Office. The 2018 budget is for 9 months and will have an annualization impact of \$28.7 thousand in 2019.

Together with the other accountability officers, the Ombudsman through the work of her office contributes to building public trust and confidence in the City of Toronto government. Specifically, the work of Ombudsman Toronto furthers the City's strategic goal of good governance.

The work of Ombudsman Toronto ensures that people are treated fairly in the administration of the City and in the delivery of City services. It provides access to justice for the public.

Money spent on the Ombudsman's office does not just improve City services and build public trust, it also does the following:

- provides a way to resolve disputes before they become litigation;
- helps the City avoid complaints by recommending changes to City systems and processes even before complaints happen; and
- ensures that the City employs best practices in following the requirements of the law as concerns administrative fairness.

Each of these saves the City money, by avoiding complaints and expensive litigation.

In 2017, Ombudsman Toronto changed how it approaches its case work to enable it to use its limited resources more effectively.

One aspect of this is a more informal and nimble approach to handling complaints and reporting to the public, through Ombudsman Toronto Enquiries (which are quicker and less resource intensive than Investigations). This includes the introduction of Enquiry Reports, which may be posted directly to the Ombudsman Toronto website to promote transparency without imposing on Council's limited time at Council meetings.

Ombudsman Toronto has also increased its emphasis on proactive consultation with City division, corporations, agencies, etc. to help the City improve how it serves the public. This prevents problems before they occur.

The modest budget enhancement request seeks to address a deficit in the amount of administrative support available to the office, to enable it to have maximum effect in delivering on its goals: Listening. Investigating. Improving City Services.

Accountability Officers -2018 Operating Budget

- *Present Resources Impede Efficiency*

Present resources are not sufficient to enable the Ombudsman and her team to perform their duties with maximum efficiency. Specifically, there is only one administrative assistant in the entire office, namely the Ombudsman's assistant. Besides supporting the Ombudsman with scheduling and providing her with other essential administrative support, that person effectively runs the office, overseeing all matters of human resources, budget, procurement, office administration etc.

The current staff complement provides for no administrative support for the other 10 members of the Ombudsman Toronto team, including the Director of Investigations and Conflict Resolution. This means that the Director and the staff he oversees spend a significant amount of time on administrative tasks that take them away from their substantive work on files in the public interest. This is not sustainable.

The Director oversees Complaints Analysis (intake), Enquiries, Investigations and Consultations. He directly supervises 7 employees (5 Investigators and 2 Complaints Analysts) and is responsible for the handling of approximately 1600 complaints annually, in addition to own motion Enquiries, Investigations and Consultations. The Director's ability to fulfill his responsibilities effectively is directly and significantly compromised by the fact that he has no administrative support.

- *The Requested Enhancement will Directly Increase the Effective Operation of the Office*

With administrative support, the Director will be able to focus his time and efforts on case work and supervision of his team. This will lead directly to faster, better service to complainants and more timely case work.

Besides supporting the Director, a new administrative assistant position will provide much-needed support to Complaints Analysts and Investigators, enabling them to respond to public complaints and to conduct Enquiries, Investigations and Consultations in a more timely and effective manner. This will increase access to justice for the public and save the City money.

For these reasons the Ombudsman is requesting additional resources to fund one permanent administrative assistant position, to support the Director and all of the office's case work. This is the minimum enhancement required to address the current serious administrative support deficit at Ombudsman Toronto.

Approval of this enhancement request will increase the total complement of the Office by 1.0 position from 12 positions to 13.0 positions in 2018.

Accountability Officers -2018 Operating Budget

Appendix A – 2017 Budget Variance Review

The Accountability Officers' 2017 Operating Variance as of September projects a surplus of \$196.3 thousand at year-end from the total 2017 Approved Operating Budget of \$9,373.9 thousand.

- **Auditor General's Office**

The Auditor General's Office projects a 2017 year-end expenditure surplus of \$166.1 thousand from the 2017 Approved Operating Budget of \$5,902.9 thousand, mainly due to lower spending in services and rents, equipment, salary and benefit costs as a result of a delay in hiring temporary staff. The funding for these temporary staff comes from the Council-approved time-limited increase of \$1.0 million to the Auditor General's 2017 operating budget to provide the Auditor General's Office with additional capacity to undertake value for money audits and investigations, with the expected by-product being the identification of efficiencies and savings

Table 9

Auditor General's Office (In \$000s)	2015 Actuals	2016 Actuals	2017 Approved Budget	2017 Projected Actuals*	2017 Budget vs 2017 Actual Variance	2017 Budget vs 2017 Actual Variance
	\$	\$	\$	\$	\$	%
Gross Expenditures	4,597.6	5,048.6	5,902.9	5,736.9	-166.0	-2.8
Revenues	0.0	-36.6	0.0	0.0	0.0	0.0
Net Expenditures	4,597.6	5,012.0	5,902.9	5,736.9	-166.0	-2.8
Approved Positions**	29.5	31.5	32.0	32.0	0.0	0.0

*Base on Q3 Corporate Variance forecast figures.

**Based on Approved Budgeted Positions.

- **The Office of the Integrity Commissioner**

The Office of the Integrity Commissioner anticipates to be on budget from the 2017 Approved Operating Budget of \$506.7 thousand.

Table 10

Office of Integrity Commissioner (In \$000s)	2015 Actuals	2016 Actuals	2017 Approved Budget	2017 Projected Actuals*	2017 Budget vs 2017 Actual Variance	2017 Budget vs 2017 Actual Variance
	\$	\$	\$	\$	\$	%
Gross Expenditures	364.7	471.5	506.7	506.7	0.0	0.0
Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditures	364.7	471.5	506.7	506.7	0.0	0.0
Approved Positions**	3.0	3.0	3.0	3.0	0.0	0.0

Accountability Officers -2018 Operating Budget

**Base on Q3 Corporate Variance forecast figures.*

***Based on Approved Budgeted Positions.*

- **The Office of the Lobbyist Registrar**

The Office of the Lobbyist Registrar projects a 2017 year-end expenditure surplus of \$12.1 thousand from the 2017 Approved Operating Budget of \$1,154.1 thousand, mainly due to lower spending in services and rents.

Table 11

Office of the Lobbyist Registrar (In \$000s)	2015 Actuals	2016 Actuals	2017 Approved Budget	2017 Projected Actuals*	2017 Budget vs 2017 Actual Variance	2017 Budget vs 2017 Actual Variance
	\$	\$	\$	\$	\$	%
Gross Expenditures	1,052.1	1,023.5	1,154.1	1,142.1	-12.0	-1.0
Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditures	1,052.1	1,023.5	1,154.1	1,142.1	-12.0	-1.0
Approved Positions**	8.3	8.3	8.3	8.3	0.0	0.0

**Base on Q3 Corporate Variance forecast figures.*

***Based on Approved Budgeted Positions.*

- **Ombudsman Toronto**

Ombudsman Toronto projects a 2017 year-end expenditure surplus of \$18.1 thousand from the 2017 Approved Operating Budget of \$1,810.3 thousand, mainly due to lower spending in services and rents and a vacancy in a permanent staff position, partially offset by higher salary and benefits due to hiring of temporary staff to meet operational requirements.

Table 12

Ombudsman Toronto (In \$000s)	2015 Actuals	2016 Actuals	2017 Approved Budget	2017 Projected Actuals*	2017 Budget vs 2017 Actual Variance	2017 Budget vs 2017 Actual Variance
	\$	\$	\$	\$	\$	%
Gross Expenditures	1,737.9	1,770.2	1,810.3	1,792.2	-18.0	-1.0
Revenues	-0.2	0.0	0.0	0.0	0.0	0.0
Net Expenditures	1,737.7	1,770.2	1,810.3	1,792.2	-18.0	-1.0
Approved Positions**	12.0	12.0	12.0	12.0	0.0	0.0

**Base on Q3 Corporate Variance forecast figures.*

***Based on Approved Budgeted Positions.*

Accountability Officers -2018 Operating Budget

- ***Impacts of the 2017 Operating Variance on the 2018 Budget Request***

The 2018 Budget Requests have been adjusted as a result of the 2017 experience as well as to reflect anticipated resources requirements to meet operational needs, comply with legislation, and reflect Council direction.

The Auditor General's Office has included a further time-limited enhanced funding of \$1,500.0 thousand in 2018 as approved by City Council through the 2017 Budget Process to provide additional capacity to undertake value for money audits and investigations.

The Office of the Integrity Commissioner has submitted enhancement requests to fulfill statutory outreach and education role, to enhance capacity to respond to high volumes or complex cases in a timely fashion, and to comply with Bill 68 through outside legal and investigative services. These enhancement requests cannot be covered from the current budget.

The Office of the Lobbyist Registrar has submitted enhancement requests for a dedicated position for education and outreach, and for increased capacity to respond to high volumes or complex cases and comply with legislation (Council direction and Bill 68) through outside legal and investigative services and an increase in position. These enhancement requests cannot be covered from the current budget.

Ombudsman Toronto has submitted an enhancement request for one position to support the Investigation, Enquiry Complaints Analysis and Consultation functions of the Office. This enhancement request cannot be covered from the current budget.

**Appendix B – 2018 Base Request vs. 2017 Approved Budget
Summary of 2018 Base Budget Adjustments**

- Auditor General's Office**

Table 13

(In \$000s)	Approved Positions	Gross Expenditures	Revenue	Net Expenditures	Net Incremental Outlook 2019	Net Incremental Outlook 2020
2017 Council Approved Operating Budget	32.0	5,902.4		5,902.4		
2017 In-year Insurance Reallocation		0.5		0.5		
2017 Approved Adjusted Operating Budget	32.0	5,902.9		5,902.9		
Prior Year Impacts:						
Salary budget to Actual Adjustment		-86.0		-86.0		
Time-limited Enhancements approved by Council through 2017 Budget Process	14.0	1,500.0		1,500.0	1,400.0	-3,900.0
Capital Sustainment - Licenses		27.0		27.0		
Salary & economic factor increases:						
Salary		97.8		97.8	60.0	67.3
Non Salary		3.2		3.2	4.2	4.2
2018 Adjusted Base Budget	46.0	7,444.9		7,444.9	1,464.1	-3,828.5
Base Expenditure Changes						
Base Revenue Changes						
2018 Base Budget	46.0	7,444.9		7,444.9	1,464.1	-3,825.5

Accountability Officers -2018 Operating Budget

- *Office of the Integrity Commissioner*

Table 14

(In \$000s)	Approved Positions	Gross Expenditures	Revenue	Net Expenditures	Net Incremental Outlook 2019	Net Incremental Outlook 2020
2017 Council Approved Operating Budget	3.0	506.6		506.6		
2017 In-year Insurance Reallocation		0.1		0.1		
2017 Approved Adjusted Operating Budget	3.0	506.7		506.7		
Prior Year Impacts:						
Salary budget to Actual Adjustment		-2.5		-2.5		
Salary & economic factor increases:						
Salary		7.2		7.2	10.1	6.3
Non Salary		0.4		0.4	0.4	0.4
2018 Adjusted Base Budget	3.0	511.7		511.7	10.5	6.7
Base Expenditure Changes						
Base Revenue Changes						
2018 Base Budget	3.0	511.7		511.7	10.5	6.7

Accountability Officers -2018 Operating Budget

- *Office of the Lobbyist Registrar*

Table 15

(In \$000s)	Approved Positions	Gross Expenditures	Revenue	Net Expenditures	Net Incremental Outlook 2019	Net Incremental Outlook 2020
2017 Council Approved Operating Budget	8.3	1,154.0		1,154.0		
2017 In-year Insurance Reallocation		0.1		0.1		
2017 Approved Adjusted Operating Budget	8.3	1,154.1		1,154.1		
Prior Year Impacts:						
Reversal from Prior Year		14.7		14.7		
Salary Budget to Actual Adjustment		-6.6		-6.6		
Salary & Economic factor increases:						
Salary		16.5		16.5	24.1	24.6
Non Salary		1.8		1.8	2.0	2.0
2018 Adjusted Base Budget		1,180.6		1,180.6	26.2	26.6
Base Expenditure Changes		9.0		9.0		
Base Revenue Changes						
2018 Base Budget	8.3	1,189.6		1,189.6	26.2	26.6

Accountability Officers -2018 Operating Budget

- Ombudsman Toronto**

Table 16

(In \$000s)	Approved Positions	Gross Expenditures	Revenue	Net Expenditures	Net Incremental Outlook 2019	Net Incremental Outlook 2020
2017 Council Approved Operating Budget	12.0	1,810.1		1,810.1		
2017 In-year Insurance Reallocation		0.2		0.2		
2017 Approved Adjusted Operating Budget	12.0	1,810.3		1,810.3		
Prior Year Impacts:						
Reversal from Prior Year		72.2		72.2		
Salary budget to Actual Adjustment		-7.5		-7.5		
Salary & Economic factor increases:						
Salary		26.7		26.7	30.7	33.3
Non Salary		3.8		3.8	5.9	6.3
2018 Adjusted Base Budget	12.0	1,905.4		1,905.4	36.6	39.6
Base Expenditure Changes		6.9		6.9		
Base Revenue Changes						
2018 Base Budget	12.0	1,912.3		1,912.3	36.6	39.6

Accountability Officers -2018 Operating Budget

Appendix C- 2018 Budget Request Summary by Expenditure Category

- Auditor General's Office**

Table 17

In \$000s	2015 Actuals	2016 Actuals	2017 Approved Budget	2017 Projected Actuals*	2018 Budget Request	Change from 2017 Budget	Change from 2017 Budget	2019 Outlook	2020 Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	4,440.4	4,801.4	5,376.9	5,077.8	5,997.6	620.8	11.5	6,088.9	4,848.4
Materials and Supplies	6.3	4.3	11.1	7.8	11.3	0.1	1.3	11.4	11.6
Equipment	7.5	45.4	102.1	81.5	76.1	-26	-25.5	77.8	79.6
Services and Rents	115.1	167.6	382.4	539.3	1,329.4	947.0	247.7	2,700.4	110.5
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contributions to Reserve	7.7	7.7	8.2	8.2	8.2	0.0	0.0	8.2	8.2
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Inter-divisional charges	20.6	22.2	22.3	22.3	22.3	0.0	0.0	22.3	22.3
TOTAL GROSS EXPENDITURES	4,597.6	5,048.6	5,902.9	5,736.9	7,444.9	1,542.0	26.1	8,909.0	5,080.5
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
User Fee & Donations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers from Capital Fund	0.0	36.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contribution from Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Revenue	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUE	0.0	36.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Net Expenditures	4,597.5	5,012.0	5,902.9	5,736.9	7,444.9	1,542.0	26.1	8,909.0	5,080.5
Approved Positions**	29.5	31.5	32.0	32.0	46.0	14.0	0.4	46.0	32.0

*Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions.

Accountability Officers -2018 Operating Budget

- **Office of the Integrity Commissioner**

Table 18

In \$000s	2015 Actuals	2016 Actuals	2017 Approved Budget	2017 Projected Actuals*	2018 Budget Request	Change from 2017 Budget	Change from 2017 Budget	2019 Outlook	2020 Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	325.8	453.1	482.2	442.2	573.1	90.9	18.8	586.5	503.3
Materials and Supplies	0.3	0.5	1.6	1.6	2.0	0.4	26.4	1.6	1.7
Equipment	4.7	0.0	0.1	0.1	3.6	3.6	6,549.5	0.1	0.1
Services and Rents	29.5	13.5	17.9	57.9	283.3	265.3	1,479.3	213.0	217.6
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contributions to Reserve	4.4	4.4	4.5	4.5	4.5	0.0	0.0	4.5	4.5
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Inter-divisional charges	0.0	0.0	0.4	0.4	0.4	0.0	0.0	0.4	0.4
TOTAL GROSS EXPENDITURES	364.7	471.5	506.7	506.7	866.9	360.2	71.1	806.1	727.5
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
User Fee & Donations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contribution from Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Net Expenditures	364.7	471.5	506.7	506.7	866.9	360.2	71.1	806.1	727.5
Approved Positions**	3.0	3.0	3.0	3.0	4.0	1.0	33.3	3.0	3.0

*Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions.

Accountability Officers -2018 Operating Budget

- **Office of the Lobbyist Registrar**

Table 19

In \$000s	2015 Actuals	2016 Actuals	2017 Approved Budget	2017 Projected Actuals*	2018 Budget Request	Change from 2017 Budget	Change from 2017 Budget	2019 Outlook	2020 Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	1,017.0	982.2	1,063.9	1,051.9	1,283.9	220.0	20.7	1,382.2	1,414.8
Materials and Supplies	4.6	4.9	6.4	6.4	8.0	1.6	25.7	7.3	7.4
Equipment	0.6	10.0	0.0	0.0	7.2	7.2	0.0	0.0	0.0
Services and Rents	27.8	24.2	81.5	81.5	337.8	256.3	314.4	345.4	353.0
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contributions to Reserve	1.6	1.6	1.7	1.7	1.7	0.0	0.0	1.7	1.7
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Inter-divisional charges	0.4	0.6	0.6	0.6	5.4	4.8	800.0	5.4	5.4
TOTAL GROSS EXPENDITURES	1,052.1	1,023.5	1,154.1	1,142.1	1,644.0	490.0	42.5	1,742.0	1,782.2
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
User Fee & Donations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contribution from Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Net Expenditures	1,052.1	1,023.5	1,154.1	1,142.1	1,644.0	490.0	42.5	1,742.0	1,782.2
Approved Positions**	8.3	8.3	8.3	8.3	10.3	2.0	24.2	10.3	10.3

*Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions.

Accountability Officers -2018 Operating Budget

- Ombudsman Toronto**

Table 20

In \$000s	2015 Actuals	2016 Actuals	2017 Approved Budget	2017 Projected Actuals*	2018 Budget Request	Change from 2017 Budget	Change from 2017 Budget	2019 Outlook	2020 Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	1,435.3	1,564.4	1,616.9	1,668.6	1,709.1	92.1	5.7	1,760.9	1,797.2
Materials and Supplies	5.1	7.7	5.1	1.1	5.2	0.1	1.3	5.2	5.3
Equipment	4.7	23.6	1.5	8.1	4.3	2.8	193.5	4.4	4.5
Services and Rents	286.9	163.6	179.0	104.9	256.5	77.5	43.3	269.7	275.9
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contributions to Reserve	2.1	2.1	2.2	2.2	2.2	0.0	0.0	2.2	2.2
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Inter-divisional charges	3.9	8.9	5.6	7.3	8.0	2.4	42.7	8.0	8.0
TOTAL GROSS EXPENDITURES	1,737.9	1,770.2	1,810.3	1,792.2	1,985.2	175.0	9.7	2,050.5	2,093.1
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
User Fee & Donations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contribution from Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Revenue	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUE	0.2	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Total Net Expenditures	1,737.8	1,770.2	1,810.3	1,792.2	1,985.2	175.0	9.7	2,050.5	2,093.1
Approved Positions**	12.0	12.0	12.0	12.0	13.0	1.0	8.3	13.0	13.0

*Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions.

Accountability Officers -2018 Operating Budget

Appendix D - Inflows/Outflows to/from Reserves & Reserve Funds

Table 21

Reserve/Reserve Fund Name (in 000s)	Reserve/ Reserve Fund number	Proposed Withdrawals(-) /Contributions(+) 2018	Proposed Withdrawals(-) /Contributions(+) 2019	Proposed Withdrawals(-) /Contributions(+) 2020
Auditor General's Office Insurance Reserve	XR1010	8.2	8.2	8.2
Office of the Integrity Commissioner Insurance Reserve	XR1010	4.5	4.5	4.5
Office of the Lobbyist Registrar Insurance Reserve	XR1010	1.7	1.7	1.7
Ombudsman Toronto Insurance Reserve	XR1010	2.2	2.2	2.2