

2021 Budget Notes

311 Toronto

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Description

We provide the City of Toronto a one-window brand and customer service system that supports residents, businesses and visitors. 311 Toronto provides access to non-emergency City services, programs and information 24 hours a day, seven days a week. Information inquiries or requests are received via multiple channels such as phone, online, email, mobile phone applications and Twitter.

Front Line Service Delivery is supported by Project Management office, Information and Business Processing and Metric and Performance teams

Why We Do It

Toronto residents, businesses and visitors have a single point access to real time, accurate and reliable information on City services anytime and anywhere.

What Service We Provide

311 Service Delivery

Who We Serve:

Toronto residents, businesses and visitors

What We Deliver:

Information provision and service request creation regarding City services through various channels

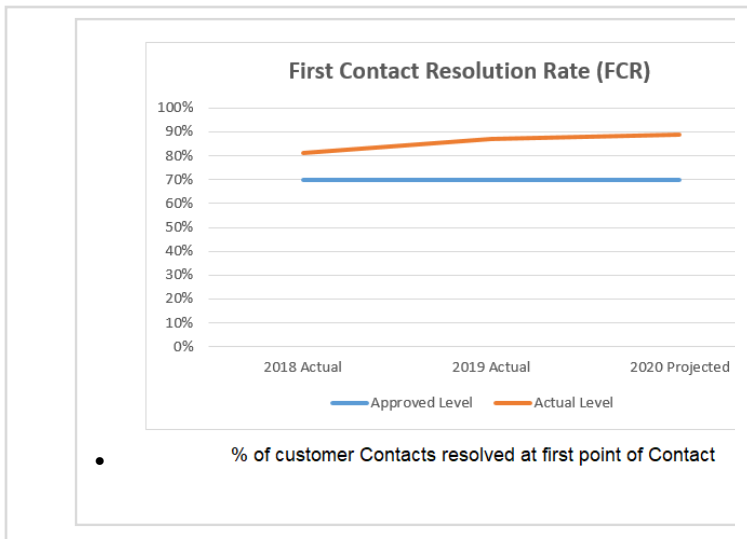
How Much Resources (net operating budget):

\$10.5 Million

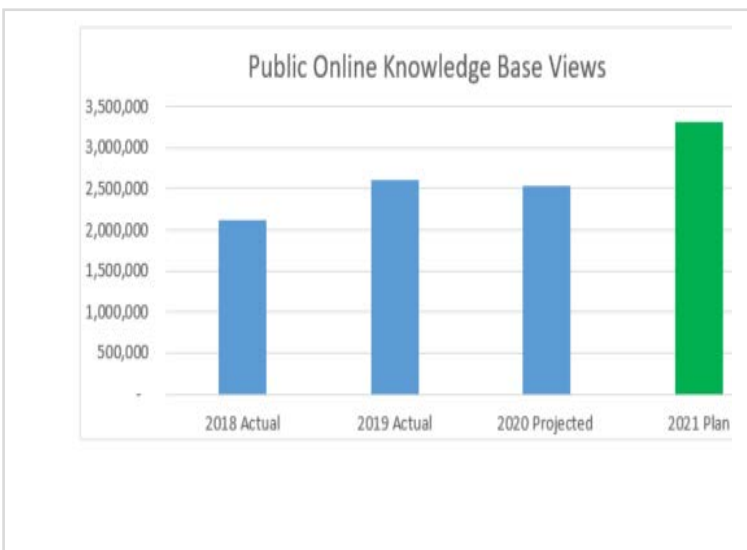
Budget at a Glance*

2021 OPERATING BUDGET				2021 - 2030 10-YEAR CAPITAL PLAN			
\$ Millions	2021	2022	2023	\$ Millions	2021	2022-2030	Total
Revenues	\$ 8.8	\$ 8.5	\$ 8.5	Gross Expenditures	\$0.9	\$1.4	\$2.3
Gross Expenditures	\$19.4	\$19.3	\$19.5	Debt	\$0.9	\$1.4	\$2.3
Net Expenditures	\$10.5	\$10.8	\$11.0	Note: Includes 2020 carry forward funding to 2021			
Approved Positions	182.0	182.0	182.0				

How Well We Are Doing – Behind the Numbers



First Contact Resolution Rate indicates 311's ability to resolve a customer issue the first time they call 311. The purpose of this measure is to ensure that our customers are receiving timely and relevant information without the need of calling multiple times.



This measure indicates 311's ability at pushing customer transactions and Self-Serve options online.

The online KB was disabled for 3 months due to COVID-19 as information was being routed through City of Toronto main web pages.

How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Projection	2021 Target (ASL*)	2022 Target (ASL*)	Status
Outcome Measures							
311 Service Delivery	Average speed of answer - the average time it takes (in seconds) before a call is answered before the up-front recording / IVR	66	53	36	120	120	●
	Public Online Knowledge Base Views (in million)	2.11	2.60	2.53	3.32	3.48	●
	% of customer contacts resolved at first point of contact (First Contact Resolution Rate)	81%	87%	89%	70%	70%	●
	Number of Calls Handled	1,040,343	1,116,754	1,337,000	1,403,850	1,474,043	●
Service Level Measures							
311 Service Delivery	% of calls received by 311 Toronto that have been answered within approved service standards (75 secs)	75%	81%	82%	80%	80%	●
	Average time spent (in seconds) by a 311 Customer Service Representative on a call including both talk time and wrap up time	299	309	320	270	270	●

*ASL - Council Approved Service Level

COVID-19 IMPACT AND RECOVERY

2020 Impact	2021 Impact and Recovery
<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> COVID-19 has resulted in unbudgeted costs for 311 of \$0.646 million mainly salaries and benefits paid to the redeployed staff. There is no net impact as above cost is offset by payroll savings from temporary closure of various lines of business such as Tax & Utilities as well delays in hiring due to COVID-19. 	<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> The 2021 COVID-19 impact is projected to be in line with 311's 2020 experience (zero net financial impact)
<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> There is delay in completion of most capital projects as project management staff were deployed to handle contingencies arising from the COVID-19 pandemic. 	<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> The 2021 capital projects are expected to proceed per plan.
<p>Service Level Changes</p> <ul style="list-style-type: none"> There is no significant impact of COVID-19 on 311 Service Levels as 311 was able to utilise redeployed staff to assist in managing call volumes. 	<p>Service Level Changes</p> <ul style="list-style-type: none"> 311 will continue to deliver the current service levels and no significant impact is expected in 2021.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- The service level target for 2020 is 80% of calls answered within 75 seconds. The actual to date for 2020 is 82% of the calls answered within 75 seconds
- The average speed of answering a call is currently at 36 seconds.
- The First Call Resolution target is 70%; year-to-date actual is 87%
- 2020 Projected actual for total contacts handled is 1.4 million

Key Challenges and Risks

- Maintaining service levels as city growth, call volumes and complexities increase
- Replace and upgrade existing technologies while ensuring the stability of existing platforms
- Readiness for key partners to modernize and transform customer service processes
- Possibility of taking on more Toronto Police Service non-emergency calls, related to Parking, Permits, and Complaints
- Tier 1 Contact Center Consolidations

Priority Actions

- Implement Phase 2 of the Client Relation Management (CRM) initiative moving all remaining 500+ Service Requests to digital self-serve
- Enhance User / Customer Experience – Channel of Choice
- Establish and OMNI Channel Ecosystem
- Integrate and enhance the 311 Knowledge Base with the new CRM being implemented
- Upgrade the Workforce Management tool within 311, Verint
- Upgrade the Universal Call Centre Enterprise (UCCE) telephony system
- Continue working with divisional stakeholders on enhancing the service levels provided to residents
- Optimized Workforce Scheduling
- Continue with the 311 Quality Assurance program

RECOMMENDATIONS

The City Manager and Chief Financial Officer and Treasurer recommend that:

1. City Council approve the 2021 Operating Budget for 311 Toronto of \$19.357 million gross, \$8.810 million revenue and \$10.547 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
311 Front Line Service Delivery	15,260.7	6,882.5	8,378.3
311 Project Management Office	2,439.1	1,928.2	510.9
311 Info & Business Processing	1,406.8		1,406.8
311 Metrics and Perf Reporting	250.8		250.8
Total Program Budget	19,357.4	8,810.7	10,546.8

2. City Council approve the 2021 staff complement for 311 Toronto of 182.0 positions comprised of 17.0 capital positions and 165.0 operating positions.
3. City Council approve 2021 Capital Budget for 311 Toronto with cash flows and future year commitments totaling \$1.374 million as detailed by project in Appendix 6a.
4. City Council approve the 2022-2030 Capital Plan for 311 Toronto totalling \$0.900 million in project estimates as detailed by project in Appendix 6b.

311 Toronto:

Gary Yorke

Director, 311 Toronto

Tel: (416) 338-7789

Email: gary.yorke@toronto.ca

Corporate:

Marie Barcellos

Manager, Financial Planning

Tel: (416) 392-8393

Email: marie.barcellos@toronto.ca

2021 OPERATING BUDGET

2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection*	2021 Base Budget	2021 New / Enhanced	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
311 Development	1,555.9	2,014.8	1,084.3	1,928.2		1,928.2	843.9	77.8%
311 Service Delivery	6,881.3	6,882.5	6,574.0	6,882.5		6,882.5	308.5	4.7%
Total Revenues	8,437.3	8,897.2	7,658.3	8,810.7		8,810.7	1,152.4	15.0%
Expenditures								
311 Development	1,917.7	2,432.0	1,554.0	2,439.1		2,439.1	885.1	57.0%
311 Information & Business Processing	784.9	1,285.4	799.6	1,406.8		1,406.8	607.2	75.9%
311 Performance Reporting	162.4	226.9	166.9	250.8		250.8	83.9	50.3%
311 Service Delivery	15,505.1	15,230.7	15,391.6	15,260.7		15,260.7	(130.8)	(0.9%)
Total Gross Expenditures	18,370.1	19,175.0	17,912.0	19,357.4		19,357.4	1,445.4	8.1%
Net Expenditures	9,932.8	10,277.8	10,253.7	10,546.7		10,546.7	293.0	2.9%
Approved Positions	183.0	183.0	183.0	182.0		182.0	(1.0)	(0.5%)

*2020 Projection based on Q3 Variance Report

COSTS TO MAINTAIN EXISTING SERVICES

Total 2021 Base Budget expenditures of \$19.357 million gross reflecting an increase of \$1.445 million in spending above 2020 projected year-end actuals, predominantly arising from:

- Project Management Office cost (\$0.844 million) that was delayed in 2020 due to Covid-19, however projected to be fully spent in 2021.
- Tax & Utilities line training (\$0.290 million) was delayed in 2020 due to Covid -19. There is no net impact as this is offset by recoveries from Tax Stabilization Reserve.
- Also, 2021 Budget Request includes a provision of \$0.295 million toward a proposed service change of moving the Verint Impact 360 application from an on-premise to a cloud solution.

Given the financial impacts of COVID-19 on 2020 actuals, a further comparison of the 2021 Recommended Budget to the 2020 Council approved Budget is provided below:

- **2021 Base Budget totalling \$10.547 million in net expenditures reflects a \$0.269 million net increase above the 2020 Council approved Budget.**

COSTS TO ENHANCED SERVICES

There is no New and Enhanced proposed for 2021.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in 311 Toronto's 2021 Operating Budget do not have any significant equity impacts.

2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for 311 Toronto is \$19.357 million gross or 8.1% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget.

Table 2a: 2021 Key Drivers – Base Budget

Key Cost Drivers	2019 Actuals	2020 Budget	2020 Projection*	2021 Base Budget	Change Vs. 2020 Projection	
					\$	%
Expenditures						
1 Salaries and Benefits	17,505.8	18,043.3	16,881.2	18,068.3	1,187.1	7.0%
2 COVID-19 Impact						
3 Materials & Supplies	16.9	12.4	12.4	12.4		
4 Equipment	37.5	100.3	100.3	65.3	(35.0)	-34.9%
5 Service And Rent	781.2	990.3	889.4	1,179.9	290.5	32.7%
6 Contribution To Capital						
7 Contribution To Reserves/Reserve Funds	28.7	28.7	28.7	31.5	2.8	9.9%
Total Expenditures	18,370.1	19,175.0	17,912.0	19,357.4	1,445.4	8.1%
Revenues						
1 Provincial Subsidies						
2 User Fees & Donations						
3 Draw from Reserve Funds	130.7	290.5		290.5	290.5	
4 Other Revenues (Inc. IDR's)	6,750.6	6,592.0	6,574.0	6,592.0	18.0	0.3%
5 Transfers From Capital	1,555.9	2,014.8	1,084.3	1,928.2	843.9	77.8%
Total Revenues	8,437.3	8,897.2	7,658.3	8,810.7	1,152.4	15.0%
Net Expenditures	9,932.8	10,277.8	10,253.7	10,546.7	293.0	2.9%
Approved Positions	183.0	183.0	183.0	182.0	(1.0)	-0.5%

*2020 Projection based on Q3 Variance Report

Salaries & Benefits, Draw from Reserve and Transfer from Capital:

- Project Management Office cost (\$0.844 million) that was delayed in 2020 due to Covid-19, however projected to be fully spent in 2021.
- Tax & Utilities line training (\$0.290 million) was delayed in 2020 due to COVID -19. There is no net impact as this is offset by recoveries from Tax Stabilization Reserve.

Service & Rent:

2021 Budget Request includes a provision of \$0.295 million toward a proposed service change of moving the Verint Impact 360 application from an on-premise to a cloud solution.

Table 2b: 2021 Balancing Actions

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Deletion of 1 FTE (Support Assistant A)	Efficiencies		(86.4)	(86.4)	(1.0)			
Saving from Line by Line Budget Review	Line By Line		(52.8)	(52.8)				
Total Balancing Actions			(139.2)	(139.2)	(1.0)			

Efficiencies in the recommended budget help offset investments that upgrade existing technologies, such as moving the Verint Impact 360 application from an on-premise to a cloud solution:

- Deletion of 1 vacant FTE (\$0.086 million gross net)
- Savings in materials and supplies, and equipment budget lines as a result from a line by line expenditure review (\$0.053 million gross and net).

Note:

1. For additional information on 2021 key cost drivers refer to [Appendix 2](#).

2022 & 2023 OUTLOOKS**Table 3: 2022 and 2023 Outlooks**

(\$000s)	2020 Projection*	2021 Budget	2022 Outlook	2023 Outlook
Revenues	7,658.3	8,810.7	8,520.2	8,520.2
Gross Expenditures	17,912.0	19,357.4	19,288.9	19,543.3
Net Expenditures	10,253.7	10,546.7	10,768.8	11,023.1
Approved Positions	183.0	182.0	182.0	182.0

*2020 Projection based on Q3 Variance Report

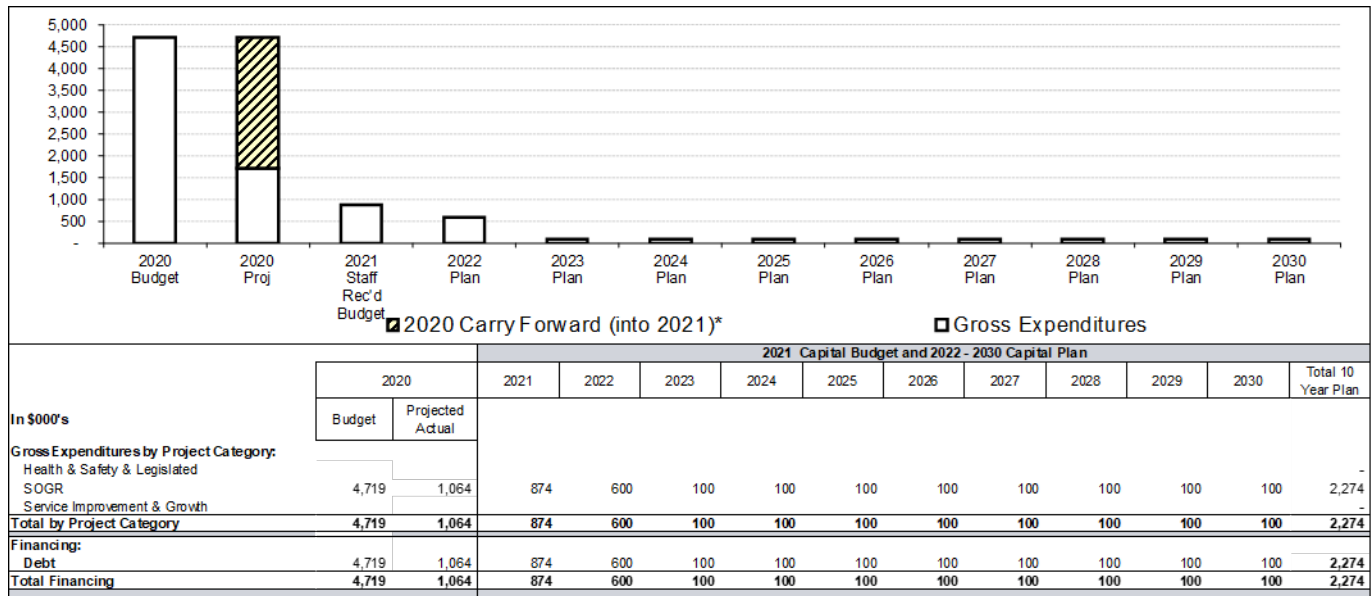
Key drivers

- The Tax & Utilities line training budget (\$0.290 million) with corresponding recovery from Tax Stabilization Reserve is no longer required in 2022 and 2023.
- The net expenditure increase of \$0.222 million and \$0.254 million in 2022 and 2023 respectively relates to payroll adjustments.

2021 – 2030
CAPITAL BUDGET AND PLAN

2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview
(\$'000)



		2021 Capital Budget and 2022 - 2030 Capital Plan											
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total 10 Year Plan
In \$'000's		Budget	Projected Actual										
Gross Expenditures by Project Category:													
	Health & Safety & Legislated												-
	SOGR	4,719	1,064	874	600	100	100	100	100	100	100	100	2,274
	Service Improvement & Growth												-
	Total by Project Category	4,719	1,064	874	600	100	100	100	100	100	100	100	2,274
Financing:													
	Debt	4,719	1,064	874	600	100	100	100	100	100	100	100	2,274
	Total Financing	4,719	1,064	874	600	100	100	100	100	100	100	100	2,274

* The carry forward budget of \$3.0 million relates to projects transferred to and now included in Technology Services

New Projects


- *Artificial Intelligence Project* (\$0.250 million) to explore AI opportunities within 311 Customer service delivery.
- *Enterprise Work Order Management System (EWMS)* (\$0.080 million), an initiative that looks to enhance the information shared between divisions.

Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2021 and 2022-2030 Capital Budget & Plan by project.

2021 – 2030 CAPITAL BUDGET AND PLAN

\$2.274 Million 10-Year Gross Capital Program


Information Technology
\$2.274 M 100%
Technology Maintenance and Upgrade

How the Capital Program is Funded

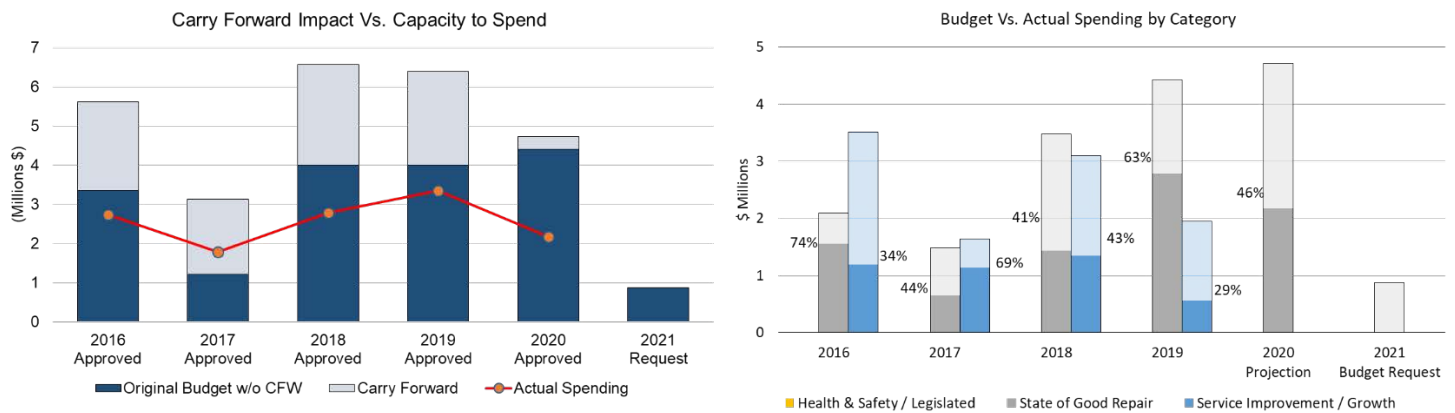
City of Toronto		Provincial Funding	Federal Funding
\$2.274 M 100%		\$0 M 0%	\$0 M 0%
Debt	\$ 2.274 M		

CAPACITY TO SPEND REVIEW

The 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten year capital plan. A review was undertaken to ensure budgets align with 311 Toronto's ability to spend and the markets capacity to deliver.

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2020 underspending that will be carried forward into 2021 to complete capital work.

Chart 2 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

Verint Upgrade and *UCCE (telephony system) Maintenance & Upgrade* projects are part of 2020 311 capital budget. For the year 2021, these projects are included with Technology Services Division's (TSD) submission.

STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG

There is no backlog identified at this stage.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

311 Toronto's 2021 Operating Budget request includes a provision of \$0.295 million toward a service change of moving the Verint Impact 360 application from an on-premise to a cloud solution. The *Verint Upgrade* capital project is included under 2021 TSD capital submission.

APPENDICES

Appendix 1

COVID-19 Financial Impact - Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
Expenditure Increase						
Health & Safety Supplies		15.0	15.0		7.5	7.5
Equipments		13.5	13.5			
Additional staff time to handle Covid-19 related issues		618.0	618.0		260.0	260.0
Sub-Total		646.5	646.5		267.5	267.5
Savings due to Underspending						
Savings from delay in hiring staff		(222.0)	(222.0)		(55.5)	(55.5)
Saving from temporary closure of certain lines of businesses		(424.5)	(424.5)		(212.0)	(212.0)
Sub-Total		(646.5)	(646.5)		(267.5)	(267.5)
Total COVID-19 Impact						

COVID-19 has resulted in unbudgeted costs for 311 Toronto of \$0.647 million, mainly salaries and benefits paid to the redeployed staff. The above costs are offset by payroll savings from temporary closure of various lines of business such as Tax & Utilities as well delays in hiring due to COVID-19.

Appendix 2

2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018	2019	2020	2020	2021	2021 Change from 2020 Projected Actual	
	Actual **	Actual **	Budget	Projection*	Budget	\$	%
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations							
Licences & Permits Revenue							
Transfers From Capital							
Contribution From Reserves/Reserve Funds		130.7	290.5		290.5	290.5	
Sundry and Other Revenues	820.1	1,555.9	2,014.8	1,084.3	1,928.2	843.9	77.8%
Inter-Divisional Recoveries	6,623.9	6,750.6	6,592.0	6,574.0	6,592.0	18.0	0.3%
Total Revenues	7,444.0	8,437.3	8,897.2	7,658.3	8,810.7	1,152.4	15.0%
Salaries and Benefits	16,196.2	17,505.8	18,043.3	16,881.2	18,068.3	1,187.1	7.0%
Materials & Supplies	9.1	16.9	12.4	12.4	12.4		
Equipment	56.7	37.5	100.3	100.3	65.3	(35.0)	(34.9%)
Service and Rent	834.1	781.2	990.3	889.4	1,179.9	290.5	32.7%
Contribution To Capital							
Contribution To Reserves/Reserve Funds	27.8	28.7	28.7	28.7	31.5	2.8	9.9%
Other Expenditures							
Inter-Divisional Charges							
Total Gross Expenditures	17,123.9	18,370.1	19,175.0	17,912.0	19,357.4	1,445.4	8.1%
Net Expenditures	9,679.9	9,932.8	10,277.8	10,253.7	10,546.7	293.0	2.9%
Approved Positions	181.0	183.0	183.0	183.0	182.0	(1.0)	(0.5%)

* Year-End Projection Based on Q3 2020 Variance Report

** Prior Year Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Appendix 3

Summary of 2021 Service Changes

N/A

Appendix 4

Summary of 2021 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 5

Summary of 2021 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

2021 Capital Budget; 2021 - 2030 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2021 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
TO001	Artificial Intelligence - Pilot	250	500									750		750	
TO002	SOGR	278	100	100	100	100	100	100	100	100	100	1,178		1,178	
TO003	EWMS	346										346		346	
	Total Expenditures (including carry forward from 2020)	874	600	100	100	100	100	100	100	100	100	2,274	0	2,274	0

Appendix 6a

2021 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total 2021 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
TO001	Artificial Intelligence - Pilot	250	500									750			750
TO002	SOGR	278										278			278
TO003	EWMS	346										346	266		80
Total Expenditure (including carry forward from 2020)		874	500	0	0	0	0	0	0	0	0	1,374	266	0	1,108

Appendix 6b

2022 - 2030 Capital Plan

Project Code	(In \$000s)	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2022 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
TO002	SOGR	100	100	100	100	100	100	100	100	100	900		900	
	Total Expenditures	100	100	100	100	100	100	100	100	100	900	-	900	-

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Summary of Capital Needs Constraints

(In \$ Millions)

N/A

Appendix 9

2021 User Fee Changes

(Excludes User Fees Adjusted for Inflation)

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds 2021 Operating Budget

Program Specific Reserve / Reserve Funds

N/A

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2021	2022	2023
XR1010	Beginning Balance	30,142	14,678	18
Insurance	<i>Withdrawals (-)</i>			
	311 Toronto Withdrawals - Operating	0	0	0
	Other Division/Agency Withdrawals - Operating	-77,745	-79,851	-82,069
	311 Toronto Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	-389	0	0
	Total Withdrawals	-78,134	-79,851	-82,069
	<i>Contributions (+)</i>			
	311 Toronto Operating Contributions	32	32	32
	Other Division/Agency Contributions - Operating	62,591	65,142	84,588
	Contributions - Other	0	0	0
	Total Contributions	62,623	65,174	84,620
	Total Reserve / Reserve Fund Draws / Contributions	-15,511	-14,677	2,551
	Interest Income	47	17	4
	Balance at Year-End	14,678	18	2,573

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2021	2022	2023
XQ0703	Beginning Balance	322,935	343,351	368,926
Tax Rate Stabilization	<i>Withdrawals (-)</i>			
	311 Toronto Withdrawals - Operating	-290	0	0
	Other Division/Agency Withdrawals - Operating	-7,332	-2,464	-2,464
	311 Toronto Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0
	Total Withdrawals	-7,623	-2,464	-2,464
	<i>Contributions (+)</i>			
	311 Toronto Contributions - Operating	0	0	0
	Other Division/Agency Contributions - Operating	28,039	28,039	28,039
	Contributions - Other	0	0	0
	Total Contributions	28,039	28,039	28,039
	Total Reserve / Reserve Fund Draws / Contributions	20,416	25,575	25,575
	Balance at Year-End	343,351	368,926	394,501

Appendix 11

Glossary

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

Capacity to Spend: Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

Capital Budget: A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

Capital Needs Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

Complement: Positions that support the delivery of City services and service levels as approved by Council.

Efficiencies: Reductions in the cost of delivering a service without a reduction in service level.

New / Enhanced: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provided services; an example of an operating cost would be the cost to run the TTC subways.

Operating Impact of Completed Capital Projects: The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

Rate Supported Budget: Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority

Staff Recommended Operating / Capital Budget: An operating or capital budget recommended by City Manager and Chief Financial Officer and Treasurer to City Council for consideration and approval.

State of Good Repair (SOGR): The cost of maintaining assets to ensure they are able to support the delivery of City services and meet service outcomes

Tax Supported Budget: Budget funded by property taxes.

User Fees: Program generated fee and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).

Value Based Outcome Review (VBOR): The City conducted a Value Based Outcome Review in 2019 for all of its operations and agencies to identify specific opportunities and strategies to maximize the use of tax dollars, enhance its financial sustainability while achieving service outcomes. These opportunities will help the City chart its financial course in the next four years.

Voluntary Separation Program – On July 28th, 2020, City Council approved the implementation of a Voluntary Separation Program for staff who are eligible to retire with an unreduced pension providing a lump sum payment of up to three months' salary to eligible employees, subject to the terms of the program guidelines, funded through savings generated from a combination of permanently eliminating vacated positions and/or holding the positions vacant for a minimum of six months.