



2013

City of Toronto
INTERNAL SERVICES

2013 Recommended Operating Budget &
2013 – 2022 Capital Budget and Plan

December 5, 2012

Agenda

- Operating Overview
- 2012 Service Performance
- 2013 Staff Recommended Operating Budget
- Capital Overview
- 2012 Capital Performance
- 2013–2022 Staff Recommended Capital Budget & Plan

Operating Overview

Internal Services Cluster

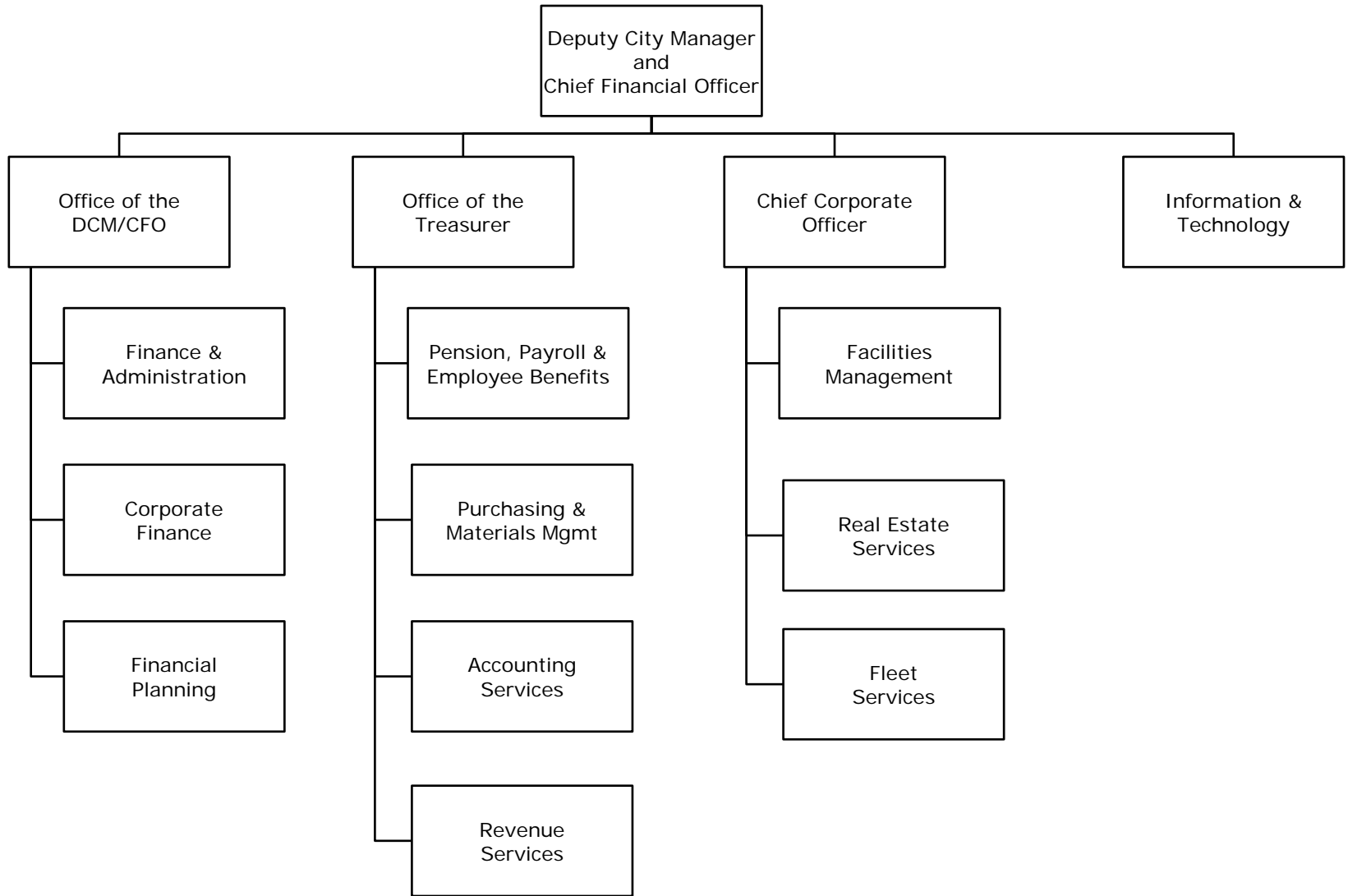
Vision Statement:

To partner with City Programs to deliver excellent service and ensure Toronto's financial sustainability.

Mission Statement:

To provide quality and responsive shared services through strategic and innovative leadership, ensuring the best value for Toronto.

Organization Chart



Cluster Objectives

- Protect the City's investments and to meet cash flow requirements
- Maximize the City's credit rating to minimize the cost of new debt
- Establish budgets that optimize resources used to deliver services based on sound financial and business analysis
- Provide financial reporting, control and advisory services and ensure compliance with accounting standards, relevant legislation and Council policies
- Provide payroll, employee benefits and pension services to employees and pensioners
- Provide purchasing and materials management services, at best value through the application of open, fair, equitable and accessible procurement processes and practices
- Provide billing, collection, payment processing and account administration services for property taxes, water and sewer services, solid waste collection, parking tags, Municipal Land Transfer Tax and other corporate revenues

Cluster Objectives – cont'd

- Maintain facilities in a clean, safe and accessible manner
- Ensure the City's property portfolio is optimal and meets program requirements
- Provide responsive and efficient fleet management services to City Programs and Agencies that maximizes safety and environmental sustainability and minimizes lifecycle costs
- Deliver innovative IT business solutions providing reliable support on secure and dependable corporate IT infrastructure supporting City Programs and Services

Service Levels

Office of the DCM/CFO

- Manage the City's \$2.6B net debt portfolio
- Invest the City's \$4.6B investment portfolio
- Insure \$13.6B worth of property and process approximately 11,000 insurance claims annually
- Review approximately 330 contract reports for award by Bid Committee and approximately 50 contract reports for award by Council
- Manage City's development charges system which yields over \$100M annually
- Review, analyze and make recommendations on the 2013-2022 capital budget plan totalling approximately \$3.0B (tax and rate supported)
- Review, analyze and make recommendations on the 2013 Operating Budget totalling approximately \$10.7B (tax and rate supported)
- Review 800 to 1,000 staff reports with financial implications annually
- Financial analytical support for large complex City projects (e.g. Transit, Portlands, Enwave Sale)

Service Levels

Office of the Treasurer

- Process over 500,000 invoices with 90% of invoices paid within 60 days
- Process 1.3M tax bills with revenues of \$5.7B (City and Education)
- Process 2.8M parking tickets with revenues of \$80M
- Process 1.4M utility bills with revenues of \$800M
- Process 832,000 pay cheques and 103,000 pension cheques
- Manage and ensure appropriate controls in place for a \$200M employee benefits plan
- Manage 5 Pre-OMERS Pension Plans with assets of approximately \$1.8B
- Manage an estimated \$1.5B in purchases
- Process 2,000 purchase orders/contracts
- Manage warehouse inventory flow valued at \$6.1M
- Process 68,400 issues of warehoused goods from City warehouses

Service Levels

Facilities Management & Real Estate

- Manage City facilities equivalent to over 15M square feet
- Renovate average 160,000 square feet of floor space annually
- Project manage 300 capital projects annually
- Complete 39,000 building maintenance work orders annually
- Provide safe and secure environment for 1,345 facilities
- Coordinate 5,400 special events open to the public annually
- Manage energy retrofits for 50 buildings annually
- Conduct 30 energy audits annually and monitor 8,000 energy accounts
- Manage over 5,400 properties in the Asset Portfolio
- Complete an average of 380 property appraisals annually
- Manage 1,128 leases in the portfolio, with \$41M in lease revenue annually
- Review property tax assessments for 5,400 properties, resulting in a \$8M benefit (increased tax revenues, reduced tax payments) from 2008 to 2011
- Dispose of approximately 30 properties

Service Levels

Fleet Services

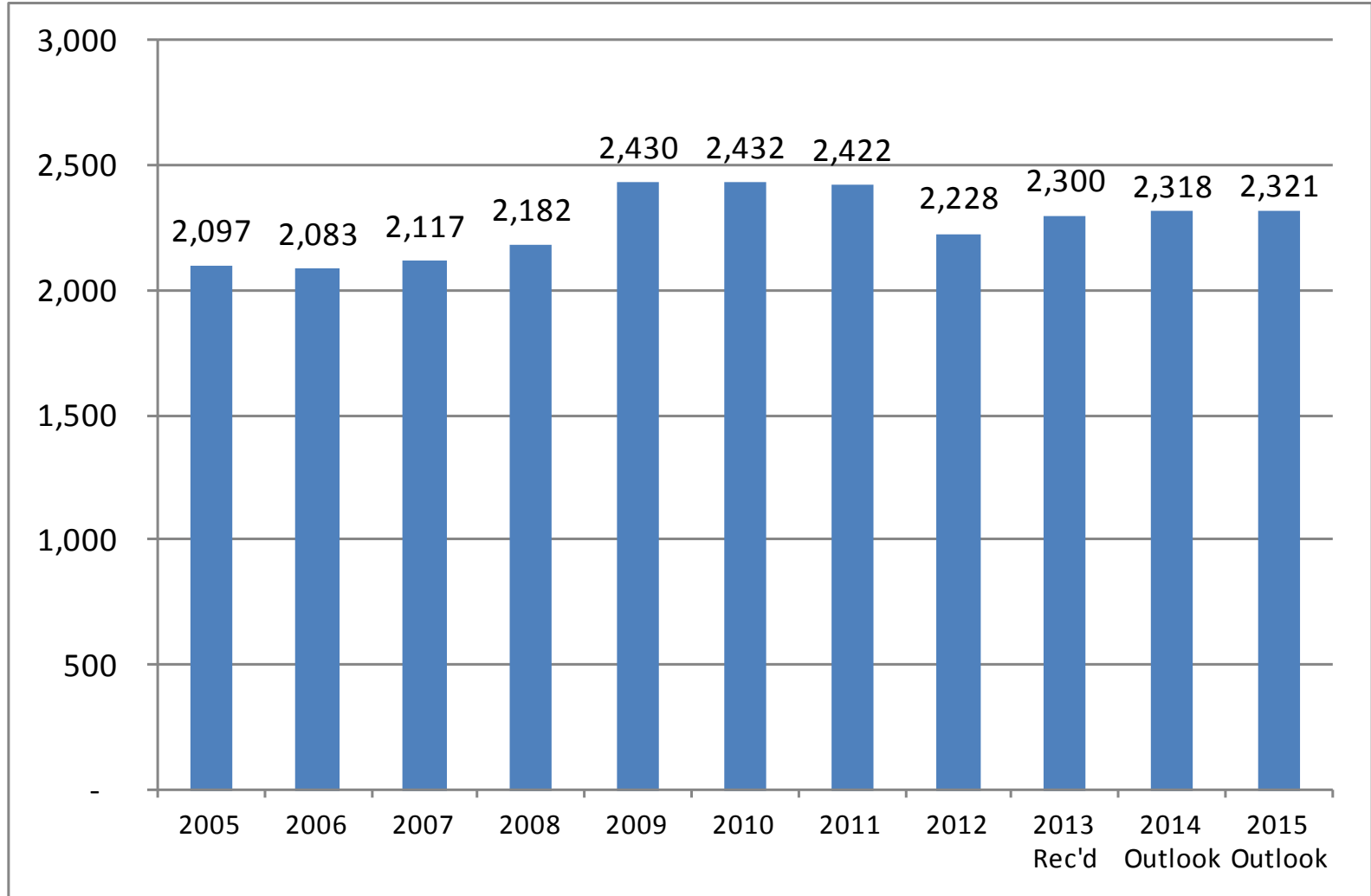
- Manage approximately 4,600 vehicles and pieces of equipment
- Process approximately 31,500 repair orders annually on a timely basis
- Manage 20 and oversee 34 fuel sites for a total of 54 sites
- Conduct 220 spot checks annually to ensure safe usage
- Assess and maintain records for 10,000 driver permits
- Provide training and testing for Ontario Ministry of Transportation license upgrades to 80 City operators annually
- Continue working closely with client Divisions to maintain or improve the Commercial Vehicle Operator's Registration (CVOR) safety rating in good standing
- Ensure fuel is available 24/7 to support divisional operations

Service Levels

Information & Technology

- Deliver application development, maintenance and support to over 280 systems
- Support development of key enterprise business systems including Financial Planning and Reporting, Elections, Electronic Service Delivery, Enterprise Document & Record Mgmt, Work Order Management, Time and Attendance, Mobile Computing Strategy
- Continue City website revitalization including rollout of the enterprise content management system and oversight of more than 200,000 web pages, with over 2M views weekly of the City's website
- Maintain State of Good Repair for IT Infrastructure including:
 - Manage approx. 16,000 desktops, 3,800 notebooks, 20,000 monitors, 3,900 print devices
 - Manage the infrastructure hosting of 700 business applications
 - Manage 3 data centres 7x24x365 hosting mission and business critical systems
 - Manage approx. 1,230 servers, 1,900 fibre switch ports and 1 Petabyte of data
 - Manage 23,800 land-line phones, 15,000 voice-mail boxes, 11,000 wireless devices (cell phones, pagers) and more than 3,100 Blackberries
 - Maintain data communications network access to 650 sites
- Provide Client Support to 26,000 IT users, responding to over 120,000 service desk calls annually and to 44 divisions in their service improvements and capital project delivery
- Provide IT training to over 2,500 city staff per year on a wide range of key skill areas
- Manage over 20,000 E-Mail accounts with over 9M messages per month

Staffing Trend (Excludes Capital Positions)



2012 Service Performance

2012 Budget Variance – as at Sept. 30, 2012

| | 2010 | 2011 | 2012 | 2012 Sept. | 2012 | 2012 Approved Budget vs Projected Actuals | |
|-------------------|---------|---------|-----------------|----------------|-------------------|---|--------|
| | Actuals | Actuals | Approved Budget | 30 YTD Actuals | Projected Actuals | | |
| (In \$000's) | \$ | \$ | \$ | \$ | \$ | \$ | % |
| Gross Expenditure | 371,272 | 393,035 | 413,084 | 278,109 | 387,402 | (25,682) | (6.2%) |
| Revenues | 225,834 | 244,109 | 251,452 | 142,904 | 232,139 | (19,313) | (7.7%) |
| Net | 145,438 | 148,926 | 161,632 | 135,205 | 155,263 | (6,369) | (3.9%) |

2012 Achievements

- Monetized the City's investment in Enwave
- Obtained Council approval for the 2012 Operating and 2012-2021 Capital Budget and Plan for Rate Supported and Tax Supported Budgets by mid January 2012
- Provided project analysis, advisory, negotiation and research services for major corporate initiatives and multi-lateral projects – Toronto-York Spadina Subway Extension, Waterfront Revitalization, Pan Am Games, Sheppard Ave Subway
- Supported the implementation of User Fee Review recommendations. As part of the Service Review Program, conducted more comprehensive user fee review, utilizing work already completed to establish new user fee regimen for the City
- Minimized costs and increased Fleet efficiency by reducing the number of maintenance garage locations from 13 to 9 (savings of \$0.4M)
- Implemented the Fuel Hedging Program as a strategy to mitigate the impacts of fluctuating market fuel prices and to reduce fuel costs
- Obtained fuel contracts that will provide approximately 5%-10% discount over the market price for gasoline and diesel fuel (savings of \$0.7M)

2012 Achievements – cont'd

- Exceeded the facilities waste diversion target of 70% reducing the load on landfill and pressing toward best in class results of 90%
- Identified properties for transfer to Build Toronto with an approximate market value of \$100M representing 50 acres to date
- Commenced implementation of Telecommunications Infrastructure Contract and Unified Communication project, completion planned for Q2 2013
- Toronto Business Portal - implementation of a new services portal to businesses with the first 3 MLS Licences in alignment with the overall Electronic Service Delivery architecture
- Implemented electronic pay advices and T4s using Employee Self Serve (ESS) for non-union employees and Elected Officials
- Calculated, reported and presented all monetary costs and savings during negotiations with TCEU Local 416 and CUPE Local 79. Negotiated changes to the Benefits Plans resulting in approximately \$6M in savings to the active benefit plans and over \$50M in reduction to post retirement liabilities.

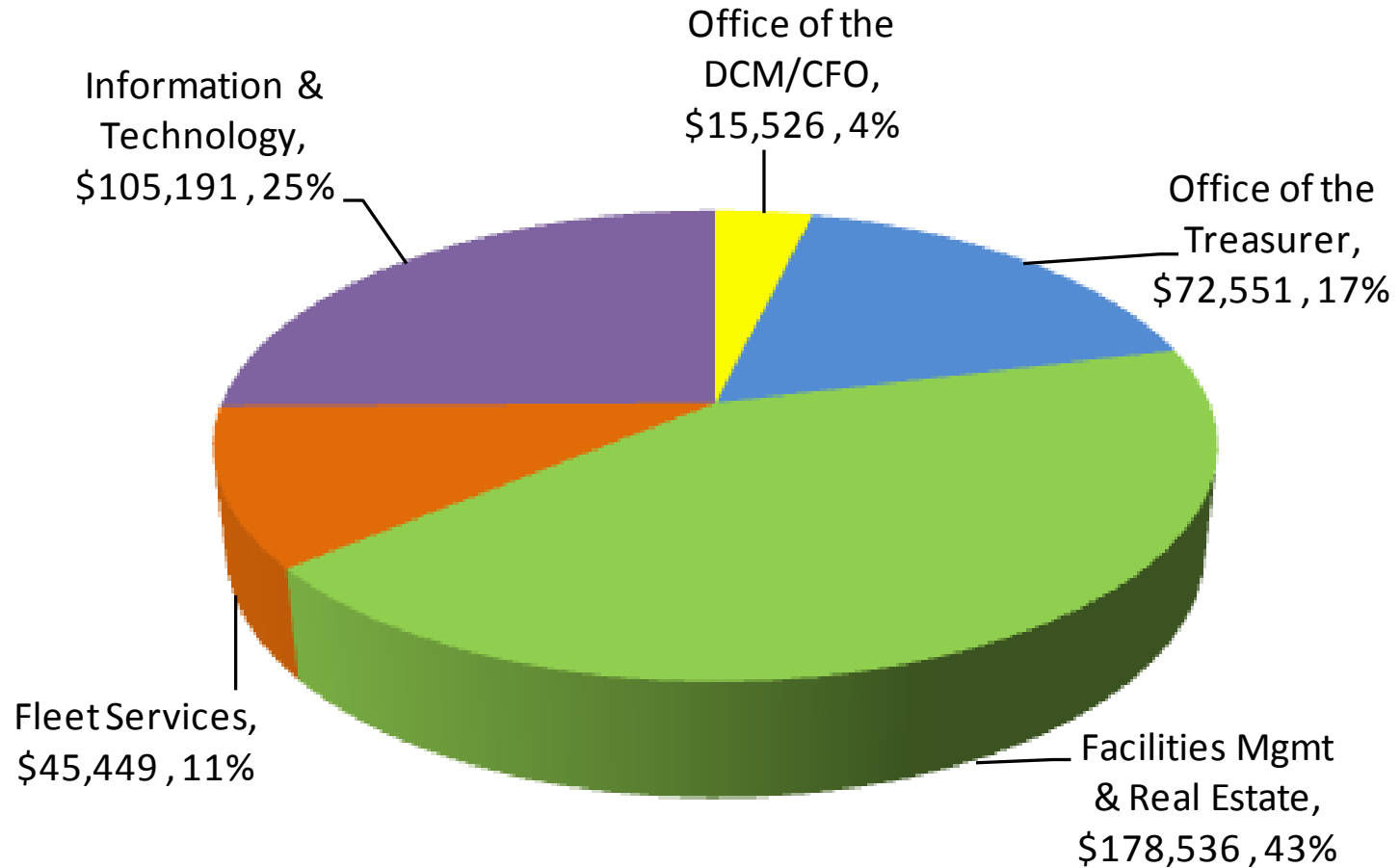
2012 Achievements – cont'd

- My Resident Portal – Completed implementation plan for the development of a portal allowing residents to access their services
- Enterprise Systems Management - Implemented IT Asset Management Plan to address resource issues
- In 2012 will capture approximately \$1M in vendor discounts (\$8M since 2004)
- Received the prestigious GFOA Award for Financial Reporting for the fifth year in a row for the City's Annual Financial Report for year ended December 31, 2010
- Continued implementation of Toronto's Water Meter Program in partnership with Toronto Water, with approximately 8,000 new large water meters and 85,000 small meters expected to be installed by December 2012

2013 Staff Recommended Operating Budget

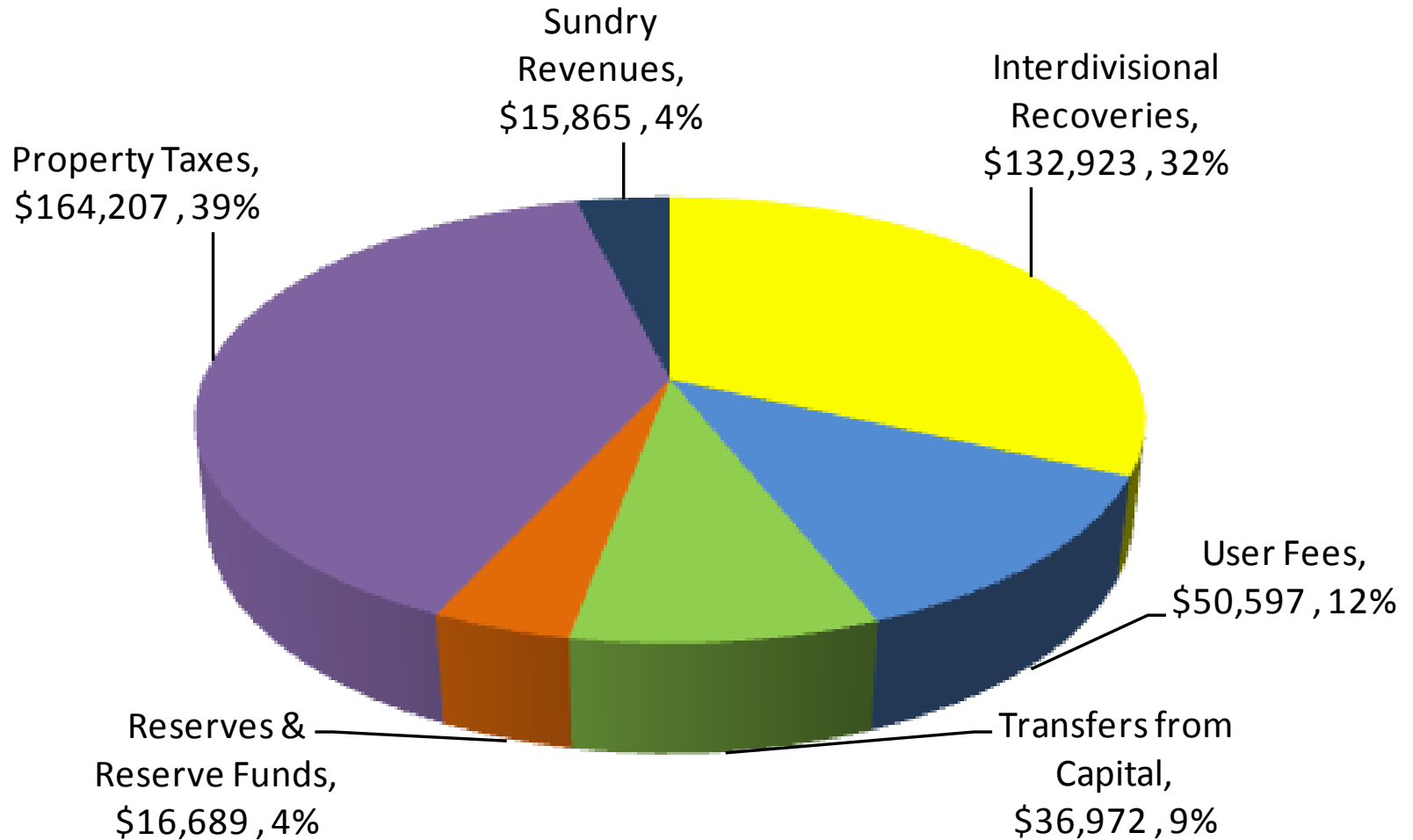
Where the Gross Expenditures Go (\$000s)

Gross: \$417,253



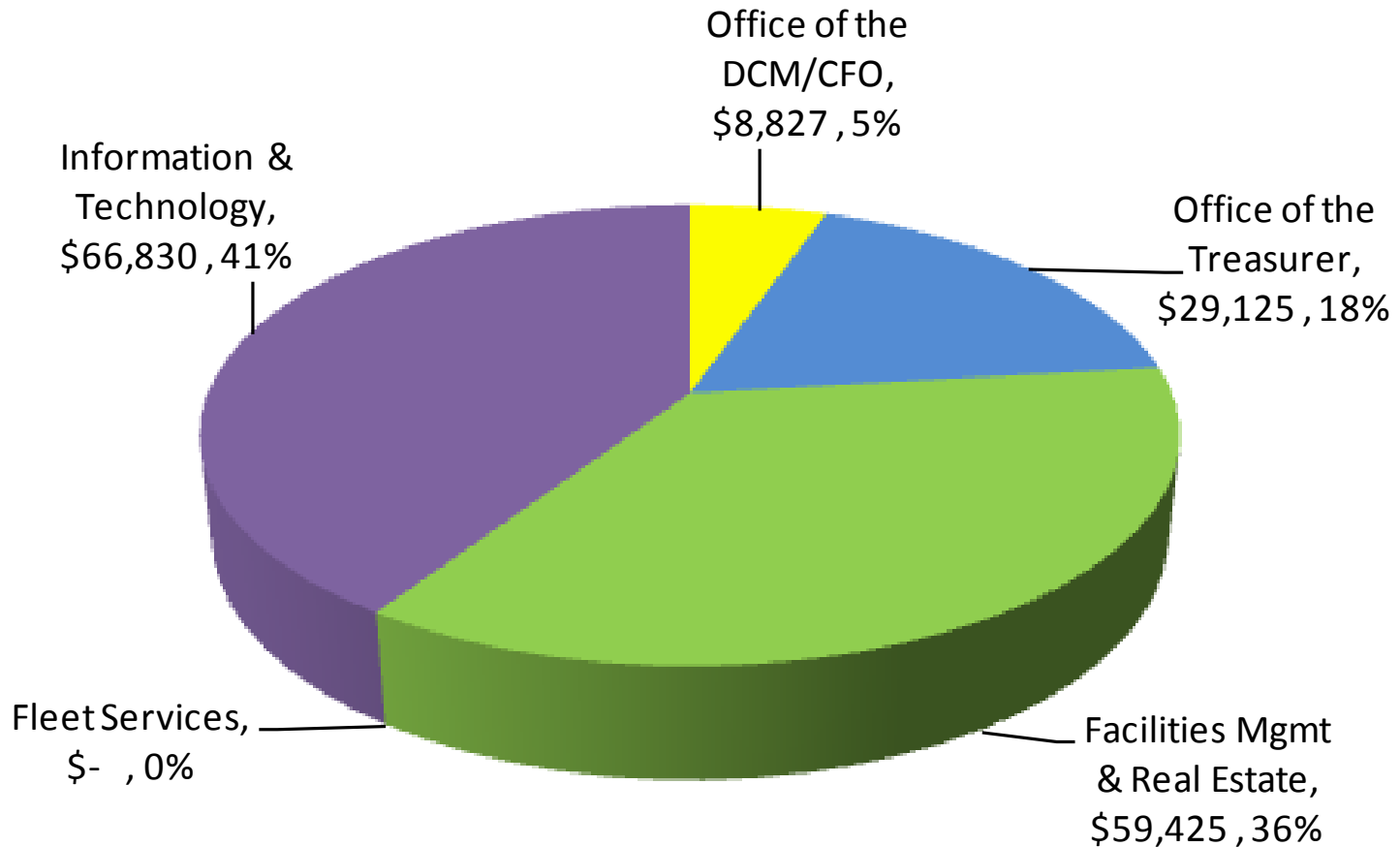
Where the Money Comes From (\$000s)

Revenues: \$417,253



Where the Property Taxes Go (\$000s)

Net Budget: \$164,207



2013 Recommended Budget

| (In \$000s) | 2012 Approved Budget | | 2013 Recommended Budget | | Change from 2012 Over/(Under) | | | |
|--------------------------------|-------------------------|----------------|-------------------------------|----------------|----------------------------------|------------|--------------|------------|
| | Gross | Net | Gross | Net | Gross | | Net | |
| | | | | | \$ | % | \$ | % |
| Office of the DCM/CFO | 16,437 | 8,837 | 15,526 | 8,827 | (911) | (5.5) | (10) | (0.1) |
| Office of the Treasurer | 73,696 | 29,152 | 72,551 | 29,125 | (1,145) | (1.6) | (27) | (0.1) |
| Facilities Mgmt & Real Estate | 177,532 | 59,135 | 178,536 | 59,425 | 1,004 | 0.6 | 290 | 0.5 |
| Fleet Services | 47,730 | 77 | 45,449 | - | (2,281) | (4.8) | (77) | (100.0) |
| Information & Technology | 97,689 | 64,431 | 105,191 | 66,830 | 7,502 | 7.7 | 2,399 | 3.7 |
| Total Internal Services | 413,084 | 161,632 | 417,253 | 164,207 | 4,169 | 1.0 | 2,575 | 1.6 |

2013 Operating Pressures

| (In \$000s) | Gross Expenditures | Net Expenditures | # Positions |
|--|--------------------|------------------|--------------|
| 2012 Approved Budget | 413,084 | 161,632 | 2,525 |
| Adjusted Base Increases: | | | |
| Annualizations | (3,064) | (300) | 1 |
| Operating Impact of Capital | 2,752 | 2,752 | 15 |
| Reversal of Non-recurring Items | (385) | 27 | (4) |
| Impact of Capital Project Delivery Positions | (525) | - | (4) |
| Progression Pay/Step Increases | 1,112 | 770 | |
| Economic Factors | 5,438 | 3,590 | |
| Other Base Changes: | | | |
| Labor Related Costs | (1,252) | (42) | (10) |
| Non-Labour Related Costs | (5,475) | (1,483) | |
| Transfer of SWM Haulage to Fleet Services | 2,802 | | 2 |
| Transfer of Water Metering Function | (2,588) | - | (31) |
| Reversal of Contracting Out Proposal | 100 | 369 | 18 |
| Revenue Changes: | | | |
| Revenue Changes | | (202) | |
| 2013 Recommended Base Budget | 411,999 | 167,113 | 2,512 |

2013 Service Changes

| Description (\$000s) | 2013 Recommended Service Changes | | | |
|---|----------------------------------|---------------|-------------|--------------------|
| | Position Changes | Gross Expense | Net Expense | % Change over 2012 |
| Base Changes: | | | | |
| • Adj. salaries & benefits based on actual experience | | (185.0) | (185.0) | (0.1%) |
| • Adj. non-salary expenses based on actual experience | | (35.0) | (35.0) | (0.0%) |
| • User Fee increases | | | (5.0) | (0.0%) |
| Sub-Total Base Budget Changes | - | (220.0) | (225.0) | (0.1%) |
| Service Efficiencies | | | | |
| • Utility savings | | (701.0) | (701.0) | (0.4%) |
| • Operational efficiencies (elimination of Running Lunches) | | (391.0) | (391.0) | (0.2%) |
| • Fleet Reduction - City Clerk's Office | | (20.0) | - | 0.0% |
| • Optimization of Telecommunications Technology | | (317.0) | (317.0) | (0.2%) |
| • Delay in filling System Integrator | | (15.0) | (15.0) | (0.0%) |
| Sub-Total Service Efficiencies | - | (1,444.0) | (1,424.0) | (0.9%) |
| Revenue Adjustments: | | | | |
| • Procurement revenue | | | (75.0) | (0.0%) |
| • Increase in leasing revenue | | | (464.0) | (0.3%) |
| • Increase in rent at Old City Hall | | | (250.0) | (0.2%) |
| • Increase in SWM Occupancy Charges | | | (504.0) | (0.3%) |
| Sub-Total Revenue Adjustments | - | - | (1,293.0) | (0.8%) |
| Service Changes | | | | |
| • Delete one management position | (1.0) | (162.0) | (162.0) | (0.1%) |
| Sub-Total Service Changes | (1.0) | (162.0) | (162.0) | (0.1%) |
| Total Service Changes | (1.0) | (1,826.0) | (3,104.0) | (1.9%) |

User Fee Changes – Highlights

New Fee: Credit Balance Status (\$29K net)

- \$35 fee will be charged when a professional representative acting on behalf of a taxpayer requests a refund/transfer of credit balance
- Effective March 1, 2013
- Service is currently performed at no charge

2014 and 2015 Outlook

| Description | 2014 - Incremental Increase | | | | | 2015 - Incremental Increase | | | | | Total Net % Change from 2013 |
|--|-----------------------------|------------------|----------------|------------------------|------------|-----------------------------|----------------|----------------|------------------------|---------------|------------------------------|
| | Gross Expense | Revenue | Net Expense | % Net Change from 2013 | # Pos. | Gross Expense | Revenue | Net Expense | % Net Change from 2014 | # Pos. | |
| Known Impacts | | | | | | | | | | | |
| Progression Pay for Non-Union Staff | 782.0 | 147.1 | 634.9 | 0.4% | | 723.4 | 147.1 | 576.3 | 0.3% | | 0.7% |
| Step Increases for Union Staff | 284.5 | 93.1 | 191.4 | 0.1% | | 255.5 | 93.1 | 162.4 | 0.1% | | 0.2% |
| Cost of Living Increase for Union Staff | 2,167.3 | 125.4 | 2,041.9 | 1.2% | | 2,851.4 | 164.2 | 2,687.2 | 1.6% | | 2.9% |
| Capital Project Delivery Positions | (5,523.4) | (5,523.4) | 0.0 | 0.0% | (24.0) | (990.2) | (990.2) | 0.0 | 0.0% | (38.0) | 0.0% |
| Operating impact from Capital | 5,248.9 | 0.0 | 5,248.9 | 3.2% | 20.0 | 3,071.7 | 0.0 | 3,071.7 | 1.8% | 13.0 | 5.1% |
| Other Base Changes | 43.0 | 29.1 | 13.9 | 0.0% | 4.0 | (2.1) | (0.9) | (1.2) | 0.0% | 0.0 | 0.0% |
| Other Revenue Changes | 0.0 | 9.0 | (9.0) | 0.0% | 0.0 | 0.0 | (26.4) | 26.4 | 0.0% | 0.0 | 0.0% |
| Sub-Total Known Impacts | 3,002.3 | (5,119.7) | 8,122.0 | 4.9% | 0.0 | 5,909.7 | (613.1) | 6,522.8 | 3.8% | (25.0) | 8.9% |
| Anticipated Impacts | | | | | | | | | | | |
| Operating impact from Capital | 130.0 | 0.0 | 130.0 | 0.1% | 1.0 | 0.0 | 0.0 | 0.0 | 0.0% | 0.0 | 0.1% |
| Sub-Total - Anticipated Add'l Impacts | 130.0 | 0.0 | 130.0 | 0.1% | 1.0 | 0.0 | 0.0 | 0.0 | 0.0% | 0.0 | 0.1% |
| Total Incremental Impacts | 3,132.3 | (5,119.7) | 8,252.0 | 5.0% | 1.0 | 5,909.7 | (613.1) | 6,522.8 | 3.8% | (25.0) | 9.0% |

2013 - 2022 Capital Budget and Plan

Capital Overview

- Responsible for managing 400 facilities with approximate value of \$4.0B
- Manage approximately 5,400 properties in the Asset Portfolio
- Manage approximately 4,600 vehicles and pieces of equipment with estimated replacement value of \$313M
- Manage and oversee 54 City-owned fuel sites
- Manage approximately 19,800 desktop computers and notebooks, 20,000 monitors and approximately 3,900 print devices
- Manage approximately 700 business applications

Key Objectives

- Address backlog and implement state of good repair projects at various City facilities to reduce outstanding backlog
- Continue to progress through the construction phases for major projects such as the Union Station Revitalization and the St. Lawrence Market North projects
- Focus on system and business process improvements and enhancements, including self service options that result in better financial and management information for divisional and corporate decision making
- Continue to reduce the number of fuel sites to maintain an optimal fuel supply to meet strategic and emergency requirements, reduce infrastructure costs, and minimize potential environmental risks

Key Objectives – cont'd

- Continue to work with Divisions on timely vehicle replacements that meet business requirements and optimize fleet efficiencies
- Continue to implement the City's Green Fleet initiatives
- Deliver high quality, innovative IT solutions that meet business needs
- Design and build an IT foundation accessible to all services
- Progress towards moving the City from a state of unsustainable energy use to a state of energy sustainability

2012 Capital Performance

Summary of Major Projects Completed in 2012

- Union Station Revitalization
 - Construction underway while maintaining operations at the facility
 - Completion of VIA offices in the VIA Concourse
 - Completed West Wing office space to transfer to GO Transit
 - Completed Panorama Lounge
 - Commenced installation of new baggage handling system
 - Ongoing excavation and replacement of columns beneath the concourses
- Father Henry Carr (Rexdale Community Hub) – the facility is fully operational with all contributions secured
- City Hall Windows Replacement - East and West Towers
- Deep Lake Water Cooling connections completed at Union Station

Summary of Major Projects Completed in 2012 – cont'd

- Financial Planning, Analysis and Report System (FPARS)
 - Preparation stages of project are now complete which included a major under taking of staff recruitment and training of staff
 - The business blue print phase is nearing completion and will form the basis for design, testing, realization
- Online Payment Services Migration Project
 - Developed common payment system for credit card payments that are accepted by City Divisions for online services
- Continued to increase the City's Fleet of Green Vehicles, bringing the total to 671 by the end of the year
- 283 vehicles will be replaced by the end of the year

Summary of Major Projects Completed in 2012 – cont'd

- Completed e-Mail Strategy with recommendations to GMC in November 2012
- Commenced implementation of Telecommunications Infrastructure Contract and Unified Communication project (completion planned for second quarter of 2013)
- My Resident Portal
 - Completed implementation plan for the development of a portal allowing residents to access their services
- Completed a mobile computing strategy related to mobile devices and applications

Capital Spending – Budget to Actual Comparison

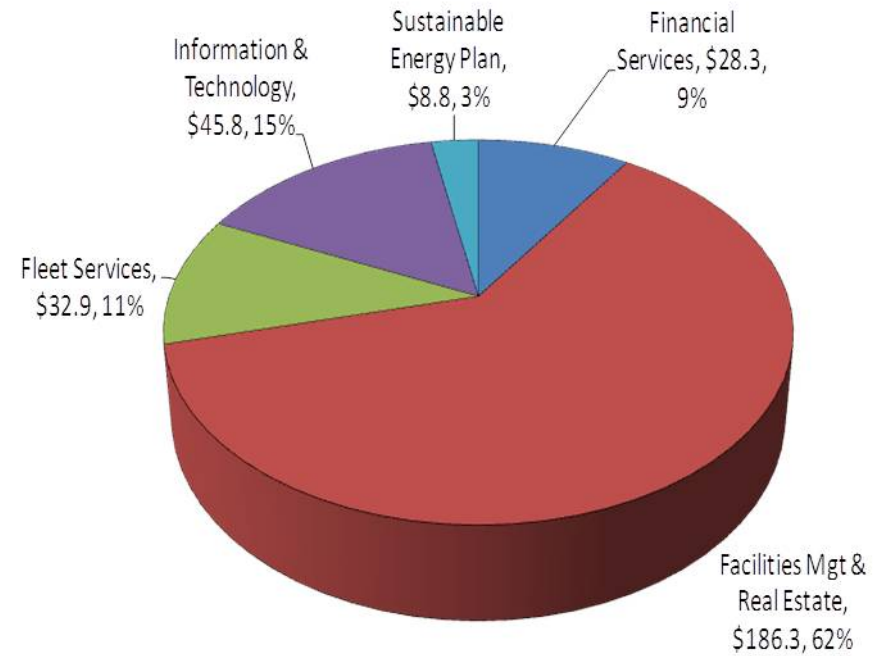
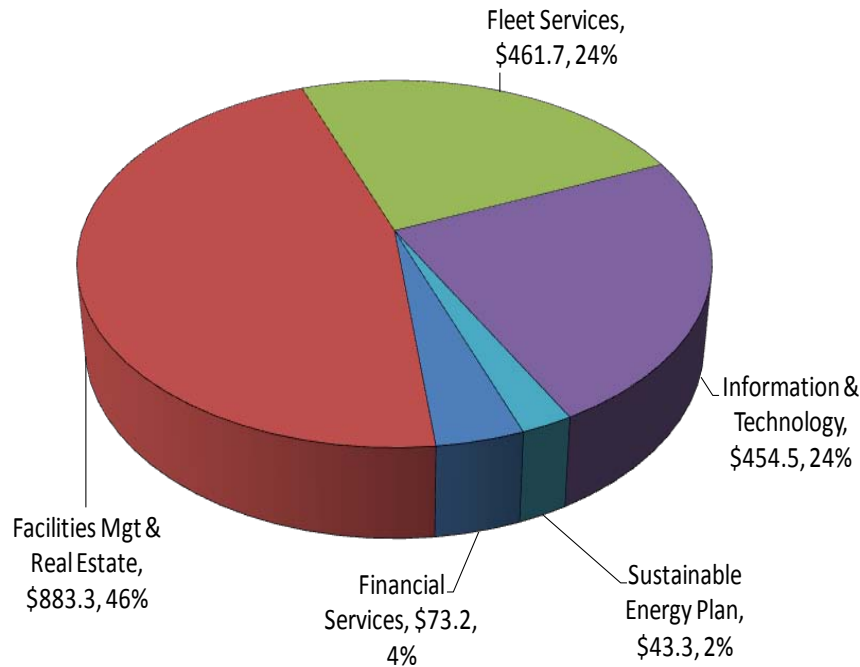
| Program | 2012 Approved | Projected Actuals at Year End | | Unspent Balance | |
|--------------------------------|----------------|-------------------------------|--------------|-----------------|--------------|
| | | \$000s | \$000s | % Spent | \$000s |
| Facilities Mgt & Real Estate | 315,600 | 198,112 | 62.8% | 117,488 | 37.2% |
| Financial Services | 27,637 | 20,669 | 74.8% | 6,968 | 25.2% |
| Fleet Services | 51,871 | 35,075 | 67.6% | 16,796 | 32.4% |
| Information & Technology | 58,188 | 33,865 | 58.2% | 24,323 | 41.8% |
| Sustainable Energy Plan | 56,421 | 14,414 | 25.5% | 42,007 | 74.5% |
| Total Internal Services | 509,717 | 302,135 | 59.3% | 207,582 | 40.7% |

2013 – 2022 Staff Recommended Capital Budget & Plan

Capital Spending by Program

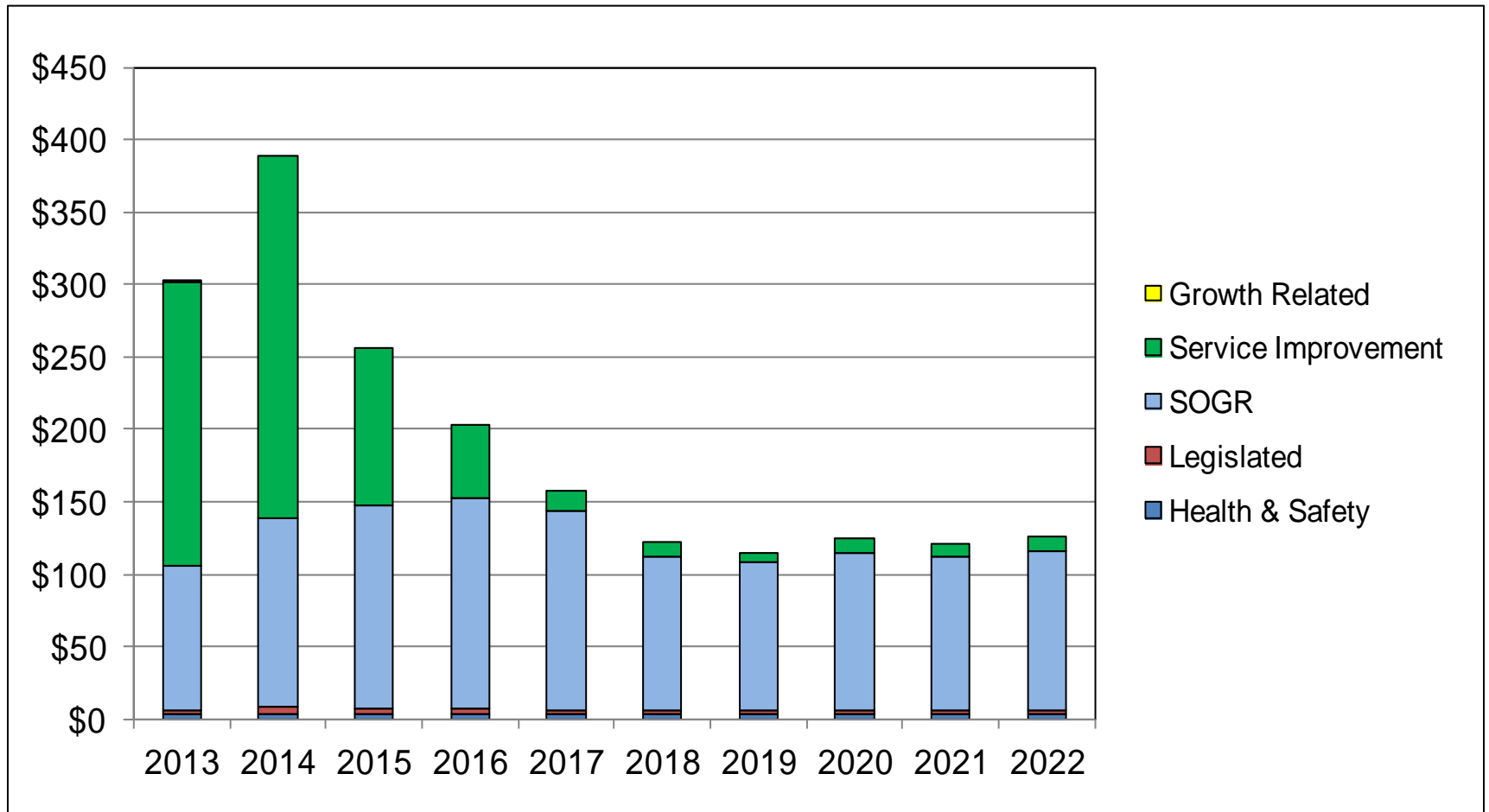
10 Year Capital Plan \$1,916.0M

2013 Capital Budget \$302.1M



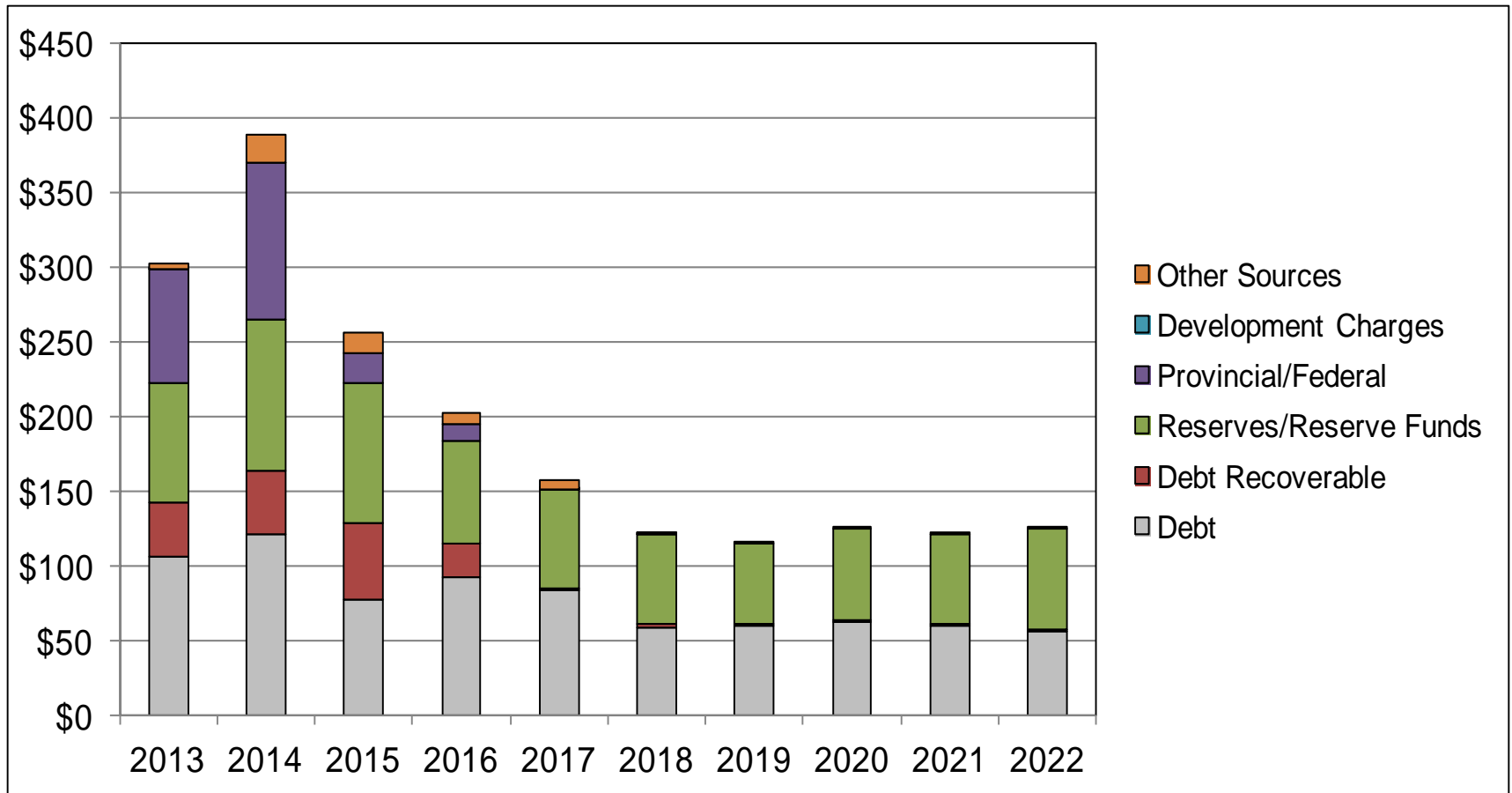
2013-2022 Capital Plan by Category

(\$Million)



2013-2022 Capital Plan by Funding Source

(\$Million)



Incremental Operating Impact of Capital

| Program (\$000s) | 2013 Rec. Budget | 2014 Plan | 2015 Plan | 2016 Plan | 2017 Plan | Total 2013-2017 | Total 2018-2022 | Total 2013-2022 |
|---|------------------|----------------|--------------|----------------|----------------|-----------------|------------------|-----------------|
| 2013 Recommended Capital Budget | | | | | | | | |
| Facilities Management & Real Estate | 40.0 | 85.0 | 0.0 | 0.0 | 0.0 | 125.0 | 0.0 | 125.0 |
| Financial Services | 120.0 | 115.0 | 0.0 | 0.0 | 0.0 | 235.0 | 0.0 | 235.0 |
| Fleet Services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Information & Technology | 2,552.0 | 2,834.0 | 1,189.0 | 2,276.0 | 4,627.0 | 13,478.0 | 166.0 | 13,644.0 |
| Sustainable Energy Plan | 0.0 | (1,787.0) | (879.0) | (885.0) | (892.0) | (4,443.0) | (4,903.4) | (9,346.4) |
| Sub-Total | 2,712.0 | 1,247.0 | 310.0 | 1,391.0 | 3,735.0 | 9,395.0 | (4,737.4) | 4,657.6 |
| Recommended 10-Year Capital Plan | | | | | | | | |
| N/A | | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sub-Total | | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total | 2,712.0 | 1,247.0 | 310.0 | 1,391.0 | 3,735.0 | 9,395.0 | (4,737.4) | 4,657.6 |

Summary of Major Projects in the 10-Year Capital Budget and Plan

Facilities Management & Real Estate

- Union Station Revitalization (\$360.7M)
- Old City Hall refurbishments (\$17.3M)
- Redevelopment of St. Lawrence Market North (\$71.2M)
- Security projects (\$18.6M)

Sustainable Energy Plan

- Energy Retrofit – Booth Yard project (\$1.0M)
- Solar Photovoltaic Program (\$4.0M)
- Demand Response 2013 (\$7.5M)

Summary of Major Projects in the 10-Year Capital Budget and Plan

Financial Services

- FPARS implementation project (\$38.7M)
- Replacement of the Tax Billing System (\$8.0M) and Utility Billing System (\$5.1M)
- CAPTOR migration to a new capital budgeting system (\$5.0M)

Fleet Services

- Vehicle replacements (\$441.1M)
- Fuel sites closure (\$17.8M)

Summary of Major Projects in the 10-Year Capital Budget and Plan

Information & Technology

- Consolidated Data Centre project (\$105.0M)
- Asset Lifecycle Management (\$153.4M)
- Application Systems upgrade and replacement (\$33.2M)
e.g., SAP Solutions, Web Solutions, Geospatial Solutions

Key Issues for 2013 and Beyond

- Competing demands for limited IT and other internal staff resources
- I&T Foundation required to support Corporate & Divisional Business requirements
- Aging building infrastructure continues to be a significant challenge with 20% of City owned buildings over 50 years old and 35% of the buildings will be over 50 years old over the next 10 years
- FMRE invests in SOGR in facilities below industry standards of 2% of replacement value due to funding levels
- Replenishment of Corporate Vehicle & Equipment Reserve to fund Fuel Sites rehabilitation

Key Issues for 2013 and Beyond – cont'd

- Due to fiscal constraints, some Divisions have reduced their contributions to their vehicle reserves, affecting future years' replacement programs.
- Consolidated Data Centre to address:
 - Multiple sites (3 data centres + 19 computing facilities)
 - Increasing demands
 - Power/Space constraints
 - Expensive leasing costs
- Executive Committee has referred the report "Repurposing of the Sustainable Energy Funds and New Funding Model for City Energy Projects" to the budget process. The recommended budget for Sustainable Energy Plan is consistent with this report.

