

Analyst Briefing Notes

Budget Committee

(January 28, 2008)

2008 OPERATING BUDGET

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January 28, 2008

2008 OPERATING BUDGET**Executive Summary**

- The 2007 Third Quarter Variance Report for the Toronto Police Service projects year-end net expenditures of \$781.418 million which will be \$4.800 million or 0.6% below the 2007 Approved Budget of \$786.218 million. This favourable variance is largely attributable to savings realized from one time cost containment measures and additional revenues from a refund of a past favourable life insurance experience rating.
- The 3-Year Operating Budget will support the Toronto Police Service's objective of delivering police services in partnership with our communities to keep Toronto the best and safest place to be:
 - As community issues cannot be dealt with solely by police, the Service is committed to transforming the organization through a strategy of community mobilization.
 - Ensuring the safety of vulnerable groups such as woman and children is a multi-faceted task that the police must carry out together with community partners.
 - Crimes, especially violent crimes, can negatively affect perception of safety and quality of life. Effective police response and a relationship with the community that encourages input, co-operation, and participation are vital to the prevention and investigation of these crimes.
 - Building partnerships and mobilizing local communities to respond to local traffic problems will assist in sustaining efforts and improve neighbourhood roadway safety.
 - The Toronto Police Service does not tolerate any discrimination in the delivery of service. With the aim of fostering a mutually respectful and beneficial relationship, the Service is committed to providing service that is accountable, professional, non-biased, and oriented to community needs.
 - The Service must ensure that members have the skills and abilities required to provide effective, professional, non-biased services to address the needs of our diverse communities. They must also ensure that they continue to strive to be representatives of the communities they serve.
- The 2008 Recommended Operating Budget for the Toronto Police Service is 1.5% (\$12.041 million) over the Service's 2007 Approved Operating Budget.

Table 1: 2008 Recommended Budget

(In \$000s)	2007		2008 Recommended Operating Budget			Change - 2008 Recommended from 2007 Approved Budget		FY Incremental Outlook	
	2007 Approved Budget	2007 Projected Actual*	2008 Base	2008 New /Enhanced	2008 Operating Budget			2009	2010
	\$	\$	\$	\$	\$	\$	%	\$	\$
GROSS EXP.	831,438.2	829,238.2	841,730.7	0.0	841,730.7	10,292.5	1.2	9,950.6	9,531.3
REVENUE	45,220.1	47,820.1	43,471.2	0.0	43,471.2	(1,748.9)	(3.9)	335.2	350.2
NET EXP.	786,218.1	781,418.1	798,259.5	0.0	798,259.5	12,041.4	1.5	9,615.4	9,181.1
Approved Positions	7,713.0	7,713.0	7,710.0	0.0	7,710.0	(3.0)	(0.0)		
TARGET			786,218.1		786,218.1				
\$ Over / (Under) Program Target			12,041.4		12,041.4				
% Over / (Under) Program Target			1.5%		1.5%				

Source: *Projected Actuals Based on the September 30, 2007 Variance Report.

- The 2008 Recommended Operating Budget for the Toronto Police Service is \$798.260 million net. This is comprised of base funding of \$798.260 million with no additional funding recommended for the Toronto Police Service Board's approved new initiatives. Approval of the 2008 Recommended Operating Budget will result in the Service's staff complement decreasing from 7,713 to 7,710 approved positions.
- The 2008 Recommended Operating Budget and future year outlooks for the Toronto Police Service do not include a provision for cost-of-living adjustments (COLA), as this is subject to ongoing negotiations between the Police Service Board and the Police Association and Senior Officers Organization.
 - The 2009 Outlook increase of \$9.615 million and 2010 increase of \$9.181 million include estimates for salary reclassifications, increases in medical and dental benefit costs and increased contribution to reserves.
- The 2008 Recommended Base Budget is \$12.041 million or 1.5% over the 2008 target. The base budget incorporates the Service's key cost drivers including the 2008 impact of 2007 separations, replacements and reclassifications, as well as the full year impact of funding 90 Court Officers for the new courts opened in 2007 and the additional day in the 2008 calendar year. Additional pressures result from an increase in benefit costs and reserve contributions.
- In an effort to limit, as much as possible, the net budget increase to the corporate affordability target of 0%, no additional funding has been recommended for the Police Services Board's approved new initiatives totaling \$0.926 million.
 - Utilizing funds available within the Service's 2008 Recommended Base Budget, the Toronto Police Service will advance strategic priorities which align with Council's current policy agenda. This includes major environmental activities such as;

- implementing next generation of energy conservation;
 - implementing Council's no waste recycling program;
 - the reduction of paper usage;
 - the Service has converted to thin film transistor monitors from traditional cathode ray tubes computer monitors; and,
 - the Service is testing fuel efficient vehicles.
- The 2008 Recommended Operating Budget provides base funding for the Toronto Police Service to accommodate the full year impact of Officers hired and trained in 2007, and the 271 replacement hires for 2008. This is required to achieve the full, Board and Council approved uniformed staff complement of 5,510 Officers on average throughout 2008. This budget also provides for the full year impact of the new courtrooms opened by the Province in 2007 and the related security requirements as well as the ongoing strategy to reduce capital debt through stabilizing the Service's contribution to their vehicle and equipment reserve.
 - The Toronto Police Service maintains an average deployed uniform strength of 5,510 Officers delivering police services in partnership with our communities. Along with Toronto Police Service civilian staff, they will also continue to provide security for 262 Provincial courtrooms within the City.
 - The 2008 Recommended Operating Budget utilizes grant funding for major activities such as the Toronto Anti-Violence Intervention Strategy (TAVIS), the Service's continued strategy against gun violence, the Youth in Policing Initiative (YIPI) and the use of Closed Circuit Television (CCTV) in support of community policing.

Recommendations

The City Manager and Chief Financial Officer recommend that:

1. the 2008 Recommended Operating Budget for the Toronto Police Service of \$841.731 million gross and \$798.260 million net, comprised of the following services, be approved:

<u>Service:</u>	Gross <u>(\$000s)</u>	Net <u>(\$000s)</u>
Toronto Police Service	841,730.7	798,259.5
Total Budget	<u>841,730.7</u>	<u>798,259.5</u>

2. the Toronto Police Service accommodate a \$3.100 million net unspecified reduction to achieve a budget which is 1.5% above their 2008 target budget of \$786.218 million and have the Toronto Police Services Board advise the Budget Committee in April 2008 on how these reductions will be accommodated;
3. the Toronto Police Service Board provide a briefing note to the Budget Committee prior to the final budget wrap-up on the practices and City-wide impacts of their Paid Duty and Special Events requirements;
4. the Toronto Police Service Board report back to the Budget Committee following the negotiation of a collective agreement between the Police Service and the Police Association identifying any required adjustments to the Police Service's approved budget; and,
5. the government of Ontario assume the full responsibility of court security and prisoner transportation costs estimated at \$41.400 million net in 2008 for Provincial courtrooms within the City of Toronto.

Section A: 2007 Budget Variance Analysis

Table 2: 2007 Budget Variance Review

	2006 Actuals	2007 Approved Budget	2007 Projected Actuals*	2007 Appvd. Budget vs Projected Actuals Variance	
(In \$000s)	\$	\$	\$	\$	%
GROSS EXP.	807,718.1	831,438.2	829,238.2	(2,200.0)	(0.3)
REVENUES	61,480.3	45,220.1	47,820.1	2,600.0	5.7
NET EXP.	746,237.8	786,218.1	781,418.1	(4,800.0)	(0.6)
Approved Positions	7,580.0	7,713.0	7,713.0	0.0	0.0

Source: *Projected Actuals Based on the September 30, 2007 Variance Report.

2007 Experience

The Toronto Police Service's Third Quarter Variance Report projects year-end gross expenditures of \$829.238 million, which are \$2.200 million or 0.3% below the 2007 Approved Gross Operating Budget of \$831.438 million.

The projected year-end revenue for the Toronto Police Service is expected to be \$47.820 million. This represents an increase of \$2.600 million or 5.7% in revenue compared to the 2007 Approved Operating Budget of \$45.220 million.

As a result of the above, the projected year-end net expenditure for the Toronto Police Service is anticipated to be \$781.418 million. This represents a favourable variance of \$4.800 million or 0.6% compared to the 2007 Approved Net Operating Budget of \$786.218 million.

A number of factors have contributed to this favourable variance:

- Savings of \$3.000 million are expected as a result of cost containment measures, including;
 - Delayed hiring of civilian positions where possible;
 - Reduction in the attendance at courses and conferences; and
 - The direction to reduce discretionary spending.
- Additional under expenditures are the result of savings from the timing in the hiring of 90 Court Officers for the 15 new Provincial courts and lower than anticipated medical and dental costs.
- The projected favourable variance is further enhanced as a result of expected additional revenues from a refund of a past favourable life insurance experience rating, as well as an increase in net fees for activities such as paid duty.

2007 Cost Containment Savings

The Toronto Police Service expects to achieve cost containment savings of \$3.000 million in 2007 through the measures itemized in the table below.

None of the 2007 cost containment measures will continue into 2008.

Net Cost Containment Savings	2007 (\$000s) Savings	2008 (\$000s) Continued Savings	Comments
Hiring Freeze Savings:			
Delayed hiring of civilian positions where possible			One-time
Discretionary Savings:			
Reduction in the attendance at courses and conferences			One-time
Direction to reduce discretionary spending			One-time
TOTAL COST CONTAINMENT	3,000.0	0.0	

Impact of 2007 Operating Variance on the 2008 Recommended Budget

The favourable year-end 2007 Operating variance, as projected in the Third Quarter Variance Report, is primarily the result of savings from cost containment measures and one time savings from decreased expenditures and additional revenues. As it is not anticipated that these saving will be repeated in 2008, the 2007 experience will not impact the 2008 Recommended Budget.

Section B: 2008 Operating Budget Overview

3-Year Operating Budget Overview

The strategic direction of the Toronto Police Service over the next 3 years is to deliver police services in partnership with their communities to keep Toronto the best and safest place to be.

The Toronto Police Service along with the Board has approved a 2006 to 2008 Business Plan effective with the following 6 goals and priorities:

- **Community Policing Partnerships** - effective, accountable policing is the result of a partnership between the police and the community.
- **Safety of Vulnerable Groups** - the Service will continue to address the dangers to and concerns of those most vulnerable to victimization in our society, particularly woman and children.
- **Community Safety and Security** - members of the community should be able to move about and conduct their personal business lives without fear of intimidation, harassment, or attack.
- **Traffic Safety** - the traffic on Toronto's roadways affects almost everyone within the City. The safe and efficient flow of traffic and the safety of our drivers, passengers, cyclists, and pedestrians are therefore, of significant concern to the Toronto Police Service.
- **Delivery of Service** - the manner in which police provide service to the community can be a major determinant of the success of a Police Service.
- **Human Resources** - members, both uniform and civilian, are central to the organization. Although the Toronto Police Service generally enjoys the good opinion of the communities they serve, they must always strive to preserve and improve this positive regard and their relationship with our communities.

The Toronto Police Service will be under continuing pressure to ensure that a safe environment is maintained for all the residents and employees within Toronto. The Toronto Police Service will have to continually examine the deployment of their resources to ensure that its workforce is deployed in the most effective and efficient manner to "make a safe city safer".

Challenges and Issues

As the following indicates, there are a number of challenges that impact on the Toronto Police Service's ability to deliver service that meets public expectations;

Community Policing Partnership

- Community issues cannot be dealt with solely by police, and community members often have a better understanding of the problems and concerns in their neighbourhoods. The Service is committed to transforming the organization through a strategy of community mobilization,

that is, actively engaging the community and social agencies in developing and implementing sustainable solutions to local problems.

Safety of Vulnerable Groups

- Addressing the needs of woman and children who are victimized is a multi-faceted task that the police must carry out together with community partners. Improving the police response in particular should provide these victims with reassurance that the Service is committed to their safety, and assist them in accessing the help they require to prevent further victimization.

Community Safety & Security

- Even a small number of crimes, especially violent crimes, can negatively affect perception of safety and quality of life. Effective police response and a relationship with the community that encourages input, co-operation, and participation are vital to the prevention and investigation of these crimes.

Traffic Safety

- Building partnerships and mobilizing local communities to respond to local traffic problems will assist in sustaining efforts and improve neighbourhood roadway safety. On a wider scale, by focusing efforts on increased enforcement of traffic offences and safety education for those most at risk, the Service also seeks to improve conditions on City roadways for everyone.

Delivery of Service

- The Toronto Police Service recognizes and values the diversity of the City, and does not tolerate any discrimination in the delivery of service. With the aim of fostering a mutually respectful and beneficial relationship, the Service is committed to providing service that is accountable, professional, non-biased, and oriented to community needs. And, in delivering service, it is often important that police be a visible part of the community. Visibility can be an effective form of crime prevention, can offer the opportunity for police and public to build relationships, and can generally make communities feel safer.

Human Resources

- The Service must ensure that members have the skills and abilities they need to provide effective, professional, non-biased services to address the needs of our diverse communities. They must also ensure that they continue to strive to be representatives of the communities they serve.

Strategic Priorities

The Toronto Police Service's Board is legislated by the Police Service's Act for the general management and shaping the structure of policing policy. The Chief of Toronto Police Service is responsible for the daily and other operational matters related to the implementation of the strategic initiatives.

In addition to these strategic initiatives, the 2008 Recommended Budget for the Police Service also directly addresses, through a number of environmental initiatives, strategic priorities outlined in Council's policy agenda;

- ***Making a Safe City Safer:***

Toronto Anti-Violence Intervention Strategy (TAVIS): Continuing the successful Toronto Anti-Violence Intervention Strategy funded by the Province, which combines a focused crackdown on gangs with an emphasis on building strong community relationships. The Strategy uses community mobilization to:

- Reduce crime and disorder.
- Make neighbourhoods safer.
- Bring neighbours together to keep their neighbourhood safe and liveable.

The Toronto Police Service has reported that TAVIS is working well and a key part of the Service's comprehensive plan for building a meaningful relationship with all communities in the City. As of October 16, 2007, TAVIS officers have been responsible for 2,565 arrests and the seizure of 63 firearms.

Gun Violence: Pursuing discussions with the federal government for: no bail for anyone who commits a crime while in possession of a gun; complete ban on handguns and all semi-automatic weapons; significantly increase enforcement measures and actively seek the cooperation of the United States government to prevent international gun trafficking; and, to develop an effective gun registry.

Continue with the Youth in Policing Initiative (YIPI): Continue with the Youth in Policing Initiative funded by the Province, enabling youth from priority neighbourhoods across Toronto to work in a variety of areas within the Toronto Police Service. The objective of the program is to acquaint youth with the police and develop potential career opportunities.

In 2007, approximately 100 youth had summer employment with the Toronto Police Service as part of the YIPI. This new innovative program allowed young people to work one-on-one with the Service members, from Forensic Identification Services to the Marine Unit to divisions throughout the City.

Closed Circuit Television (CCTV): In February 2006, the Toronto Police Service's Board began research into the use of closed circuit television in support of community policing. All aspects of the closed circuit television technology; operation; impact; privacy concerns; best practices; and, governance were reviewed. Closed circuit television cameras were deployed in a small number of areas in 2006.

Though extensive crime analysis and public consultation in January and February 2007, the Toronto Police Service identified areas in the City for a pilot project. At the end of April 2007, the Toronto Police Service commenced trials with deployment of cameras in 31 and 42 Divisions, and in the Entertainment District (52 Division). In October 2007, the pilot was further extended in 51 Division. The Ontario Ministry of Community Safety and Correctional Services have agreed to

provide funding in the amount of \$2.000 million to support the acquisition of re-deployable camera systems for the Toronto Police Service.

- ***Environmental/Climate Change Activities:***

Implementing Next Generation of Energy Lighting: LED lighting, occupancy sensors and indirect lighting are being considered for a number of front-line facilities, with 13 Division set to be a test site for some of these technologies.

Implementing Council's No Waste Recycling Program: The Service diverted 44% of waste in 2006 and approximately half of their facilities exceeded 50% diversion. Full implementation of this program was completed in 2007, the Battery Recycling Program is under development.

Reduction in Paper Usage: Double-siding photocopies and printing along with limiting paper handouts is projected to result in 5 million less photocopies in 2007 with a savings of \$0.050 million. The Service is also exploring electronic disclosure to Crown Attorneys.

Conversion to Thin Film Transistor Monitors from Traditional Cathode Ray Tubes Computer Monitors: Based on industry standards, it is estimated that this will result in the use of 50% less power.

Testing of Fuel Efficient Vehicles: The Service is testing an industry cross section of vehicles such as hybrids, smart cars and smaller vehicles to determine their cost benefits and operational suitability. The Service will be expanding this initiative in 2008.

Section C: 2008 Recommended Base Budget

Table 3: 2008 Recommended Base Budget

(In \$000s)	2007 Approved. Budget \$	2008 Recommended Base \$	Change 2008 Recommended Base vs. 2007 Approved Budget \$ %		FY Incremental Outlook	
					2009 \$	2010 \$
GROSS EXP.	831,438.2	841,730.7	10,292.5	1.2	9,950.6	9,531.3
REVENUE	45,220.1	43,471.2	(1,748.9)	(3.9)	335.2	350.2
NET EXP.	786,218.1	798,259.5	12,041.4	1.5	9,615.4	9,181.1
Approved Positions	7,713.0	7,710.0	(3.0)	(0.0)		
NET TARGET		786,218.1			0.0	0.0
\$ Over / (Under) Program Target		12,041.4			9,615.4	9,181.1
% Over / (Under) Program Target		1.5%			1.2%	1.2%

2008 Recommended Base Budget

- The 2008 Recommended Base Budget of \$798.260 million net represents a \$12.041 million (1.5%) increase over the Toronto Police Service's 2007 Approved Budget. The 2008 Recommended Base Budget will serve to maintain service levels offered in 2007 and result in a reduction of 3.0 temporary non-uniform positions.
- The Recommended Base Budget does not include a provision for COLA, as this is subject to ongoing negotiations between the Police Service Board and Police Association. The negotiations commenced on October 25, 2007.
- To achieve an increase of 1.5% over the Service's net target of \$786.218 million, an unallocated expenditure reduction of \$3.100 million is recommended. This reduction is equal to 0.4% of the Service's 2007 Approved Operating Budget.

2008 Key Cost Drivers and Reduction Strategies

The 2008 Base Budget key cost drivers include the following:

- \$5.751 million for increased staffing costs, primarily as a result of the following:
 - The annualized impacts of 2007 separations, replacements and reclassifications totaling \$5.807 million;
 - \$2.795 million in increased expenditures as a result of the full year impact of the 15 new Provincial courts opened in 2007;

- The impacts for 2008 separations, hires and part year reclassifications resulting in a savings of \$3.410 million; and,
- \$1.400 million in additional staffing costs as a result of the additional day in the 2008 calendar year.
- \$1.910 million in increased benefit costs; and,
- \$4.634 million in increased Reserve contributions (for lifecycle replacement).

2009 and 2010 Outlook: Net Incremental Impact

The net increase of \$9.615 million in 2009 and \$9.181 million in 2010 maintains the 2008 recommended level of service and provides for salary reclassifications, increases in medical and dental benefit costs and operating impacts arising from the Toronto Police Service 5-Year Capital Plan in the amounts of \$3.087 million for 2009 and \$3.017 million for 2010. These are primarily related to increased maintenance costs for new facilities, and increased contributions to the equipment replacement reserve for future replacement of computer equipment such as office & mobile workstations, servers, printers, and backup equipment.

The 2009 and 2010 Outlooks do not include provisions for COLA, as this is subject to ongoing negotiations.

Section D: 2008 Recommended Service Priorities

There is no additional funding recommended for the Toronto Police Services Board approved new initiatives.

Section E: Issues for Discussion**2008 Operating Budget Issues*****2008 Recommended Operating Budget vs. Guideline***

The Toronto Police Service's 2008 Recommended Operating Budget is \$841.731 million gross and \$798.260 million net, and does not include a provision for COLA, as this is subject to ongoing negotiations between the Police Service Board and the Police Association and Senior Officers Organization. In an effort to limit, as much as possible, the net budget increase to the corporate affordability target of a 0% increase, no additional funding for the Toronto Police Service Board approved new initiatives totaling \$0.926 million has been recommended.

An additional unallocated expenditure reduction of \$3.100 million has also been recommended to reduce the increase to 1.5% over the Service's net target of \$786.218 million. This reduction is the equivalent of 0.4% of the Service's 2007 Approved Operating Budget. It is recommended that the Toronto Police Service advise the Budget Committee in April 2008 on how these reductions will be accommodated.

As a reference point, a reduction of 271 Recruits, 74 Officers and 13 Civilians totaling 358 staff positions would still be required to further reduce the Recommended Budget by \$9.200 million and would still result in a Budget which is above the corporate affordability target.

Negotiation of Collective Agreements

The collective agreements currently in place between the Police Service and the Toronto Police Association expired on December 31st, 2007. Negotiations for new contracts commenced on October 25, 2007.

The provision for salary settlement is not included in the 2008 Recommended Operating Budget for the Toronto Police Service as it is subject to ongoing negotiations.

It is recommended that the Toronto Police Service Board report back to the Budget Committee following the negotiation of a collective agreement between the Police Service and the Police Association identifying any required adjustments to the Police Service's approved budget.

Outstanding Issues from 2007 and Prior Years***Court Security Costs***

The Police Service has been approaching the government of Ontario to reassume full responsibility for the cost of providing court security. The Service along with the Board and the City have over the years repeatedly requested that the financial impact of court security costs on the Toronto Police Service be examined with a view to the Province uploading these costs from municipalities.

Section 137 of the Ontario Police Services Act states that police services boards are responsible for court security to “ensure the security of judges and of persons taking part in or attending proceedings.” On January 1, 1990, the Provincial government transferred responsibility for court security costs to municipalities. The costs have grown steadily since the transfer. In 1990, the cost of providing security in court facilities and costs related to prisoner transportation to and from court facilities was under \$16.000 million. The number of courtrooms has grown from 138 in 1990 to 263 in 2007, with no new courtrooms anticipated for 2008. As a result of the increase in courtrooms, the anticipated court security costs, not including any provisions for COLA which are subject to ongoing negotiations have risen from 1990 levels to the following:

Court Security Net Costs (\$ Millions)		
Description	2007 Projected Year-End Actuals	2008 Recommended Budget
Court Security	35.100	38.200
Prisoner Transportation	3.200	3.200
Total Court Security	38.300	41.400

It is recommended that the government of Ontario assume the full responsibility of court security and prisoner transportation costs estimated at \$41.400 million net in 2008 for Provincial courtrooms within the City of Toronto.

Appendix 1

Summary of Recommended Base Budget Changes

From 2007 Approved Budget

(In \$000s)	Summary of 2008 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2009	2010
		\$	\$	\$	\$	\$
2007 Council Approved Operating Budget	7,713.0	830,178.2	45,220.1	784,958.1	0.0	0.0
Corporate adjustments		1,260.0		1,260.0		
2007 Approved Operating Budget	7,713.0	831,438.2	45,220.1	786,218.1	0.0	0.0
Prior Year Impacts	(3.0)	4,911.1	200.0	4,711.1	3,998.2	2293.1
Merit & Step		5,375.3		5,375.3	5,375.3	5375.3
Economic factors		2,990.1		2,990.1	2,123.4	2064.2
Adjusted Base Budget	7,710.0	844,714.7	45,420.1	799,294.6	11,496.9	9,732.6
Other base changes		(2,484.0)	(5,018.0)	2,534.0	(1,587.4)	(232.4)
Base revenue changes		2,600.0	3,069.1	(469.1)	(294.1)	(319.1)
Recommended Service Level Adjustments:						
Service efficiencies		(3,100.0)		(3,100.0)		
Revenue adjustments						
Minor service impact						
Major service impact						
Total Recommended Base Adjustments	0.0	(2,984.0)	(1,948.9)	(1,035.1)	(1,881.5)	(551.5)
2008 Recommended Base Budget	7,710.0	841,730.7	43,471.2	798,259.5	9,615.4	9,181.1
2008 Program Operating Target	N/A	N/A	N/A	786,218.1	0.0	0.0
% Over (Under) Program Target				1.5%	1.2%	1.2%
% Over (Under) 2007 Appvd. Budget				1.5%	1.2%	1.2%

Appendix 2
Summary of Service Level Adjustments

Appendix 4

Inflows / Outflows to / from Reserves & Reserve Funds

Reserve / Reserve Fund Name	Reserve / Reserve Fund Number	Balance as of December 31, 2007 \$	Proposed Withdrawals (-) / Contributions (+)		
			2008	2009	2010
			\$	\$	\$
Vehicle and Equipment Reserve	XQ1701	18,968.0	12,266.5	16,266.5	18,561.4
Insurance Reserve Fund	XR1010	24,027.8	8,156.6	8,156.6	8,156.6
Central Sick Bank	XR1701	3,549.2	2,723.2	2,723.2	2,723.2
Sick Bank Credit	XR1007	58,585.1	3,425.0	3,425.0	3,425.0
Total Reserve / Reserve Fund Draws / Contributions		105,130.1	26,571.3	30,571.3	32,866.2