

2023 Annual Report

Office of the Integrity Commissioner

Jonathan Batty
Integrity Commissioner

June 13, 2024

ICT

OFFICE OF THE
INTEGRITY
COMMISSIONER
TORONTO

Land Acknowledgement

I acknowledge that my Office is on the traditional territory of many nations, including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee, and the Wendat peoples, and that this land—covered by Treaty 13 and the Williams Treaties—is now home to many diverse First Nations, Inuit, and Métis peoples.

African Ancestral Acknowledgement

Though I am not a person of African descent, I am committed to continually acting in support of and in solidarity with Black communities seeking freedom and reparative justice in light of the history and ongoing legacy of slavery that continues to impact Black communities in Canada. As part of this commitment, I would also like to acknowledge that not all people came to these lands as migrants and settlers. Specifically, I wish to acknowledge those of us who came here involuntarily, particularly those brought to these lands as a result of the Trans-Atlantic Slave Trade and Slavery. In support of the City of Toronto's ongoing efforts to confront anti-Black racism, I pay tribute to those ancestors of African origin and descent.

Table of Contents

Commissioner's Message	4
Report on Activities	10
Section 1: Operating Budget	10
Section 2: Advice and Gift Declarations.....	10
Advice for Members of Council and Members of Local Boards.....	10
Gifts and Benefits declared by Members of Council	13
Section 3: Inquiries, Complaints and Applications	14
Inquiries	14
Informal Complaints, Formal Complaints and Applications	14
Informal Complaints	15
Formal Complaints and MCIA Applications.....	17
Investigation Reports.....	19
Report on Councillor Josh Matlow's Tweets Criticizing City Staff (March 22, 2023).....	19
Report on Former Mayor John Tory's Conduct concerning a Personal Relationship (October 3, 2023).....	20
Section 4: Engagement with Stakeholders	20
Information for Members of Council.....	20
Education	21
Public Engagement	21
Section 5: Policy Advice	22
Addressing Workplace Harassment and Discrimination (October 3, 2023).....	22
Appendices	23
Appendix 1: Letters to Members of Council	24
Appendix 2: 2023 Expense Budget.....	39

Commissioner's Message

I am honoured to present my 2023 annual report for the Office of the Integrity Commissioner.

This is my fifth and final annual report to Council. My term as Integrity Commissioner ends in November 2024. I would like to thank Council for this opportunity to serve the City of Toronto. In the months to come, I will be completing matters and preparing for the appointment of the next Integrity Commissioner.

Like all annual reports, this describes my Office's work over the past year. Additionally, my message this year reflects on my term to date and the twentieth anniversary of the Office of the Integrity Commissioner.

2023 in Review

At the end of my 2022 annual report, I advised Council: "With the end of the regular municipal election cycle, in addition to the continuing services my Office provides, we will be focussing in the upcoming year on the completion of inquiries delayed by, or arising from, the last election."

Six weeks into the start of 2023, Mayor John Tory announced he would be resigning from office. He requested my office investigate his conduct involving a chain of events dating back to 2020. This required a lengthy and complex inquiry which was a significant draw on my Office's time and resources. My findings, which Mr. Tory accepted, were adopted by Council in October 2023.

Along with my investigation report, I also submitted a policy report to Council on harassment and discrimination involving elected officials. It addressed related policy and legislative concerns I first identified in my 2021 annual report. Council adopted my policy recommendations and requested a report back in 2024.

Mr. Tory's resignation also triggered a mayoral by-election. As Council and the City administration found, holding an unexpected mayoral by-election within eight months of a regular municipal election posed novel administrative challenges and an unexpected workload. This proved to be the case for my Office, too.

In the four-year election cycle, the months leading up to a regular municipal election require my Office to publish guidance and provide advice for members of Council explaining the election related requirements they must observe under the Code of Conduct for Members of

Council. For the mayoral by-election, my Office's election guidance and advice had to be revised and re-issued in short order.

In the nine weeks leading up to a regular election cycle, the *City of Toronto Act, 2006* prohibits my Office from receiving and investigating Code of Conduct complaints and *Municipal Conflict of Interest Act* (MCIA) applications. This prohibition prevents complaints and applications being used for political advantage during a campaign. As no such prohibition is in place in unexpected mayoral by-elections, my Office received several complaints about members of Council. I considered it best to deal with these complaints in the manner I am required to follow in a regular election. I gave notice of this in April 2023, in my Mayoral By-election Interpretation Bulletin.

My Office had a significant number of matters to manage in 2023. Some pre-dated the 2022 municipal election and others related to complaints about conduct during that election. While such matters can typically be resolved in the year following the election, this post-election year was different. The unexpected mayoral by-election limited our ability to investigate matters at the same time as increasing our file load.

We have tried to maintain consistent service levels in a demanding year. In some areas we surpassed prior performance by, for example, responding to more inquiries from the public than ever before. We maintained consistent performance in releasing major investigation and policy reports and responding with advice for members of local boards. However, we met with fewer members of Council than in previous years.

Reflections on my term

Before being appointed, I was asked how I would shape the Office within the context of a five-year term. I shared my vision for this role and my priorities.

This Office, along with the Auditor General, Lobbyist Registrar and Ombudsman, supports the City's accountability framework. Each office has a specific mandate to promote transparency and accountability. When appointed, I adopted a strategic plan to guide my mandate with the following mission, vision, and values:

Mission: To ensure that the City of Toronto is a leader in ethical government by:

- Providing expert and timely advice
- Promoting ethical standards
- Investigating complaints quickly and expertly
- Supporting policy development

Vision: Good government requires that people act in good conscience

Values: Integrity
Fairness and Impartiality
Accessibility and Transparency
Respect for Democracy

These principles have guided how we have served and worked with our stakeholders:

- The public
- Council and its members
- Local Boards and their members
- The City Manager's Office, the City Clerk's Office, the City Solicitor/Legal Services, other City divisions and members of the Toronto Public Service
- Toronto's Accountability Officers
- Other municipal integrity commissioners
- Media, academia and other organizations

The work of the Office requires a team effort. The Office, in addition to an appointed integrity commissioner, has two permanent full-time staff: a legal counsel and an intake and administration coordinator. External legal counsel and investigators are sometimes retained to assist the Office.

Like all organizations in the last five years, the COVID-19 pandemic required the Office to adapt. The strategic plan ensured we remained focussed on our objectives. Working with our stakeholders, in the last five years the major accomplishments of the Office include:

- Comprehensively updating the City's Codes of Conduct
- Making forms, processes and reports more accessible
- Advising on workplace harassment
- Reporting on inquiries under the Code of Conduct and this Office's first inquiry under the MCIA
- Increasing the use of alternative dispute resolution
- Securing a stable funding model for external legal and investigative resources
- Working with the Community Research Partnerships in Ethics program at the University of Toronto
- Working with the Law Society of Ontario's Law Practice Program at Toronto Metropolitan University

Reflections on the last 20 years

The Office of the Integrity Commissioner was created in the wake of a procurement scandal following the amalgamation in 1998 of the six cities of Metropolitan Toronto.

After amalgamation, procurement controls were inadequate and several individuals, including elected officials, lobbyists, and City staff, took private advantage of this situation. When

discovered, City Council requested a judge be appointed to conduct a public inquiry into the City's computer leasing practices. Justice Denise Bellamy was appointed to do so in February 2002. Within a few months, it became clear that the problems were broader in scope. City Council then asked Justice Bellamy's mandate be expanded to investigate all the City's external contracting practices.

Justice Bellamy concluded her inquiry hearings in January 2005. Before then, Council appointed David Mullan in July 2004 on a part-time basis as the City of Toronto's first Integrity Commissioner. He was Canada's first municipal integrity commissioner. Many cities across Canada followed suit and, since 2019, provincial law has required all municipalities in Ontario to appoint an integrity commissioner.

Justice Bellamy issued her Report on the Toronto Computer Leasing Inquiry and the Toronto External Contracts Inquiry in September 2005. She commended Council for appointing Commissioner Mullan but recommended this role needed to be full-time. She explained an integrity commissioner was needed because:

- An integrity commissioner can help ensure consistency in applying the City's code of conduct. Compliance with policy improves when everyone is seen to be held accountable under the same set of rules.
- Busy Councillors and staff cannot be expected to track with precision the development of ethical norms. The integrity commissioner can therefore serve as an important source of ethical expertise.
- An integrity commissioner provides significant profile to ethical issues inside City government and send an important message to constituents about the City's commitment to ethical governance.
- No matter how comprehensive the rules, there will on occasion be situations where the ethical course of action is not clear and an individual will need authoritative advice and guidance.
- Without enforcement, the rules are only guidelines. Although research shows that a values-based approach to ethics policy, focussing on defining values and encouraging employee commitment, is preferable to a system of surveillance and punishment, where the public interest is involved, there should be a deterrent in the form of consequences for bad behavior. The rules must have teeth.

This foundational guidance has defined the need for, and work of, successive integrity commissioners.

The Office has evolved in response to the challenges city government in Toronto has faced over the last two decades. Commissioner Mullan set up the Office, created its first procedures, and advised Council about updating and adopting codes of conduct; requirements the City requested be included in the *City of Toronto Act, 2006*. The advice he

gave members stands today and has been referenced and relied on by successive Toronto integrity commissioners.

Lorne Sossin was appointed to succeed Commissioner Mullan in 2008, again on a part-time basis. In the course of his term, he helped update the City's accountability policies and promote understanding of the Office's ethical advice by publishing anonymized examples of the guidance being provided.

Janet Leiper was appointed to succeed Commissioner Sossin in 2010. In her term, she recommended City government adopt an "Integrity By Design" approach. As a part-time appointee, she witnessed the number of complaints received by the Office more than double. Parties were more often represented by lawyers. Inquiries became more technical and reports became longer. Given these developments, at the end of her term Commissioner Leiper recommended and reiterated the advice of Justice Bellamy to Council that her successor be appointed on a full-time basis.

Valerie Jepson was appointed the City of Toronto's first full-time Integrity Commissioner in 2014. Of the many things she accomplished as the first full-time incumbent, including issuing precedent-setting decisions like her predecessors, Commissioner Jepson redesigned the Office's staffing model and updated the complaints process. She modernised the Office's communications and administration. While the size of Council was reduced in 2018, the Office's jurisdiction was significantly broadened in 2019 to include the MCIA. The updating of the MCIA benefited from Commissioner Jepson's submissions throughout the legislative process.

It is hard to do full justice to their work in such a brief narrative. During my tenure, I have continually consulted the work of my predecessors. I hope I have advanced the principles they championed and have contributed to the guidance they provided to Council. At the same time, it must be remembered that the milestones the Office has reached have been possible because of Council's active support of the City's accountability framework.

Concluding remarks

In my final annual report to Council, I wish to thank all members of Council and their staff, both past and present, for their support of the work of the Office and the courtesy they have extended to me.

I appreciate the dedication of the Toronto Public Service and am grateful for the assistance I have received from the City Manager's Office, the Clerk's Office and the City Solicitor's Office/City Legal Services, and every other division. Whether a senior leader or front-line service provider, they have always been conscientious and professional.

I also thank my accountability officer colleagues, the Auditor General, Lobbyist Registrar, Ombudsman and their teams. They have been an inspiration and pleasure to work with.

Lastly, I thank the team I have worked with daily for their dedication and hard work. Kate Zavitz, the legal counsel in the Office of the Integrity Commissioner, has provided wise and expert advice on all things. Lisa Di Felice, and Caroline Teigné before her, diligently managed intake and office operations.

Like my predecessors, I have seen the City of Toronto respond to unexpected events by committing itself to the principle of integrity in government. In the face of new challenges, members of Council, City staff and the public will be called on to renew their commitment to this principle and the work of the Office of the Integrity Commissioner. I have every confidence they will do so.

Respectfully submitted,

Jonathan Batty
Integrity Commissioner

Report on Activities

Section 1: Operating Budget

The 2023 approved net operating budget for the Office was \$759,600. The expenditures for the Office are set out in Appendix 2.

In addition to our in-house team, the Office of the Integrity Commissioner requires the flexibility to retain external legal and investigative resources.

Sometimes we need expert and forensic help in our investigations. For example, we may need additional resources in complex and concurrent investigations. To address these requirements, Council has approved a reserve fund to cover these contingencies. In 2023, \$231,575 was drawn from that reserve fund to cover external legal and investigative expenses required as a result of our investigation into the self-report of the former Mayor. This is a cost-effective and consistent way of supporting our work. Council's continued support in 2023 recognized the value and contribution of the Office in serving the public.

Section 2: Advice and Gift Declarations

Advice for Members of Council and Members of Local Boards

Providing confidential advice to help members of Council comply with the *Municipal Conflict of Interest Act* (MCIA) and the Code of Conduct for Members of Council is a key responsibility of the Integrity Commissioner. The Integrity Commissioner is also assigned responsibility for advising, receiving and publicly reporting on gifts received by members of Council. I request meetings with members of Council each year to review all these matters and update them about the activities of my Office. This year, I met in person with eleven members of Council, in addition to providing advice to 24 members of Council after communicating by phone and/or email.

Similarly, I provide advice to members of the City's boards and adjudicative tribunals about their obligations under the Code of Conduct for Members of Local Boards (Restricted Definition) and the Code of Conduct for Members of Adjudicative Boards. As there are approximately 1000 members of these boards and adjudicative tribunals, it is not possible to meet with everyone individually. My Office's outreach activities provide updates to these members and let them know about the resources and advice my office provides.

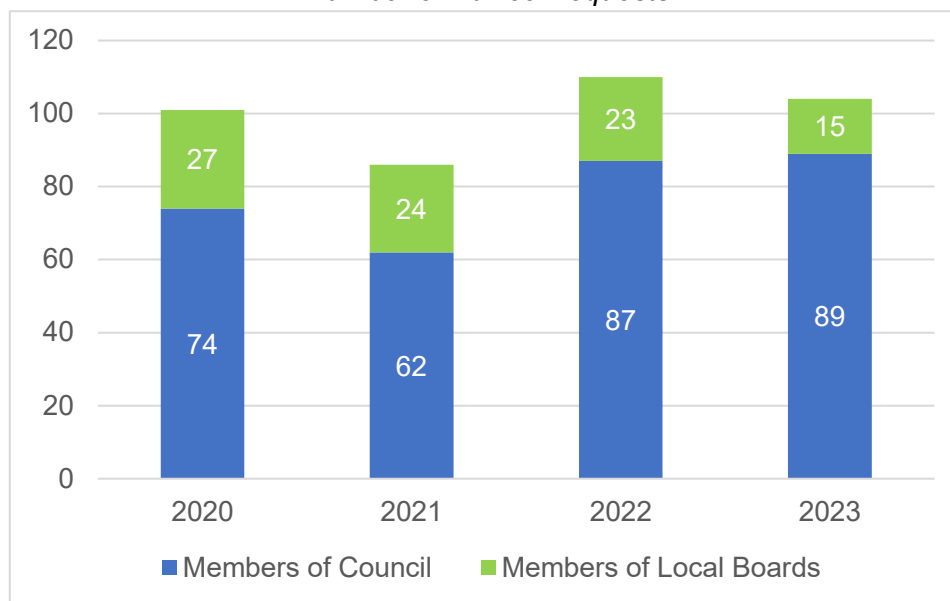
The advice I provide needs to be thorough, practical and timely. I often receive urgent requests for advice at the last minute or outside regular working hours. The fact that the vast majority of advice I provide, supported by my team, is given within 24 hours or less speaks to the emphasis we place on this.

To advise someone, I may need to refer to past advice, reports, legal precedents, Council decisions and City policies. The City's three Codes of Conduct are similar, but not identical. Requests may engage the MCIA and one or more Articles in a Code of Conduct. In addition to applying the correct standards and interpretive principles, the full context of a situation is important to understand. Precise advice requires precise background information so most advice requests require follow-up to obtain more information. When I provide written advice, members often contact me to discuss and confirm their understanding of the advice or if they have follow-up questions when circumstances change.

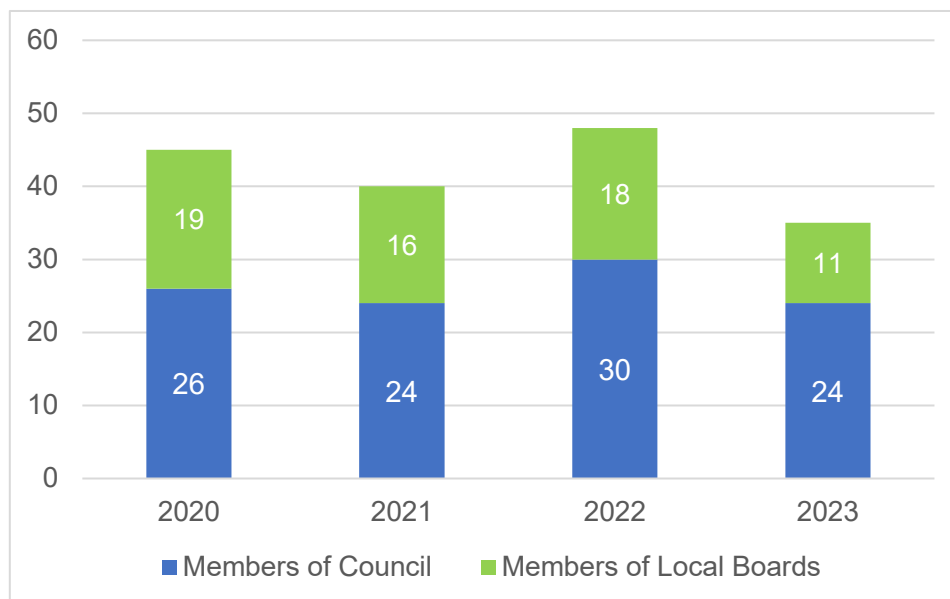
My Office provided advice in two days or less to members of Council 75 percent of the time and to members of local boards 53 percent of the time.

I was contacted for advice 104 times during this reporting period. The following charts summarize how many requests we received, who was asking for advice and what they wanted advice about.

Number of Advice Requests



Number of Members who asked for Advice



Subject of Advice Requests

Subject	Number of Requests	Percentage of Requests
Conflict of interest and/or use of influence under the Code of Conduct	43	41%
Support for activities and fundraising	24	22%
Election related advice	13	13%
Understanding pecuniary interests under the MCIA	13	13%
Receiving gifts and benefits	7	7%
Best practices for dealing with constituents	2	2%
Dealing with lobbyists	1	1%
Using City resources and/or members' office budget	1	1%

Gifts and Benefits declared by Members of Council

Under Article 4 (Gifts and Benefits) of the Code of Conduct, members of Council are not permitted to receive any gifts or benefits directly or indirectly connected with their official duties unless they fall within the following categories:

- 1) Legally authorized compensation (e.g. a salary from the City for being a member)
- 2) Official gifts (e.g. received as part of protocol)
- 3) Political contributions
- 4) Volunteer services at community events
- 5) Gifts from an event honouring a member
- 6) Sponsored travel and related expenses
- 7) Food and beverages at events
- 8) Complimentary media in their offices
- 9) Donations for Member-Organized Community Events

Members must report to my Office if they have received anything that is worth more than \$300 and falls within category 2, 5, 6, 7, 8 or 9 noted above. These reports are posted on the [Office of the Integrity Commissioner's website](#).

Separate forms are used to report donations for Member-Organized Community Events (category 9) and Sponsored Travel and related Expenses (category 6) as there are additional policies and processes that apply to receiving and reporting these gifts and benefits. Members should refer to the [Council Member-Organized Community Events Policy](#) and, for sponsored travel, the [Travel Declaration Forms: Guidelines](#). Anything else is reported on a form under the [Gifts and Benefits Procedure](#).

The table below shows the reported donations for member-organized community events, sponsored travel and related expenses.

Number of Declaration Forms Received

Category	2020	2021	2022	2023
Community Events	8	8	1	3
Sponsored Travel	5	0	3	8
Gifts and Benefits	0	0	0	0

Section 3: Inquiries, Complaints and Applications

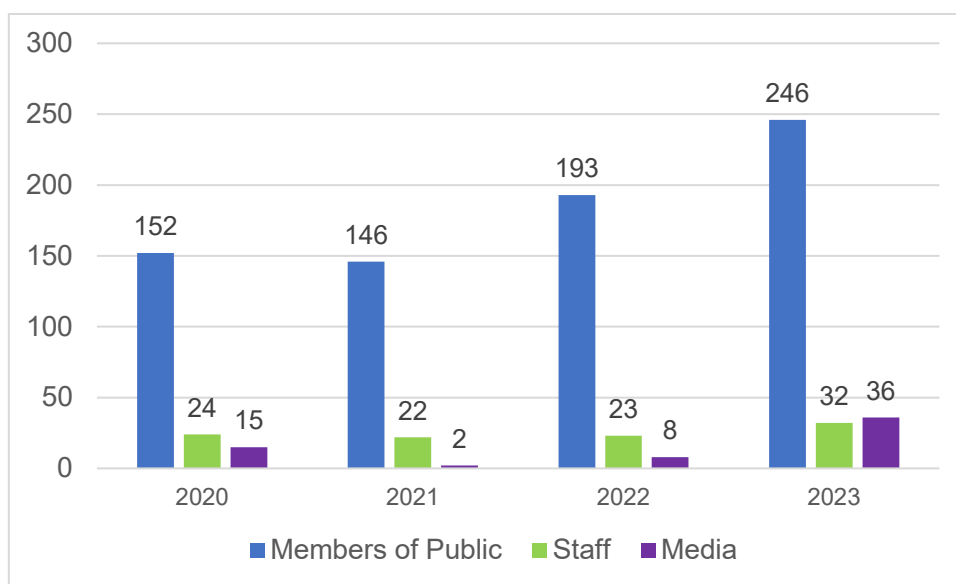
Inquiries

When the public, City staff and the media contact my Office it is often about complaints: specifically, how to make a complaint, whether their issue is within our jurisdiction or asking if we have received a complaint about someone. In answering those inquiries, we explain that we only have jurisdiction over members of Council and members of local boards. Many inquiries result in a referral to another City office or external agency.

Most complaints that I receive begin with an inquiry. We continued to receive more inquiries in 2023.

The following chart shows how many inquiries we received over the last four years and the source.

Number of Inquiries

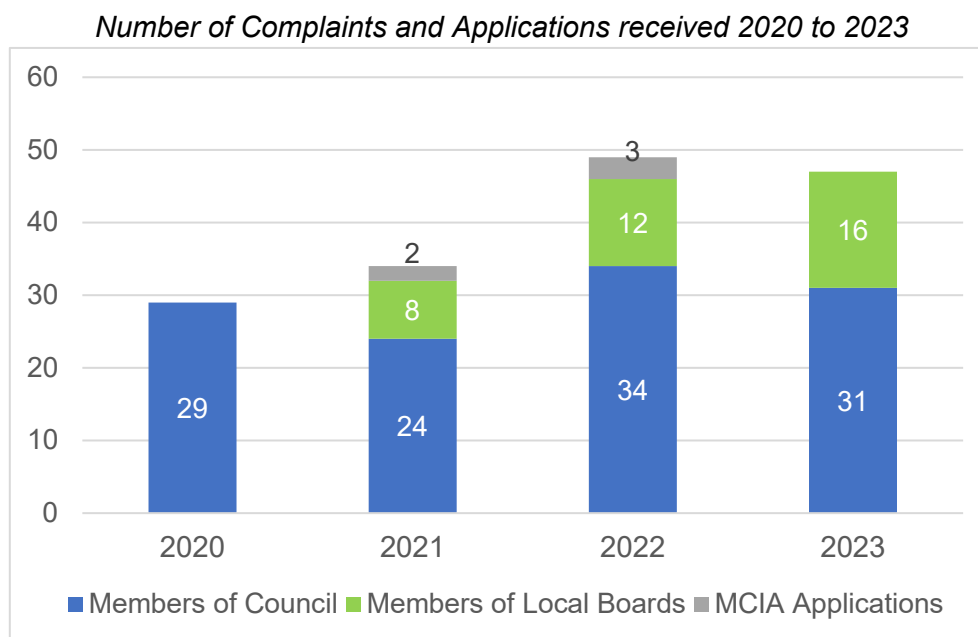


Informal Complaints, Formal Complaints and Applications

Under the *City of Toronto Act, 2006*, I may only investigate someone's conduct if I receive a Code of Conduct complaint or an MCIA application. I follow the process set out in the [Complaint and Application Procedures](#) for assessing, investigating and reporting on matters.

The procedures include a process for dealing with complaints either informally or formally. There is no informal process for resolving MCIA applications as the MCIA and the Toronto Municipal Code do not provide for this.

The table below shows how many complaints and applications we have received over the last four years. In 2023 my Office received no MCIA applications.



Informal Complaints

The informal complaint process is a form of alternative dispute resolution where I assist the parties to arrive at a mutually acceptable resolution to a complaint. A formal investigation is not conducted.

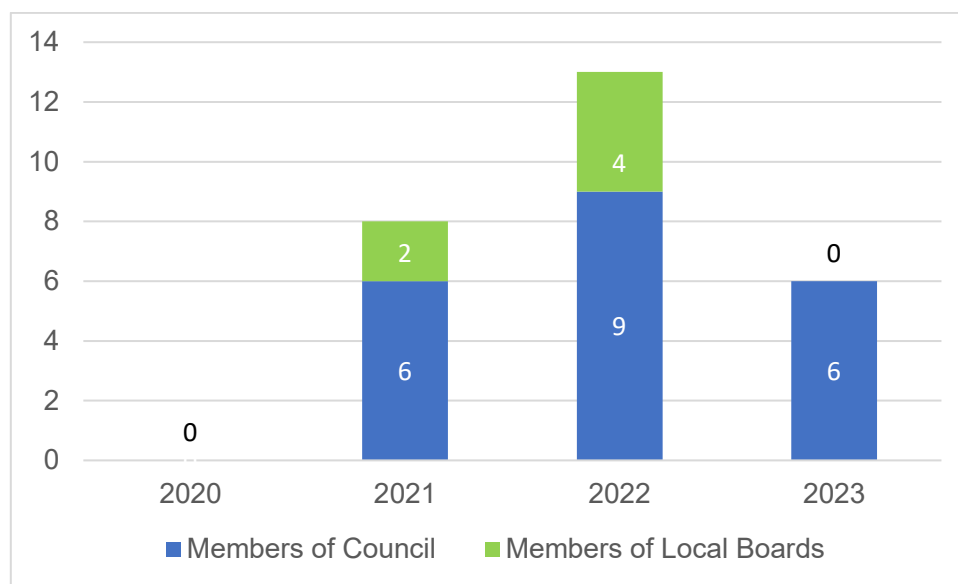
Often, these complaints involve an isolated “customer service” issue where a corrective action, or an apology, is sufficient. I approve this manner of resolving complaints where a person who makes a complaint can obtain an appropriate remedy and a member is able to correct the mistake and does so in good faith. If someone makes an informal complaint, and a member is not willing to resolve it voluntarily, this process cannot be used but that person may file a formal complaint.

This alternative dispute resolution process is used at my discretion. I will not use this where I do not have jurisdiction over the issue, the allegations are without merit or a party is not

acting in good faith. I will not use it for allegations of serious misconduct or a pattern of misconduct. In such cases, it is not in the public interest to resolve them informally. Where appropriate, I may also suggest to the parties that a formal complaint be resolved informally.

I received 6 informal complaints during 2023.

Number of Informal Complaints Received about Members 2020 to 2023

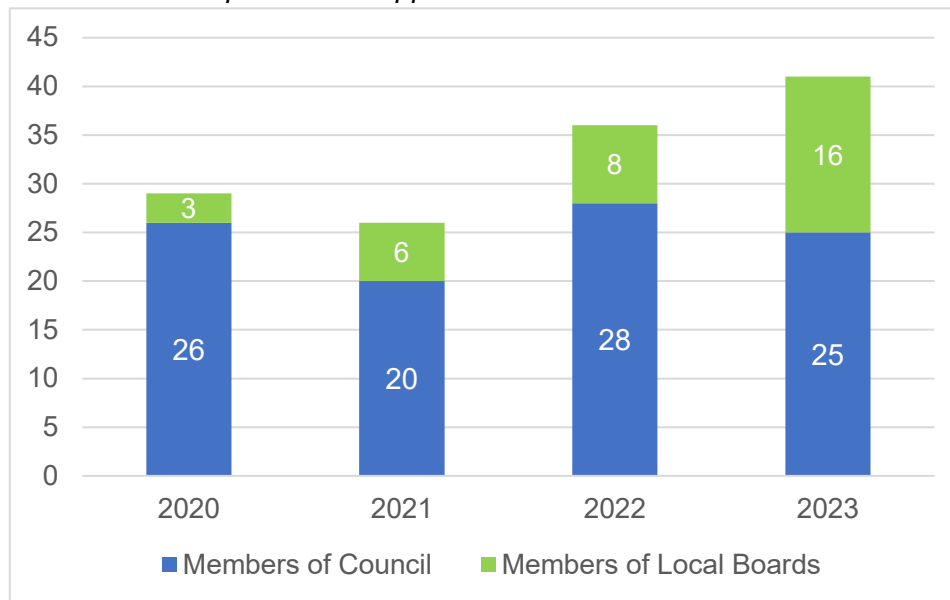


I was able to settle one informal complaint and another was ongoing at the end of 2023; the rest were dismissed. Some complaints filed either do not allege a potential Code of Conduct violation or are otherwise unsuitable for settlement or resolution without an inquiry. In addition, sometimes I am unable to settle the matter. This does not prevent the complainant from filing a formal complaint that I will review and may investigate.

Formal Complaints and MCIA Applications

As shown below, in 2023 I received 41 formal complaints and applications, more than in each of the previous three years.

Number of Formal Complaints and Applications Received about Members 2020 to 2023



Members of the public filed 35 complaints and staff filed six. For all complaints, 73 percent (30 complaints) were completed by the end of 2023.

Formal Complaints/Applications Closed in the Year Received

Formal Complaints and Applications	2020	2021	2022	2023
Number received	29	26	36	41
Number closed in the same calendar year as they were received	22	23	30	30
Percentage closed in the same calendar year as they were received	76%	88%	83%	73%

Intake Review

I conduct an initial review of a complaint under a Code of Conduct, or an application under the MCIA, to determine if it is within my jurisdiction and includes sufficient grounds to investigate. If there are not, or I determine there is no purpose to investigate, I dismiss the complaint or application.

In 2023, I dismissed a combined total of 28 formal complaints at the intake review stage.

Investigation Outcomes

When I investigate a complaint or application, the member is notified and asked to submit a response. In my investigations, relevant people are asked to answer questions, sometimes under oath or affirmation. I ask, or order, documents and other materials to be produced. I review the evidence and sometimes retain external forensic, investigative and legal assistance.

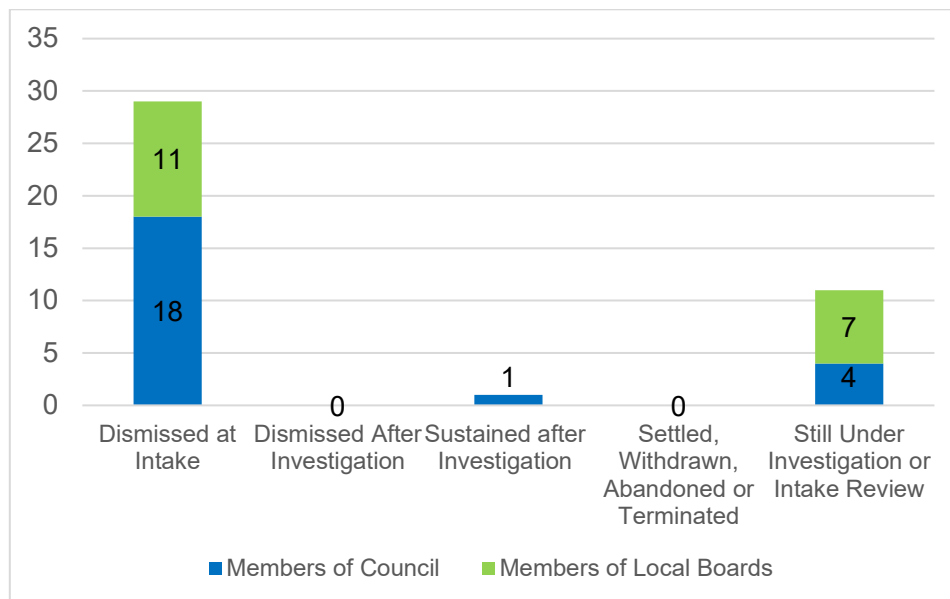
Before an investigation is completed, a complaint or application can be withdrawn or considered abandoned if someone decides they no longer wish to pursue a matter or fail to respond to my Office about it.

After an investigation is completed, I can:

- 1) Dismiss the complaint or application. For complaints, I may report to Council or the local board. Where an application is involved, I advise the parties and publish written reasons for the decision.
- 2) Uphold the complaint or application, in whole or in part. Where a complaint is involved, I must report to Council or the local board. Where an application is involved, I must publish written reasons for the decision and may apply to a judge to determine if a member has contravened the MCIA.

The outcome as of December 31, 2023 for complaints received in 2023 is shown in the following graph:

Outcome and Status of Formal Complaints/Applications received in 2023



Investigation Reports

In 2023, I reported out with two investigation reports about the conduct of members and one policy report:

[Report on Councillor Josh Matlow's Tweets Criticizing City Staff \(March 22, 2023\)](#)

I reported to Council about my investigation into two complaints that Councillor Matlow had acted contrary to the Code of Conduct for Members of Council through his public treatment of City staff. I joined the complaints for purposes of reporting my findings and recommendations to Council. While the investigation was ongoing, I received an allegation of reprisal, requiring further investigation.

Ultimately, I found Councillor Matlow's conduct over several instances had violated Article XII (Conduct Respecting Staff), Article XIV (Discreditable Conduct) and Article 17 (Reprisals and Obstruction).

[Report on Former Mayor John Tory's Conduct concerning a Personal Relationship \(October 3, 2023\)](#)

I investigated the conduct of John Tory concerning a personal relationship with Ms. A, which began while he was Mayor of Toronto and she was on his political staff. When he announced his intention to resign the Office of Mayor, Mr. Tory requested I investigate his conduct under the Code of Conduct for Members of Council.

I found that Mr. Tory contravened Article XV (Failure to adhere to Council Policies and Procedures) of the Code of Conduct as he failed to observe the terms of the Human Resources Management and Ethical Framework for Members' Staff and Article VIII (Improper Use of Influence) through voting at Council on two Council agenda items.

I found Mr. Tory did not contravene Article XIV (Discreditable Conduct) as he did not violate the City's Human Rights and Anti-harassment/discrimination Policy, did not violate Article VIII (Improper Use of Influence) as he did not use his status as Mayor to improperly influence others, and did not violate Article VI (Use of City Property, Services and Other Resources) as he did not improperly include Ms. A in his official trips.

Section 4: Engagement with Stakeholders

Information for Members of Council

I write to members of Council over the course of the year with information and important reminders. Where available, I have provided web links, and others are attached as Appendix 1 in this annual report.

In 2023 I wrote to members on the following topics:

- Holiday Gifts and Events (November 30 joint letter with the Lobbyist Registrar's Office - See Appendix 1)
- *Municipal Conflict of Interest Act* Guide (January 27 - see Appendix 1)
- Joint protocol on unsolicited communications (July 19 [Joint letter with the Lobbyist Registrar's Office](#))

Education

[2023 Mayoral By-Election Requirements \(April 2023\)](#)

In April, my Office released an Interpretation Bulletin on the Mayoral By-Election reminding members of Council of their obligations under the Code of Conduct and how to separate their work as members from their political activities in the Mayoral By-election.

Public Engagement

My Office posted six investigation reports from the Municipal Integrity Commissioners of Ontario (MICO) to the CanLII database to promote transparency and awareness of ethics oversight in municipalities across Ontario.

My Office partnered with the Community Research Partnerships in Ethics (CRPE) program at the University of Toronto, working with two students in the 2022/23 academic year.

In 2023 I participated in these events:

- University of Toronto CRPE Presentation (March 17)
- Toronto Fire Services: Accountability Officers' Presentation (April 11)
- Medico-Legal Society of Toronto Keynote Speech: Ethical Decision-Making and the role of an Integrity Commissioner (May 31)
- Workplace Safety and Insurance Appeals Tribunal, Ethics Month Guest Speaker: Ethical Decision-Making and the Objective Person Test (May 31)

Boards to which the Integrity Commissioner presented

- Downtown Yonge BIA Board (April 6)
- Tribunals Nominating Panel (April 20)
- Willowdale BIA Board (June 21)
- Toronto Licensing Tribunal (June 30)
- Church-Wellesley Village BIA Board (July 31)
- Property Standards Committee (November 8)
- Upper Village BIA Board (November 20)
- Committee of Adjustment (November 23)
- Little Portugal Toronto BIA Board (December 11)
- Toronto Local Appeal Body (December 12)

Section 5: Policy Advice

Under the *City of Toronto Act, 2006*, I advise Council about policy matters relating to ethics oversight at the City of Toronto.

Addressing Workplace Harassment and Discrimination (October 3, 2023)

Workplace harassment and discrimination is contrary to the City's codes of conduct. However, the penalties and remedial actions that Council apply to Council member and board member misconduct, in comparison to other workplace environments, are limited. In February 2023, Council asked me to look at how to address this issue and legislative gap.

My policy report, [Addressing Workplace Harassment and Discrimination](#), recommended Council write to the Province supporting legislative change to strengthen training, investigations and penalties for instances of workplace harassment and discrimination by members of Council. I also recommended the City of Toronto take a leadership role by adopting policy changes proactively, including mandatory training for members and their staff, and making the Integrity Commissioner the ethics executive for members' staff. Council adopted my recommendations to consult with the City Solicitor, City Manager and City Clerk and report back in 2024.

Appendices

Appendix 1: Letters to Members of Council

Appendix 2: 2023 Expense Budget

Appendix 1: Letters to Members of Council

November 29, 2023

Dear Members of Council and Staff,

Re: Holiday Gifts and Events

As the holiday season approaches, our Offices always provide a reminder about the rules that apply to receiving gifts and attending events. This letter provides you information about the rules you need to follow.

If members of Council or their staff are sent gifts or offered invitations to functions at which complimentary food and/or drink will be provided, please remember that:

- Under the [Lobbying By-law](#), no lobbyist or client of a lobbyist, or any parent, subsidiary, affiliate, officer or employee of any lobbyist or client of a lobbyist shall directly or indirectly offer, provide or bestow entertainment, gifts, meals, trips or favours of any kind to a public office holder.
- Under Article 4 of the [Code of Conduct for Members of Council](#) (the “Code of Conduct”), which sets out the rules for accepting gifts and invitations, members must not accept gifts or benefits of any value from lobbyists.
- Even if the gift or invitation is not from a lobbyist, they may only be accepted if they fall within the exceptions listed in Article 4 of the Code of Conduct. Members should seek the advice of the Integrity Commissioner before accepting them to ensure one of these exceptions applies. Please review the [Gifts and Benefits Procedure at-a-Glance](#) for more information.
- In some cases, gifts and benefits valued at over \$500 are prohibited. Some gifts and benefits valued at over \$300 must be reported in the [Gifts and Benefits Disclosure Statement](#) for review and approval by the Integrity Commissioner, who is then required to publicly post these statements.

If offered a gift, a benefit of any value or an invitation to an event, members of Council and their staff should be aware of the Lobbying By-law and their own Code of Conduct obligations. This may mean politely declining gifts, benefits or invitations.

Members also must not accept donations to their own community events from lobbyists or anyone with an application before the City. Members planning to hold a community event, or partner with an organization running an event, should seek the Integrity Commissioner's advice before soliciting donations for the event (including donations from City agencies). Before a member accepts a donation for a community event, it must be reported in a [Donor Declaration Form](#) for review and approval by the Integrity Commissioner. These forms are also publicly posted.

For more information about the requirements under the Code of Conduct, contact the Integrity Commissioner at Jonathan.Batty@toronto.ca or 416-397-7770.

Please contact the Lobbyist Registrar, Stephen Littlejohn at Stephen.Littlejohn@toronto.ca or 416-338-6620 for advice on the provisions of the Lobbying By-law relating to gifts and invitations; to ask if someone is a lobbyist or the client of a lobbyist; or to report that a lobbyist has offered or provided a gift, meal, entertainment or favour in breach of the Lobbying By-law.

We wish you all a happy holiday season.

Yours truly,

Jonathan Batty
Integrity Commissioner

Stephen Littlejohn
Lobbyist Registrar

c.c. Paul Johnson, City Manager
John Elvidge, City Clerk

January 27, 2023

GUIDE TO DISCLOSING INTERESTS UNDER THE *MUNICIPAL CONFLICT OF INTEREST ACT*

INTRODUCTION

Under the *Municipal Conflict of Interest Act* (MCIA), members of Council are permitted to invest and be active in businesses, professions and other organizations.

However, members of Council need to disclose if there is a meeting agenda item that affects one of their pecuniary interests and must leave the meeting when it is being discussed. This must be disclosed in writing to the Clerk on a [Declaration of Interest form](#) as instructed in the [Guidelines for Making a Declaration of Interest](#).

This guide provides two screening forms that explain how to identify your pecuniary interests and review meeting agendas to decide whether you need to disclose one of these interests to comply with the MCIA. If you have questions about the MCIA and how to complete these forms, please contact the [Office of the Integrity Commissioner](#).

It is recommended, but not mandatory, that you use these screening forms. They are for your office's confidential and internal use. You may use and adapt them as you wish. They have been provided to help you comply with the MCIA. If someone applies to the Integrity Commissioner to investigate whether you have complied with the MCIA or makes their own application to a judge alleging that you are not in compliance, it is helpful to show you have considered the rules and documented how you have complied.

IDENTIFY YOUR PECUNIARY INTERESTS

Completing the **MCIA Personal Assessment Form** will help you identify the pecuniary interests you have.

Identify the pecuniary interests for your parents, spouse and children, including your adult children by completing the same form for them. The MCIA deems their interests to also be your pecuniary interests. It does not mean that you have to require these members of your family to fill out the assessment form and to disclose these things to you, but you need to identify those things you know about in the normal course of your relationship with them.

Use the completed **MCIA Personal Assessment Form(s)**, or a summary, when you or your staff are reviewing meeting agendas. You do not need to complete this assessment in advance of every meeting but should periodically review and update this list to ensure it is up to date or when you know there are changes to your pecuniary interests or those of your parents, spouse or children.

REVIEW THE MEETING AGENDA

Meeting agendas are issued in advance for Council, Council Committees, Community Councils and the Boards on which you sit. You and your staff should review the agendas and supporting materials as early as possible before the meeting.

You and your staff need to determine if what is being discussed in the meeting impacts any of the things you note in the **MCIA Personal Assessment Form(s)**. The impact may be negative or positive, for example a potential decrease or increase in your real property's value. In considering this question, keep in mind that the MCIA is to be interpreted and applied in a way that promotes transparency and accountability. It is not to be interpreted narrowly.

The **MCIA AGENDA ITEM SCREENING FORM** is designed to help you by walking you through a four-step process:

- Step 1:** Flag any agenda items where you have a question if you need to disclose an interest.
- Step 2:** Identify any items where you need advice.
- Step 3:** Note if you have decided, or received advice, that an exception applies and what that exception is.
- Step 4:** Identify the agenda items where you need to disclose an interest and what that interest is. Use this information to complete the required declaration you must submit to the Clerk.

Step 1

Flag any agenda items where you have a question if you need to disclose an interest.

If you decide at the outset you need to disclose an interest in an agenda item, go to **Step 4**. If there is nothing you have a question about and nothing you need to disclose, there is nothing more you need to do.

Step 2

If you and your staff are uncertain something being discussed in the meeting deals with any of the things in the **MCIA Personal Assessment(s)**, you should seek advice from the Integrity Commissioner.

Also, there are a number of exceptions to the requirement to disclose an interest and leave a meeting. You do not need to disclose an interest in a matter:

1. If your interest in it is so remote or insignificant in its nature that it cannot reasonably be regarded as likely to influence you (s. 4(k)).
2. If your interest in it is an interest in common with electors generally (s. 4(j)).
3. If you receive a benefit, loan, subsidy, commodity or service under a City of Toronto program on the same terms as other people in Toronto (s. 4 (b)).
4. If you are user of a public utility service under the same terms as other people (s. 4 (a)).
5. If you paid a deposit (which may or may not be returnable) to the City of Toronto for something as other people would (s. 4 (d)).
6. If it is about an allowance, honorarium, remuneration, salary or benefit you receive as a member of Council (s. 4(i)).
7. If it concerns a local board or one of the City of Toronto's corporations on which you sit because you are a member of Council (s. 4(h)).
8. If it concerns your eligibility to fill a vacancy on Council or a local board and Council or the local board is able to fill that vacancy (s. 4 (g)).
9. If you purchased or own a debenture issued by the City of Toronto or one of its local boards (s. 4 (c)).

10. If your property is affected by work under the *Drainage Act* or the matter is about fees and charges under Part IX of the *City of Toronto Act, 2006* relating to local improvements (s. 4 (e)).

11. If you have an interest in farm lands that are not taxed for certain expenses under the *Assessment Act* (s. 4 (f)).

The most commonly-claimed exceptions are 1 and 2, above.

It is highly recommended that you consult the Integrity Commissioner about how these exceptions apply to your situation. This is a technical area of the law and courts have been interpreting and applying the MCIA for many years in ways that someone reading the provision may not appreciate. In providing advice about what you need to do, the Integrity Commissioner will consult previous opinions, reports and caselaw.

You should seek advice from the Integrity Commissioner **before** you communicate with other members about an agenda item, participate in debate or vote on it, as there is no way to rectify a mistake after the fact.

Step 3

Document on the form if you have decided on your own, or received advice from the Integrity Commissioner, that you have an interest but that an exception applies and what that exception is.

The Integrity Commissioner is required by the *City of Toronto Act, 2006* to provide written advice. Another advantage of receiving and following advice from the Integrity Commissioner is that, if challenged by someone, you can explain if you are following advice you have received from that Office. Courts often show deference to advice someone has received from an integrity commissioner.

Step 4

Identify the agenda items where you need to disclose an interest and the nature of that interest.

To comply with the MCIA, you are required not only to disclose that you have an interest, but to disclose “its general nature.” This is a transparency requirement. Once you complete the **MCIA AGENDA ITEM SCREENING FORM**, if you need to disclose a pecuniary interest at the start of the meeting, you can use the details to complete the required declaration you must submit to the Clerk.

When disclosing a pecuniary interest, it must be disclosed in writing to the Clerk as instructed in the [Guidelines for Making a Declaration of Interest](#).

The Clerk cannot provide you advice about what to substantively include in this declaration. If you complete the process noted above, it will provide you the necessary information to do so.

Materials

In addition to Word versions of the two screening forms, we have provided samples of completed forms to show how they can be filled out. The sample screening form for a Council meeting provides several examples to demonstrate the range of possible scenarios.

MCIA PERSONAL ASSESSMENT FORM

NAME: _____ **DATE:** _____

Instruction: Complete a separate assessment for yourself, and where applicable, your parents, spouse and children. For ease of future reference, you may wish to complete the table at the end of the form by collecting details of the pecuniary interests you have identified in all the assessments you have completed. Assessments should be updated when you are aware of any change in circumstances.

COLUMN 1	COLUMN 2
NATURE OF PECUNIARY INTEREST	DETAILS (Complete where applicable)
<u>Employment</u> This includes work for which a T4 is issued.	
<u>Business and Professional Activities</u> This includes positions in partnerships, corporations, private boards and other entities. It also includes consulting work and the provision of professional and other goods and services from which any sort of income or benefit is received.	
<u>Investments</u> While investment vehicles like mutual funds, RRSPs, RESPs, RRIFs and similar are managed at arm's length may not need to be identified, securities and other specific financial instruments that are personally managed by you (or a broker/financial advisor on your instruction) should be identified.	

NATURE OF PECUNIARY INTEREST	DETAILS (Complete where applicable)
<p><u>Real Estate Interests within the City of Toronto</u></p> <p>This includes ownership and similar interests in any real property, in whole or in part, within the City of Toronto. This would include condos and co-ops. It does not include leasing or rental arrangements (unless the arrangement is with the City of Toronto or the terms are governed by the City of Toronto).</p>	
<p><u>Social, Recreational, Cultural, Religious or other Clubs/organizations within the City of Toronto</u></p> <p>This includes organizations with property within the City of Toronto, that operate within the City of Toronto or whose activities could be affected by decisions made by the City of Toronto.</p>	
<p><u>Other Activities</u></p> <p>This includes any other activities generating income or benefits not identified above and that could be affected by decisions made by the City of Toronto.</p>	

SUMMARY OF PECUNIARY INTERESTS

NAME OF PERSON (Collect from all completed MCIA PERSONAL ASSESSMENT forms)	PECUNIARY INTERESTS TO DECLARE (Collect details from Column 2 of all completed MCIA PERSONAL ASSESSMENT forms)

CONFIDENTIAL

MCIA PERSONAL ASSESSMENT FORM – SAMPLE 1

NAME: MEMBER'S NAME DATE: MARCH 1, 2023

Instruction: Complete a separate assessment for yourself, and where applicable, your parents, spouse and children. For ease of future reference, you may wish to complete the table at the end of the form by collecting details of the pecuniary interests you have identified in all the assessments you have completed. Assessments should be updated when you are aware of any change in circumstances.

COLUMN 1	COLUMN 2
NATURE OF PECUNIARY INTEREST	DETAILS (Complete where applicable)
<u>Employment</u> This includes any work for which a T4 is issued.	Not Applicable
<u>Business and Professional Activities</u> This includes positions in partnerships, corporations, private boards and other entities. It also includes consulting work and the provision of professional and other goods and services from which any sort of income or benefit is received.	<ul style="list-style-type: none"> • Partner in "Shovels-in-the-Ground" (Toronto-based contracting business) • Director in Ontario 1234567 Ltd (Toronto-based construction vehicle leasing company)
<u>Investments</u> While investment vehicles like mutual funds, RRSPs, RESPs, RRIFs and similar are managed at arm's length may not need to be identified, securities and other specific financial instruments that are personally managed by you (or a broker/financial advisor on your instruction) should be identified.	<ul style="list-style-type: none"> • Shareholder in ABC Corporation (publicly traded real estate management company) • Investor and shareholder in XYZ Corporation (privately owned software development company)
<u>Financial Liabilities and Obligations</u> Loans, mortgages and similar financial obligations with financial institutions do not need to be identified. Such liabilities and obligations with private lenders operating within the City of Toronto, or which might have applications or other matters before the City of Toronto, should be identified.	Promissory note for \$80,000 payable to Ontario 1234567 Ltd

CONFIDENTIAL

NATURE OF PECUNIARY INTEREST	DETAILS (Complete where applicable)
<p><u>Real Estate Interests within the City of Toronto</u></p> <p>This includes ownership and similar interests in any real property, in whole or in part, within the City of Toronto. This would include condos and co-ops. It does not include leasing or rental arrangements (unless the arrangement is with the City of Toronto or the terms are governed by the City of Toronto).</p>	<p>Co-owner of 9876 Alder tree Avenue (home address in Ward X)</p>
<p><u>Social, recreational, cultural, religious or other club/organizations within the City of Toronto</u></p> <p>This includes organizations with property within the City of Toronto, that operate within the City of Toronto or whose activities could be affected by decisions made by the City of Toronto.</p>	<p>Not Applicable</p>
<p><u>Other Activities</u></p> <p>This includes any other activities generating income or benefits not identified above and that could be affected by decisions made by the City of Toronto.</p>	<p>Recipient of yearly \$500 grant from City of Toronto's "Program A"</p>

CONFIDENTIAL

SUMMARY OF PECUNIARY INTERESTS

NAME OF PERSON <i>(Collect from all completed MCIA PERSONAL ASSESSMENT forms)</i>	PECUNIARY INTERESTS TO DECLARE <i>(Collect details from Column 2 of all completed MCIA PERSONAL ASSESSMENT forms)</i>
MEMBER'S NAME	<ul style="list-style-type: none"> • Partner in "Shovels-in-the-Ground" • Director in Ontario 1234567 Ltd • Shareholder in ABC Corporation • Shareholder in XYZ Corporation • Promissory note for \$50,000 payable to Ontario 1234567 Ltd • Co-owner of 9876 Alder tree Avenue • Recipient of yearly \$500 grant from City of Toronto's "Program A"
SPOUSE'S NAME	<ul style="list-style-type: none"> • Employed by City of Toronto, Local 416 (Paramedic Services) • Co-owner of 9876 Alder tree Avenue • Sole Owner of Unit #101, 2345 Hope St • Member of Lakefront Paddle and Sail Club

CONFIDENTIAL

MCIA PERSONAL ASSESSMENT FORM – SAMPLE 2

NAME: SPOUSE'S NAME

DATE: MARCH 1, 2023

Instruction: Complete a separate assessment for yourself, and where applicable, your parents, spouse and children. For ease of future reference, you may wish to complete the table at the end of the form by collecting details of the pecuniary interests you have identified in all the assessments you have completed. Assessments should be updated when you are aware of any change in circumstances.

COLUMN 1	COLUMN 2
NATURE OF PECUNIARY INTEREST	DETAILS (Complete where applicable)
Employment This includes work for which a T4 is issued.	Employed by City of Toronto, Local 416 (Paramedix Services)
Business and Professional Activities This includes positions in partnerships, corporations, private boards and other entities. It also includes consulting work and the provision of professional and other goods and services from which any sort of income or benefit is received.	Not Applicable
Investments While investment vehicles like mutual funds, RRSPs, RESPs, RRIAs and similar are managed at arm's length may not need to be identified, securities and other specific financial instruments that are personally managed by you (or a broker/financial advisor on your instruction) should be identified.	Not applicable
Financial Liabilities and Obligations Loans, mortgages and similar financial obligations with financial institutions do not need to be identified. Such liabilities and obligations with private lenders operating within the City of Toronto, or which might have applications or other matters before the City of Toronto, should be identified.	Not applicable

CONFIDENTIAL

MCIA AGENDA ITEM SCREENING FORM -- SAMPLE

MEETING: CITY COUNCIL

(Indicate whether Council or name of committee)

MEETING DATE: SEPTEMBER 12, 2024

Instruction:

Use this agenda item screening form for each meeting of Council, committee or board that you are going to attend.

Compare the details in the MCIA Personal Assessment Form(s) you prepared with the agenda and materials you receive before a meeting and follow these steps:

- Step 1:** Flag any agenda items where you have a question if you need to disclose an interest.
- Step 2:** Identify any items where you may need advice.
- Step 3:** Note if you have decided, or received advice, that an exception applies and what that exception is.
- Step 4:** Identify the agenda items where you need to disclose an interest and what that interest is. Once completed, you can use the details to disclose a pecuniary interest at the start of the meeting and to complete the required declaration you must submit to the Clerk.

FLAGGED AGENDA ITEMS (STEP 1)

#1 AA.18 "REVIEW OF CONTRACT NEGOTIATIONS WITH TORONTO PARAMEDICS/LOCAL 416 (CONFIDENTIAL/IN CAMERA)"

#2 BB.34 "OPTIONS FOR DISCONTINUING CITY OF TORONTO'S 'PROGRAM A'"

#3 DD.21 "CONSULTATION OPTIONS FOR AMENDING OFFICIAL PLAN FOR WARDS X, Y AND Z"

#4 EE.07 "REPLACEMENT OF CITY-OWNED DUMP TRUCK FLEET WITH LEASED VEHICLES"

#5 FF.08 "INSTALLING ELECTRIC CAR CHARGING STATIONS AT 2340 HOPE ST"

ADVICE REQUIRED (STEP 2)

#2, #3, #4

CONFIDENTIAL

<p>DECISION OR ADVICE OBTAINED (STEP 3)</p> <ul style="list-style-type: none"> • #1 - CLEAR CONFLICT/NO ADVICE REQUIRED • #2 - CONSULTED INTEGRITY COMMISSIONER - NO DECLARATION RECOMMENDED - EXCEPTION MCLA s. 4 (k) -SEE EMAIL FROM IC SEPT. 10/24 • #3 - CONSULTED INTEGRITY COMMISSIONER - NO DECLARATION RECOMMENDED - EXCEPTION MCLA s. 4 (k) -SEE EMAIL FROM IC SEPT. 8/24 • #4 - CONSULTED INTEGRITY COMMISSIONER - DECLARATION RECOMMENDED - NO EXCEPTION UNDER MCLA APPLIES -SEE EMAIL FROM IC SEPT. 9/24 • #5 - CLEAR CONFLICT/NO ADVICE REQUIRED
<p>AGENDA ITEM IN WHICH I HAVE A PECUNIARY INTEREST/ DISCLOSURE STATEMENT (STEP 4)</p> <ul style="list-style-type: none"> • AA.18 "REVIEW OF CONTRACT NEGOTIATIONS WITH TORONTO PARAMEDICS/LOCAL 416 (CONFIDENTIAL/IN CAMERA)"/"MY SPOUSE IS A MEMBER OF LOCAL 416" • EE.07 "REPLACEMENT OF CITY-OWNED DUMP TRUCK FLEET WITH LEASED VEHICLES"/ "I AM A DIRECTOR IN A COMPANY THAT LEASES CONSTRUCTION VEHICLES" • FF.08 "INSTALLING ELECTRIC CAR CHARGING STATIONS AT 2340 HOPE ST"/ "A MEMBER OF MY FAMILY OWNS PROPERTY IN THE IMMEDIATE VICINITY"

Member's Signature

Sept. 12, 2024

Signature of Member of Council

Date

Appendix 2: 2023 Expense Budget

Appendix 4														
City of Toronto														
Integrity Commissioner Office Expense Budget														
Actuals January - December 2023														
Charged to Cost Centre IG0001														
OFFICE OF THE INTEGRITY COMMISSIONER														
		January '23	February '23	March '23	April '23	May '23	June '23	July '23	August '23	September '23	October '23	November '23	December '23	January - December '23
Cost Element	Cost Element Name	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Totals
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1015	Full Time Regular Pay	11,712.61	33,464.64	51,627.81	34,347.46	37,781.41	35,357.75	35,388.72	35,446.17	53,169.23	35,446.15	35,446.19	58,486.17	457,674.31
1711	Comprehensive Medical	362.73	1,022.46	1,533.69	1,022.46	1,022.46	1,022.46	1,022.46	1,022.46	1,533.69	1,022.46	1,022.46	1,687.05	13,296.84
1712	Dental Plan	196.47	577.20	865.80	577.20	577.20	577.20	577.20	577.20	865.80	577.20	577.20	952.38	7,498.05
1720	Long Term Disability	236.76	508.32	785.13	521.74	575.00	537.08	537.62	538.42	807.63	538.42	538.42	888.39	7,012.93
1730	Group Life Insurance	92.23	259.16	399.96	266.04	291.88	273.74	273.97	274.32	411.48	274.32	274.32	452.63	3,544.05
1740	Employment Insurance	627.55	633.78	977.79	374.88	355.73	117.64	117.74	117.92	165.42				3,488.45
1745	EI Rebate	3.41	54.56	84.13	32.27	30.60	10.12	10.13	10.14	14.24			35.87	285.47
1750	Ontario Health Tax	230.25	658.70	1,016.06	675.59	742.65	695.02	695.62	696.74	1,045.09	696.54	696.54	1,150.02	8,998.82
1760	Canada Pension Plan	1,942.01	1,961.76	3,028.28	1,279.82	1,216.17	391.85	357.35	357.94	536.86	191.31			11,263.35
1770	Pension Plan (OMERS)	1,414.23	4,063.00	6,304.29	4,192.90	4,695.02	4,341.54	4,346.09	4,354.52	6,531.78	4,354.52	4,354.52	7,292.63	56,245.04
	Total Salaries and Benefits	16,818.25	43,203.58	66,622.94	43,290.36	47,288.12	43,324.40	43,326.90	43,395.83	65,081.22	43,100.92	42,909.65	70,945.14	569,307.31
2010	Stationery					121.95								121.95
2020	Books & Magazines													-
2040	Paper & Print Supplies		69.59			73.36					60.86			203.81
2082	Health & Safety Supplies							213.67						213.67
2570	Janitorial Supplies													-
2610	Kitchen Supplies													-
2999	Miscellaneous Materials													-
3410	Computers - Hardware													-
3420	Computers - Software													-
4010	Professional Services - Legal						21,870.24	10,955.12		213,841.57				246,666.93
4086	Translation & Interpreters													-
4122	Transcripts			240.77										240.77
4132	Conduct Money													-
4144	Investigative Expense													-
4199	Professional & Technical Services					205.51	24.18					491.62	153.13	874.44
4256	Conference/Seminar - Registration Fee										503.71			503.71
4310	Training & Development - External										305.28			305.28
4340	Tuition Fees													-
4416	Transfer, Haulage & Storage													-
4473	Managed Print Charges												149.36	149.36
4474	Computer Software Maintenance	539.59									264.05			803.64
4760	Membership Fees				2,015.87									2,015.87
4804	Wireless Devices													-
4805	Postage													-
4811	Cellular Phones		58.19	258.78		58.20	116.92			116.54	58.18	58.34	490.91	1,216.06
4815	Courier Services							138.58						138.58
4827	Online Services Fees													-
4995	Other Expenses													-
6030	Contribution to Reserve Funds				90,000.00									90,000.00
6031	Contribution - Insurance Reserve Fund													-
	Total Office Expenditures	\$ 539.59	\$ 127.78	\$ 499.55	\$ 92,015.87	\$ 459.02	\$ 22,011.34	\$ 11,307.37	\$ -	\$ 213,958.11	\$ 1,192.08	\$ 549.96	\$ 793.40	\$ 343,454.07
	Total Monthly Expenditures	\$ 17,357.84	\$ 43,331.36	\$ 67,122.49	\$ 135,306.23	\$ 47,747.14	\$ 65,335.74	\$ 54,634.27	\$ 43,395.83	\$ 279,039.33	\$ 44,293.00	\$ 43,459.61	\$ 71,738.54	\$ 912,761.38
9260	Contribution from Reserve Fund												(231,575.06)	(231,575.06)
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (231,575.06)	\$ (231,575.06)
	Net Expenditures	\$ 17,357.84	\$ 43,331.36	\$ 67,122.49	\$ 135,306.23	\$ 47,747.14	\$ 65,335.74	\$ 54,634.27	\$ 43,395.83	\$ 279,039.33	\$ 44,293.00	\$ 43,459.61	\$ (159,836.52)	\$ 681,186.32