

Analyst Briefing Notes

Budget Committee

(February 10, 2009)

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PART I: 2009 OPERATING BUDGET**Executive Summary**

The Parking Tag Enforcement & Operations Program is delivered by the following service areas:

- ***Police – Parking Enforcement Unit*** provides parking enforcement officers to administer and enforce the City's transportation / parking by-laws across the City. Responsibilities include issuing parking tickets to illegally parked vehicles and towing of illegally parked vehicles where necessary.

In addition to its own parking enforcement officers, the Parking Enforcement Unit trains and certifies staff from other independent agencies to serve as Municipal Law Enforcement Officers (MLEOs). Trained and certified by the Toronto Police Services, MLEOs are empowered to write parking tickets on private or municipal property.
- ***Office of the City Treasurer – Revenue Services Division*** is responsible for the processing and collection of fines for all parking infraction notices (i.e. parking tickets) issued in the City of Toronto. Responsibilities include data entry of parking ticket information; providing service at first appearance facilities; payment processing; pursuing unpaid fines; and filing trial requests with courts.
- ***Court Services – Judicial Processing of Parking Tickets*** is responsible for the scheduling and supporting of approximately 214,000 Provincial Offences Act part II (parking tickets) trials per year. Responsibilities include the receipt and file maintenance of all parking cases delivered to the court for adjudication purposes and managing over 700,000 default convictions including approximately 123,000 cases that are appeals, re-openings or extensions of time to pay fines.
- ***Non-Program Revenues – Parking Tag Revenues*** includes the budgeted revenue generated by the parking tickets issued. Approximately 2.8 million parking tickets were issued each year for the last few years. Tickets issued are projected to remain at 2008 levels or 2.8 million in 2009. Fines of approximately 82 percent of the tickets issued are collected.

The operating budget for the above mentioned service areas are consolidated in this 2009 Recommended Operating Budget to form the Parking Tag Enforcement & Operations Program Budget.

- The Parking Tag Enforcement and Operations is guided by the Toronto Police Services (TPS) strategic priorities for increased enforcement of traffic offences and safety education campaigns and programs to the public. The Parking Tag Enforcement Unit provides operational support to the TPS and as such assists with the safe and orderly flow of traffic by responding to parking concerns and enforcing applicable municipal by-laws.
- To maintain the same level of service, the Parking Tag Enforcement and Operations is faced with various challenges and opportunities over the next 3 years. The challenges include maintaining the Wireless Parking System (WiPS) (as is required with any technological implementation to keep the system running at an optimal level) with the current staff and the increased responsibilities and pressures as a result of the efficiency of the handheld system in conjunction with the proposed new administrative penalty system. To date, staff have been able to handle WiPS within their current

responsibilities and with periodic overtime to avoid service interruption in order to ensure on-going service delivery. The hardware and software for the handheld devices must be updated. In addition, the rising trial requests with reduced court capacity and shortages of Justices of the Peace have created a backlog of trial requests.

- The Parking Tag Enforcement and Operations has established the following service objectives:
 - Review deployment strategy of the WiPS for upgrades in 2011.
 - Develop a strategy to address increased responsibilities when planning software and hardware upgrades in 2011.
 - Continue to provide the City with free flow of traffic through the enforcement of the City's parking by-laws.
 - Support increase courtroom space to address increase in trial requests for parking ticket infractions.
- The 2009 Recommended Operating Budget includes funding for priority actions which address the challenges and service objectives outlined above. Key priority actions include:
 - Provide funding to upgrade the handheld devices in 2011 and to accommodate the parking tags stock and software changes for the administrative penalty system.
 - Continue to provide safe and efficient free flow of traffic by responding to local neighbourhood parking concerns.
 - Provide funding for additional leased courtroom space to accommodate the increase in trial requests.
 - Increase the quality of customer service to the public.
- For 2008, the projected year-end net revenues of \$35.496 million for Parking Tag Enforcement & Operations (consolidated) are on target with the 2008 Approved Budget.

Table 1: 2009 Recommended Budget

Parking Tag Enforcement & Operations - Consolidated									
	2008		2009 Recomm'd Operating Budget			Change - 2009 Recommended Operating Budget v. 2008 Appvd. Budget		FY Incremental Outlook	
	2008 Appvd. Budget	2008 Projected Actual	2009 Base	2009 New /Enhanced	2009 Operating Budget			2010	2011
(In \$000s)	\$	\$	\$	\$	\$	\$	%	\$	\$
Parking Enforcement Unit	35,469.0	35,469.0	36,919.7		36,919.7	1,450.7	4.1	1,016.4	200.4
Parking Revenue Processing	5,773.7	5,773.7	6,044.0		6,044.0	270.3	4.7	59.5	60.1
Judicial Processing of Parking Tickets	1,076.7	1,076.7	1,243.5		1,243.5	166.8	15.5	7.7	8.0
Parking Tag Revenue	4,000.0	4,000.0	4,000.0		4,000.0				
TOTAL GROSS EXP.	46,319.4	46,319.4	48,207.2	0.0	48,207.2	1,887.8	4.1	1,083.6	268.5
Parking Enforcement Unit	615.0	615.0	615.0		615.0				
Parking Revenue Processing									
Judicial Processing of Parking Tickets									
Parking Tag Revenue	81,200.0	81,200.0	81,200.0		81,200.0				
TOTAL REVENUE	81,815.0	81,815.0	81,815.0	0.0	81,815.0	0.0	0.0	0.0	0.0
Parking Enforcement Unit	34,854.0	34,854.0	36,304.7		36,304.7	1,450.7	4.2	1,016.4	200.4
Parking Revenue Processing	5,773.7	5,773.7	6,044.0		6,044.0	270.3	4.7	59.5	60.1
Judicial Processing of Parking Tickets	1,076.7	1,076.7	1,243.5		1,243.5	166.8	15.5	7.7	8.0
Parking Tag Revenue	(77,200.0)	(77,200.0)	(77,200.0)		(77,200.0)				
NET EXP.	(35,495.6)	(35,495.6)	(33,607.8)	0.0	(33,607.8)	1,887.8	(5.3)	1,083.6	268.5
Approved Positions	395.0	395.0	395.0	0.0	395.0	0.0	0.0	0.0	0.0
TARGET			(34,785.7)		(34,785.7)				
\$ Over / (Under) Program Target			1,177.9		1,177.9				
% Over / (Under) Program Target			3.4%		3.4%				

- The 2009 Recommended Operating Budget for the Parking Tag Enforcement & Operations of \$33.608 million net revenue is \$1.888 million or 5.3% over the Program's 2008 Approved Operating Budget and \$1.178 million or 3.4% higher than the 2009 target.
- The 2009 Recommended Operating Budget for Parking Tag Enforcement & Operations is comprised of base funding of \$33.608 million net revenue. The increase in gross expenditures is mainly attributable to salary settlement impacts, merit and step increases and staff reclassification costs. In addition, \$1.020 million is provided for hardware and software upgrades to WiPS. Approval of the 2009 Recommended Operating Budget will result in the Program's staff complement remaining at 395 approved positions.
 - The 2010 Outlook includes a net increase of \$1.084 million in operating costs for the Cost of Living arbitrated settlement for the Police Enforcement Unit staff and step increases for other City staff.
 - The 2011 Outlook includes an incremental increase of \$0.269 million for the Cost of Living arbitrated settlement for the Police Enforcement Unit staff and step increases for other City staff.
- There are no recommended New/Enhanced Service Priorities for 2009.
- The strategic priorities of the Parking Tag Enforcement & Operations Program over the next three years are to promote the free flow of traffic. This will be achieved through various strategies

including enforcement of parking by-laws, visibility of officers, public awareness through traffic safety campaigns and education programs managed by Traffic Services.

- The 2009 Recommended Operating Budget was established to provide funding to maintain the same level of service as in 2008. The Parking Tag Enforcement & Operations Program reallocated within existing funding levels wherever possible to accommodate additional pressures, budgeted for only known plans, including staffing requirements and deferred service enhancements with no major impact on service levels. The Program will continue to provide overall traffic safety and security to the residents of the City by focusing on the Toronto Police Service traffic safety priorities.

Recommendations

The City Manager and Acting Chief Financial Officer recommend that:

1. Council approve the 2009 Recommended Operating Budget for Parking Tag Enforcement & Operations of \$48.207 million gross and \$33.608 million net revenue, comprised of the following services:

<u>Service:</u>	Gross <u>(\$000s)</u>	Net <u>(\$000s)</u>
Parking Enforcement Unit	36,919.7	36,304.7
Parking Revenue Processing	6,044.0	6,044.0
Judicial Processing of Parking Tickets	1,243.5	1,243.5
Parking Tag Revenue	4,000.0	(77,200.0)
	<hr/>	<hr/>
Total Program Budget	48,207.2	(33,607.8)
	<hr/>	<hr/>

PART II: 3-YEAR SERVICE OVERVIEW AND PLAN

- Parking Tag Enforcement & Operations regulates the movement of traffic on the City's streets and helps to ensure smooth traffic flow and safe city streets. This is achieved through various strategies including enforcement of parking by-laws, visibility of officers, public awareness through traffic safety campaigns and education programs managed by Traffic Services. The 2009 Recommended Operating Budget provides funding to maintain the service levels that were approved in 2008. A provision is included for life-cycle replacement and software upgrades of the Wireless Parking Ticket Issuance System (WiPS) which will commence in 2011.
- Parking Tag Enforcement & Operations delivers services through four main service areas: Police – Parking Enforcement Unit (issues parking infraction tickets); Office of the City Treasurer – Revenue Services Division (collects fines for the parking infractions issued by the Police Enforcement unit); Court Services - Judicial Processing of Parking Tickets (schedules trials for disputed parking tickets falling under the Provincial Offences Act (POA)); and Non-Program Revenues – Parking Tag Revenues (provides funding to support the parking by-law initiatives) as detailed in the following Program Map:

Program Map

Service Challenges and Opportunities

The Parking Tag Enforcement & Operations contributes to the overall safety and security of the residents of the City by focusing on the Toronto Police Service traffic safety priorities. The efficiency from the implementation of the new handheld parking devices referred to as the Wireless Parking System (WiPS) with increased capabilities has resulted in more challenges and opportunities for the front line Police Enforcement Unit personnel supporting the WiPS system. In addition, there is a concern over the increase in trial rates that has impacted revenue projections.

Some challenges and opportunities faced by the Parking Tag Enforcement & Operations are summarized into four areas as follows:

Wireless Parking System (WiPS)

The successful implementation of the handheld device has proven to be beneficial to the City. To continue providing the same or improved level of service, changes will have to be made to WiPS at the time as the implementation of the new administrative penalty system. The 2009 Recommended Operating Budget does not include any related costs for the new administrative penalty system in 2009 although contribution to the Police WiPS reserve commenced in 2009 for the life-cycle replacement of hardware and software upgrades to commence in 2011. Additional funding will be required prior to 2011.

- The WiPS has greatly improved the exchange of data between the Toronto Police Services and the City's Parking Tag Management System. The handheld system interfaces with the City's Parking Tag Management System (PTMS) to transmit and receive data, transfer ticket data, return updates to the parking ticket status and transfer copies of the Certificate of Parking Infraction (CPI) for court processing purposes. This has resulted in an increase in the processable rate of parking infraction notices issued in the PTMS and plans are in place to update the WiPS and PTMS to accommodate the new administrative penalty bylaw and system.
- The WiPS system has enhanced the ability of the parking enforcement officers to locate stolen and wanted vehicles; contributing to public safety. The system checks every vehicle licence plate that is entered for tag issuance against a stolen vehicles list. This allows stolen vehicles to be found more quickly, often before they can be disposed of or abandoned.
- Residential and temporary parking permit checks are made upon issuance of every parking ticket issued. The WiPS system technology has allowed the City to implement a successful on-line temporary parking permit issuance system.
- The electronic data transfer system has increased the quality of customer service to the public and expedient data transfer resulting in better management of information.

Current staff have provided first level technical support to WiPS in addition to their normal responsibilities. Along with the benefits, WiPS has also increased the responsibilities and pressures of the unit level staff to provide on-going sustainment to the system. The efficiency of the handheld system in conjunction with the proposed new administrative penalty system may require staff changes in the future.

Administrative Penalty Bylaw and System

Staff from various divisions are working together to evaluate the feasibility of implementing a new administrative penalty bylaw and system (a non-court based system) that will support compliance with City parking by-laws while streamlining the dispute process for parking tickets. The new administrative system will be designed to improve public access to dispute the issuance of a parking ticket under a Council approved process, and to be more flexible and efficient to administer than a court-based system. A report outlining the model will be reported out to Council in 2009. The budget impact from this project is not reflected in this Recommended Operating Budget.

Trial Rates

The 2009 Recommended Operating Budget continues to project revenues based on the same level of tag issuance of 2.8 million parking tickets with no changes to the tag values and at the same collection rate, included in the 2008 Approved Operating Budget, resulting in a flat-lined revenue budget for 2009. One of the major concerns is the increase in trial rates. The trial request rate for parking tags has risen steadily over the last few years, from 3% in 2005 to approximately 10% in 2008. This increase in trial requests, along with the reduced court capacity due to shortages of Justices of the Peace and closure of night courts in 2008, has created a backlog of trial requests waiting to be heard. Further increases in the trial request rate are anticipated in 2009. Parking tag revenues for 2009 and beyond do not reflect an increase, as it is uncertain what impact the trial backlog, and/or an increase or decrease in the number of tickets issued, may have on revenues. It is expected that a planned increase in court capacity in 2009 will help to address the number of trial requests awaiting hearings.

Additional Courtroom

The backlog of trials is a challenge for the unit. To address this, the 2009 Recommended Operating Budget includes an increase in inter-program charges from Court Services of \$0.076 million for rent and judicial costs as a result of the additional courtrooms space to conduct trials for parking ticket disputes and other offences. There will be no additional revenue generated from this additional leased space as this will only help to free up some of the backlog as well as better prepare Court Services to handle future trials.

Service Objectives

The Parking Tag Enforcement & Operations has established service objectives for 2009 – 2011 to meet the challenges above. These emphasize the continued promotion of the safe and efficient flow of traffic by focusing efforts on increased enforcement of traffic offences and safety education for those most at risk.

The Parking Tag Enforcement & Operations 2009 Recommended Operating Budget supports the accomplishment of the following Service Objectives:

- 1) Review anticipated budgetary impact for WiPS software amendments and parking tag stock in conjunction with the anticipated Alternate Dispute Resolution Project for parking tags.
- 2) Reduce incidence of abuse regarding Disabled Persons Parking Permits/spaces through education and enforcement.
- 3) Review strategy to reduce assaults on Parking Enforcement Officers.

Priority Actions

The 2009 Recommended Operating Budget provides funding of \$48.207 million in gross expenditures to maintain the current level of service for the Parking Tag Enforcement & Operations.

- Assist with the safe and orderly flow of traffic.
- Respond to the public and private parking concerns of the community.
- Regulate parking through the equitable and discretionary application of by-laws.
- Provide operational support to the Toronto Police Service in language interpretation, stolen vehicle recovery, corporate and local community-policing initiatives, emergency support and crime management.
- Assist at special events, ensuring the safe and unobstructed movement of vehicular and pedestrian traffic.

PART III: 2008 BUDGET VARIANCE ANALYSIS

Table 2: 2008 Budget Variance Review

	2007 Actuals	2008 Approved Budget	2008 Projected Actuals*	2008 Appvd. Budget vs Projected Actuals Variance	
(In \$000s)	\$	\$	\$	\$	%
GROSS EXP.	44,032.6	46,319.4	46,319.4	0.0	0.0
REVENUES	81,301.2	81,815.0	81,815.0	0.0	0.0
NET EXP.	(37,268.6)	(35,495.6)	(35,495.6)	0.0	0.0
Approved Positions	395.0	395.0	395.0	0.0	0.0

*Projected Actual based on September 30, 2008 Variance Report

2008 Experience

Parking Tag Enforcement & Operations (consolidated) is projecting to be at budget by year-end:

- Expenditures are projected to be on budget. The Parking Tag Enforcement Unit experienced general expenditure savings due to the implementation of handheld parking devices. These were offset by increased salary settlements.
- Revenues are projected to be on target. There were 2,222,482 tickets issued for the nine month period ended September 2008 and it is projected that 2.8 million will be issued as budgeted in 2008.

Impact of 2008 Operating Variance on 2009 Recommended Budget

As of September 2008 variance report, The Parking Tag Enforcement & Unit Operations is forecasting to be on target. The 2009 Recommended Base Budget provides funding to maintain the same level of service as in 2008.

PART IV: 2009 RECOMMENDED BASE BUDGET

Table 3: 2009 Recommended Base Budget

(In \$000s)	2008 Appvd. Budget	2009 Recommended Base	Change 2009 Recommended Base v. 2008 Appvd. Budget		FY Incremental Outlook	
			\$	%	2010	2011
	\$	\$			\$	\$
GROSS EXP.	46,319.4	48,207.2	1,887.8	4.1	1,083.6	268.5
REVENUE	81,815.0	81,815.0	0.0	0.0	0.0	0.0
NET EXP.	(35,495.6)	(33,607.8)	1,887.8	(5.3)	1,083.6	268.5
Approved Positions	395.0	395.0	0.0	0.0	0.0	0.0
NET TARGET		(34,785.7)				
\$ Over / (Under) Program Target		1,177.9				
% Over / (Under) Program Target		3.4%				

2009 Recommended Base Budget

- The 2009 Recommended Base Budget expenditures of \$48.207 million (gross) reflect an increase of \$1.888 million or 4.1% compared to the 2008 Approved Operating Budget of \$46.319 million. The increase in gross expenditures includes increases in salary settlements, merit and step increases and staff reclassification costs accounting for approximately \$1.075 million. As a result of additional courtrooms, the number of hearings heard in the daytime increased requiring additional funding of \$0.076 million. Beginning in 2009 an annual contribution will be made to the Toronto Police Wireless Parking Ticket Issuance System reserve fund in the amount of \$1.020 million for the hardware life-cycle and software upgrade replacement of the hand-held parking devices to commence in 2011. The costs are partially offset by efficiencies in non-salary areas, totaling \$0.283 million.
- The 2009 Recommended Base Budget revenues of \$81.815 million remain the same as in the 2008 Approved Operating Budget. Budgeted tickets and proceeds from tickets issued for 2009 remains at the same level as in 2008.
- The 2009 Recommended Base Budget of \$33.608 million net revenue is \$1.888 million or 5.3% over the Parking Tag Enforcement & Operations' 2008 Approved Operating Budget and \$1.178 million or 3.4% greater than the 2009 target of \$34.786 million net revenue.
- The 2009 Recommended staff complement in the Police Parking Enforcement Unit remains at 395 approved positions.

2009 Key Cost Drivers and Reduction Strategies

The following is a summary of the key cost drivers in 2009:

- Parking Enforcement Unit - \$1.451 million. Funding in the amount of \$1.020 million is provided for the contribution to the reserve for the replacement of the handheld parking devices and \$0.714 million for arbitrated salary settlements for Police staff, increments and benefit cost increases. These increases were partially offset by \$0.283 million for reductions to materials and supplies, equipment and services and rents.
- Parking Revenue Processing – \$0.270 million for merit and other non-salary inflationary increases.
- Judicial Processing of Parking Tickets – \$0.167 million for step increases (\$0.087 million) and increase in rent due to additional courtrooms and payments for judicial services as a result of the increase in court hours (\$0.080 million).

2010 and 2011 Outlook: Net Incremental Impact

The Parking Tag Enforcement & Operations 2010 Outlook of \$1.084 million net and 2011 Outlook of \$0.269 million net are primarily attributed to the Cost of Living Allowance (COLA) arbitrated salary settlement for the Police Parking Enforcement Unit Staff and step increases for other City staff.

PART VI: ISSUES FOR DISCUSSION**2009 Budget Issues****2009 Recommended Operating Budget vs. Guideline**

The 2009 Recommended Operating Budget for the Parking Tag Enforcement & Operations is 3.4% or \$1.178 million over target. The majority of the expenditure increase results from a budgeted contribution to a reserve of \$1.020 million for the replacement of the handheld equipment beginning in 2011. The balance is due to merit and step increases, lease payments for additional courtroom space and judicial services and other non-salary inflationary increases. These increases were partially offset by \$0.283 million for reductions to materials and supplies, equipment and services and rents.

Revenue

The 2009 Recommended Operating Budget continues to project revenues based on the same level of parking tickets issued, the same tag values and collection rates as the 2008 Approved Operating Budget, resulting in a flat-lined revenue budget for 2009. One of the major concerns is the increase in trial rates for parking tags which has risen steadily over the last few years from 3% to approximately 10% in 2008. This increase in trial requests, along with the reduced court capacity due to shortages of Justices of the Peace and closure of night courts in 2008, has created a backlog of trial requests waiting to be heard. Further increases in the trial request rate are anticipated in 2009. A planned increase in court capacity in 2009 will help to free up some of the backlog as well as better prepare Court Services to handle future trials. Although there has been no additional revenue loss to the City to this point, the timing of the receipt of this revenue has been delayed. The City has plans to mitigate this pattern by evaluating the feasibility of implementing a new administrative penalty system designed to address these issues.

WiPS update -Hand-Held Parking Ticket Issuance Devices

Full implementation of the Wireless Parking System project was completed in October, 2006. The original handheld parking tag devices were acquired through Parking Enforcement Unit's (PEU) capital program. These devices are expected to have a useful life of five years with upgrade scheduled for August, 2011. At the time of implementation, funding for lifecycle replacement of the handheld parking devices was not identified. The replacement of these devices is to be funded from the Toronto Police Service reserve. To fund the initial replacement in 2011, a higher contribution is required from 2009 to 2011. Starting in 2012, the required contribution will be reduced, as the required provision will be made over a five-year period, instead of three years. The Parking Enforcement Unit has estimated the replacement cost for the life-cycle hardware replacement and the software upgrade to be \$3.060 million, funded from Toronto Police Service reserve. Contributions and draws from Toronto Police Service reserve fund over the period 2009 to 2011 of \$1.020 million are included in the Program's 2009 Recommended Operating Budget. Planned contributions and draws are reviewed each year based on inventory levels and the cost of replacement devices.

The introduction of the handheld technology has been extremely well received and has greatly improved the exchange of data between Toronto Police Service and the City's Parking Management System, resulting in a higher level of processability for all parking infraction notices as well as achieving the additional goal of providing enhanced services to the customer. As a result of the implementation, the City has experienced an increase in the percentage of tags that are processable.

Appendix A

2009 Recommended Base Budget Changes vs. 2008 Approved Budget

Parking Tag Enforcement & Operations - Consolidated						
(In \$000s)	Summary of 2009 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2010	2011
		\$	\$	\$	\$	\$
2008 Council Approved Operating Budget	395.0	45,376.5	81,815.0	(36,438.5)	0.0	0.0
In-year approvals and technical adjustments		942.9		942.9		
Corporate adjustments						
2008 Approved Operating Budget	395.0	46,319.4	81,815.0	(35,495.6)	0.0	0.0
Prior year impacts						
Zero base items						
Economic factors						
Adjusted Base Budget	395.0	46,319.4	81,815.0	(35,495.6)	0.0	0.0
Other base changes		1,887.8		1,887.8	1,083.6	268.5
Base revenue changes						
2008 Base Budget Request	395.0	48,207.2	81,815.0	(33,607.8)	1,083.6	268.5
Recommended Base Adjustments:						
Base changes						
Service efficiencies						
Revenue adjustments						
Minor service impact						
Major service impact						
Total Recommended Base Adjustments	0.0	0.0	0.0	0.0	0.0	0.0
2009 Recommended Base Budget	395.0	48,207.2	81,815.0	(33,607.8)	1,083.6	268.5
2009 Program Operating Target	N/A	N/A	N/A	(34,785.7)	0.0	0.0
% Over (Under) Program Target				3.4%	0.0%	0.00%
% Over (Under) 2008 Appvd. Budget				5.3%	0.0%	0.00%

Appendix D

Program Summary by Expenditure Category

CLUSTER: Non-Program PROGRAM: PARKING TAG ENFORCEMENT & OPERATIONS							
	2008 Approved Budget	2008 Projected Actuals	2009 Recommended Budget	Change from 2008 Approved Budget		2010 Outlook	2011 Outlook
	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	30,879.5	30,879.5	31,594.0	714.5	2.3%	32,610.4	32,810.8
Materials and Supplies	1,492.4	1,492.4	1,422.0	(70.4)	(4.7%)	1,422.0	1,422.0
Equipment	90.0	90.0	65.0	(25.0)	(27.8%)	65.0	65.0
Services & Rents	6,112.4	6,112.4	6,959.7	847.3	13.9%	6,959.7	6,959.7
Contributions to Capital	434.0	434.0	434.0	0.0	0.0%	434.0	434.0
Contributions to Reserve/Res Funds	169.0	169.0	169.0	0.0	0.0%	169.0	169.0
Other Expenditures	256.7	256.7	265.0	8.3	3.2%	265.0	265.0
Interdivisional Charges	6,885.4	6,885.4	7,298.5	413.1	6.0%	7,365.7	7,433.8
TOTAL GROSS EXPENDITURES	46,319.4	46,319.4	48,207.2	1,887.8	4.1%	49,290.8	49,559.3
Interdivisional Recoveries							
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations							
Transfers from Capital Fund							
Contribution from Reserve Funds							
Contribution from Reserve							
Sundry Revenues	81,815.0	81,815.0	81,815.0	0.0	0.0%	81,815.0	81,815.0
TOTAL REVENUE	81,815.0	81,815.0	81,815.0	0.0	0.0%	81,815.0	81,815.0
TOTAL NET EXPENDITURES	(35,495.6)	(35,495.6)	(33,607.8)	1,887.8	0.0	(32,524.2)	(32,255.7)
APPROVED POSITIONS	395.0	395.0	395.0	0.0	0.0%	395.0	395.0