



City Budget  
2011

Parks, Forestry and Recreation  
Operating Budget Analyst Notes

The City of Toronto's budget is presented by program and service, in Analyst Note format. The City's Operating Budget pays the day-to-day operating costs for City services.

# 2011 Operating Budget

## 2011 OPERATING BUDGET ANALYST BRIEFING NOTES BUDGET COMMITTEE JANUARY 10, 2011

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# PART I: RECOMMENDATIONS

## 2011 Recommended Operating Budget (In \$000s)

	2010		2011 Recomm'd Operating Budget			Change - 2011 Recommended Operating Budget v. 2010 Appvd. Budget		FY Incremental Outlook	
	2010 Appvd. Budget	2010 Projected Actual	2011 Rec. Base	2011 Rec. New/Enhanced	2011 Rec. Budget			2012	2013
	\$	\$	\$	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	361,643.4	362,143.4	375,218.5	490.8	375,709.3	14,065.9	3.9	9,655.3	6,881.6
<b>REVENUE</b>	99,972.1	100,972.1	100,021.5	490.8	100,512.3	540.2	0.5	(667.7)	(191.4)
<b>NET EXP.</b>	261,671.3	261,171.3	275,197.0	0.0	275,197.0	13,525.7	5.2	10,323.0	7,073.0
<b>Approved Positions</b>	4,284.0	4,248.1	4,302.6	7.0	4,309.6	25.6	0.6	(11.2)	(2.0)
<b>NET BUDGET TARGET</b>			<b>262,784.9</b>		<b>262,784.9</b>				
<b>\$ Over / (Under) Net Budget Target</b>			<b>12,412.1</b>		<b>12,412.1</b>				
<b>% Over / (Under) Net Budget Target</b>			<b>4.7%</b>		<b>4.7%</b>				
<b>PROGRAM TARGET (% / \$)</b>				<b>-5.8%</b>	<b>(15,267.1)</b>				
<b>RECOMMENDED REDUCTIONS</b>					<b>(3,785.0)</b>				
<b>\$ Over / (Under) Program Target</b>					<b>(11,482.1)</b>				
<b>Program Target % Achieved</b>					<b>-1.4%</b>				

## RECOMMENDATIONS

The City Manager and Chief Financial Officer recommend that:

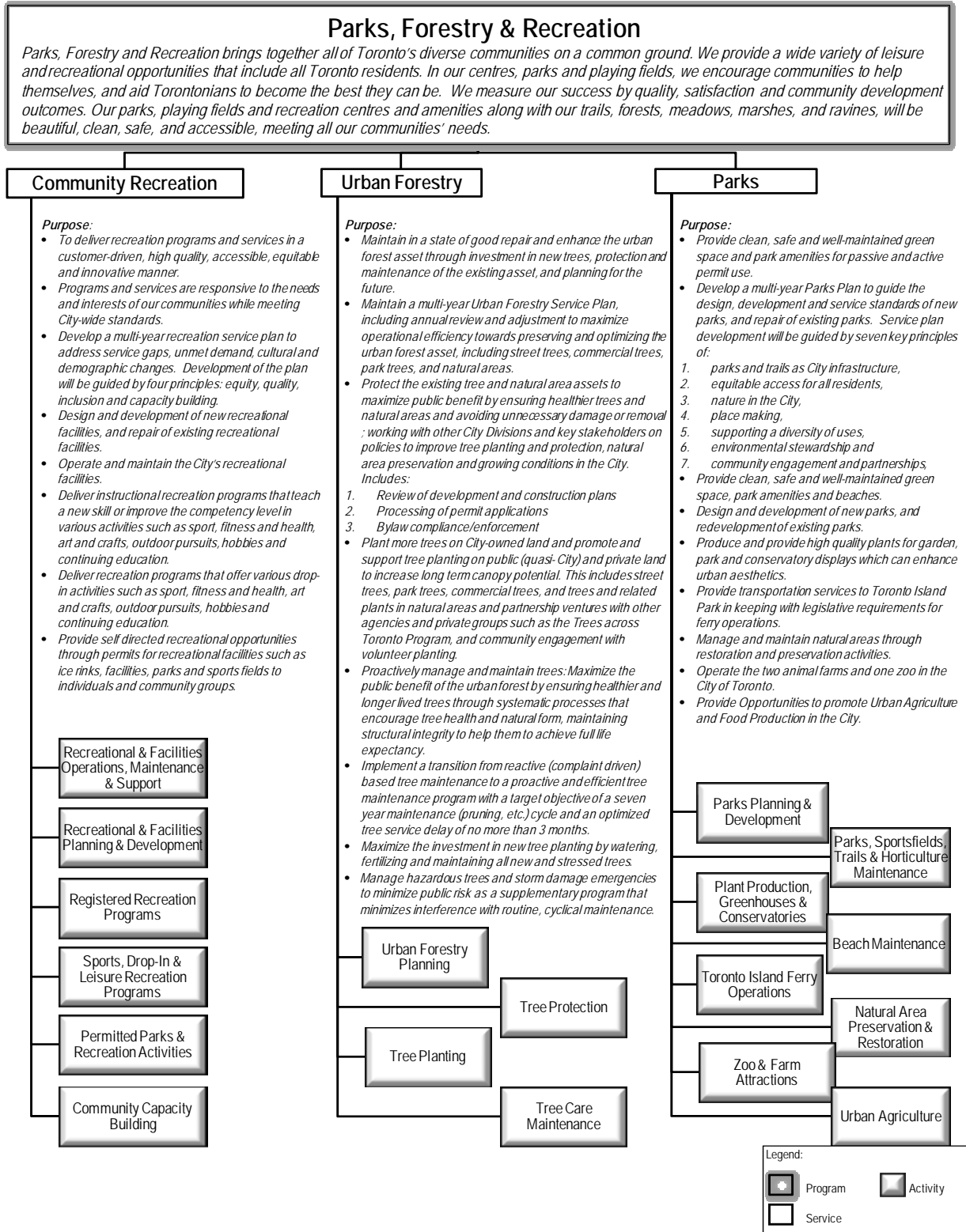
1. City Council approve the 2011 Recommended Operating Budget for Parks, Forestry and Recreation of \$375.709 million gross and \$275.197 million net, comprised of the following services:

<u>Service(s):</u>	<u>Gross (\$000s)</u>	<u>Net (\$000s)</u>
Parks	126,837.9	111,639.8
Community Recreation	188,239.2	122,576.7
Urban Forestry	42,864.6	30,289.2
Policy and Strategic Planning	4,467.9	4,467.9
Management Services	13,299.7	6,223.4
<b>Total Program Budget</b>	<b>375,709.3</b>	<b>275,197.0</b>

2. The General Manager of Parks, Forestry and Recreation review and report to the Budget Committee through the Community Development and Recreation Committee by June 2011 future impacts of capital projects on operating budgets within Parks, Forestry and Recreation's 10-Year Capital Plan as well as capital projects from the Waterfront Revitalization Initiative, and continue to consider alternative models for service delivery, to mitigate future operating budget impacts;
3. The General Manager of Parks, Forestry and Recreation report to the Budget Committee through the Community Development and Recreation Committee by June 2011 on a strategy for converting the Welcome Policy program from a "course-based" to a "dollar-based" allocation system that will result in equitable allocation of Welcome Policy resources.

# PART II: 2011 SERVICE OVERVIEW AND PLAN

## Program Map and Service Profiles



Service Customer

**Community Recreation**

- Residents of Toronto
- Resident Associations
- Businesses
- Business Improvement Associations
- Permit Holders
- Sport, Recreation, and Physical Activity Participants and Organizations
- Special Needs Groups
- Newcomers and Refugees
- Low income families
- Volunteers
- Social Services
- School Boards
- Faith Groups
- Visitors
- City Council
- PF&R Staff
- Other Divisions
- Non residents

**Urban Forestry**

- Residents of Toronto
- Businesses
- Business Improvement Associations
- Land Owners
- Landscape Architects, Land Developers and Arboriculture Industry
- Environmental Stakeholders
- Conservation groups and organizations
- Non residents

**Parks**

- Residents of Toronto
- Residents of Toronto Island
- Resident Associations
- Businesses
- Business Improvement Associations
- Tourists
- Sport, Recreation, and Physical Activity Participants and Organizations

- Conservation Organizations
- Food Distribution Organizations
- Heritage Breed Organization
- Volunteers
- Non residents

Service Types

Service	Activity	Type
Community Recreation	Recreational & Facilities Planning & Development	
	Recreational & Facilities Operations, Maintenance & Support	
	Registered Recreational Programs	
	Sports, Drop-In & Leisure Recreational Programs	
	Permitted Parks & Recreational Activities	
	Community Capacity Building	
Urban Forestry	Urban Forestry Planning	
	Tree Protection	
	Tree Planting	
	Tree Care Maintenance	
Parks	Parks Planning & Development	
	Parks, Sportsfields, Trails & Horticulture Maintenance	
	Plant Production, Greenhouses & Conservatories	
	Beach Maintenance	
	Toronto Island Ferry Operations	
	Natural Area Preservation & Restoration	
	Zoo & Farm Attractions	
	Urban Agriculture	

## 2011 Service Objectives

### Parks

- Complete the development of the Parks Plan
- Complete the development of parks service standards
- Complete a customer satisfaction strategy
- Maintain a positive health and safety record

### Urban Forestry

- To sustain and enhance the Urban Forest Canopy by doubling it from 20% to 30–40% in the next 40 years
- Achieve a target of reviewing and inspecting, within acceptable timeframes, 100% of the circulated development and construction project applications that have high potential to destroy or injure trees; and conduct periodic Site Inspections, or review required Site Inspection reports from applicants, on 100% of projects that have high potential to destroy or injure trees.
- Transition from a reactive-based tree maintenance program to a proactive-based, and more efficient, systematic area tree maintenance program with a target objective of a seven year average pruning cycle by 2016
- Increase the number of trees annually maintained (pruned) to 113,115 by 2016
- Plant an additional 10,000 trees annually, from 2009 levels by 2016
- Reduce the complaint based service requests and responses by 20% by 2016
- Reduce the Maintenance (pruning) service delay from 12 months to 3 months by 2016
- Replace all removed residential street trees, where a viable planting location exists, within 18 months by 2011
- 90% of development application circulations be reviewed and inspected within assigned City of Toronto timeframes during standard workload periods, and 60% within assigned City of Toronto timeframes in peak workload periods by 2011

### Community Recreation

- Develop and implement a 5 Year Community Recreation Service Planning Framework by 2012
- Implement Aquatic and Ice Strategy by 2020
- Improve Customer Service and Community Engagement: Implement citywide standards for customer service in 80% of community centres and arenas by 2015,
- Implement Council approved standards for facility maintenance by 2015.
- Welcome Policy: Equitable distribution of subsidies by ward

## 2011 Service Deliverables

- The 2011 Recommended Operating Budget of \$375.709 million gross and \$275.197 net for Parks, Forestry and Recreation provides funding to:
  - ✓ Maintain 1,504 named parks, 4,356 hectares of maintained parkland and more than four million trees on streets, ravines, parks and natural areas;
  - ✓ Work on designing, developing and completing the public spaces planned for the waterfront with a number of parks projects scheduled to be finished by the end of 2011;
  - ✓ Sustain the urban forest by maintaining approximately 80,000 trees, planting approximately 65,000 trees, reviewing 6,900 applications for construction and development near trees and tree removal within timeline;
  - ✓ Continue to support a wide range of recreation and leisure programs, services and facilities for people of all ages and abilities, promoting active and healthy life styles;
  - ✓ Continue to offer more than 60,000 recreation programs and accommodate 8 million participant visits (excluding permit participant visits) to sites and facilities;
  - ✓ Accommodate 22,000 course registrations for the Welcome Policy Program;
  - ✓ Increase the number of families served through the Invest in Families Program from 1,600 to 2,200; and
  - ✓ Develop recreation and care services for school age children through the After School Recreation and Care (ARC) Program.



## PART III: RECOMMENDED BASE BUDGET

2011 Recommended Base Budget  
(In \$000s)

	2010 Appvd. Budget	2011 Recommended Base	Change		FY Incremental Outlook	
			2011 Recommended Base v. 2010 Appvd. Budget		2012	2013
	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	361,643.4	375,218.5	13,575.1	3.8	9,655.3	6,881.6
<b>REVENUE</b>	99,972.1	100,021.5	49.4	0.0	(667.7)	(191.4)
<b>NET EXP.</b>	261,671.3	275,197.0	13,525.7	5.2	10,323.0	7,073.0
<b>Approved Positions</b>	4,284.0	4,302.6	18.6	0.4	(11.2)	(2.0)

TARGET COMPARISON	2011 Target	2011 Rec. Budget	2011 Rec. Budget vs. 2011 Target
<b>NET BUDGET</b>	<b>262,784.9</b>	<b>275,197.0</b>	<b>12,412.1</b>
<b>*PROGRAM REDUCTION (\$)</b>	<b>(15267.10)</b>	<b>(3785.00)</b>	<b>11,482.1</b>
<b>PROGRAM REDUCTION (%)</b>	<b>(5.83)</b>	<b>(1.45)</b>	<b>4.4</b>

\*Note: Please refer to "2011 Recommended Service Change Summary" for details on program reductions

## 2011 Recommended Base Budget

- The 2011 Recommended Base Budget of \$375.219 million gross and \$275.197 million net represents a \$13.526 million or 5.2% increase over the Program's 2010 Approved Operating Budget of \$261.671 million.
- The 2011 Recommended Base Budget of \$275.197 million net is \$11.482 million or 4.4% below the Parks, Forestry and Recreation 2011 Operating Budget reduction target of \$15.267 million or the equivalent of 5.8% of the 2010 Approved Net Operating Budget.
- The 2011 Recommended Base Budget includes \$17.311 million in base budget increases which have been partially offset by base budget reductions of \$2.825 million, service efficiencies of \$0.760 million, and revenue adjustments of \$0.200 million totalling \$3.785 million, resulting in a \$13.526 million increase over the 2010 Approved Operating Budget.
- Approval of the 2011 Recommended Base Budget will increase the 2010 Approved Staff Complement by 18.6 positions as highlighted in the table on the next page.

### 2011 Recommended Staff Complement – Base Budget Summary

Changes	Approved Positions
2010 Approved Positions	4,268.3
2010 In-year Adjustments	15.7
2010 Approved Operating Budget (Final)	4,284.0
2011 Temporary Positions - Capital Project Delivery	2.0
2011 Operating Impacts of Completed Capital Projects	36.8
2011 Base Budget Changes	(11.2)
2011 Service Change	(9.0)
2011 Recommended Positions	4,302.6

- The 2010 in-year adjustment to increase the staff complement by 15.7 positions is the result of City Council's August 25, 2010 decision to reverse the closure of the operation of Centennial Park Ski/Snowboard Centre and North York Ski/Snowboard Centre.
- The addition of 2.0 temporary positions will provide for delivery and implementation of capital projects in 2011.
- An increase of 36.8 positions is required to operate completed capital projects in 2011.
- The 2011 Base Budget Changes includes a reduction of 11.2 positions to adjust budgeted staffing levels to actual requirements for the After School Recreation and Care (ARC) Program. This reduction will have no impact on the current service level.
- Approval of the 2011 recommended service changes will result in a reduction of 9 positions arising from recommended service efficiencies.

**2011 Recommended Service Change Summary**  
(In \$000s)

Description	2011 Recommended Service Changes				Net Incremental Impact			
	Position Change	Gross Exp.	Net Exp.	% Change over 2010 Budget	2012		2013	
	#	\$	\$	#	\$	# Pos	\$	# Pos
<b>Base Budget Changes:</b>								
Reduction in Agricultural Supplies	0.0	(75.0)	(75.0)	0.0%				
Defer Vehicle Replacement	0.0	(1,100.0)	(1,100.0)	-0.4%	500.0		600.0	
Defer OT Budget Pressure	0.0	(750.0)	(750.0)	-0.3%	750.0			
Defer FR&E Budget Pressure	0.0	(900.0)	(900.0)	-0.3%	450.0		450.0	
<b>Sub-Total Base Budget Changes</b>	<b>0.0</b>	<b>(2,825.0)</b>	<b>(2,825.0)</b>	<b>-1.1%</b>	<b>1,700.0</b>	<b>0.0</b>	<b>1,050.0</b>	<b>0.0</b>
<b>Service Efficiencies:</b>								
SAP - Paynet Payroll Interface	(5.0)	(400.0)	(400.0)	-0.2%				
Re-align Support Services	(1.0)	(180.0)	(180.0)	-0.1%				
Sharing Admin Assistants	(3.0)	(180.0)	(180.0)	-0.1%				
<b>Revenue Adjustments:</b>								
Adult User Fees at Priority Centres	0.0	0.0	(200.0)	-0.1%	(200.0)			
<b>Sub-Total Service Changes</b>	<b>(9.0)</b>	<b>(760.0)</b>	<b>(960.0)</b>	<b>-0.4%</b>	<b>(200.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Changes</b>	<b>(9.0)</b>	<b>(3,585.0)</b>	<b>(3,785.0)</b>	<b>-1.4%</b>	<b>1,500.0</b>	<b>0.0</b>	<b>1,050.0</b>	<b>0.0</b>

## 2011 Recommended Service Changes

### Base Changes

#### *Reduction in Agricultural Supplies*

- As the agricultural supplies expense has historically been underspent, the 2010 base budget for agricultural supplies of \$3.522 million is reduced by \$0.075 million or 2%. The reduction in agricultural supplies will not impact service levels.

#### *Deferral of Vehicle Replacement*

- It is recommended that the vehicle replacement reserve contribution be deferred to 2012 and 2013 to generate net savings of \$1.1 million in 2011.

#### *Deferral of Overtime Budget Pressure*

- Deferral of a base budget increase for overtime expenses to bring the overtime budget to actual experience will result in net savings of \$0.750 million in 2011.

- Historically, Parks, Forestry and Recreation has experienced overtime close to 3.5% of total salaries while base budget funding to fund overtime is equivalent to 1.7% of total salaries.
- The Program has been absorbing the additional overtime costs by constraining other expenditures within the budget and will continue to do so in 2011.

#### *Deferral of Facilities Maintenance Interdivisional Charges*

- The increase for maintenance expenditures of \$1.2 million for Parks, Forestry and Recreation suggested by Facilities Management is included in the 2011 Recommended Base Budget. However, it is recommended that \$0.9 million of this increase be deferred to 2012 and 2013.
- The use of facilities services will be managed to achieve this and ensuring that all health and safety issues are addressed. Therefore, the 2011 Recommended Operating Budget only includes additional base funding of \$0.3 million toward a total interdivisional charge to be paid to Facilities Management of \$5.668 million in 2011.

#### **Service Efficiencies**

##### *SAP Paynet Payroll Interface*

- Implementation of an interface between the Program's payroll system for Recreation Workers (Paynet) and SAP will reduce the need for manual data entry for Part Time B and Recreation Workers.
- As a result, 5 full-time vacant positions have been eliminated effective January 1, 2011 for net annual savings of \$0.4 million.

##### *Re-align Support Services*

- Due to a review of Parks, Forestry and Recreation's support branches and subsequent re-alignment of responsibilities, 1 of the 7 Director positions which is vacant will be eliminated effective January 1, 2011, resulting in savings of \$0.180 million gross and net in 2011.

##### *Sharing Administrative Assistants*

- During 2011, Parks, Forestry and Recreation will review the assignment of Administrative Assistants to Managers to identify vacancies and reconfigure assignments and generate savings of \$0.180 million and a reduction of 3 positions in 2011.
- Minimal impacts to service levels will arise from this Service Change.

## Revenue Adjustments

### *Adult User Fees at Priority Centres*

- User fees for adult programming at Priority Centres will be introduced for the Summer registration period at an average cost of \$68 for a 9-week adult course, to generate revenues of \$0.2 million in 2011 with incremental revenues of \$0.2 million in 2012.
- Under the current subsidy model, anyone regardless of income or neighbourhood of residence can register for free recreation programs at Priority Centres.
- By introducing adult user fees at Priority Centres, the allocation of recreation subsidy shifts away from a focus on geography to a focus on need, as the same adult programs with the new user fees will be available at no charge through the Welcome Policy subsidy program. Distribution of the Welcome Policy subsidy is based on income levels and is the preferred model to ensure access to programs.
- Service levels are unchanged as the program offerings remain the same.

## 2012 and 2013 Outlook

- Approval of the 2011 Recommended Base Budget for Parks, Forestry and Recreation will result in a 2012 and 2013 incremental increase of \$10.323 million and \$7.073 million respectively to maintain the 2011 level of service and staffing.
- Anticipated incremental increases are attributed to the following:
  - Funding of \$7.687 million in 2012 and \$4.908 million in 2013 required for additional operating costs arising from completed capital projects;
  - Additional funding of \$1.1 million in 2012 and \$1.115 million in 2013 for progression pay and step increases;
  - Additional funding of \$0.3 million in 2012 resulting from the exhaustion of reserve fund funding to maintain current service levels for the After-School Recreation Care (ARC) program;
  - Increased funding of \$0.5 million in 2012 and \$0.6 million in 2013 to return to the required level of vehicle replacement reserve contributions;
  - Additional funding of \$0.750 million in 2012 to bring the overtime budget up to actual experience;
  - Funding of \$0.450 million in 2012 and \$0.450 million in 2013 to reflect the increase for maintenance expenditures deferred during 2011; and
  - Outlooks do not include cost-of-living-adjustment since collective agreements expire at the end of 2011, and 2012 is subject to collective bargaining negotiations.

- These cost drivers will be partially offset by the following items:
  - Annualized revenues generated from a recommended inflationary increase in permit and program fees introduced in 2011 of \$0.459 million in 2012; and
  - Annualized revenues from Adult User Fees at Priority Centres introduced in 2011 of \$0.2 million in 2012.

## PART IV: RECOMMENDED NEW/ENHANCED SERVICE PRIORITY ACTIONS

### 2011 New / Enhanced Service Priority Actions: Summary (In \$000s)

Description	2011 Recommended			Net Incremental Impact			
	Gross Exp.	Net Exp.	New Position	2012		2013	
	\$	\$	#	\$	# Pos	\$	# Pos
<b>Enhanced Services:</b>							
<b>(a) Enhanced Services - Council Approved</b>							
<b>(b) Enhanced Services - Program Initiated</b>							
Investing in Families Program Expansion	320.0	0.0	5.0				
<b>Sub-Total Enhanced Services</b>	<b>320.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>New Services:</b>							
<b>(a) New Services - Council Approved</b>							
Ontario Summer Games/Pan Am Games	170.8	0.0	2.0				
<b>(b) New Services - Program Initiated</b>							
<b>Sub-Total New Services</b>	<b>170.8</b>	<b>0.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Enhanced/New Services</b>	<b>490.8</b>	<b>0.0</b>	<b>7.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

## 2011 Recommended New / Enhanced Service Priority Actions

### Enhanced Service Priority Actions

#### Program Initiated

#### *Investing in Families Program Expansion*

- The Investing in Families Program is an initiative designed to improve the economic, health and social status of single-parent families receiving Ontario Works benefits in priority neighbourhoods and high needs communities across Toronto.
- The Program is a partnership between the Toronto Employment and Social Services, Toronto Public Health, Children's Services and Parks, Forestry and Recreation and is funded by the National Child Benefits Supplement Reserve Fund.

- The 2010 Approved Operating Budget included funding of \$1 million and 10 staff to provide support to 1,600 families with access to employment related services, education upgrading and recreational and leisure activities.
- In 2011, additional funding of \$0.320 million gross and \$0 net is recommended to add five new recreation workers to expand the program and assist up to 2,200 families, increasing total funding to \$1.320 million and 15 positions for this program.

## New Service Priority Actions

Council Approved

### *Ontario Summer Games/Pan Am Games Planning*

- The City of Toronto has successfully won the bids to host both the 2012 Ontario Summer Games and 2015 Pan Am Games which is the second largest international multi-sport competition in the world.
- Funding for 2 temporary positions at a cost of \$0.171 million in 2011 that have an annualized cost of \$0.101 million in 2012 are required to support games related activities:
  - The Director of Games Planning & Implementation will be responsible for overall games planning, funding and implementation for up to 32 athletic events and 3,500 athletes, beginning April 2011 until the Games in 2015. Salary and benefits will cost \$0.119 million in 2011 that has an incremental cost of \$0.48 million in 2012 for an annual cost of \$0.167 million.
  - The Games Consultant will support implementation agreements and business plans for the Pan Am Aquatic Centre/Canadian Sport Institute Ontario from July 2011 up to the Games in 2015. Salary and benefits will cost \$0.052 million in 2011 requiring an annualized increase of \$0.052 million in 2012 for a total annual cost of \$0.104 million.
  - The 2 temporary positions appear in Parks, Forestry and Recreation's Operating Budget and are funded through a corporate recovery.



## PART V: ISSUES FOR DISCUSSION

### 2011 and Future Year Issues

#### 2011 Issues

##### *2011 Reduction Target*

The Parks, Forestry and Recreation program has a 2011 Operating Budget reduction target of \$15.267 million or the equivalent of 5.8% of the 2010 Approved Net Operating Budget. The 2011 recommended reductions of \$2.685 million or the equivalent of 1% of the 2010 Approved Operating Budget, results in a \$12.582 million or 4.8% shortfall in the 2011 Operating Budget reduction target.

The 2011 Recommended Operating Budget of \$275.197 million net represents a \$13.526 million or 5.2% increase over the Program's 2010 Approved Operating Budget of \$261.671 million.

No additional service changes are recommended in 2011 for the Program as they result in major service level changes.

##### *Revenue Variances*

Parks, Forestry and Recreation has been consistently challenged to achieve its revenue budget estimates. Since amalgamation, revenue shortfalls have been experienced in leases and concessions revenues. It is anticipated that revenues in these areas as well as Toronto Parking Authority, permit, and camp registration revenues will continue to be underachieved in 2010.

To reflect these shortfalls, the 2011 Recommended Operating Budget for Parks, Forestry and Recreation includes a partial phase-in revenue budget correction reduction for lease and operating agreement revenues of \$0.400 million to reduce the 2010 lease and agreement revenue targets of \$6.4 million to \$6.0 million in 2011. A further revenue budget correction of \$0.215 million is also included in the 2011 Recommended Operating Budget which reduces the customer service revenue target from \$0.750 million in 2010 to \$0.500 million in 2011 to reflect unachieved course change/transfer fee revenues. These amounts correspond to changes in leases and agreements and customer service revenues that can be quantified but does not address the historical unachievable revenue targets that cannot be validated by the revenues from existing leases and agreements and customer service charges.

*Operating impacts from Capital projects*

Parks, Forestry and Recreation's 10-Year Capital Plan will place heavy demands on the Program's future operating budgets. In 2011 alone, the impact of previously approved Parks, Forestry and Recreation, Waterfront Toronto, and other capital projects, on the operating budget results in an increase of \$2.657 million to the Program's base budget.

This figure is expected to grow substantially in the coming years as a number of new parks arising from the Program's 10-Year Capital Plan, Section 37 agreements, Waterfront Toronto, and TRCA capital costs, and new facilities are developed by Parks, Forestry and Recreation.

8 new/expanded community centres are planned for completion in the next 10 years (Railway Lands, Canadian Tire, York, Regent Park, North-East Scarborough, Western North York, Wabash and O'Connor). A high level estimate for future year operating impacts for these facilities alone, based on 10% of capital costs, is \$12 million per year once they are all in service.

While details of the Program's operating impacts will be identified in future operating budgets, it is expected that the costs for staffing, programming and maintenance of these and other assets will result in significant pressure on the Program's upcoming operating budgets.

It is recommended that the Program review and report by June 2011 to the Budget Committee all future impacts of capital projects on operating budgets and consider strategies, including alternative models for service delivery, to mitigate future operating budget impacts.

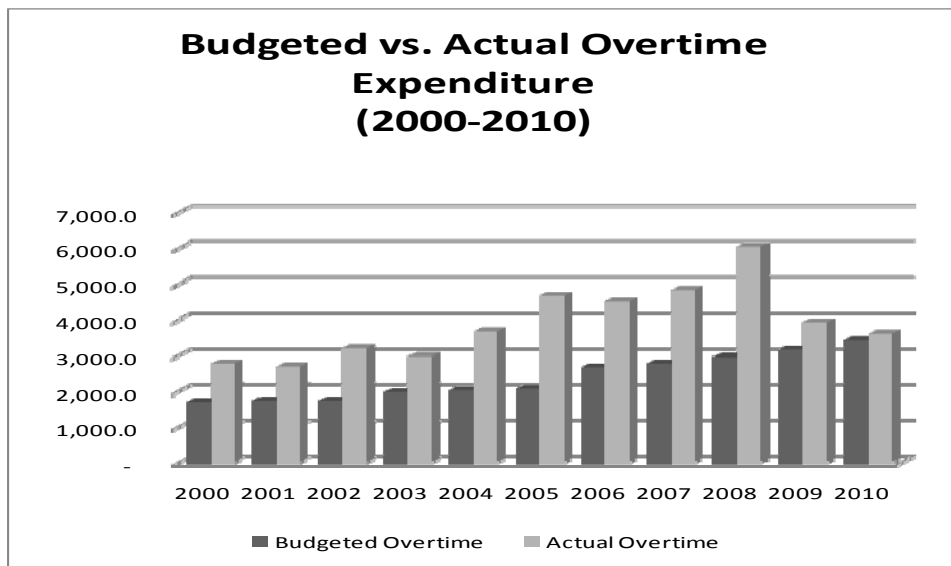
*Overtime Pressures*

Parks, Forestry and Recreation's Operating Budget has historically been underfunded for overtime costs since amalgamation. Many services provided by Parks, Forestry and Recreation occur on weekends and holidays, and the Program experiences climate change emergencies which both contribute to the overtime pressures. The budgeted overtime funding is less than 1.7% of salaries while actual overtime costs are between 2.5% and 3.5% annually. The Program has successfully implemented steps to reduce overtime through closer monitoring, resulting in reduced overtime costs from 3.4% of total salaries in 2008 to an estimated 1.8% of total salaries in 2010. The 2011 Recommended Operating Budget provides an additional \$0.250 million in funding to partially address the under-funding of overtime from \$3.422 million to \$3.672 million which represents 1.8% of \$207.712 million in total budgeted salaries for 2011.

The table and graph on the following page provides a 10-year view of this historical pressure.

Summary of Overtime Expenditure (2000-2010)						
Year	Budget			Actual		
	Total Salaries (\$000s)	Budgeted Overtime (\$000s)	Overtime % of Salaries	Total Salaries (\$000s)	Actual Overtime (\$000s)	Overtime % of Salaries
2000	114,869.7	1,704.4	1.5%	118,674.8	2,774.2	2.3%
2001	124,221.0	1,738.8	1.4%	121,951.7	2,690.7	2.2%
2002	130,841.4	1,737.3	1.3%	125,654.1	3,188.6	2.5%
2003	133,859.0	1,966.0	1.5%	137,848.1	2,969.8	2.2%
2004	142,294.6	2,014.5	1.4%	139,474.1	3,668.2	2.6%
2005	157,830.8	2,060.6	1.3%	152,617.2	4,658.9	3.1%
2006	167,781.1	2,668.9	1.6%	160,258.5	4,499.0	2.8%
2007	178,683.4	2,767.5	1.5%	169,289.1	4,823.6	2.8%
2008	187,504.8	2,951.4	1.6%	179,824.1	6,034.1	3.4%
2009	198,417.2	3,148.7	1.6%	162,908.1	3,922.4	2.4%
2010 *	200,000.0	3,422.2	1.7%	200,000.0	3,604.0	1.8%
2011	207,711.7	3,672.2	1.8%			

\* 2010 Based on December 31, 2010 projections



*Welcome Policy*

The Welcome Policy is Parks, Forestry and Recreation’s fee subsidy program which provides access to free recreation programs at all City-owned and operated facilities for individuals and families living below the Low Income Cut-Off (LICO). Torontonians who apply and qualify for the Welcome Policy receive a 100% subsidy for recreation program registration fees for a specific number of recreation program offerings over a period of time, without limit to the dollar value of registration fees. As such, recreation resources are not allocated equitably. To address this, Parks, Forestry and Recreation will report to Budget Committee through the Community Development and Recreation Committee by June 2011 on a strategy for converting the Welcome Policy subsidy program from a "course-based" to a "dollar-based" allocation model that is equitable.

The Welcome Policy has grown significantly over the years and with the recent integration of the application process with Toronto Employment and Social Services eligible clients increased from 30,000 in 2008 to 58,000 in 2010 and is expected to reach 90,000 by the end of 2011. The 2011 Recommended Operating Budget for Parks, Forestry and Recreation includes additional funding of \$0.645 million for estimated Welcome Policy Subsidy uptake and inflationary fee increases for total expenditures of \$8.689 million in 2011 from \$8.044 million in 2010.

### *Sustaining and Expanding the Urban Forest*

The objectives contained in Parks, Forestry and Recreation's Council approved document entitled "Our Common Grounds" commit to ensuring that Toronto's urban forest is enhanced and maintained in a state of good health. This is reinforced by the Climate Change, Clean Air and Sustainable Energy Action Plan (the "Climate Change Action Plan") adopted by Council, which further commits to doubling the tree canopy from 17% to 34% by the year 2050.

To achieve these objectives, significant investment is required to develop and implement the Tree Canopy Strategy, characterized by three key pillars:

- **Improve Protection of Trees:** Maximize tree canopy potential by ensuring healthier trees and avoiding unnecessary tree damage or removal;
- **Proactively Manage and Maintain Trees:** Maximize tree canopy potential by ensuring healthier and longer lived trees through maintenance of city street trees on a systematic block pruning basis;
- **Plant More Trees:** Increase long term canopy potential through planting of more trees.

The strategy is prioritized based on associated liabilities to the City, public expectations and economic impacts.

In 2009, an 8-year implementation and financing plan was designed to sustain and expand the urban forest and, in particular, achieve the objective of increasing the tree canopy from 17% to 34% by 2050. The plan included new funding for tree planting as well as proactive protection and maintenance strategies to allow trees to achieve full life expectancy.

In 2008, the Urban Forestry's Operating Budget was \$26.347 million net. The 2009 Approved Operating Budget for Parks, Forestry and Recreation included a \$4.539 million gross and \$1.570 million net increase in base and new funding for maintaining and sustaining the urban forest. There also was a transfer from the Capital to the Operating Budget to reflect \$1.105 million in tree planting costs that were no longer funded through the Capital Budget and up to \$0.500 million in donations for the Tree Advocacy Program.

On November 13, 2008, Council authorized the transfer of \$48 million from the Strategic Infrastructure Partnership Reserve Fund to the Environment Protection Reserve Fund for the enhancement and protection of the City's tree canopy. This funding was intended to support the progression of the multi-year urban forestry plan by financing the transition of this activity toward full funding in the Tax Supported Operating Budget. Tree plantings that were previously budgeted in the Capital Budget are now budgeted in the Operating Budget with financing from this reserve fund over the following 5 years as it moves toward full operating budget funding.

In addition to funding provided for Parks, Forestry and Recreation, other ongoing sources of funding contributed a total of \$2.720 million for tree planting in 2009, in particular, \$2.000 million from Toronto Water and \$0.720 million from Transportation Services. Furthermore, \$0.075 million for tree planting was included in the 2009 Approved Operating Budget for Exhibition Place. In total, \$8.939 million was allocated from various sources towards maintaining and sustaining the urban forest in 2009.

The 2010 Approved Operating Budget continued to concentrate on improving tree protection and proactive maintenance of existing street trees while increasing the level of tree planting. The 2010 Approved Operating Budget for Parks, Forestry and Recreation included a \$2.426 million gross and \$0.321 million net increase in base and new funding for tree maintenance, protection and planting which increased total funding for Urban Forestry to \$40.787 million gross and \$28.537 million net. In addition to Parks, Forestry and Recreation's funding, Toronto Water and Transportation Services continued to provide \$2.000 million and \$1.000 million respectively for tree planting. Exhibition Place continued to draw \$0.075 million from the Environment Protection Reserve Fund bringing the total new funding allocated to maintaining and sustaining the urban forest to \$5.501 million in 2010.

For 2011, the multi-year implementation and financing plan has been extended from 8 years to 10 years and limited the annual expenditure increases to approximately \$2 million while using the reserve fund to phase in property tax funding over the 10 years. The revised plan recommends an increase in expenditure of \$2.338 million in 2011 with incremental contributions from the Environment Protection Reserve Fund of \$1.085 million and an incremental increase to property tax funding of \$1.253 million.

This new funding has not been recommended for 2011, but is tabled for information.

In addition to Parks, Forestry and Recreation's funding, Toronto Water has included \$1.909 million in its 2011 Recommended Operating Budget and Exhibition Place will continue to draw \$0.075 million from the Environment Protection Reserve Fund for tree planting, bringing the total cumulative funding to maintain and sustain the urban forest to \$42.771 million gross and \$28.537 million net in 2011.

A proactive tree maintenance plan whereby a sustainable level of systematic maintenance is established and tree service delays are minimized is the most cost effective manner to maintain and increase Toronto's tree canopy. Wait times for tree service requests have been significantly reduced. Instead of reacting to emergency calls, Urban Forestry has begun to plan and proactively manage city trees in areas. In 2007, tree service delay was 18 to 24 months, 10 to 12 months in 2008, 9 to 12 months in 2009, and 6 to 9 months in 2010.

## Appendix 1

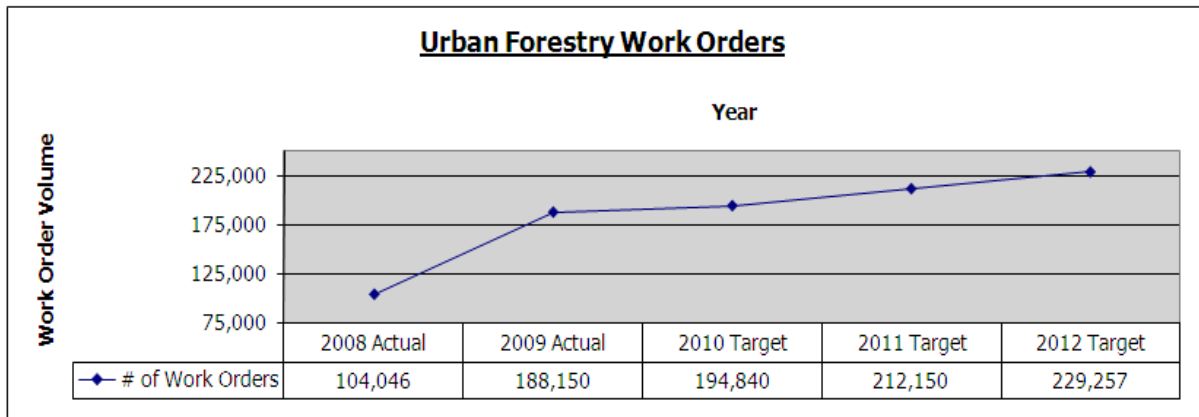
### 2010 Performance

#### 2010 Key Accomplishments:

- ✓ Implemented service integration initiatives with other City divisions to reduce costs and improve service efficiency including the consolidation of by law enforcement under Municipal Licensing & Standards, Consolidating Welcome Policy subsidy applications under Toronto Employment and Social Services, and transferring community grants to Social Development, Finance and Administration.
- ✓ Enhanced the parks and recreation facilities infrastructure through the addition of new or enhanced facilities such as Ken Cox Community centre, Thackerway Cricket Pitch, Jenner Jean Marie Community Centre, Edithvale Community Centre, new Waterfront Parks: Lower Sherbourne Common, Promenade and Sugar Beach.
- ✓ Implemented internal initiatives to control costs and improve efficiencies resulting in reduced overtime expenditures, reduced sole source purchases, increased competitive bidding through divisional or district level supplier contracts, and improved P Card controls.
- ✓ Expanded City wide initiatives in partnership with other Divisions including the After-School Recreation Program, Investing in Families Program and Toronto Newcomer Initiative.
- ✓ Implemented the Ice Time Allocation Policy that includes Board of Management Arenas to ensure equitable distribution of ice time in the City owned arenas.
- ✓ Implemented a proactive Street Tree Maintenance program which created efficiencies and reduced the tree maintenance backlog.
- ✓ Completed the Toronto Tree Canopy Study which will inform strategies to expand Toronto's tree canopy and the health and sustainability of the urban forest.
- ✓ Continued energy saving initiatives in facilities such as the Solar Thermal Utility at Birchmount Community centre.
- ✓ Continued to implement the Dogs off Leash strategy in new locations.

2010 Performance

Urban Forestry – Output Measure

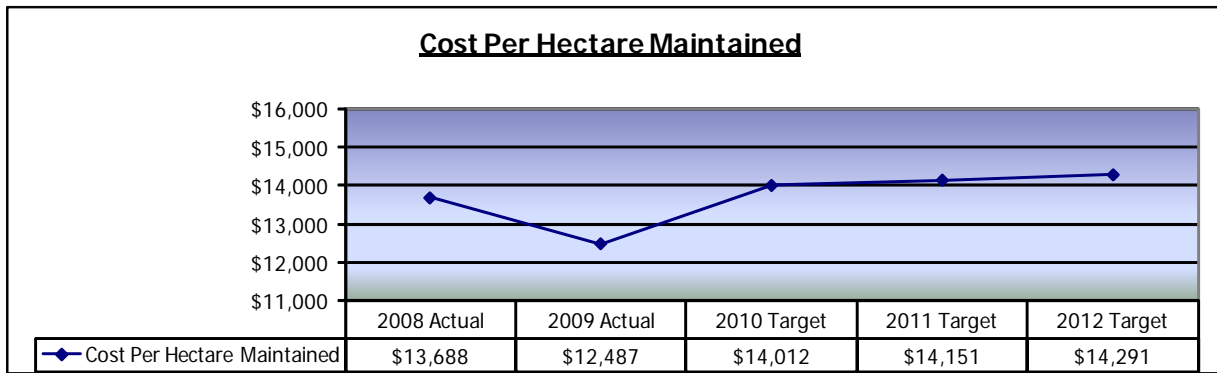


Urban Forestry	2008 Actual	2009 Actual	2010 Target	2011 Target	2012 Target
# of Work Orders	104,046	188,150	194,840	212,150	229,257

- Parks, Forestry and Recreation monitors the number of work orders completed each year as a measure of Urban Forestry's output.
- The following performed activities are counted as a work order: the number of trees planted, removed, inspected, pruned, and the number of storm clean-ups.
- The number of work orders has increased by 90,794 or an equivalent of 87% between 2008 and 2010 due to the focus on proactive area tree maintenance.
- For future years, Parks, Forestry and Recreation forecasts the volume of work orders to increase to 212,150 in 2012 and 229,257 in 2013 to continue proactive area tree maintenance.



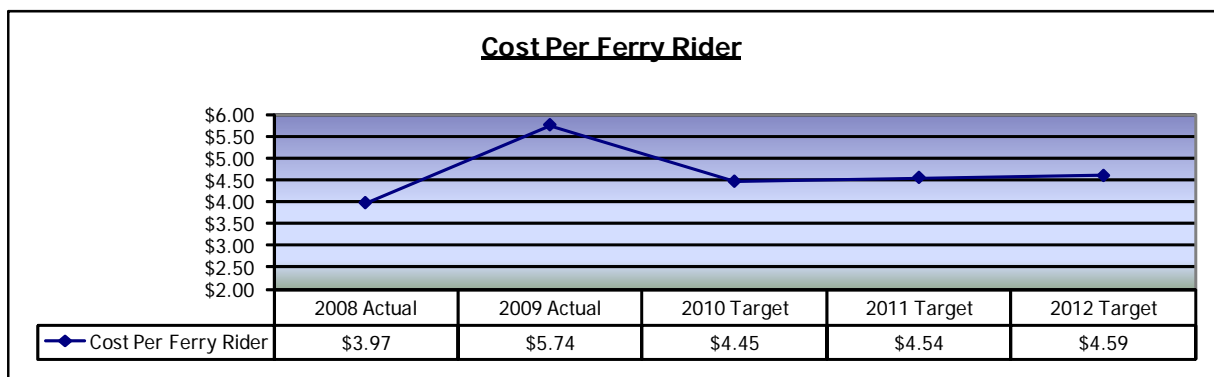
**Parks Services – Efficiency Measure**



Parks	2008 Actual	2009 Actual	2010 Target	2011 Target	2012 Target
Gross Expenditures (Less: Recoveries)	\$59,667,253	\$54,455,712	\$61,719,475	\$62,953,865	\$64,212,942
# of Hectares Maintained	4,359	4,361	4,405	4,449	4,493
<b>Cost Per Hectare Maintained</b>	<b>\$13,688</b>	<b>\$12,487</b>	<b>\$14,012</b>	<b>\$14,151</b>	<b>\$14,291</b>

- Efficiency in Parks Services is measured by dividing the gross expenditures by the number of hectares maintained for an average cost per hectare.
- With the exception of 2009, the cost per hectare maintained is expected to increase by 4% between 2008 and 2012 as a result of inflationary increases.
- In 2009, the labour disruption resulted in both gross expenditures and cost per hectare maintained to drop by 8.7%.

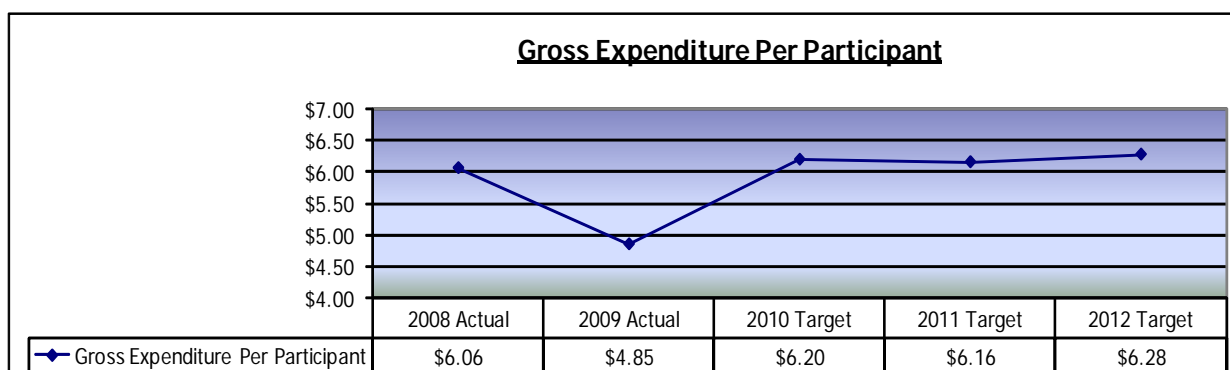
**Marine Services – Efficiency Measure**



Ferry Services	2008 Actual	2009 Actual	2010 Target	2011 Target	2012 Target
Gross Expenditures	\$4,923,724	\$4,887,700	\$5,584,900	\$5,753,100	\$5,868,162
# of Ferry Riders	1,241,726	850,865	1,254,143	1,266,685	1,279,352
<b>Cost Per Ferry Rider</b>	<b>\$3.97</b>	<b>\$5.74</b>	<b>\$4.45</b>	<b>\$4.54</b>	<b>\$4.59</b>

- The efficiency metric for the Program's Marine Park Services is represented by the average cost per ferry rider.
- Excluding 2009, the cost per ferry rider is expected to increase by 15.6% from 2008 to 2012.
- The 2009 labour strike resulted in disruptions to regular ferry services leading to a drop in ferry riders of 31% between 2008 and 2009. Gross expenditures remained fairly constant between 2008 and 2009 but the decline in ferry riders resulted in the cost per ferry rider to increase by 45% in 2009.

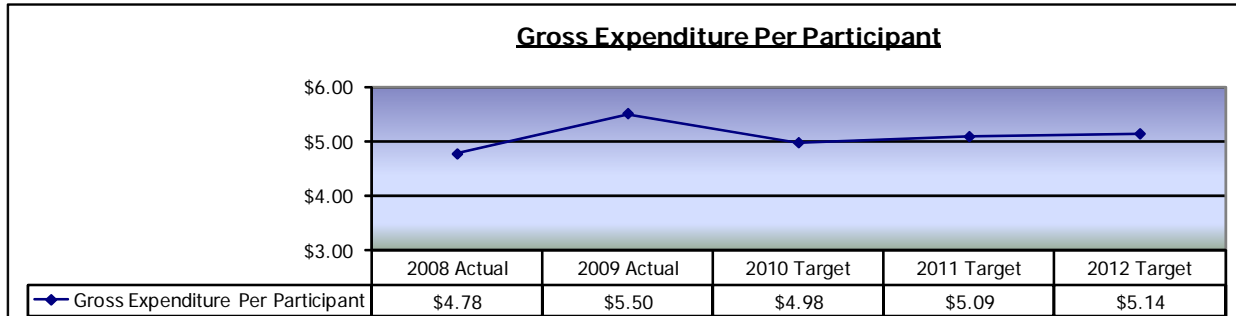
**Community Recreation – Efficiency Measure**



Registered & Instructional Recreation Programs	2008 Actual	2009 Actual	2010 Target	2011 Target	2012 Target
Gross Expenditures	\$28,478,150	\$20,720,200	\$29,977,000	\$30,080,900	\$30,983,327
# of Participant Visits (Registered)	4,697,848	4,268,526	4,838,168	4,886,550	4,935,416
<b>Gross Expenditure Per Participant</b>	<b>\$6.06</b>	<b>\$4.85</b>	<b>\$6.20</b>	<b>\$6.16</b>	<b>\$6.28</b>

- To measure efficiency for Community Recreation, the gross expenditure for registered programs in Community Recreations is divided by the total number of participant visits for a per participant cost.
- Registered programs include skating, aquatics, fitness, camps, arts and general interest, as well as after school recreation care.
- With the exception of 2009, the expenditure per participant in registered and instructional programs is expected to rise by 4% from 2008 to 2012 due to cost-of-living adjustments.
- In 2009, the decline in the gross expenditure per participant of 20% is due to the labour disruption.

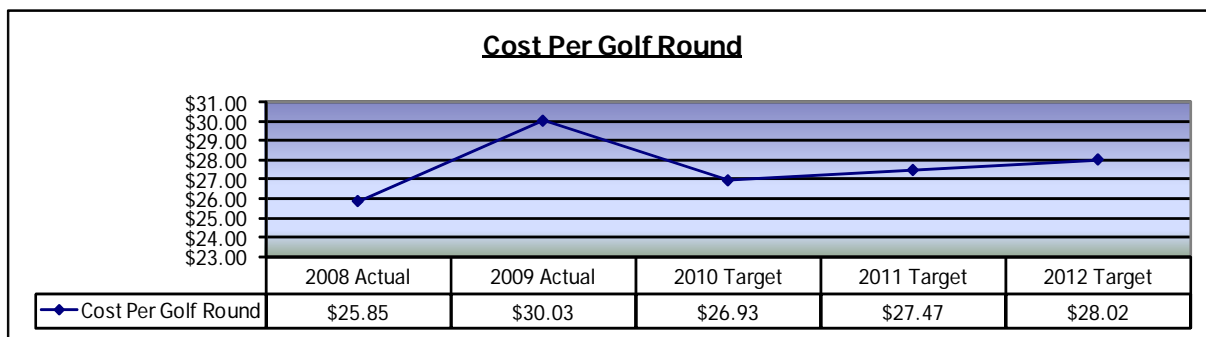
### Community Recreation – Efficiency Measure



Leisure & Drop-in Recreation Programs	2008 Actual	2009 Actual	2010 Target	2011 Target	2012 Target
Gross Expenditures	\$20,576,145	\$16,209,500	\$21,659,100	\$22,355,500	\$22,802,610
# of Participant Visits (Drop-in)	4,306,460	2,946,274	4,349,525	4,393,020	4,436,950
<b>Gross Expenditure Per Participant</b>	<b>\$4.78</b>	<b>\$5.50</b>	<b>\$4.98</b>	<b>\$5.09</b>	<b>\$5.14</b>

- The Program also tracks the expenditure per participant for leisure and drop-in programs.
- Leisure/drop-in programs include golf, aquatics, fitness, skating, and arts and general interest.
- Excluding 2009, the expenditure per participant in drop-in programs is expected to rise gradually by 7% from 2008 to 2012.

### Golf – Efficiency Measure



Golf Courses	2008 Actual	2009 Actual	2010 Target	2011 Target	2012 Target
Gross Expenditures	\$4,755,589	\$4,041,046	\$4,981,641	\$5,081,274	\$5,182,899
# of Golf Rounds Played	183,990	134,548	185,000	185,000	185,000
<b>Cost Per Golf Round</b>	<b>\$25.85</b>	<b>\$30.03</b>	<b>\$26.93</b>	<b>\$27.47</b>	<b>\$28.02</b>

- The cost of offering a round of golf is measured by the gross expenditure divided by the number of golf rounds played during the year.
- The 2009 cost per round is higher relative to other years because of the 2009 labour disruption resulting in fewer rounds being played.

- The 2010 and future year cost per round targets increase gradually reflecting the rising costs of maintaining the courses.

## 2010 Budget Variance Analysis

### 2010 Budget Variance Review (In \$000s)

	2008 Actuals	2009 Actuals	2010 Approved Budget	2010 Projected Actuals*	2010 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
<b>GROSS EXP.</b>	324,669.5	333,103.4	361,643.4	362,143.4	500.0	0.1
<b>REVENUES</b>	84,581.8	87,975.1	99,972.1	100,972.1	1,000.0	1.0
<b>NET EXP.</b>	240,087.7	245,128.3	261,671.3	261,171.3	(500.0)	(0.2)
<b>Approved Positions</b>	4,178.4	4,230.3	4,284.0	4,248.1	(35.9)	(0.8)

\* Based on the Third Quarter Operating Budget Variance Report.

## 2010 Experience

- The Parks, Forestry and Recreation Third Quarter Variance report projects that the Program will be under spent by \$0.5 million or 0.2% of the 2010 Approved Operating Budget of \$261.671 million net by year-end, due to stringent management of its budget pressures.
- Due to an increase in the number of outdoor pool days in 2010, Parks, Forestry and Recreation anticipate that the budgeted Aquatic program expenditures of \$28.5 million will be over spent by \$0.8 million by year-end. The increase in outdoor pool days is largely due to the number of declared heat alerts, public demand for extended outdoor pool use, and the number of operating pool days that fall within the 2010 swim season. An increase in recreational salaries due to extended programming and a decline in pool permit revenues contribute to the over expenditure of \$0.8 million. However, overspending on the Aquatic program will be offset by other constraints on expenditures in 2010.

## Impact of 2010 Operating Variance on the 2011 Recommended Budget

- Although improvements have been made in the last few years, the Program continues to have difficulty in meeting its revenue budget for concessions, leases and operating agreements. In 2010, the Program had additional revenue shortfalls in Toronto Parking Authority revenues, permit bookings, and camp registrations. To partially address this issue, the 2011 Recommended Budget includes a revenue budget reduction of \$0.717 million to reflect the change in agreement with the Toronto Parking Authority, the reduction in revenues from the Customer Service Administration Fee, and the expiration of non-renewable leases and agreements.
- Work orders for facility maintenance are expected to continue to rise in 2011 as a result of aging infrastructure. The 2011 Recommended Operating Budget provides for additional \$0.3 million in funding for aging infrastructure maintenance.
- The Program will continue to experience budget pressures in overtime spending for Parks, Urban Forestry and Facility Operations. The 2011 Recommended Operating Budget provides for an additional \$0.250 million to partially address the historical under funding of this pressure.
- If the pool season is extended again in 2011, over expenditures will occur again, as no additional funding for extended Aquatic service time is included in the 2011 Recommended Operating Budget.

## Appendix 2

### 2011 Recommended Operating Budget by Expenditure Category and Key Cost Drivers

#### Program Summary by Expenditure Category (In \$000s)

Category of Expense	2008 Actual	2009 Actual	2010 Budget	2010 Projected Actual	2011 Recommended Budget	2011 Change from 2010 Approved Budget		2012 Outlook	2013 Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	223,922.4	205,633.3	247,012.3	242,012.3	258,962.4	11,950.1	4.8%	5,652.1	3,621.0
Materials and Supplies	30,438.5	28,143.9	34,325.5	33,925.5	34,481.9	156.4	0.5%	973.9	492.2
Equipment	3,249.2	1,972.7	2,874.9	2,774.9	2,472.6	(402.3)	(14.0%)	482.5	352.7
Services & Rents	41,001.7	41,480.4	43,175.6	48,175.6	45,116.0	1,940.5	4.5%	111.2	230.0
Contributions to Capital	62.5	-	-	-	-	-	-	-	-
Contributions to Reserve/Res Funds	9,449.5	9,547.1	9,600.5	9,600.5	8,182.7	(1,417.7)	(14.8%)	500.0	600.0
Other Expenditures	1,007.2	6,029.6	8,914.4	8,914.4	9,560.2	645.8	7.2%	-	-
Interdivisional Charges	15,538.5	40,296.5	15,740.2	16,740.2	16,933.5	1,193.2	7.6%	1,935.6	1,585.7
<b>TOTAL GROSS EXPENDITURES</b>	<b>324,669.5</b>	<b>333,103.4</b>	<b>361,643.4</b>	<b>362,143.4</b>	<b>375,709.3</b>	<b>14,065.9</b>	<b>3.9%</b>	<b>9,655.3</b>	<b>6,881.6</b>
Interdivisional Recoveries	3,455.5	19,079.1	4,596.7	4,796.7	5,013.8	417.1	9.1%	(1,002.7)	0.0
Provincial Subsidies	216.1	368.4	855.2	855.2	760.0	(95.2)	(11.1%)	400.0	0.0
Federal Subsidies	2,402.0	1,375.7	3,616.0	3,616.0	3,616.0	0.0	0.0%	0.0	0.0
Other Subsidies	14.3	164.2	-	-	-	-	-	0.0	0.0
User Fees & Donations	59,154.0	48,728.3	68,539.6	68,739.6	69,101.5	561.9	0.8%	(190.5)	2.6
Transfers from Capital Fund	5,342.6	4,510.6	3,443.5	4,043.5	3,409.4	(34.1)	(1.0%)	64.7	(194.0)
Contribution from Reserve Funds	1,972.5	3,354.1	7,359.9	7,359.9	7,210.7	(149.1)	(2.0%)	0.0	0.0
Other Revenues	12,024.8	10,394.7	11,561.2	11,561.2	11,400.9	(160.4)	(1.4%)	60.8	0.0
<b>TOTAL REVENUE</b>	<b>84,581.7</b>	<b>87,975.2</b>	<b>99,972.1</b>	<b>100,972.1</b>	<b>100,512.3</b>	<b>540.2</b>	<b>0.5%</b>	<b>(667.7)</b>	<b>(191.4)</b>
<b>TOTAL NET EXPENDITURES</b>	<b>240,087.8</b>	<b>245,128.2</b>	<b>261,671.3</b>	<b>261,171.3</b>	<b>275,197.0</b>	<b>13,525.7</b>	<b>5.2%</b>	<b>10,323.0</b>	<b>7,073.0</b>
<b>APPROVED POSITIONS</b>	<b>4,178.4</b>	<b>4,230.3</b>	<b>4,284.0</b>	<b>4,248.1</b>	<b>4,309.6</b>	<b>25.6</b>	<b>0.6%</b>	<b>(11.2)</b>	<b>(2.0)</b>

#### 2011 Key Cost Drivers

- The 2011 Salaries and Benefits increased by \$11.950 million or 4.8% over the 2010 Approved Budget. The increase is mainly due to inflationary increases such as cost-of-living adjustments per Collective Agreements, progression pay for non-union staff, and step increases for Local 79 employees totalling \$7.933 million net.
- The 2011 Other Expenditures increased by \$0.645 million or 7.2% compared to the 2010 Approved Budget, primarily because of the funding for increase in demand for the Welcome Policy subsidy.

- The reduction in 2011 contributions to reserves/reserve funds of \$1.418 million or 14.8% of the 2010 Approved Budget is due to the deferral of \$1.1 million spending on vehicle replacements.
- The rise in User Fees of \$0.562 million or 0.8% in 2011 can be attributed to permit and program revenue inflationary increases (\$0.936 million net) which are partially offset by a partial phase-in correction to budgeted revenues in order to reflect actual activity levels (\$0.717 million).
- The following cost drivers impact multiple expenditure categories such as salaries and benefits, materials and supplies, services and rents and interdivisional charges:
  - Increase in operating impacts of capital of \$2.929 million gross and \$2.657 million net;
  - Increased annualized impacts of 2010 changes of \$1.848 million gross and \$0.530 million net;
  - Reversal of non-recurring items result in a reduction to expenditures of \$0.645 million gross and an increase of \$0.149 million net.
- Between 2008 and 2011 the Operating Budget expenditure has grown by \$51.039 million or 15.7% from \$324.670 million to \$375.709 million. Some of the key cost drivers are identified below:
  - Operating impacts of completed capital projects were \$2.831 million in 2008, \$2.630 million in 2009, \$3.742 million in 2010 and \$2.657 million in 2011, totalling \$11.860 million;
  - Progression and step pay, COLA, non-labour inflationary increases, and annualizations from prior years account for \$7.205 million in 2008, \$7.043 million in 2009, \$8.329 million in 2010 and \$10.143 million in 2011, totalling \$32.720 million;
  - Additional funding of \$3.3 million in 2010 and \$0.645 million in 2011 totalling \$3.945 million for the Welcome Policy Subsidy are due to increases in subsidy uptake;
  - In 2009, enhanced services for area tree maintenance, commercial tree maintenance, tree by-law enforcement and tree planting adjustment from the capital budget to the operating budget increased expenditures by \$4.574 million gross and \$0 net;

## Appendix 3

### Summary of 2011 Recommended Service Changes



**Appendix 4**  
**Summary of 2011 Recommended New/Enhanced Service Priority**  
**Actions**

## Appendix 5

### Inflows / Outflows to / from Reserves & Reserve Funds

#### Program Specific Reserve/Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund	Description	2011*	2012	2013
			\$	\$	\$
Racquet Sports (L'Amoreaux)	XR3009	Peojected Beginning Balance	399.7	434.7	469.7
		Proposed			
		Withdrawals (-)	(45.0)	(45.0)	(45.0)
		Contributions (+)	80.0	80.0	80.0
<b>Reserve Fund (XR3009) BALANCE AT YEAR-END</b>			<b>434.7</b>	<b>469.7</b>	<b>504.7</b>

\* Projected Balance as of December 2010

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund	Description	2011*	2012	2013
			\$	\$	\$
Endowment for Program: Toronto Music Garden	XR1215	Peojected Beginning Balance	586.7	561.7	536.7
		Proposed			
		Withdrawals (-)	(25.0)	(25.0)	(25.0)
		Contributions (+)			
<b>Reserve Fund (XR1215) BALANCE AT YEAR-END</b>			<b>561.7</b>	<b>536.7</b>	<b>511.7</b>

\* Projected Balance as of December 2010

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund	Description	2011*	2012	2013
			\$	\$	\$
Environmental Protection Reserve Fund	XR1718	Peojected Beginning Balance	3,086.0	(3,093.3)	(9,272.6)
		Proposed			
		Withdrawals (-)	(6,179.3)	(6,179.3)	(6,179.3)
		Contributions (+)			
<b>Reserve Fund (XR1718) BALANCE AT YEAR-END</b>			<b>(3,093.3)</b>	<b>(9,272.6)</b>	<b>(15,451.9)</b>

\* Projected Balance as of December 2010

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund	Description	2011*	2012	2013
			\$	\$	\$
Vehicle Reserve Fund - PF&R	XQ1201	Peojected Beginning Balance	5,003.4	9,789.8	14,576.2
		Proposed			
		Withdrawals (-)			
		Contributions (+)	4,786.4	4,786.4	4,786.4
<b>Reserve Fund (XQ1201) BALANCE AT YEAR-END</b>			<b>9,789.8</b>	<b>14,576.2</b>	<b>19,362.6</b>

\* Projected Balance as of December 2010

## Program Specific Reserve/Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund	Description	2011*	2012	2013
			\$	\$	\$
Balfour Park Improvements	XQ4228	Peojected Beginning Balance	1.1	(1.4)	(3.9)
		Proposed Withdrawals (-)	(2.5)	(2.5)	(2.5)
		Contributions (+)			
<b>Reserve Fund (XQ4228) BALANCE AT YEAR-END</b>			<b>(1.4)</b>	<b>(3.9)</b>	<b>(6.4)</b>

\* Projected Balance as of December 2010

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund	Description	2011*	2012	2013
			\$	\$	\$
Public Realm - Street Furniture	XR1410	Peojected Beginning Balance	5,085.3	4,385.4	3,685.5
		Proposed Withdrawals (-)	(699.9)	(699.9)	(699.9)
		Contributions (+)			
<b>Reserve Fund (XR1410) BALANCE AT YEAR-END</b>			<b>4,385.4</b>	<b>3,685.5</b>	<b>2,985.6</b>

\* Projected Balance as of December 2010

## Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of December 2010 \$	Proposed Withdrawals (-) / Contributions (+)		
			2011	2012	2013
			\$	\$	\$
Insurance Reserve Fund	XR1010	32,627.8	3,734.1	3,734.1	3,734.1
Land Acquisition Reserve Fund	XR1012	135,920.8	(250.0)	(250.0)	(250.0)
<b>Total Reserve / Reserve Fund Draws / Contributions</b>			<b>3,484.1</b>	<b>3,484.1</b>	<b>3,484.1</b>