



Contents

I: Overview	1
II: Recommendations	4
III: 2014 Service Overview and Plan	5
IV: 2014 Recommended Total Operating Budget	17
V: Issues for Discussion	23

Appendices:

1) 2013 Performance	24
2) Recommended Budget by Expense Category	26
3) Summary of 2014 Service Changes	29
4) Summary of 2014 New & Enhanced Service Changes	N/A
5) Inflows/Outflows to / from Reserves & Reserve Funds	30
6) 2014 User Fee Rate Changes	N/A

Contacts

Stephen Conforti
 Manager, Financial Planning
 Tel: (416) 397-0958
 Email: sconfor@toronto.ca

Tara Congram
 Financial Planning Analyst
 Tel: (416) 392-3646
 Email: tcongra@toronto.ca

Policy, Planning, Finance & Administration

2014 OPERATING BUDGET OVERVIEW

What We Do

The Policy, Planning, Finance and Administration (PPF&A) Division provides centralized financial and administrative support to the Deputy City Manager and Cluster B Programs so that they can focus on providing services to the residents and businesses in the City of Toronto.

2014 Budget Highlights

The total cost to deliver this Program to Toronto residents in 2014 is \$22.226 million as shown below.

(In \$000s)	Approved 2013 Budget	Recommended 2014 Budget	Change	
			\$	%
Gross Expenditures	22,056.5	22,225.8	169.3	0.8%
Gross Revenue	11,512.3	11,715.9	203.6	1.8%
Net Expenditures	10,544.2	10,509.9	(34.3)	-0.3%

Entering into this year's budget, PPF&A was facing a net pressure of \$0.274 million primarily due to the cost of inflation and cost of living increases for staff. By reducing vacant positions and expenditures the Program was able to offset these pressures.

As a result, PPF&A's 2014 Recommended Operating Budget is \$0.034 million less than 2013 while still maintaining the 2013 level of service in 2014.

Fast Facts

- Provide payroll time entry for over 6,000 Cluster B employees.
- Process \$220 million in accounts receivable, over \$425 million in accounts payable transactions and more than 28,000 purchase orders, DPOs, CROs and blanket contracts.
- Conduct over 80 public consultation events for Cluster B Programs annually.
- Emergency Operations Centre activated four times.
- Office of Emergency Management Stand-by Coordinator activated 45 times.
- Issued 16,400 personal preparedness pamphlets to the public, City Divisions and Civic Centres across Toronto.
- Trending towards issuing 225 provincial emergency management training certificates.

Trends

- From 2011 to 2013 the Program has responded to 100% of stand-by requests within 15 minutes.
- From 2014 onwards, the Program anticipates that it will continue to maintain this service level.

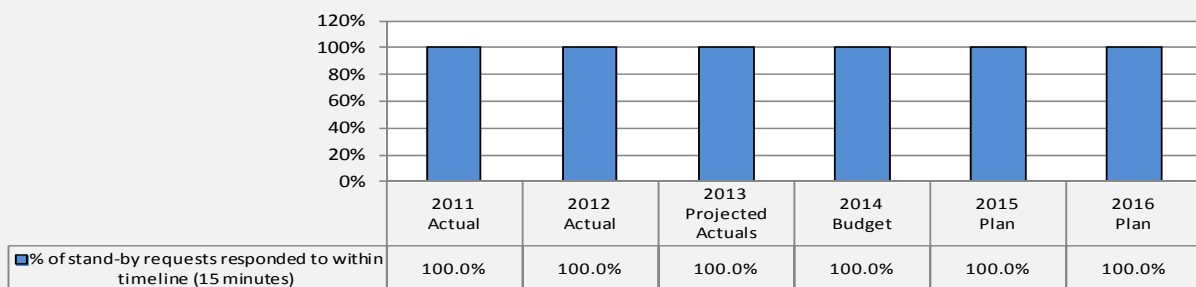
Our Service Deliverables for 2014

The 2014 Operating Budget for Policy, Planning, Finance and Administration will strive to meet the objectives of the Program's Strategic Plan: *Service Excellence, Responsible Management of Public Resources, and Commitment to Staff.*

Some of the key deliverables include the following:

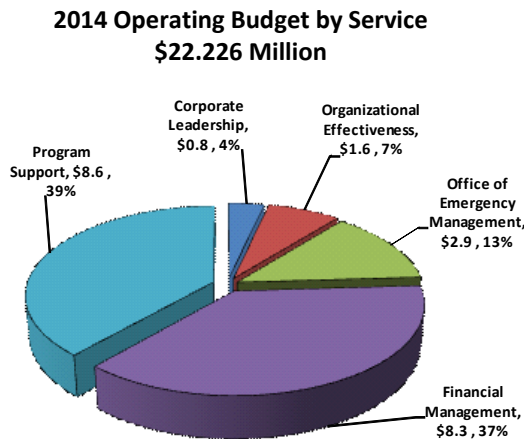
- Provide financial and administrative support to Cluster B Programs.
- Continue reviews of business processes to identify and improve efficiencies.
- Support implementation of the Financial Planning Analysis Reporting System (FPARS) in Cluster B Programs.
- Continue development of coordinated Five-Year Capital Programs.
- Enhance T.O. INview to become a more comprehensive tool for capital planning and communication.
- Maintain 100% compliance with requirements under the Emergency Management and Civil Protection Act and Municipal Cost Chapter 59 Emergency Management.
- Develop key preparedness messages for target populations (for example, general public, special needs, vulnerable populations, business sector, high-rise buildings, employees).

Percentage of Stand-by Requests Responded to by Emergency Management Within the Timeline

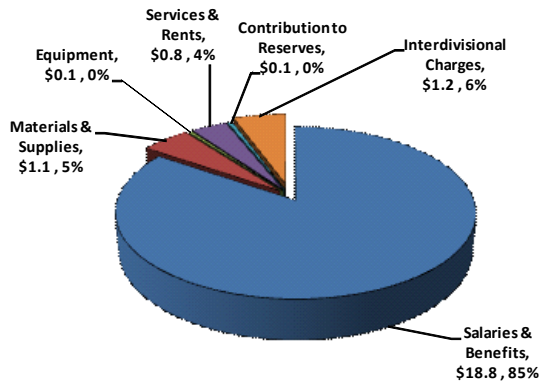


2014 Budget Expenditures & Funding

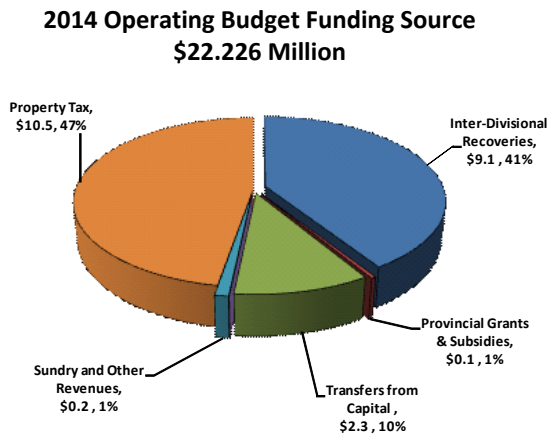
Where the money goes:



2014 Operating Budget by Expenditure Category



Where the money comes from:



Our Key Challenges and Priority Actions

- Filling vacant positions, including recruitment and retention of employees.
 - ✓ Continue to work with Human Resources to fill vacant positions
- Continuing need for technology enhancements that will automate manual processes.
 - ✓ Continue to review business processes to identify and improve efficiencies.
- Increasing complexity in developing the coordinated Five-Year Capital Plan due to the size and scope of both City and non-City projects.
 - ✓ Strengthened capital planning tools and procedures through the Major Capital Infrastructure Coordination (MCIC) Office.
- Need to develop a long-term strategy for the delivery and sustainability of emergency services to residents evacuated from their homes.
 - ✓ Successfully transfer the Emergency Planning Unit from Shelter, Support and Housing Administration to the Office of Emergency Management under Policy, Planning, Finance and Administration.

II: RECOMMENDATIONS

Recommendations

The City Manager and Chief Financial Officer recommend that:

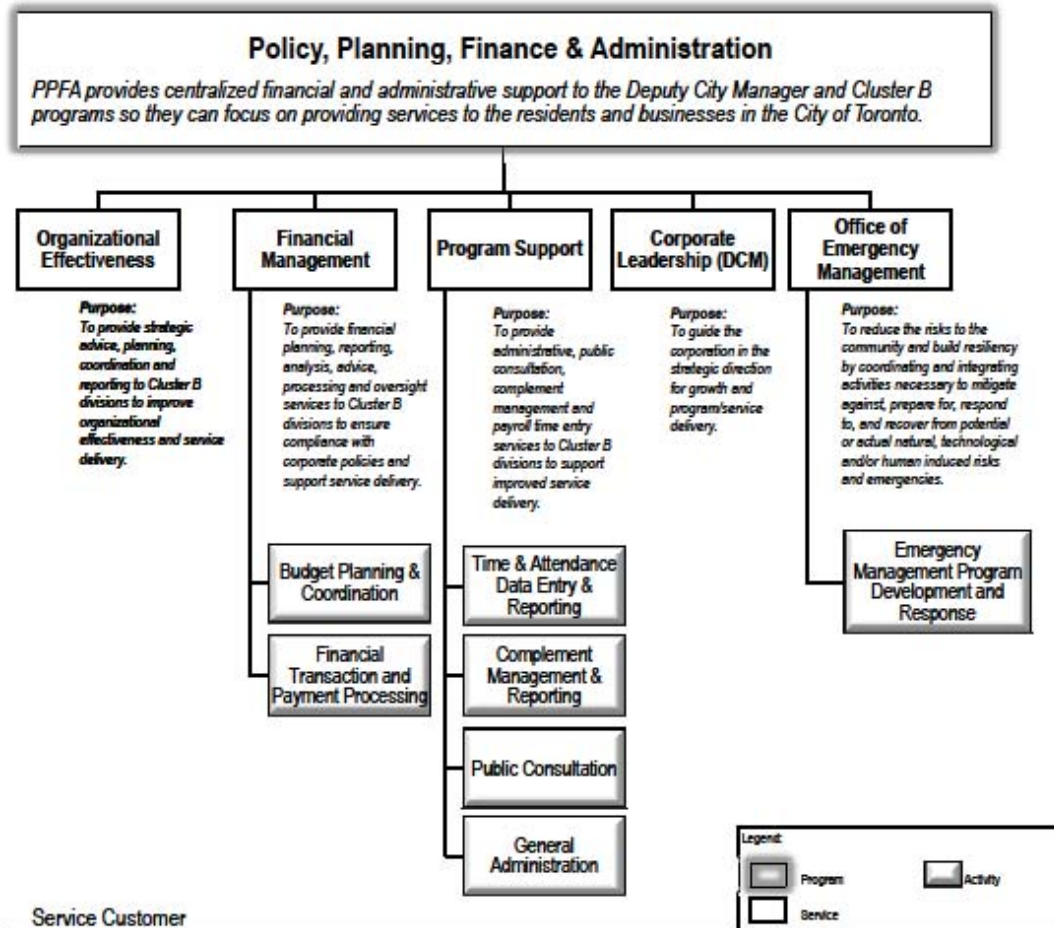
1. City Council approve the 2014 Recommended Operating Budget for Policy, Planning, Finance and Administration of \$22.226 million gross and \$10.510 million net, comprised of the following services:

<u>Service:</u>	<u>Gross</u> <u>(\$000s)</u>	<u>Net</u> <u>(\$000s)</u>
Organizational Effectiveness	1,610.5	742.3
Financial Management	8,323.7	4,136.6
Program Support	8,557.2	1,992.4
Corporate Leadership (DCM)	790.7	790.7
Office of Emergency Management	2,943.7	2,847.8
Total Program Budget	<u>22,225.8</u>	<u>10,509.9</u>

2. City Council approve Policy, Planning, Finance and Administration's 2014 recommended service levels, as outlined on pages 7 to 15, and associated staff complement of 200.4 positions.

III: 2014 SERVICE OVERVIEW AND PLAN

Program Map



Service Customer

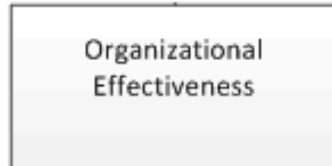
Organizational Effectiveness	Financial Management	Program Support	Corporate Leadership	Office of Emergency Management
<ul style="list-style-type: none"> • DCM's Office • Toronto Water • Solid Waste Management • Transportation Services • Toronto Building • Technical Services • City Planning • Fire Services • Municipal Licensing & Standards • Waterfront Secretariat • Toronto Environment Office • Office of Emergency Management • City Manager • Other City Divisions - e.g. Accounting Services, Financial Planning • Customers of Cluster B divisions 	<ul style="list-style-type: none"> • DCM Cluster B • Toronto Water • Solid Waste Management Services • Fire Services (Oversight Relationship) • Transportation Services • Technical Services • City Planning • Toronto Building • Municipal Licensing & Standards • Waterfront Secretariat • Office of Emergency Management • Major Capital Infrastructure Coordination Office • Toronto Environment Office • Corporate Divisions • Residents and businesses in the City of Toronto • Suppliers of Cluster B divisions 	<ul style="list-style-type: none"> • DCM Cluster B • Toronto Water • Solid Waste Management Services • Fire Services (Oversight Relationship) • Transportation Services • Technical Services • City Planning • Toronto Building • Municipal Licensing & Standards • Waterfront Secretariat • Office of Emergency Management • Major Capital Infrastructure Coordination Office • Toronto Environment Office • Corporate Divisions • Residents and businesses in the City of Toronto 	<ul style="list-style-type: none"> • Toronto Water • Solid Waste Management • Transportation Services • Toronto Building • Technical Services • City Planning • Fire Services • Municipal Licensing & Standards • Policy, Planning, Finance & Administration • Waterfront Secretariat • Toronto Environment Office • Office of Emergency Management • City Manager • Residents and businesses in the City of Toronto 	<ul style="list-style-type: none"> • Toronto Police Service • Toronto Fire Services • Emergency Medical Services • Toronto Public Health • Strategic Communications • Toronto Water • Transportation Services • Shelter, Support and Housing Administration • Toronto Building • Toronto Transit Commission • Purchasing and Materials Management • Facilities and Real Estate • Technical Services • Solid Waste Management Services • Parks, Forestry and Recreation • Toronto Office of Partnerships • Finance and Administration • Human Resources • Information and Technology • City Clerk's Office

2014 Service Deliverables

The 2014 Recommended Operating Budget of \$22.226 million gross and \$10.510 million net for Policy, Planning, Finance and Administration will:

- Provide financial and administrative support to Cluster B Programs.
- Continue reviews of business processes to identify and improve efficiencies.
- Support implementation of the Financial Planning Analysis Reporting System (FPARS) in Cluster B Programs.
- Continue development of coordinated Five-Year Capital Programs.
- Enhance T.O. INview to become a more comprehensive tool for capital planning and communication.
- Maintain 100% compliance with requirements under the Emergency Management and Civil Protection Act and Municipal Cost Chapter 59 Emergency Management.
- Develop key preparedness messages for target populations (for example, general public, special needs, vulnerable populations, business sector, high-rise buildings, employees).

Service Profile: Organizational Effectiveness



What we do

Provide strategic advice, planning, coordination and reporting to Cluster B divisions to improve organizational effectiveness and service delivery. The core activities include:

- Coordination and cross-divisional planning of major capital infrastructure projects through the Major Capital Infrastructure Coordination Office (MCIC);
- Development of a coordinated 5-Year Capital Plan that integrates City Programs with external agencies and utilities; and
- Management reporting and management consultant support for business process reviews, development of key performance indicators, and continuous improvement initiatives.

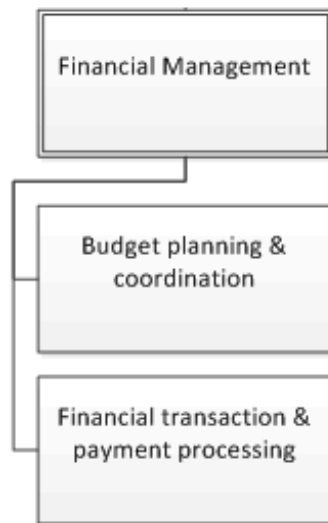
2014 Recommended Service Levels

Organizational Effectiveness

Activity	Type	Sub-Type	2011	2012	2013	2014 Recommended
	Cross Divisional Planning & Coordination	Administrative support and coordination	The assignment is completed within agreed upon timeline 100% of the time			The assignment is completed within agreed upon timeline 100% of the time
		Strategy and policy development	The policy or plan is completed within agreed upon timeline 100% of the time			The policy or plan is completed within agreed upon timeline 100% of the time
		Implementation support	The change is implemented within the agreed upon timeframe 100% of the time			The change is implemented within the agreed upon timeframe 100% of the time
Performance Measurement	Monitoring and tracking		The indicator is updated/maintained according to the predetermined schedule 100% of the time.			The indicator is updated/ maintained according to the predetermined schedule 100% of the time.
		Monthly Reports	Report issued within the agreed upon schedule 100% of the time			Report issued within the agreed upon schedule 100% of the time
		Quarterly Reports	Report issued within the agreed upon schedule 100% of the time			Report issued within the agreed upon schedule 100% of the time
		Annual Reports	Report issued within the agreed upon schedule 100% of the time			Report issued within the agreed upon schedule 100% of the time
		Ad hoc Reports	Report issued within the agreed upon schedule 100% of the time			Report issued within the agreed upon schedule 100% of the time
Program Review	Service Improvement		Report issued within the agreed upon schedule 100% of the time			Report issued within the agreed upon schedule 100% of the time
		Organizational Design	Report issued within the agreed upon schedule 100% of the time			Report issued within the agreed upon schedule 100% of the time
		New business process documentation developed	The new business process documentation is developed within the agreed upon timeframe 100% of the time			The new business process documentation is developed within the agreed upon timeframe 100% of the time

Activity	Type	Sub-Type	Service Levels			
			2011	2012	2013	2014 Recommended
	Program Review	Existing business process documentation maintained and updated	Business process documentation is maintained 100% of the time			Business process documentation is maintained 100% of the time
		Process improvement recommendations	Business process improvement recommendations are developed within the agreed upon timeframe 100% of the time			Business process improvement recommendations are developed within the agreed upon timeframe 100% of the time

Service Profile: Financial Management



What we do

Provide financial planning, reporting, analysis, advice, processing, and oversight services to Cluster B divisions to ensure compliance with corporate policies and support service delivery. The core activities include:

- Budget planning and coordination; and
- Financial transaction and payment processing.

2014 Recommended Service Levels

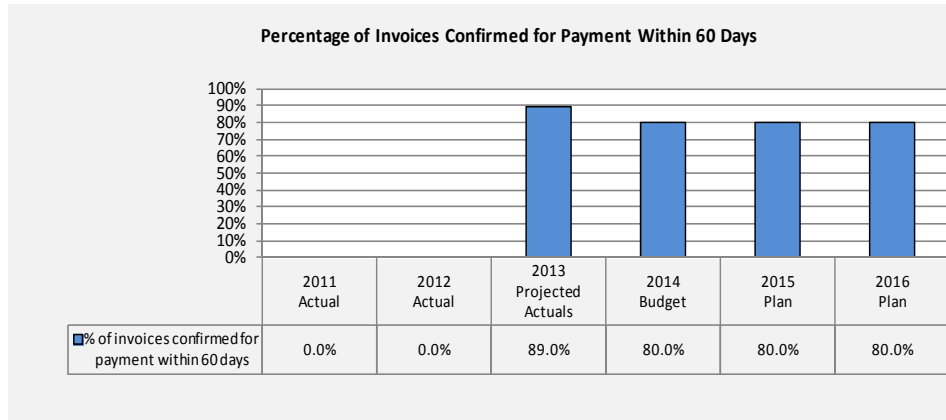
Financial Management

Activity	Type	Sub-Type	Service Levels			
			2011	2012	2013	2014 Recommended
Budget planning and coordination	Budget coordinated, prepared, and submitted		95% of Cluster B budgets supported and coordinated to meet corporate prescribed deadlines		100% of Cluster B budgets supported and coordinated to meet prescribed deadlines	100% of Cluster B budgets supported and coordinated to meet prescribed deadlines
	Research, data generation, analysis and presentation		Provided acknowledgement of request within 2 days 95% of the time			Provide acknowledgement of request within 2 days 95% of the time
	Assistance with service planning		100% of Cluster B Service Plans Supported to submit within corporate prescribed deadlines		100% of Cluster B Service Plans Supported to submit within prescribed deadlines	100% of Cluster B Service Plans Supported to submit within prescribed deadlines
	Management Reporting & Control			Monthly reports issued within 5 days after month end 75% of the time.	Monthly variance reports issued within 7 days after month end 80% of the time. Corporate variance reports meet prescribed deadlines 100% of the time.	Monthly variance reports issued within 7 days after month end 80% of the time. Corporate variance reports meet prescribed deadlines 100% of the time.
	Business advice & consultation				Provide acknowledgement of request within 2 days 100% of the time	Provide acknowledgement of request within 2 days 100% of the time
Financial transaction and payment processing	Management Reporting & Control		Ensure reconciliation of accounts within 60 days of month end 100% of the time		Ensure reconciliation of accounts within 30 days of month end 100% of the time	Ensure reconciliation of accounts within 30 days of month end 100% of the time
	Business advice & consultation				Provide acknowledgement of request within 2 days 100% of the time	Provide acknowledgement of request within 2 days 100% of the time
	Purchasing and procurement		Processed purchasing documents in SAP within two business days 90% of the time; less than 8.0 % of the Blanket Contracts were over-spent; 50% of the Informal Call for Quotation DPOs (\$7,500 to \$50,000) were issued within 60 calendar days		Processed purchasing documents in SAP within three business days to source and place the order 90% of the time; less than 8.0 % of the Blanket Contracts were over-spent; Informal calls (\$7,500 to \$50,000) are processed within 60 days 90% of the time based on complete documentation submitted to PPFA Financial Services.	Processed purchasing documents in SAP within three business days to source and place the order 90% of the time; less than 8.0 % of the Blanket Contracts were over-spent; Informal calls (\$7,500 to \$50,000) are processed within 60 days 90% of the time based on complete documentation submitted to PPFA Financial Services.

Activity	Type	Sub-Type	Service Levels			
			2011	2012	2013	2014 Recommended
Financial transaction and payment processing	Purchasing and procurement (Toronto Water)		Processed purchasing documents in SAP within five business days 90% of the time; 8.0 % of the Blanket Contracts were over-spent; 90% of the Informal Call for Quotation DPOs (\$7,500 to \$7,500) within 5 business days		Processed purchasing documents in SAP within three business days to obtain 3 quotes and create purchasing document and 2 days for approval and place the order 90% of the time; less than 8.0 % of the Blanket Contracts were over-spent; Informal calls (\$7,500 to \$50,000) are processed within 60 days 90% of the time based on complete documentation submitted to PPFA Financial Mangement (TW).	Processed purchasing documents in SAP within three business days to obtain 3 quotes and create purchasing document and 2 days for approval and place the order 90% of the time; less than 8.0 % of the Blanket Contracts were over-spent; Informal calls (\$7,500 to \$50,000) are processed within 60 days 90% of the time based on complete documentation submitted to PPFA Financial Mangement (TW).
	Accounts payable		85 % of invoices confirmed for payment within 60 days (2010)		85% of invoices confirmed for payment within 60 days	85% of invoices confirmed for payment within 60 days
	Accounts receivable		90% of accounts receivable are created and mailed within 48 hours of receipt or notification.		90% of debtor invoices issued (created and mailed) within 48 hours of receipt or notification of completed request.	90% of debtor invoices issued (created and mailed) within 48 hours of receipt or notification of completed request.
	Collect and process customer payments		Accounts receivable collected within agreed upon payment terms 67.3% (2010/2011). Customer payments deposited in bank by next business day 100% of the time; accounts updated within 5 business days upon receipt of supporting documents 90% of the time.		Undisputed accounts receivable collected within agreed upon payment terms 70% of the time. Customer payments deposited by next business day 100% of the time; accounts updated within 5 business days upon receipt of supporting documents 90% of the time.	Undisputed accounts receivable collected within agreed upon payment terms 70% of the time. Customer payments deposited by next business day 100% of the time; accounts updated within 5 business days upon receipt of supporting documents 90% of the time.
	Collect and process customer deposits and prepare refunds for payment		90% of customer deposits processed within 48 hours of receipt. 90% of refunds submitted for payment within 20 business days of receipt.		100% of customer deposits processed within 48 hours of receipt. 90% of completed refunds request processed within 10 business days of receipt.	100% of customer deposits processed within 48 hours of receipt. 90% of completed refunds request processed within 10 business days of receipt.

Service Performance Measures

Quality Measure



- This measure indicates the percentage of invoices confirmed for payment within 60 days.
- The Program is projecting that 89% of invoices will be confirmed for payment within 60 days.
- For 2014 and onwards, the Program anticipates that it will meet the measure of 80%.

Service Profile: Program Support



What we do

Provide Administrative, Public Consultation, Complement Management and Payroll time entry services to Cluster B divisions to support improved service delivery. The core activities include:

- Payroll time entry and reporting for over 6,000 Cluster B employees;
- Complement management and various monthly/ad hoc reports;
- Public consultation support; and

- General administration support including coordination of office space and telephones, as well as courier/mail services.

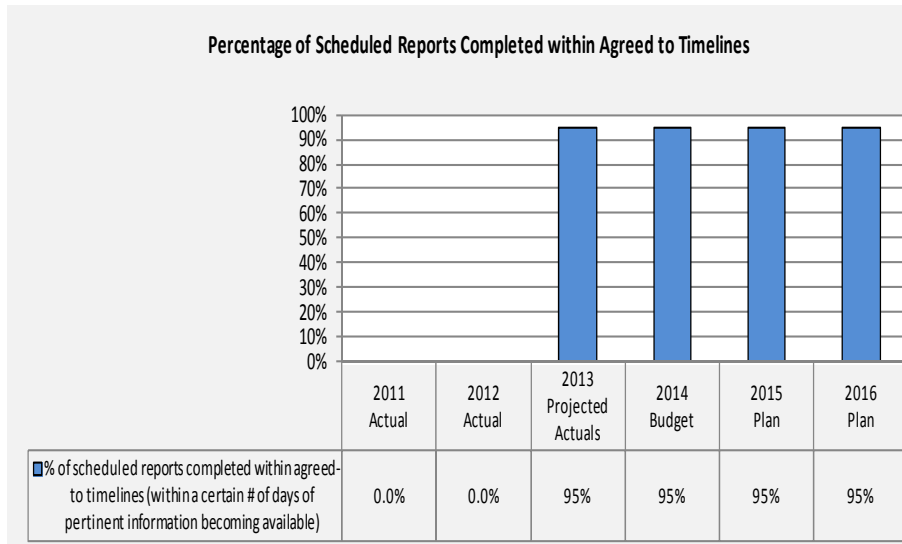
2014 Recommended Service Levels

Program Support

Activity	Type	Sub-Type	Service Levels			
			2011	2012	2013	2014 Recommended
Time & Attendance Data Entry & Reporting	Payroll Advice & Reporting		Quarterly Attendance Management Reports 95% of the time. Other Reports within 5 days 95% of the time		Monthly Attendance Management Reports 100% of the time. Other Reports within 5 days 95% of the time	Monthly Attendance Management Reports 100% of the time. Other Reports within 5 days 95% of the time
	Time & Attendance Data Entry & Reporting		Bi-weekly/weekly		Time Sheet entered 100% of the time	Time Sheet entered 100% of the time
Complement Management & Reporting	Complement Management		Monthly		Employee record update is completed within 2 days or as agreed upon 95% of the time	Employee record update is completed within 2 days or as agreed upon 95% of the time
	Various Monthly and/or Ad Hoc Reports		Monthly and/or Ad Hoc		Monthly reports are completed within agreed upon timeline 95% of the time	Monthly reports are completed within agreed upon timeline 95% of the time
	Client Consultation/Support		Acknowledge Request in 2 Business Days			Acknowledge Request in 2 Business Days
	CM related documentation (Organizational Change Approval Form, Staff Requisition)		One Business Day			One Business Day
Public Consultation			Meet Timeframe of project and/or Legislation		To meet notification guidelines, legislated requirements and client or program needs	Meet notification guidelines, legislated requirements and client or program needs
General Administration	Office Space Coordination		To meet client needs within Corporate Guidelines			Meet client needs within Corporate Guidelines
	Telephony Coordination		Within 5 working days 95% of the time			Within 5 working days 95% of the time
	Courier/Mail Services		Delivery within 2 working days 90% of the time			Delivery within 2 working days 90% of the time

Service Performance Measures

Quality Measure



- The Program projecting that in 2013 it will complete scheduled reports within agreed to timelines 95% of the time, within a certain number of days of pertinent information becoming available.
- It is anticipated that this measure will continue to be met in 2014 and onwards.

Service Profile: Corporate Leadership (DCM)



What we do

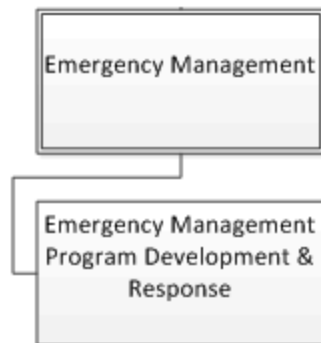
- Guide the corporation in the strategic direction for growth and program/service delivery.
- Provide corporate oversight and administrative governance of Cluster B Programs.
- Provide coordination on major City-wide initiatives and projects.

2014 Recommended Service Levels

Corporate Leadership

Activity	Type	Sub-Type	Service Levels			2014 Recommended
			2011	2012	2013	
	To be determined	To be determined		N/A		To be determined

Service Profile: Emergency Management



What we do

Reduce the risks to the community and build resiliency by coordinating and integrating activities necessary to mitigate against, prepare for, respond to, and recover from risks and emergencies. The core types of activities include:

- Coordination for emergency and disaster activities as part of the City's Emergency Management Program;
- Development of programs and plans to prevent disasters, where possible;
- Organization and coordination of emergency responses when disasters and emergencies occur; and
- Coordination and implementation of recovery plans.

2014 Recommended Service Levels

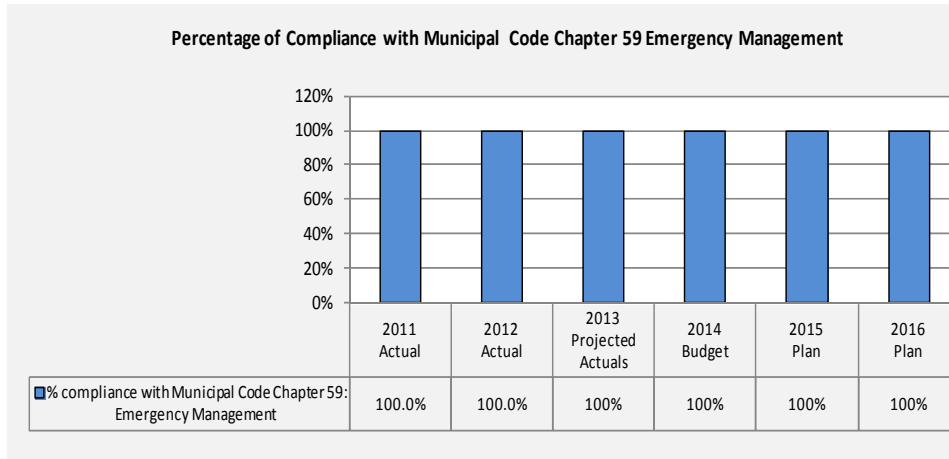
Emergency Management

Activity	Type	Sub-Type	Service Levels			
			2011	2012	2013	2014 Recommended
Emergency Management Program Development and Response	Customer Service - Phone, Email, Material Requested	Monthly	Meeting of the TEMPC maintained, 100% of the time.		Acknowledge in 1 business day and respond within 3 business days 90% of the time.	Acknowledge in 1 business day and respond within 3 business days 90% of the time.
	Municipal Program Requirements	Annually	Meeting of the EMWG maintained, 100% of the time.		100% compliance with the requirements under the Toronto Municipal Code	100% compliance with the requirements under the Toronto Municipal Code
	Provincial Program Requirements	Annually	Emergency Plan and Operational Support Functions maintained, 100% of the time.		100% compliance with the requirements under the Act	100% compliance with the requirements under the Act

Activity	Type	Sub-Type	Service Levels			
			2011	2012	2013	2014 Recommended
Emergency Management Program Development and Response	Training Program	Quarterly	Toronto Nuclear Emergency Response Plan maintained, 100% of the time		Achieve 80% satisfaction survey for all training courses, 50 Basic Emergency Management provincial certificates levels achieved, 75 Basic Incident Management System, 75 Incident Management System Level 200 provincial certificates levels achieved	Achieve 80% satisfaction survey for all training courses, 50 Basic Emergency Management provincial certificates levels achieved, 75 Basic Incident Management System, 75 Incident Management System Level 200 provincial certificates levels achieved
	Exercise Program	Annually	Training program maintained, 100% of the time		Achieve 80% satisfaction survey for annual exercise	Achieve 80% satisfaction survey for annual exercise
	Public Education Program	Monthly	Municipal exercise training maintained, 100% of the time		Achieve 80% satisfaction survey from public education/awareness presentations	Achieve 80% satisfaction survey from public education/awareness presentations
	Business Continuity	Monthly	HIRA report maintained, 100% of the time		Ensure 90% of all Divisions have a current Business Impact Analysis, Ensure 90% of Division have a current Business Continuity Plan, Ensure 90% of Divisions have in place tested/exercised BC Plans	Ensure 90% of all Divisions have a current Business Impact Analysis, Ensure 90% of Division have a current Business Continuity Plan, Ensure 90% of Divisions have in place tested/ exercised BC Plans
	Business Information Exchange	Monthly	CI inventory maintained, 100% of the time		Business Partners Exchange Portal maintained, 100% of the time	Business Partners Exchange Portal maintained, 100% of the time
	OEM 24/7 On-Call	As required	Public education program maintained, 100% of the time		On-call responds to all calls within 15 minutes of initiation	On-call responds to all calls within 15 minutes of initiation
	Emergency Operation Centre (EOC)	Operationally ready to activate	EP week activities maintained, 100% of the time		Normal Hours: EOC staffed with OEM members within 15 minutes of request, After hours: EOC staffed with OEM members within 2 hours of request, To ensure that the 5 Deep EOC Staffing Plan remains at 80%	Normal Hours: EOC staffed with OEM members within 15 minutes of request, After hours: EOC staffed with OEM members within 2 hours of request, To ensure that the 5 Deep EOC Staffing Plan remains at 80%

Service Performance Measures

Quality Measure



- Under the Emergency Management and Civil Protection Act and Municipal Code Chapter 59 Emergency Management, 100% compliance is required.
- Since 2011, the Program has adhered to this standard.

IV: 2014 Recommended Total Operating Budget

2014 Recommended Operating Budget (In \$000s)

(In \$000s)	2013		2014 Recommended Operating Budget			2014 Rec.dd vs. 2013 Budget Approved Changes		Incremental Change 2015 and 2016 Plan			
	Approved Budget	Projected Actual	2014 Rec'd Base	2014 Rec'd New/Enhanced	2014 Rec'd Budget			2015		2016	
	\$	\$	\$	\$	\$	\$	%	\$	%	\$	%
By Service											
Organizational Effectiveness											
Gross Expenditures	1,276.0	1,242.4	1,610.5		1,610.5	334.5	26.2%	64.6	4.0%	(310.7)	-18.5%
Revenue	542.9	515.8	868.2		868.2	325.3	59.9%		0.0%	(322.0)	-37.1%
Net Expenditures	733.1	726.6	742.3		742.3	9.2	1.3%	64.6	8.7%	11.4	1.4%
Financial Management											
Gross Expenditures	8,276.9	7,653.3	8,323.7		8,323.7	46.8	0.6%	291.0	3.5%	51.9	0.6%
Revenue	4,187.1	3,598.2	4,187.1		4,187.1	(0.0)	0.0%		0.0%		0.0%
Net Expenditures	4,089.8	4,055.0	4,136.6		4,136.6	46.8	1.1%	291.0	7.0%	51.9	1.2%
Program Support											
Gross Expenditures	8,761.3	8,152.7	8,557.2		8,557.2	(204.1)	-2.3%	30.4	0.4%	2.2	0.0%
Revenue	6,686.5	6,086.5	6,564.8		6,564.8	(121.7)	-1.8%		0.0%		0.0%
Net Expenditures	2,074.9	2,066.3	1,992.4		1,992.4	(82.4)	-4.0%	30.4	1.5%	2.2	0.1%
Corporate Leadership (DCM)											
Gross Expenditures	778.8	754.9	790.7		790.7	11.9	1.5%	35.3	4.5%	4.4	0.5%
Revenue							NA		NA		NA
Net Expenditures	778.8	754.9	790.7		790.7	11.9	1.5%	35.3	4.5%	4.4	0.5%
Office of Emergency Management											
Gross Expenditures	2,963.5	2,551.9	2,943.7		2,943.7	(19.8)	-0.7%	60.0	2.0%	5.0	0.2%
Revenue	95.9	101.6	95.9		95.9	(0.0)	0.0%		0.0%		0.0%
Net Expenditures	2,867.6	2,450.3	2,847.8		2,847.8	(19.8)	-0.7%	60.0	2.1%	5.0	0.2%
Total											
Gross Expenditures	22,056.5	20,355.2	22,225.8		22,225.8	169.3	0.8%	481.3	2.2%	(247.1)	-1.1%
Revenue	11,512.3	10,302.1	11,715.9		11,715.9	203.6	1.8%		0.0%	(322.0)	-2.7%
Total Net Expenditures	10,544.2	10,053.1	10,509.9		10,509.9	(34.3)	-0.3%	481.3	4.6%	74.9	0.7%
Approved Positions	199.1	179.1	200.4		200.4	1.3	0.7%		0.0%	(1.0)	-0.5%

The 2014 Recommended Operating Budget for Policy, Planning, Finance and Administration of \$22.226 million gross and \$10.510 million net represents a 0.3% decrease from the 2013 Approved Operating Budget of \$22.057 million gross and \$10.544 million net, and is comprised of the following services:

- The **Organizational Effectiveness service** of \$0.742 million net is \$0.009 million or 1.3% over the 2013 Approved Budget of \$0.733 million.
 - Changes from 2013 to 2014 stem from the following: increased interdivisional charges for a System Integrator 2 position that will be recovered from Toronto Water and Transportation; funding for a temporary Project Manager position funded by Metrolinx; and labour related factors such as non-union/union COLA, step increases, and progression pay.

- This service has net incremental impacts in 2015 of \$0.065 million and \$0.011 million in 2016. The change in 2016 is the result of the funding coming to an end for the System Integrator 2 and the Project Manager positions.
- The **Financial Management service** of \$4.137 million net is \$0.047 million or 1.1% over the 2013 Approved Budget of \$4.090 million.
 - The change for this service is driven by labour related factors such as non-union/union COLA, step increases, and progression pay.
 - Incremental increases for salaries and benefits expenditures of \$0.291 million net in 2015 and \$0.052 million net in 2016 are anticipated as a result of Cost of Living Allowances (COLA) increases for 2015 only, along with corresponding adjustments to progression pay, step increases, and fringe benefits.
- The **Program Support service** of \$1.992 million net is \$0.082 million or 4.0% under the 2013 Approved Budget of \$2.075 million.
 - A reduction of 2 vacant positions in Program Support area, combined with labour related factors such as non-union/union COLA, step increases, and progression pay, has contributed to the change for this service.
 - This service has net incremental impacts in 2015 of \$0.030 million and \$0.002 million in 2016 as a result of Cost of Living Allowances (COLA) increases for 2015 only, along with corresponding adjustments to progression pay, step increases, and fringe benefits.
- The **Corporate Leadership service** of \$0.791 million net is \$0.012 million or 1.5% over the 2013 Approved Budget of \$0.779 million.
 - Labour related factors such as non-union/union COLA, step increases, and progression pay are the driving force of change for this service.
 - In 2015, this service has net incremental impacts of \$0.035 million and in 2016, the impact is \$0.004 million due to Cost of Living Allowances (COLA) increases for 2015 only, along with corresponding adjustments to progression pay, step increases, and fringe benefits.
- The **Office of Emergency Management service** of \$2.848 million net is \$0.020 million or 0.7% under the 2013 Approved Budget of \$2.868 million.
 - The change for this service is driven by labour related factors such as non-union/union COLA, step increases, and progression pay.
 - This service has net incremental impacts in 2015 of \$0.060 million and \$0.005 million in 2016 as a result of Cost of Living Allowances (COLA) increases for 2015 only, along with corresponding adjustments to progression pay, step increases, and fringe benefits.

Approval of the 2014 Recommended Budget will result in the Program increasing its total staff complement by 1.3 positions, from 199.1 to 200.4 as highlighted in the table below:

2014 Recommended Total Staff Complement

Changes	2014 Budget	2015 Plan	2016 Plan
Opening Complement	194.1	200.4	200.4
In-year Adjustments	5.0		
Adjusted Staff Complement	199.1	200.4	200.4
Recommended Change in Staff Complement			
- Temporary Complement - capital project delivery	1.0		(1.0)
- Technical Adjustment - summer students	2.3		
- Operating impacts of completed capital projects			
- Service Change Adjustments	(2.0)		
- New / Enhanced			
Total	200.4	200.4	199.4
% Change over prior year	0.7%	0.0%	-0.5%

- The in-year change of an additional 5 positions is the result of 2 support assistant C positions in the Program Support service being transferred to Transportation Services for the Etobicoke York Traffic Planning and Right of Way Unit; and 7 positions being moved to PPF&A as part of the transfer of the Emergency Planning Unit from Shelter, Support and Housing Administration.
- The 2014 recommended staff changes include:
 - A technical adjustment of 2.3 temporary positions for summer students to ensure the approved complement reflects funded positions;
 - A reduction of 2 vacant positions in the Program Support functional area; and
 - The addition of one temporary Project Manager position for the MCIC office to be funded by Metrolinx. Metrolinx has committed to funding the temporary Project Manager position for two years, as such, the staff complement will decrease by 1 position, from 200.4 to 199.4 in 2016.

**2014 Recommended Base Budget
(In \$000s)**

(In \$000s)	2013 Approved Budget	2014 Rec'd Base	Change		Incremental Change			
			2014 Recommended Base vs. 2013 Approved Budget		2015 Plan		2016 Plan	
By Service	\$	\$	\$	%	\$	%	\$	%
Organizational Effectiveness								
Gross Expenditures	1,276.0	1,610.5	334.5	26.2%	64.6	4.0%	(310.7)	-18.5%
Revenue	542.9	868.2	325.3	59.9%		0.0%	(322.0)	-37.1%
Net Expenditures	733.1	742.3	9.2	1.3%	64.6	8.7%	11.4	1.4%
Financial Management								
Gross Expenditures	8,276.9	8,323.7	46.8	0.6%	291.0	3.5%	51.9	0.6%
Revenue	4,187.1	4,187.1	(0.0)	0.0%		0.0%		0.0%
Net Expenditures	4,089.8	4,136.6	46.8	1.1%	291.0	7.0%	51.9	1.2%
Program Support								
Gross Expenditures	8,761.3	8,557.2	(204.1)	-2.3%	30.4	0.4%	2.2	0.0%
Revenue	6,686.5	6,564.8	(121.7)	-1.8%		0.0%		0.0%
Net Expenditures	2,074.9	1,992.4	(82.4)	-4.0%	30.4	1.5%	2.2	0.1%
Corporate Leadership (DCM)								
Gross Expenditures	778.8	790.7	11.9	1.5%	35.3	4.5%	4.4	0.5%
Revenue				NA		NA		NA
Net Expenditures	778.8	790.7	11.9	1.5%	35.3	4.5%	4.4	0.5%
Office of Emergency Management								
Gross Expenditures	2,963.5	2,943.7	(19.8)	-0.7%	60.0	2.0%	5.1	0.2%
Revenue	95.9	95.9	(0.0)	0.0%		0.0%		0.0%
Net Expenditures	2,867.6	2,847.8	(19.8)	-0.7%	60.0	2.1%	5.1	0.2%
Total								
Gross Expenditures	22,056.5	22,225.8	169.3	0.8%	481.3	2.2%	(247.1)	-1.1%
Revenue	11,512.3	11,715.9	203.6	1.8%		0.0%	(322.0)	-2.7%
Net Expenditures	10,544.2	10,509.9	(34.3)	-0.3%	481.3	4.6%	74.9	0.7%
Approved Positions	199.1	200.4	1.3	0.7%		0.0%	(1.0)	-0.5%

The 2014 Recommended Base Budget of \$22.226 gross and \$10.510 net is \$0.034 million or 0.3% under the 2013 Approved Budget of \$10.544 million net and provides \$0.274 million in funding for base budget increases which have been offset by \$0.308 million in recommended service budget reductions and efficiencies bringing the Program's base budget to \$0.034 under the budget target of a 0% increase.

The key cost drivers resulting in base budget pressures of \$0.274 million are detailed in the table below:

**Key Cost Drivers
(In \$000s)**

(In \$000s)	2014 Rec'd Base Budget
Gross Expenditure Changes	
Prior Year Impacts	
Reversal of 1.5% non-union lump sum	(4.9)
Economic Factors	
Corporate factors	56.4
COLA and Progression Pay	
Labour economic factors including non-union/union COLA and progression pay including related fringe benefit adjustments	289.2
Other Base Changes	
Various indepartmental charges/recoveries	(66.6)
Total Changes	274.1
Revenue Changes	
Total Changes	-
Net Expenditures	274.1

In order to offset the above pressures, budget reductions of \$0.308 million are recommended as listed in the table below:

**2014 Recommended Service Change Summary by Program
(In \$000s)**

Description (\$000s)	2014 Recommended Service Changes				Net Incremental Impact			
	Position Change	Gross Exp.	Net Expense	% Change over 2013 Budget	2015		2016	
					Net Expense	Pos.	Net Expense	Pos.
#	\$	\$	%	\$	#	\$	#	
Base Changes:								
Base Expenditure Changes								
<i>Line by Line Reduction Options Based on Experience</i>		(111.4)	(111.4)	-1.1%				
<i>Absorbed Economic Factors</i>		(56.2)	(56.2)	-0.5%				
Base Expenditure Change		(167.6)	(167.6)	-1.6%				
Service Efficiencies								
<i>Program Support Reduction</i>	(2.0)	(140.8)	(140.8)	-1.3%				
Sub-Total	(2.0)	(140.8)	(140.8)	-1.3%				
Total Changes	(2.0)	(308.4)	(308.4)	-2.9%				

The 2014 recommended service changes consist of base expenditure reductions of \$0.168 million, and service efficiency savings of \$0.141 million net. Overall, the Program has achieved reductions of \$0.308 million bringing the 2014 Recommended Base Budget to \$0.034 million or 0.3% under the 2013 Approved Budget of \$10.544 million.

The 2014 recommended service changes are discussed below:

Base Expenditure Changes: (Savings of \$0.168 million gross, \$0.168 million net)

Line by Line Reduction Options Based on Experience

- A line by line review of operating expenditures against anticipated 2014 requirements has resulted in a reduction of \$0.111 million gross and net in non-labour expenses. As such, a 1.1 % reduction compared to the 2013 Approved Operating Budget was achieved.

Absorbed Economic Factors

- The Program absorbed inflationary pressures of \$0.056 million gross and net in 2014, a 0.5% reduction compared to the 2013 Approved Operating Budget.

Service Efficiencies: (Savings of \$0.141 million gross, \$0.141 million net)

Program Support Reduction

- Following a review of vacancies and staffing requirements, the Program determined that two full-time permanent vacancies in the Program Support service for Time and Attendance Data Entry and Reporting and General Administration could be eliminated for a savings of \$0.140 million gross and net without an impact on Program service levels. As a result, a 1.3 % reduction compared to the 2013 Approved Operating Budget for PPF&A was achieved.

**2015 and 2016 Plan
(In \$000s)**

Description (\$000s)	2015 - Incremental Increase					2016 - Incremental Increase				
	Gross Expense	Revenue	Net Expense	% Change	# Positions	Gross Expense	Revenue	Net Expense	% Change	# Positions
Known Impacts:										
COLA, Progression Pay and Step Increases	482.2		482.2			76.8		76.8		
Non-Labour Economic Factors	(0.9)		(0.9)			(1.8)		(1.8)		
Sub-Total	481.3		481.3			74.9		74.9		
Total Incremental Impact	481.3		481.3			74.9		74.9		

Approval of the 2014 Recommended Budget for Policy, Planning, Finance and Administration will result in 2015 and 2016 incremental increase of \$0.481 million net and \$0.075 million net respectively to maintain the 2014 level of service.

Future year incremental costs are primarily attributable to the following:

Known Impacts

- COLA, Progression Pay and Step Increases which are estimated to increase by \$0.482 million in 2015 and \$0.077 million in 2016. COLA has not been included in the 2016 Outlook as it is subject to future contract negotiations, therefore it is only included in 2015, along with corresponding adjustments to progression pay, step increases, and fringe benefits.
- In addition, non-labour inflationary impacts are anticipated to decrease by \$0.001 million in 2015 and \$0.002 million in 2016.

V: ISSUES FOR DISCUSSION

2014 Issues

Transfer of the Emergency Planning Unit (Shelter, Support, & Housing Administration) to PPF&A Emergency Management

- On November 27, 2012, Council adopted the report from the Deputy City Manager Cluster A entitled "Update on the City's response to the Ombudsman's report regarding the provision of Emergency Human Services following the 200 Wellesley Street Fire"
(<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2012.EX24.11>)
 - This report contained a review of actions taken and currently in process to improve the City's overall emergency response including the roles of the Office of Emergency Management (OEM-PPFA) of Policy, Planning, Finance and Administration; and the Emergency Planning Unit (EPU) of Shelter, Support & Housing Administration (SSHA).
 - As a result of this process, in 2013, it was determined that in order to capitalize on organizational synergies between these two areas that the EPU would be transferred to the OEM.
 - The physical transfer of staff occurred in early 2013 with responsibility for the operation of the EPU under the Director of the OEM and control of the budget still with SSHA.
 - At the October 8, 9, 10 and 11, 2013 meeting, City Council authorized the transfer of seven positions with funding for salaries and benefits and administrative costs of \$1.080 million gross and net for 2013.

Appendix 1

2013 Service Performance

2013 Key Accomplishments

In 2013, Policy, Planning, Finance and Administration achieved the following results:

Organizational Effectiveness

- ✓ Improved monthly reporting to the Cluster B Senior Management Team.
- ✓ Strengthened capital planning tools and procedures to improve coordination and reduce impacts due to construction through the Major Capital Infrastructure Coordination (MCIC) Office.

Financial Management

- ✓ Completed implementation of 3-Way Match in all Cluster B divisions.
- ✓ Supported Cluster B Programs with the implementation of FPARS.

Program Support

- ✓ Completed a review of Cluster B internal mail delivery services which will result in the elimination of duplicated services.
- ✓ Conducted 89 public consultation events for Cluster B Programs (year to date).
- ✓ Began a review of payroll timesheet entry processes.

Office of Emergency Management

- ✓ Successfully integrated the Emergency Planning Unit from Shelter, Support and Housing Administration into the Office of Emergency Management.

2013 Financial Performance

2013 Budget Variance Analysis (In \$000s)

(\$000s)	2011 Actuals	2012 Actuals	2013 Approved Budget	2013 Projected Actuals*	2013 Approved Budget vs. Projected Actual Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	20,841.3	18,457.6	22,056.5	20,355.2	(1,701.3)	(7.7)
Revenues	11,027.7	10,060.8	11,512.3	10,302.1	(1,210.2)	(10.5)
Net Expenditures	9,813.5	8,396.8	10,544.2	10,053.1	(491.1)	(4.7)
Approved Positions	193.1	160.4	199.1	179.1	(20.0)	(10.0)

2013 Experience

- Policy, Planning, Finance and Administration (PPF&A) reported a net under-spending of \$0.445 million or 6.6% of planned expenditures for the nine-month period ended September 30, 2013. At year-end, PPF&A is forecasting a net favourable variance of \$0.491 million or 4.7% under the 2013 Approved Net Operating Budget, based on the 2013 third quarter operating budget variance report.
- For year-end, gross expenditures are forecasted to be \$1.701 million or 7.7% lower than planned primarily due to savings for salaries and benefits from staff vacancies, offset by related under-achieved revenue of \$1.210 million. The under-achieved revenue recovery is directly related to under-spending in salaries and benefits for services to client divisions.

Impact of 2013 Operating Variance on the 2014 Recommended Budget

- The Program is committed to continuing its work with Human Resources staff to fill vacant positions and reduce the under-spending in salaries and benefits in order to improve services to client programs.

Appendix 2

2014 Recommended Total Operating Budget by Expenditure Category

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

Category of Expense	2011	2012	2013	2013	2014	2014 Change from		2015	2016
	Actual	Actual	Budget	Projected	Rec'd	2013 Approved	%	Plan	Plan
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	17,876.5	15,850.9	18,626.4	17,231.4	18,788.5	162.1	0.9%	19,270.7	19,207.1
Materials and Supplies	1,155.0	1,087.4	1,231.8	1,092.7	1,145.4	(86.4)	-7.0%	1,145.1	1,144.4
Equipment	123.6	12.1	92.8	28.3	88.0	(4.8)	-5.2%	87.9	87.9
Services & Rents	363.9	236.4	776.2	530.9	846.0	69.8	9.0%	845.4	762.7
Contributions to Capital									
Contributions to Reserve/Res Funds	173.4	114.6	116.7	116.1	116.7	0.0	0.0%	116.7	116.7
Other Expenditures	(1.8)	8.2	8.0	8.0		(8.0)	-100.0%		
Interdivisional Charges	1,150.7	1,148.0	1,204.6	1,347.8	1,241.3	36.7	3.0%	1,241.3	1,141.3
Total Gross Expenditures	20,841.3	18,457.6	22,056.5	20,355.2	22,225.8	169.3	0.8%	22,707.1	22,460.0
Interdivisional Recoveries	8,717.7	7,759.3	9,002.5	7,789.2	9,105.7	103.2	1.1%	9,105.7	9,005.7
Provincial Subsidies			85.0	85.0	85.0		0.0%	85.0	85.0
Federal Subsidies									
Other Subsidies									
User Fees & Donations		0.2							
Transfers from Capital Fund	2,289.4	2,292.3	2,292.3	2,292.2	2,292.3	(0.0)	0.0%	2,292.3	2,292.3
Contribution from Reserve Funds			122.5	122.5	0.9	(121.7)	-99.3%	0.9	0.9
Contribution from Reserve									
Sundry Revenues	20.7	9.1	10.0	13.1	232.0	222.0	2220.4%	232.0	10.0
Required Adjustments									
Total Revenues	11,027.7	10,060.8	11,512.3	10,302.1	11,715.9	203.6	1.8%	11,715.9	11,393.9
Total Net Expenditures	9,813.5	8,396.8	10,544.2	10,053.1	10,509.9	(34.3)	-0.3%	10,991.2	11,066.1
Approved Positions	229.1	195.1	199.1	179.1	200.4	1.3	0.7%	200.4	199.4

2014 Key Cost Drivers

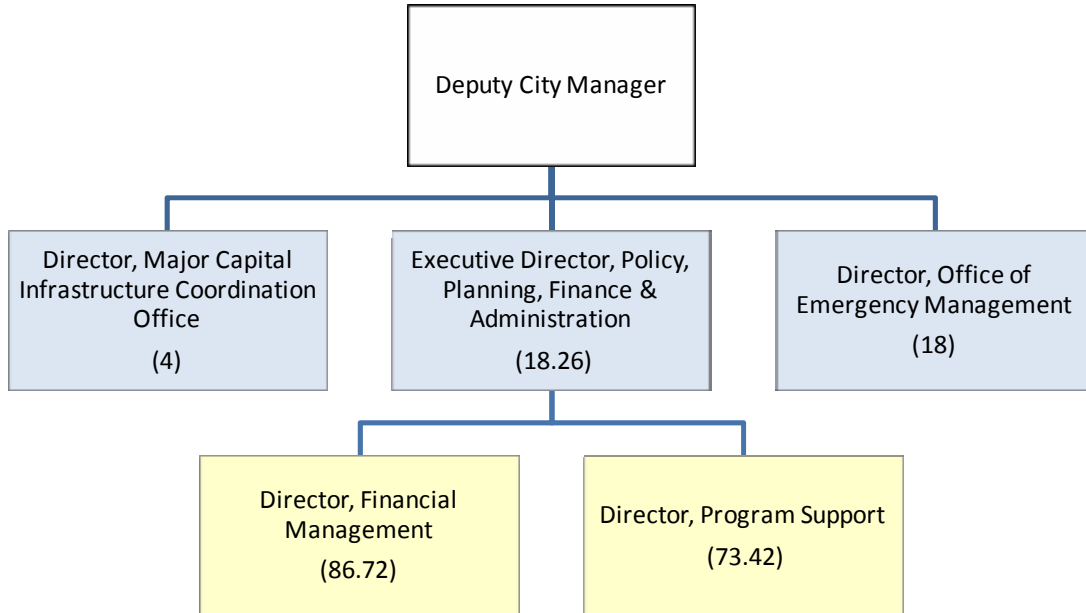
- The 2014 Recommended Gross Expenditures of \$22.226 million is \$0.169 million or 0.8% over the 2013 Approved Gross Expenditures.
- Salaries and benefits represent the largest expenditures category and account for 84.5% of the total expenditures for PPF&A, followed by interdivisional charges at 5.6%, materials and supplies at 5.2%, and services and rents at 3.8%.
 - The change from 2013 to 2014 for salaries and benefits is \$0.162 million or 0.9% and is based on the combination of cost of living allowance increments, step increases, and progression pay; in addition to the reduction of 2 vacant full-time positions; and the addition of a temporary Project Manager position funded by Metrolinx.
 - Variances from year to year are the result of transfers in and out of the Program. For example, the transfer of the Emergency Planning Unit from SS&HA to PPF&A in 2013.
 - Interdivisional Charges have increased by \$0.037 million or 3.0% from the 2013 Approved Operating Budget. This is in part related to interdivisional charges from IT Services for a System Integrator 2 position that will be utilized by the Major Capital

Infrastructure Coordination Office (MCIC) for geospatial analysis and reporting; which will in turn be recovered from Toronto Water and Transportation who will be sharing the service.

- Approximately \$9.106 million or 41% of the Program's gross expenditures will be funded through interdivisional recoveries, \$2.292 million or 10% is funded through transfer of capital funds, and \$0.232 million or 1% from other revenues.
 - The change in interdivisional recoveries from 2013 to 2014 amounts to \$0.103 million or 1.1%, and is related to recoveries from Toronto Water and Transportation for the System Integrator 2 position.
 - Other revenues have increased from 2013 to 2014 by \$0.222 million which is directly associated with the funding from Metrolinx for the temporary Project Manager position.
- The approved complement for 2014 has increased by 1.3 positions from the 2013 Approved Operating Budget. This is the result of a technical adjustment of 2.3 temporary positions for summer students to reflect complement budgeted within salaries and benefits; a reduction of 2 vacant positions in the Program Support functional area; and the addition of one temporary Project Manager position for the MCIC office to be funded by Metrolinx in 2014 and 2015.

Appendix 2 - Continued

2014 Organization Chart



2013 Full and Part Time Staff

Category	Senior Management	Management	Exempt Professional & Clerical	Union	Total
Full-Time	2.0	24.0	44.0	126.0	196.0
Part-Time			0.4	2.8	3.1
Total	2.0	24.0	44.4	128.8	199.1

Appendix 3

Summary of 2014 Recommended Service Changes



**2014 Operating Budget - Staff Recommended Service Change
Summary by Service
(\$000s)**

Form ID		Citizen Focused Services B Program: Policy, Planning, Finance & Admin	Adjustments				2015 Plan Net Change	2016 Plan Net Change
Category	Priority		Gross Expenditure	Revenue	Net	Approved Positions		
2014 Staff Recommended Base Budget Before Service Change:			22,366.6	11,715.9	10,650.7	195.4	481.3	74.9

737	PA - Proposed Reductions
-----	---------------------------------

51	1	Description:
----	---	---------------------

Through a review of vacancies and staffing requirements, it is recommended that two full-time permanent vacancies in the Program Support service for Time and Attendance Data Entry and Reporting and General Administration could be eliminated for a savings of \$0.140 million gross and net without an impact on Program service levels.

Service Level Impact:

Service levels/standards will not be impacted due to the reduction of two full-time permanent vacancies in the Program Support service.

Service: PA-Program Support

Total Staff Recommended:	(140.8)	0.0	(140.8)	(2.0)	0.0	0.0
Staff Recommended Service Changes:	(140.8)	0.0	(140.8)	(2.0)	0.0	0.0

Category:

- 51 - Efficiency Change
- 52 - Revenue Change
- 59 - Service Change



**2014 Operating Budget - Staff Recommended Service Change
Summary by Service
(\$000s)**

Form ID		Citizen Focused Services B Program: Policy, Planning, Finance & Admin	Adjustments				2015 Plan Net Change	2016 Plan Net Change
Category	Priority		Gross Expenditure	Revenue	Net	Approved Positions		
Summary:								
		Staff Recommended Service Changes:	(140.8)	0.0	(140.8)	(2.0)	0.0	0.0
		Total Staff Recommended Base Budget:	22,225.8	11,715.9	10,509.9	193.4	481.3	74.9

Category:

- 51 - Efficiency Change
- 52 - Revenue Change
- 59 - Service Change



**2014 Operating Budget - Staff Recommended Service Change
Summary by Activity
(\$000s)**

Form ID		Citizen Focused Services B Program: Policy, Planning, Finance & Admin	Adjustments				2015 Plan Net Change	2016 Plan Net Change
Category	Priority		Gross Expenditure	Revenue	Net	Approved Positions		
2014 Staff Recommended Base Budget Before Service Change:			22,366.6	11,715.9	10,650.7	195.4	481.3	74.9

737	PA - Proposed Reductions
-----	---------------------------------

51	0	Description:
----	---	---------------------

Through a review of vacancies and staffing requirements, it is recommended that two full-time permanent vacancies in the Program Support service for Time and Attendance Data Entry and Reporting and General Administration could be eliminated for a savings of \$0.140 million gross and net without an impact on Program service levels.

Service Level Impact:

Service levels/standards will not be impacted due to the reduction of two full-time permanent vacancies in the Program Support service.

Service/Activity: PA-Financial Management / Financial Transaction & Payment Processing

Total Staff Recommended:	0.0	0.0	0.0	0.0	0.0	0.0
--------------------------	-----	-----	-----	-----	-----	-----

Category:

- 51 - Efficiency Change
- 52 - Revenue Change
- 59 - Service Change



**2014 Operating Budget - Staff Recommended Service Change
Summary by Activity
(\$000s)**

Form ID		Citizen Focused Services B Program: Policy, Planning, Finance & Admin	Adjustments				2015 Plan Net Change	2016 Plan Net Change
Category	Priority		Gross Expenditure	Revenue	Net	Approved Positions		
		Service/Activity: PA-Program Support / General Administration						
		Total Staff Recommended:	(18.0)	0.0	(18.0)	(0.3)	0.0	0.0
		Service/Activity: PA-Program Support / Public Consultation						
		Total Staff Recommended:	0.0	0.0	0.0	0.0	0.0	0.0
		Service/Activity: PA-Program Support / Time & Attendance Data Entry & Reporting						
		Total Staff Recommended:	(122.8)	0.0	(122.8)	(1.8)	0.0	0.0
		Staff Recommended Service Changes:	(140.8)	0.0	(140.8)	(2.0)	0.0	0.0
Summary:								
		Staff Recommended Service Changes:	(140.8)	0.0	(140.8)	(2.0)	0.0	0.0
		Total Staff Recommended Base Budget:	22,225.8	11,715.9	10,509.9	193.4	481.3	74.9

Category:

- 51 - Efficiency Change
- 52 - Revenue Change
- 59 - Service Change

Appendix 5

Inflows/Outflows to/from Reserves & Reserve Funds

Corporate Reserve / Reserve Funds (In \$000s)

Reserve / Reserve Fund Name	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2013 \$	Proposed Withdrawals (-) / Contributions (+)		
			2014 \$	2015 \$	2016 \$
Projected Beginning Balance			18,307.1	36,762.2	51,417.2
Insurance Reserve Fund	XR1010	18,307.1			
<i>Proposed Withdrawals (-)</i>					
<i>Contributions (+)</i>			94.6	94.6	94.6
Total Reserve / Reserve Fund Draws / Contributions		18,307.1	18,401.6	36,856.8	51,511.8
Other program / Agency Net Withdrawals & Contributions			18,360.6	14,560.5	14,995.9
Balance at Year-End		18,307.1	36,762.2	51,417.2	66,507.7

Reserve / Reserve Fund Name	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2013 \$	Proposed Withdrawals (-) / Contributions (+)		
			2014 \$	2015 \$	2016 \$
Projected Beginning Balance			588.6	556.6	556.6
Vehicle Reserve Fund - PPF&A	XQ1401	588.6			
<i>Proposed Withdrawals (-)</i>			(32.0)		
<i>Contributions (+)</i>					
Total Reserve / Reserve Fund Draws / Contributions		588.6	556.6	556.6	556.6
Other program / Agency Net Withdrawals & Contributions					
Balance at Year-End		588.6	556.6	556.6	556.6

Reserve / Reserve Fund Name	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2013 \$	Proposed Withdrawals (-) / Contributions (+)		
			2014 \$	2015 \$	2016 \$
Projected Beginning Balance			-	22.1	44.2
Vehicle Reserve Fund - OEM	To be determined				
<i>Proposed Withdrawals (-)</i>					
<i>Contributions (+)</i>			22.1	22.1	22.1
Total Reserve / Reserve Fund Draws / Contributions		-	22.1	44.2	66.3
Other program / Agency Net Withdrawals & Contributions					
Balance at Year-End		-	22.1	44.2	66.3