

budget

—2019—



BUDGET NOTES

Office of the Controller

What We Do

We provide a broad range of internal financial and employee services to City Programs, Agencies and Corporations and support the strategic priorities of Council by delivering four main services:

- Pension, Payroll & Employee Benefits
- Purchasing & Materials Management
- Accounting Services
- Revenue Services

Why We Do It

We provide effective financial and employee services to City Programs, Agencies and Corporations by ensuring accurate and timely pension, payroll and benefit services, procurement and materials management services, accounting, banking, accounts payable services, revenue administration services and billing and collection services.

Our Experience & Success

- Signed Pension Transfer Agreements with OMERS to merge the City's pre-OMERS Pension Plans
- As part of the Supply Chain Management Transformation Program, began the roll out of the SAP Ariba Sourcing and Contract Management modules to City Divisions
- Received the prestigious GFOA Canadian Award for Financial Reporting for 11 consecutive years
- Implemented the Auditor General's recommendations on improving the collection of long outstanding water bills, preventing lost revenues
- City Manager's Award of Excellence - Customer Service Experience - Toronto's Administrative Penalty System
- With our divisional partners, achieved Payment Card Industry compliance for the City
- Received 2018 Corporation of the Year Award from WBE Canada and 2018 Collaboration Award from CAMSC for Social Procurement Program
- Modernized parking ticket dispute process, resulting in expedited revenue collection, enhanced customer service thru decreased wait times.

Key Challenges

- Complex and highly legislated environment, including harmonized sales tax and commodity tax legislation; Payroll legislation, including Canada Revenue Agency; Pension legislation - regulatory approvals for the merger of the City's pension plans with OMERS; and New public sector financial reporting standards.
- Changing customer demographics - increased demand for automation and access through internet, social media and continuing demand from an aging customer base via traditional modes.
- Automation requirements to meet increasing information demands.
- Resource constraints, lack of capacity to address corporate or specific Division initiatives and support major transformation.

Priority Actions

- Continue the multi-year Supply Chain Transformation Program – a large scale business transformation of Purchasing & Materials Management (PMMD) through three projects: Implementing Category Management & Reorganizing PMMD which includes implementing SAP Ariba; Implementing the Procure to Pay Module of SAP Ariba transforming how the City buys and pays for things; and Implementing a Materials Management Refresh
- Complete implementation of Municipal Accommodation Tax collection processes (Hotel and Short-Term Rental Tax)
- Continue to support the sustainment, improvement and protection of the integrity of the City's financial system, including testing, training, user support, and system upgrades
- Transform the payroll service delivery model and implement employee-centric services and technology delivering a positive City employee experience.
- Implement the Category Management which will move Purchasing and Materials Management Division to provide more strategic value added services to the City Divisions.

Budget At A Glance

| STAFF RECOMMENDED OPERATING BUDGET | | | |
|------------------------------------|--------|--------|--------|
| \$Million | 2019 | 2020 | 2021 |
| Gross Expenditures | \$81.0 | \$84.1 | \$84.8 |
| Revenues | \$52.8 | \$52.5 | \$53.0 |
| Net Expenditures | \$28.2 | \$31.6 | \$31.7 |
| Approved Positions | 682.2 | 680.2 | 680.2 |

Our Key Service Levels



Payroll reports will be made available to management within 2 days of the pay date



Payroll statements are made available to all employees by end of scheduled pay day



Issuing purchasing call documents within 2-5 days from time of receipt of final approved document



90% of invoices paid within 60 days



Average wait times of less than 7 minutes for tax, utility and parking tag transactions at Revenue Services' Counter Operations



99.5% of parking tickets processed within legislated timeframes

Source of Image: www.icons8.com

Key Service Deliverables

Support and further develop on-line service options for Tax, Utility Billings and parking tags

Modernize and streamline the city's accounting & finance functions as part of the SAP S4 implementation, with efficient transaction processing, improved accountability, monitoring and governance, and enhanced reporting

Review of the current state of Accounts Receivable practices within the City to identify best business practices.

Continue the merger of the City's five pre-OMERS pension plans with OMERS.

Upgrade the Payroll Systems & Technology Platforms increasing access to Employee Self-Service Portal/Management Self-Service Portal (ESS/MSS)

Who We Serve

Accounting Services

- City & Agency Staff

Beneficiaries

- Businesses
- Provincial & Federal Governments
- Residents

Pension, Payroll & Employee Benefits

- OMERS Pension Boards & Committees
- Retired Staff – City of Toronto
- City Staff

Beneficiaries

- Businesses
- Residents

Purchasing & Materials Management

- City Staff/Programs
- Suppliers

Beneficiaries

- Businesses
- Residents

Revenue Services

- Property Owners
- Registered Utility Account Holder
- Parking Ticket Recipient
- City Staff
- Legal Community

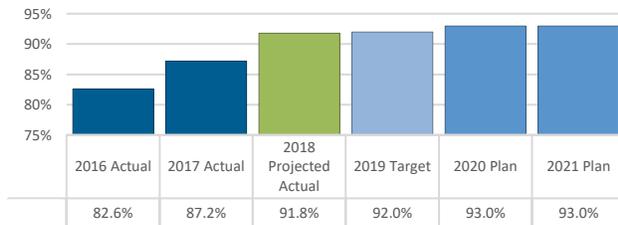
Beneficiaries

- Businesses
- Residents

How Well We Are Doing

Performance Measures

% Electronic Payments (Tax, Utility & Parking Tags)



Behind the Numbers

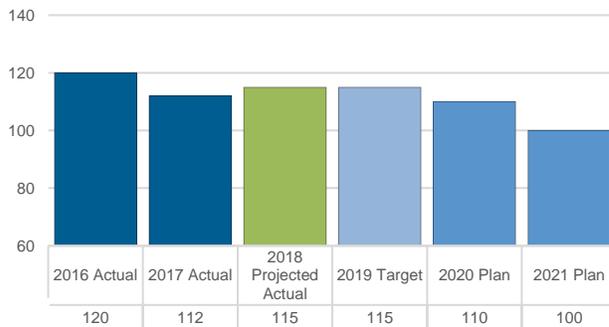
- Percentage of electronic payments received compared to total payments processed for property tax, utility and parking tickets is increasing over time due to consumer adoption of electronic payments.
- Electronic payments improve accuracy, are more cost-effective, and can be posted to the City's accounts sooner than cheque payments.
- Development of additional online services for electronic billings and payments will see an increasing trend in the overall percentage of electronic payments over 2019 - 2021.

Payment Cycle time - % invoices paid within 60 days



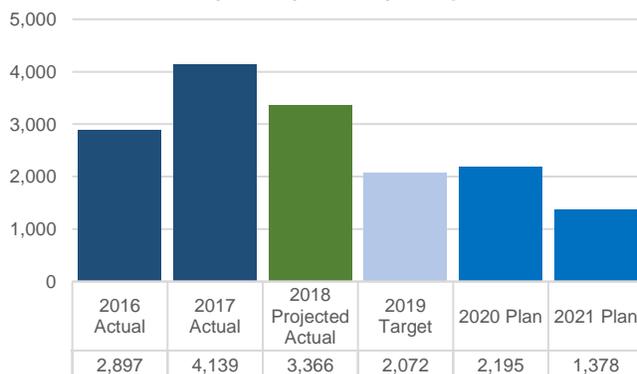
- The emphasis for 2018 and 2019 will be the elimination of parked documents in preparation for the implementation of the Ariba P2P functionality.
- In Q3 2018 Accounts Payable and the General Ledger section of Accounting Services implemented a Parked Document Liability process with City divisions in an effort to eliminate parked documents and improve overall payment cycle time.
- It is fully expected that the implementation of electronic procurement will facilitate more timely payment to vendors participating in the program as well as allowing for further discounts currently not available.

Procurement Cycle Time (in working days)



- Trends indicate a decrease in the number of working days it takes to complete competitive procurements (from purchase requisition to issuance of purchase order, including award and contract execution). It is expected that this trend will continue with the implementation of the Supply Chain Transformation Program.

Total Payroll Payments by Cheque



- The number of cheques issued is declining due to ongoing system enhancements which allow for the processing of most Payroll payments through Direct Deposit. Payments through Direct Deposit increase efficiency and provide a better employee experience by making funds available on a predictable timeline and without any effort from the employee. In the future, payroll payment through cheques will be limited to exceptional cases and therefore anticipate that the vast majority of payroll payments will be issued through Direct Deposit. (Increase in 2017 due to Fire Arbitration award with retro pay to 2015, resulting in manual cheques generated for retired and terminated employees).

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4. Summary of 2019 Recommended Service Changes
5. Summary of 2019 Recommended New & Enhanced Service Priorities
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8. 2019 Cash Flow & Future Year Commitments
9. 2019 Capital Budget with Financing Detail
10. Reserve and Reserve Fund Review

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RECOMMENDATIONS

RECOMMENDATIONS

The City Manager recommends that:

1. City Council approve the 2019 Staff Recommended Operating Budget for Office of the Controller of \$81.049 million gross, \$28.214 million net for the following services:

| Service: | Gross (\$000s) | Net (\$000s) |
|--------------------------------------|-------------------|-----------------|
| Pension, Payroll & Employee Benefits | 16,532.6 | 12,000.8 |
| Purchasing & Materials Management | 17,824.4 | 10,508.6 |
| Accounting Services | 13,137.1 | 9,568.4 |
| Revenue Services | 33,555.0 | (3,863.9) |
| Total Program Budget | 81,049.1 | 28,214.0 |

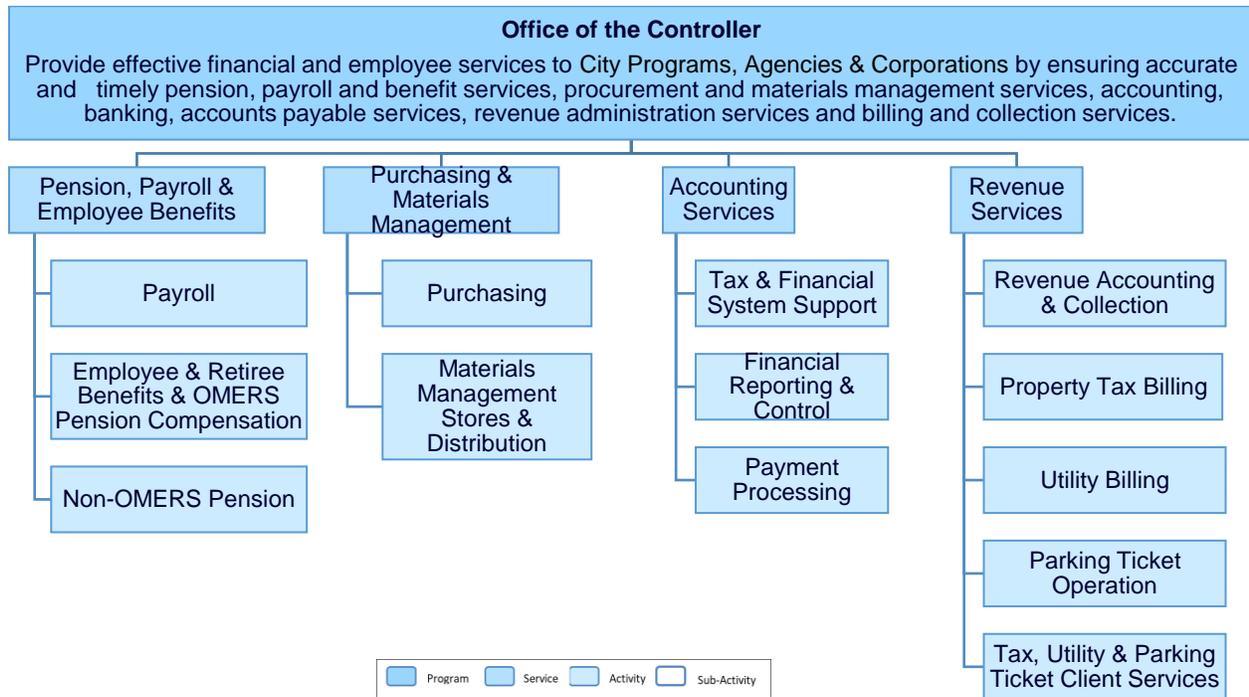
2. City Council approve the 2019 service levels for Office of the Controller as outlined in Appendix 3 of this report, and associated staff complement of 682.2 positions, comprising of 39.0 capital positions and 643.2 operating positions.

3. City Council approve the 2019 other fee changes above the inflationary adjusted rate for Office of the Controller identified in Appendix 6, for inclusion in the Municipal Code Chapter 441 "Fees and Charges".



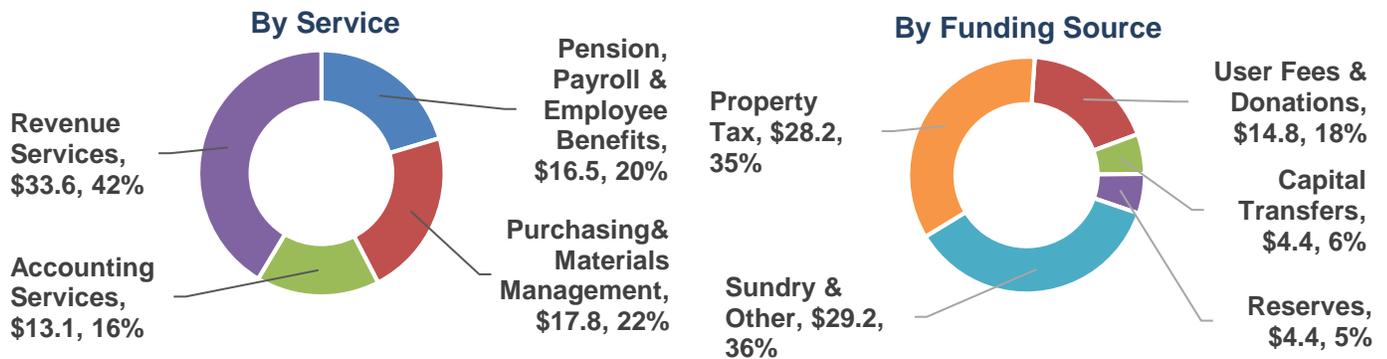
2019 STAFF RECOMMENDED OPERATING BUDGET

PROGRAM MAP



2019 OPERATING BUDGET HIGHLIGHTS

2019 Staff Recommended Operating Budget \$81.0M



- **0.2%** Budget reduction over the 2018 Approved Net Operating Budget while maintaining existing service levels and to meet additional service demands.
- **\$0.421M** Savings achieved from the elimination of contracted vacancy rebate services, and positions no longer required due to the implementation of the Administrative Penalty System and modernization of the utility billing function.
- **\$0.500M** New/enhanced funding to review Accounts Receivable operations within the organization which will be funded from the Service Efficiency budget.
- **2020/2021** Increases primarily for the operating impact from capital for ARIBA subscription costs and known step, progression and annualization adjustments for salaries and benefits.

2019 OPERATING BUDGET OVERVIEW

Table 1: 2019 Staff Recommended Operating Budget and Plan by Service

| (In \$000s) | 2018 | | 2019 | | | Changes | | Incremental Change | |
|---|------------------|-------------------|------------------|----------------|--------------------------------|------------------|---------------|--------------------|----------------|
| | Budget | Projected Actual* | Base | New / Enhanced | Total Staff Recommended Budget | | | 2020 Plan | 2021 Plan |
| By Service | \$ | \$ | \$ | \$ | \$ | \$ | % | \$ | \$ |
| Pension, Payroll & Employee Benefits | | | | | | | | | |
| Gross Expenditures | 14,257.0 | 14,938.2 | 16,532.6 | | 16,532.6 | 2,275.7 | 16.0% | 511.8 | 197.5 |
| Revenue | 2,358.9 | 1,956.5 | 4,531.8 | | 4,531.8 | 2,172.9 | 92.1% | 267.0 | 63.7 |
| Net Expenditures | 11,898.0 | 12,981.7 | 12,000.8 | | 12,000.8 | 102.8 | 0.9% | 244.9 | 133.9 |
| Purchasing & Materials Management | | | | | | | | | |
| Gross Expenditures | 16,626.7 | 11,876.8 | 17,824.4 | | 17,824.4 | 1,197.7 | 7.2% | 2,530.2 | 158.3 |
| Revenue | 6,993.5 | 3,564.4 | 7,315.8 | | 7,315.8 | 322.3 | 4.6% | (440.8) | 29.7 |
| Net Expenditures | 9,633.2 | 8,312.4 | 10,508.6 | | 10,508.6 | 875.4 | 9.1% | 2,971.0 | 128.7 |
| Accounting Services | | | | | | | | | |
| Gross Expenditures | 12,297.3 | 10,755.9 | 12,637.1 | 500.0 | 13,137.1 | 839.8 | 6.8% | (350.9) | 88.1 |
| Revenue | 3,057.4 | 2,388.7 | 3,068.7 | 500.0 | 3,568.7 | 511.3 | 16.7% | (472.8) | 3.5 |
| Net Expenditures | 9,239.9 | 8,367.2 | 9,568.4 | | 9,568.4 | 328.5 | 3.6% | 121.9 | 84.6 |
| Revenue Services | | | | | | | | | |
| Gross Expenditures | 33,374.6 | 31,702.4 | 33,555.0 | | 33,555.0 | 180.3 | 0.5% | 394.4 | 197.7 |
| Revenue | 35,882.2 | 35,253.3 | 37,418.9 | | 37,418.9 | 1,536.7 | 4.3% | 353.3 | 404.4 |
| Net Expenditures | (2,507.5) | | (3,863.9) | | (3,863.9) | (1,356.4) | 54.1% | 41.1 | (206.8) |
| Total | | | | | | | | | |
| Gross Expenditures | 76,555.6 | 69,273.3 | 80,549.1 | 500.0 | 81,049.1 | 4,493.5 | 5.9% | 3,085.5 | 641.7 |
| Revenue | 48,292.0 | 43,162.9 | 52,335.2 | 500.0 | 52,835.2 | 4,543.2 | 9.4% | (293.4) | 501.3 |
| Total Net Expenditures | 28,263.6 | 26,110.4 | 28,214.0 | | 28,214.0 | (49.7) | (0.2%) | 3,378.9 | 140.4 |
| Approved Positions | 664.7 | 586.6 | 681.2 | 1.0 | 682.2 | 17.5 | 2.6% | (2.0) | (0.0) |

* Year-End Projection Based on Q3 2018 Variance Report

Base Changes
(\$0.050M Net)

- Base budget pressures of \$1.754M mainly attributable to annualization of prior year approved positions, operating impact from Capital and inflationary salary increases.

Above pressures are offset by the following initiatives:

- User fee revenue increase due to volume and inflationary adjustment (\$0.968M)
- Efficiency savings resulting from elimination of vacancy rebate function and positions no longer required as a result of the implementation of the Administrative Penalty System and modernization of the Utility Billing function. (\$0.420M)
- Increased recovery from Toronto Water for Category Management Project (\$0.245M)

New/Enhanced Service Priorities
(\$0.500M Gross / \$0 Net)

- Funding of \$0.500M for a review of Accounts Receivable operations within the organization which will be funded from Non-Program Expenditure - Service Efficiency Review budget.

- One net new position resulting from the Materials Management position conversion, which will result in a net zero impact to the 2019 budget.

Future Year Plan

- Increases due to operating impact from capital - ARIBA subscription costs.
- Other salary/benefit changes due to step, progression and annualizations.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in the Office of the Controller's 2019 Staff Recommended Operating Budget do not have any significant equity impacts.

2019 Staff Recommended Operating Budget Changes by Service

The 2019 Staff Recommended Operating Budget for Office of the Controller is \$28.214 million net or 0.2% lower than the 2018 Council Approved Operating Budget. Table 2 below summarizes the key cost drivers to maintain current service levels, recommended service changes that exceed the budget target as well as recommended new and enhanced service priorities to meet outcomes.

Table 2: 2019 Staff Recommended Operating Budget Changes by Service

| (In \$000s) | Services | | | | Total | |
|---|--|---|------------------------|---------------------|-----------------|--------------|
| | Pension, Payroll & Employee Benefits | Purchasing & Materials Management | Accounting Services | Revenue Services | \$ | Positions |
| | \$ | \$ | \$ | \$ | \$ | |
| 2018 Council Approved Operating Budget (Net) | 11,898.0 | 9,633.2 | 9,239.9 | (2,507.5) | 28,263.6 | 664.7 |
| Base Expenditure Changes | | | | | | |
| Prior Year Impacts | | | | | | |
| Annualization of 2018 approved positions | | 952.5 | | (26.0) | 926.5 | |
| Annualization of 2018 approved new user fees | | | | (24.2) | (24.2) | |
| Operating Impacts of Capital | | | | | | |
| Sustain the Cardholder Data Environment (CDE) | | | 253.3 | | 253.3 | |
| Delivery of Capital Projects | | | | | | |
| Positions for Delivery of Capital Projects (e-time, Time & Attendance Scheduling, Employee Service Centre & CHRIS) (\$1.555M Gross) | | | | | | 16.0 |
| Salaries and Benefits | | | | | | |
| Adjustments to Salaries & Benefits | 111.1 | 153.9 | 138.2 | 189.6 | 592.8 | |
| Additional Resources for the Non-OMERS Pension Plan Merger (\$0.233M Gross) | | | | | | 2.0 |
| Other Base Expenditure Changes | | | | | | |
| Increased Charges/Recoveries from Client Programs | (8.3) | 14.0 | (63.0) | (107.7) | (165.0) | |
| Additional Requirements for Municipal Accommodation Tax (\$0.465M Gross) | | | | 0.0 | | 0.5 |
| Increased Recovery from Toronto Water for Category Management Project | | (245.0) | | | (245.0) | |
| Sub-Total Base Expenditure Changes | 102.8 | 875.4 | 328.5 | 31.7 | 1,338.4 | 18.5 |
| Base Revenue Changes | | | | | | |
| Base User Fee Changes (Inflation) | | | | (309.4) | (309.4) | |
| User Fee Volume Increase based on Actual Trend | | | | (658.2) | (658.2) | |
| Sub-Total Base Revenue Changes | | | | (967.6) | (967.6) | |
| Service Changes | | | | | | |
| Base Expenditure Changes | | | | | | |
| Elimination of Contracted Vacancy Rebate Services | | | | (275.3) | (275.3) | |
| Service Efficiencies | | | | | | |
| Operational Efficiencies Parking Tags Operation and Utility Billing | | | | (145.2) | (145.2) | (2.0) |
| Sub-Total Service Changes¹ | | | | (420.5) | (420.5) | (2.0) |
| Total Base Changes | 102.8 | 875.4 | 328.5 | (1,356.4) | (49.6) | 16.5 |
| New & Enhanced Services | | | | | | |
| Enhanced Service Priorities | | | | | | |
| Materials Management Position Conversion | | | | | | 1.0 |
| Review of Accounts Receivable Processes within the City (\$0.500M Gross) (AG) | | | | | | |
| Sub-Total New & Enhanced Services¹ | | | | | | 1.0 |
| Total 2019 Staff Recommended Operating Budget (Net) | 12,000.8 | 10,508.6 | 9,568.5 | (3,863.9) | 28,214.0 | 682.2 |

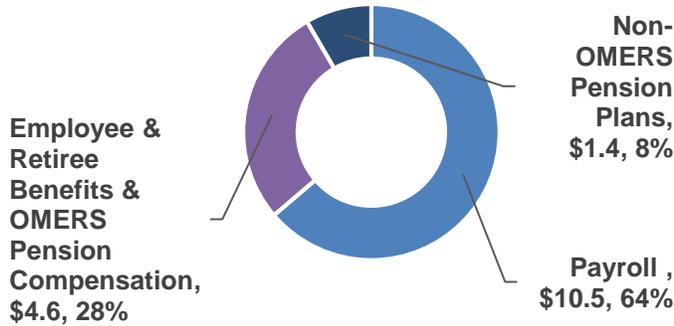
Note:

- For additional information, refer to [Appendix 4](#) (page 34) for a more detailed listing and descriptions of the 2019 Staff Recommended Service Changes and [Appendix 5](#) (page 35) for the 2019 Staff Recommended New and Enhanced Service Priorities, respectively.

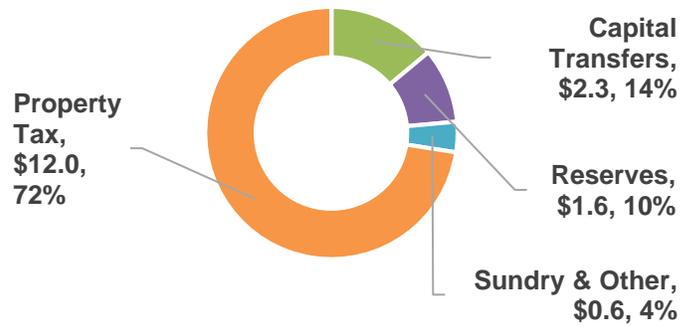
Pension, Payroll & Employee Benefits provides payroll, employee benefits and pension services to employees and pensioners of the Toronto Public Service.

2019 Staff Recommended Operating Budget \$16.5M

By Activity



By Funding Source



Refer to [Appendix 2](#) (page 22) for the 2019 Staff Recommended Operating Budget by Service.

Key Service Levels



Payroll statements are made available to all employees by end of scheduled pay day



Payroll reports will be made available to management within 2 days of the pay date



Provide accurate benefit plans to full time active employees and retirees



Bi-weekly reports will be made available to management within 2 days of the pay date



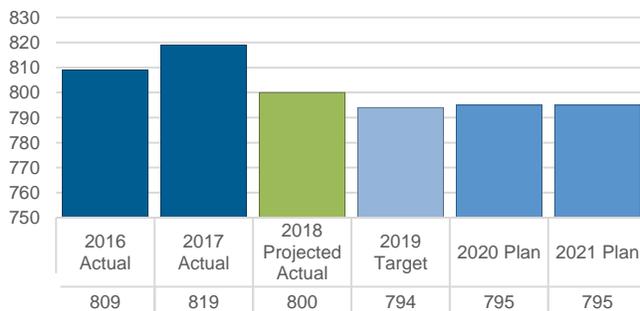
Meet all regulatory filing requirements by prescribed dates

Source of Image: www.icons8.com

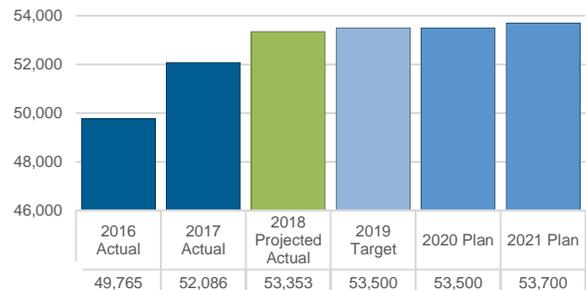
Refer to [Appendix 3](#) (page 24) for a complete list of the 2019 Staff Recommended Service Levels for this Service.

Service Performance Measures

Number of Cheques/Direct Deposits Processed (000s)



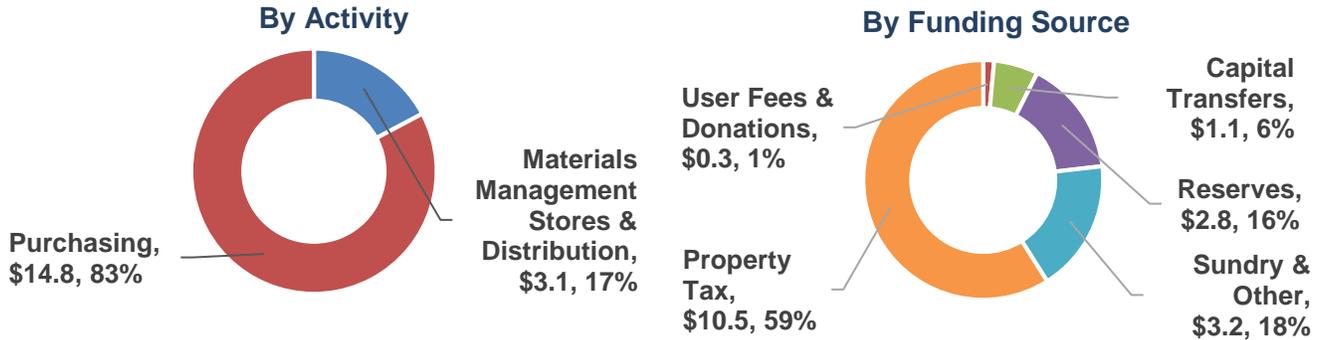
of Active and Inactive Employees & Retirees with Benefits



- A slight increase in 2017 was due to retroactive pay related to a Fire arbitration award. The level of cheques/direct deposits processed is expected to stabilize onward from 2017 as divisions meet budget requirements.
- The number of employees is expected to increase due to an increase in retirees with benefits. This trend is expected to continue into 2021.

Purchasing & Materials Management provides purchasing and materials management services, at best value, in support of public program.

2019 Staff Recommended Operating Budget \$17.8M



Refer to [Appendix 2](#) (page 22) for the 2019 Staff Recommended Operating Budget by Service.

Key Service Levels



24/7 To provide vendors with 24/7 online access 100% of the time



100% of purchasing inquiries acknowledged and/or actioned (where feasible) within one (1) business day



100% compliance with Council Policy on Sole Source



Issuing purchasing call documents within 2-5 days from time of receipt of final approved document



Providing 24/7 online access to Catalogue details current to one business day 100% of the time

Source of Image: www.icons8.com

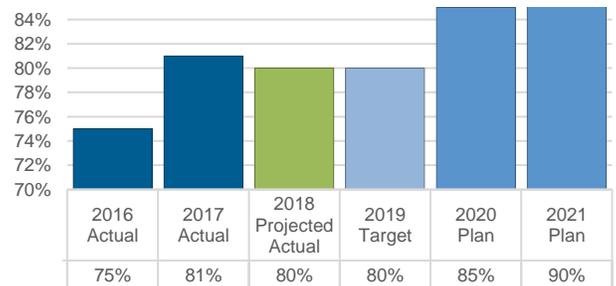
Refer to [Appendix 3](#) (page 24) for a complete list of the 2019 Staff Recommended Service Levels for this Service.

Service Performance Measures

Procurement Cycle Time (in working days)



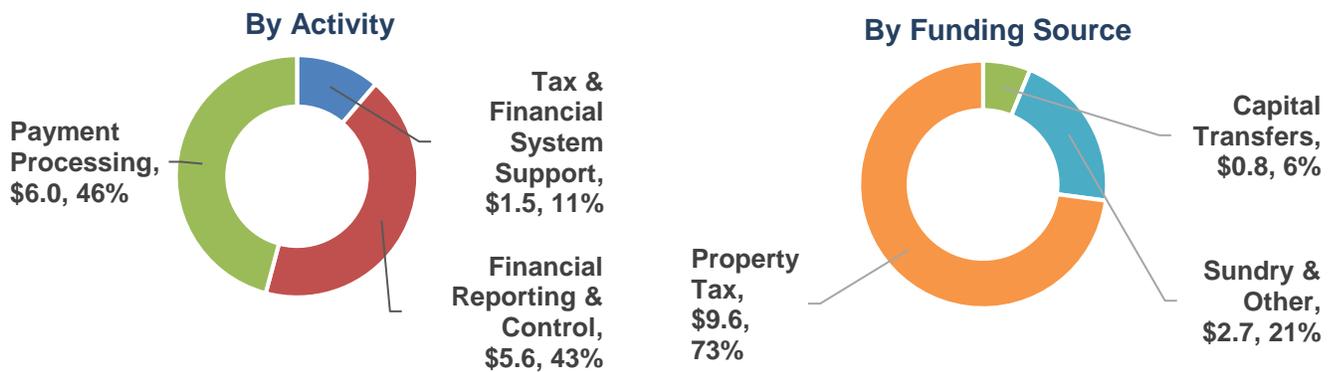
% time Material Requests Fulfilled within 7 Days



- Trends indicate a decrease in the number of working days it takes to complete competitive procurements (from purchase requisition to issuance of purchase order, including award and contract execution). It is expected that this trend will continue to decrease with the implementation of the Supply Chain Transformation Program
- This performance metric references the number of completed orders through the City stores, excluding backorders.
- This metric is expected to increase in future years as a result of improvements in technology from the Supply Chain Transformation Program and increased couriers.

Accounting Services provide corporate accounting functions including payment processing, general ledger integrity, compliance and financial reporting, with responsibility for the City's Audited Consolidated Financial Statements and Annual Financial Report.

2019 Staff Recommended Operating Budget \$13.1M



Refer to [Appendix 2](#) (page 22) for the 2019 Staff Recommended Operating Budget by Service.

Key Service Levels

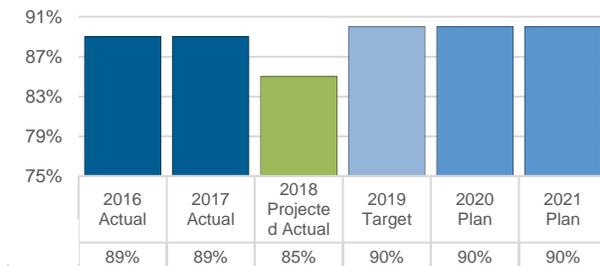
- Annual Provincial Financial Information Return (FIR) Complete by **July 31**
- Annual Audited Consolidated Financial Statements Complete by **June 10**
- Complete Reserves and Reserve Funds reports for submission to BC concurrent with Budget variance reports.
- Provide advice on all material new areas of concern, prior to implementation, and oversight as requested
- Produce and publish timely, relevant and comprehensive accounting policies on issues, prior to adoption of new standards or practices

Source of Image: www.icons8.com

Refer to [Appendix 3](#) (page 24) for a complete list of the 2019 Staff Recommended Service Levels for this Service.

Service Performance Measures

% Early Payment Discounts Earned as a % of Discounts Available



Payment Cycle time - % invoices paid within 60 days



- Accounting Services, Purchasing and Materials Management, and other City Divisions continue to work with vendors to capitalize on early payment discount opportunities resulting in an increased capture rate for discounts.
- Discounts of \$1.45 million were captured in 2017. Early payment discounts available at Q2 2018 were significantly lower in comparison to Q2 2017. As a result of the decrease in available discounts, it is projected that total discounts earned for 2018 will be \$1.26 million.
- The emphasis for 2018 and into 2019 will be the elimination of parked documents in preparation for the implementation of the Ariba P2P functionality. In Q3 2018, Accounts Payable has partnered with the General Ledger section of Accounting Services to implement a Parked Document Liability process with City divisions in an effort to eliminate parked documents and improve overall payment cycle time.
- It is fully expected that the implementation of electronic procurement will facilitate more timely payment to vendors as well as allowing for further discounts currently not available.

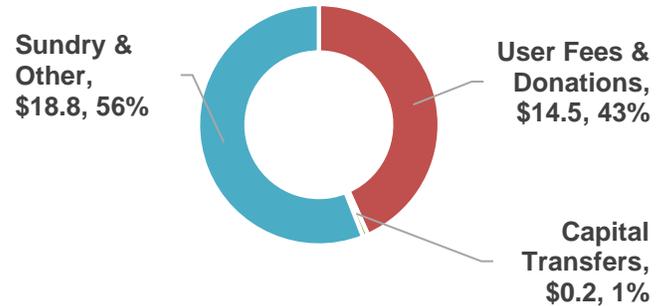
Revenue Services provide billing, collection, payment processing and account administration services.

2019 Staff Recommended Operating Budget \$33.6M

By Activity



By Funding Source



Refer to [Appendix 2](#) (page 22) for the 2019 Staff Recommended Operating Budget by Service.

Key Service Levels



Property Tax Bills are prepared/issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes



99.5% of parking tickets processed within legislated timeframes



Mailing of all Solid Waste bills within cycle on schedule

Source of Image: www.icons8.com

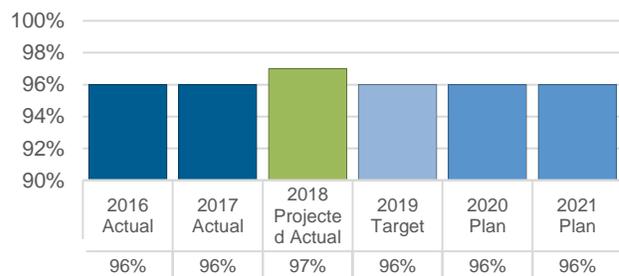
Refer to [Appendix 3](#) (page 24) for a complete list of the 2019 Staff Recommended Service Levels for this Service.

Service Performance Measures

% Electronic Payments



% of Tax Accounts Paid in Full at Year-End



- Percentage of electronic payments received compared to total payments processed for property tax, utility and parking tickets is increasing over time due to consumer adoption of electronic payments.
- Electronic payments improve accuracy, are more cost-effective, and can be posted to the City's accounts sooner than cheque payments. Development of additional online services for electronic billings and payments will see an increasing trend in the overall percentage of electronic payments over 2019 - 2021.
- The percentage of tax accounts paid in full each year from 2015 through 2018 has remained consistent at approximately 96%. The trend is expected to continue in 2019 through 2021 as economic conditions are not expected to change over the next 3 years.

2018 OPERATING PERFORMANCE

2018 Service Performance

Key Service Accomplishments:

- Signed Pension Transfer Agreements with OMERS to merge the City's pre-OMERS Pension Plans
- As part of the Supply Chain Management Transformation project:
 - Implemented the Sourcing, Contract Management and Spend Analysis modules, completed the roll out of the Spend Analysis module, and began the roll out of the Sourcing and Contract Management module to City Divisions
 - Consolidated the corporate warehouse at 1050 Ellesmere into 799 Islington Avenue, part of a recommendation from the Auditor General in the Audit Report – "City Stores: Maximize Operating Capacity to be more efficient" which resulted in an inventory cost reduction of approx. \$650,000 and helped improved the turnover rate of the City's inventory from 3.7 in 2017 to 5.2 in 2018.
- Completed all corporate activities required to achieve Payment Card Industry (PCI) compliance and develop an ongoing sustainment program, in partnership with all divisions accepting payment cards from the public
- Received the prestigious GFOA Canadian Award for Financial Reporting which recognizes high program standard for Canadian Government Accounting and Financial Reporting for 11 consecutive years
- Received the City Manager's Award in the Cross Corporate Project category for the newly developed self-service on-line property tax, utility billing and parking tag look-ups
- Implemented and began collecting (effective April 1, 2018) the Municipal Accommodation Tax for the Hotel component in partnership with the Greater Toronto Hotel Association

Status Update on 2018 Council Approved New & Enhanced Services

During the 2018 Budget process, City Council approved \$0.309 gross and \$0.079M net for the new and enhanced services in the 2018 Operating Budget for Office of the Controller. Their implementation status and results to-date are highlighted below:

Merger of the City's Five Pre-OMERS Pension Plans with OMERS

- The three approved temporary positions were hired and funded from the Employee Benefit Reserve Fund to support the merger of the City's 5 Pre-OMERS pension plans.

Support to the Toronto Investment Board

- The one permanent position for support of the newly approved Toronto Investment Board has been filled and the position is being funded from non-program investment income.

New User Fees for Property Tax Reinstatement fee to re-enroll (Pre-Authorized Property Tax Payment Program) and Outstanding Utility Fees/charges for condo/management boards

- The two new user fees approved in the 2018 Operating Budget for *Pre-Authorized Property Tax Payment Program* Reinstatement Fee and *Notification fee for Outstanding Utility Fees/Charges* for condo/management boards were implemented in 2018.

2018 Financial Performance

Table 3: Budget vs. Actual by Category of Expenditures and Revenues

| Category (In \$000s) | 2017 Actual | 2018 Budget | 2018 Projected Actual * | 2019 Total Staff Recommended Budget | 2019 Change from 2018 Approved Budget | |
|--|-----------------|-----------------|-------------------------------|--|---|---------------|
| | \$ | \$ | \$ | \$ | \$ | % |
| Salaries and Benefits | 55,837.3 | 61,300.3 | 56,073.6 | 64,798.7 | 3,498.4 | 5.7% |
| Materials & Supplies | 135.1 | 222.8 | 203.9 | 222.8 | | |
| Equipment | 142.3 | 119.3 | 154.5 | 119.3 | | |
| Service and Rent | 7,129.3 | 10,111.5 | 7,812.9 | 10,457.2 | 345.7 | 3.4% |
| Contribution To Reserves/Reserve Funds | 138.9 | 138.9 | 139.0 | 138.9 | | |
| Other Expenditures | 2,228.4 | 2,057.8 | 2,069.7 | 2,357.3 | 299.5 | 14.6% |
| Inter-Divisional Charges | 2,954.3 | 2,605.0 | 2,819.7 | 2,954.9 | 349.9 | 13.4% |
| Total Gross Expenditures | 68,565.6 | 76,555.6 | 69,273.3 | 81,049.1 | 4,493.5 | 5.9% |
| Inter-Divisional Recoveries | 23,259.7 | 23,987.6 | 22,486.8 | 25,323.7 | 1,336.0 | 5.6% |
| User Fees & Donations | 13,747.8 | 13,851.4 | 16,895.7 | 14,799.8 | 948.4 | 6.8% |
| Transfers From Capital | 1,920.7 | 2,534.6 | 1,893.5 | 4,424.6 | 1,890.1 | 74.6% |
| Contribution From Reserves/Reserve Funds | 160.8 | 4,099.5 | 478.8 | 4,390.4 | 290.9 | 7.1% |
| Sundry and Other Revenues | 4,302.0 | 3,818.9 | 1,408.1 | 3,896.7 | 77.7 | 2.0% |
| Total Revenues | 43,390.9 | 48,292.0 | 43,162.9 | 52,835.2 | 4,543.2 | 9.4% |
| Total Net Expenditures | 25,174.6 | 28,263.6 | 26,110.4 | 28,214.0 | (49.7) | (0.2%) |
| Approved Positions | 583.2 | 664.7 | 586.6 | 682.2 | 17.5 | 2.6% |

* Year-End Projection Based on Q3 2018 Variance Report

The Office of the Controller is projecting to be underspent by \$2.153 million at year-end, primarily due to vacant positions due to delays in filling positions for capital delivery, Category Management and Municipal Accommodation Tax initiatives.

For additional information regarding the 2018 Q3 operating variances and year-end projections, please refer to the attached link for the report entitled "Operating Variance Report for the Nine-Month Period Ended September 30, 2018", adopted by City Council at its meeting on December 13, 2018.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2019.CC1.7>

Impact of 2018 Operating Variance on the 2019 Staff Recommended Operating Budget

- As projected underspending in 2018 is driven mainly by vacant positions and recruitment is underway to fill these vacancies, the 2018 experience is not expected to re-occur in 2019.



ISSUES FOR DISCUSSION

ISSUES IMPACTING THE 2019 BUDGET

2019 Budget Overview

2019 Operating Budget:

- The Office of the Controller's Staff Recommended Operating Budget is \$81.049 million gross and \$28.214 million net, representing 0.2% decrease to the 2018 Approved Operating Budget.
 - Base budget pressures of \$1.754M are mainly attributable to the annualized costs of 2018 approved positions funded last year, the impact from Capital projects and inflationary salary increases across all services.
 - To mitigate the above pressures, the Program was able to identify sustainable and viable service efficiency savings, user fee revenue adjustments and increased recoveries from client programs. They are as follows:
 - With the elimination of Vacancy Rebate Program, savings of (\$0.275million) will be realized from the elimination of external vacancy verification and audit services. . As a result of the implementation of the Administrative Penalty System and the modernization of the Utility Billing function, vacant positions can be deleted (\$0.145 million);
 - User fee revenue increase of \$0.968 million due to volume adjustment based on historical experience \$0.658 million and inflationary adjustments \$0.309 million;
 - Increased recoveries of \$0.416 million from client programs for direct support of these functions \$0.170 million, and from Toronto Water for the Category Management project of \$0.245 million.
 - Ongoing implementation of the Auditor General's recommendations to strengthen the administration and the City's oversight of the employee health benefits program have contributed to a better management of claims and reduced benefit costs in 2017 and 2018.
 - Two new and enhanced initiatives have been recommended in the Office of the Controller's 2019 Operating budget:
 - At its meeting on July 11, 2012, Council adopted the report for "*Review of the Management of the City's Divisional Accounts Receivable*", with the recommendations made by the Auditor General (AG) for improvement on the City's Accounts Receivable operations (2012 AU7.8). The report requested the City Manager to review the current management of all City-wide receivables. Such a process should be a part of the ongoing shared service review. The review should include an evaluation of centralizing the collection efforts of all outstanding receivables. As well, the Controller (formerly Treasurer) has been directed to review and update the accounts receivable policies and procedures where appropriate. The report can be found in the following link:
 - <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2012.AU7.8>
 - In response to the AG's recommendations, \$0.500 million is recommended for a review of the Accounts Receivable operations within the organization, to benchmark against best business practices and review the effectiveness and efficiency of the current A/R model. The costs of this review will be funded from Non-Program Expenditure - Service Efficiency Review budget.
 - Positional changes in Purchasing & Materials Management Division (PMMD) as part of the Materials Management Refresh results in the deletion of 1 permanent vacant Materials Management Clerk position and the addition of 2 permanent Courier positions to improve customer service by having Materials Management & Stores provide a 48-hour delivery response standard. This will result in net zero impact to the budget.
- 16 additional temporary full-time positions have been requested to support capital project delivery, including Employee Service Centre, Cloud-based Human Resources Information System, eTime Attendance and Scheduling and eTime Capital Project. These positions will be fully recovered from these Capital Projects.

OTHER ISSUES IMPACTING THE 2019 BUDGET**Modernization, Transformation and Innovation Initiatives****Category Management Project**

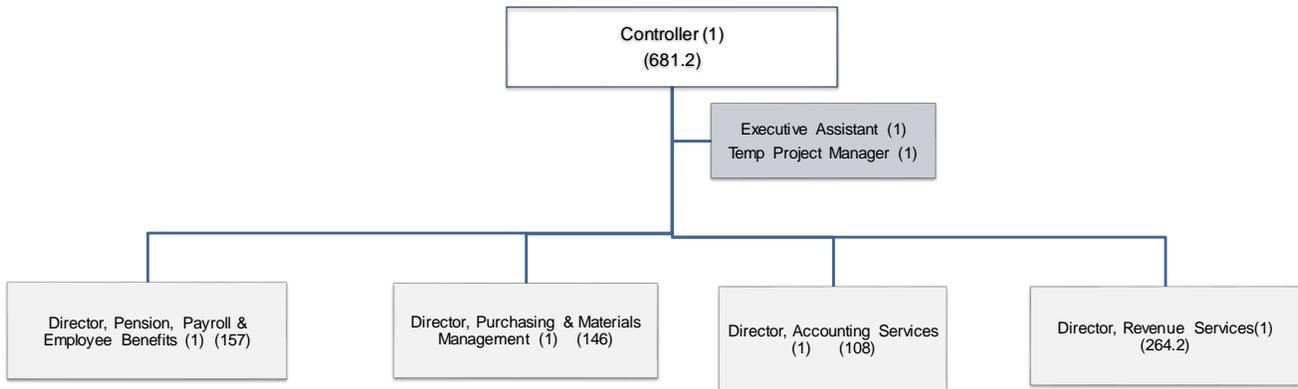
- Category Management Project, as part of the Supply Chain Transformation Program, provides better procurement support, through the creation of a new strategic service referred to as Category Management where new strategic types of procurement resources (category leads and strategic sourcing specialists) will oversee specific categories goods and services and will work collaboratively with Division stakeholders and leverage market and spend intelligence to determine the best time to go to market, utilizing the best approach in order to lower total cost of ownership and drive savings in contracts. This will move Purchasing and Materials Management Division to provide more strategic value added services to the Divisions.
- Funding was approved through the 2017 and 2018 Operating Budgets to implement the Category Management Project. This involved the creation of a project team to oversee the implementation and development of a category management unit, and a reorganization of the existing Corporate Purchasing Policy & Quality Assurance unit and the existing Purchasing units.
- The transformational initiative is challenging as it brings a new type of approach to procurement that the City has not done in a systematic way previously. To support the transformation, consulting services has been procured to assist with the business process review, implementation, and change management support with Category Management.
- Implementation of Category Management will result in savings on the purchase of goods and services throughout the entire organization. By 2021, the anticipated cashable benefits is approximately \$41.0 million and the Category Management function of PMMD will be set up to continuously extract savings and drive strategic collaboration with City Divisions and suppliers. To enable Category Management, PMMD is implementing SAP Ariba which is an end to end cloud based procurement tool and part of the Financial Services Capital Budget.



APPENDICES

Appendix 1

2019 Organization Chart



The 2019 total staff complement includes the Controller and staff for a total of 682.2 positions, comprising 39.0 capital positions and 643.2 operating positions as summarized in the table below.

2019 Total Complement

| | Category | Senior Management | Management with Direct Reports | Management without Direct Reports/Exempt Professional & Clerical | Union | Total |
|--------------------|------------------------|-------------------|--------------------------------|--|--------------|--------------|
| Operating | Permanent | 5.0 | 77.0 | 44.0 | 489.0 | 615.0 |
| | Temporary | | 3.0 | 3.0 | 22.2 | 28.2 |
| | Total Operating | 5.0 | 80.0 | 47.0 | 511.2 | 643.2 |
| Capital | Permanent | | | 2.0 | | 2.0 |
| | Temporary | | 21.0 | 9.0 | 7.0 | 37.0 |
| | Total Capital | - | 21.0 | 11.0 | 7.0 | 39.0 |
| Grand Total | | 5.0 | 101.0 | 58.0 | 518.2 | 682.2 |

Appendix 2

2019 Operating Budget by Service Pension, Payroll & Employee Benefits

| (In \$000s) | 2018 | 2019 | | | Changes | | Incremental Change | |
|--|-----------------|-----------------|----------------|--------------------------------|----------------|---------------|--------------------|--------------|
| | Approved Budget | Base | New / Enhanced | Total Staff Recommended Budget | | | 2020 Plan | 2021 Plan |
| By Service | \$ | \$ | \$ | \$ | \$ | % | \$ | \$ |
| Payroll | | | | | | | | |
| Gross Expenditures | 9,056.1 | 10,524.5 | 0.0 | 10,524.5 | 1,468.4 | 16.2% | 581.4 | 132.2 |
| Revenue | 1,860.2 | 3,705.2 | 0.0 | 3,705.2 | 1,845.0 | 99.2% | 495.2 | 55.5 |
| Net Expenditures | 7,195.9 | 6,819.2 | 0.0 | 6,819.2 | (376.7) | (5.2%) | 86.2 | 76.7 |
| Employee & Retiree Benefit & OMERS Pension Compensation | | | | | | | | |
| Gross Expenditures | 4,185.1 | 4,625.0 | 0.0 | 4,625.0 | 439.8 | 10.5% | 151.6 | 56.9 |
| Revenue | 331.3 | 331.3 | 0.0 | 331.3 | (0.0) | (0.0%) | 0.0 | 0.0 |
| Net Expenditures | 3,853.8 | 4,293.6 | 0.0 | 4,293.6 | 439.8 | 11.4% | 151.6 | 56.9 |
| Total | | | | | | | | |
| Gross Expenditures | 14,257.0 | 16,532.6 | 0.0 | 16,532.6 | 2,275.7 | 16.0% | 511.8 | 197.5 |
| Revenue | 2,358.9 | 4,531.8 | 0.0 | 4,531.8 | 2,172.9 | 92.1% | 267.0 | 63.7 |
| Total Net Expenditures | 11,898.0 | 12,000.8 | 0.0 | 12,000.8 | 102.8 | 0.9% | 244.9 | 133.9 |
| Approved Positions | 140.0 | 158.0 | 0.0 | 158.0 | 18.0 | 12.9% | (2.0) | 0.0 |

Purchasing & Materials Management

| (In \$000s) | 2018 | 2019 | | | Changes | | Incremental Change | |
|---|-----------------|-----------------|----------------|--------------------------------|--------------|--------------|--------------------|--------------|
| | Approved Budget | Base | New / Enhanced | Total Staff Recommended Budget | | | 2020 Plan | 2021 Plan |
| By Service | \$ | \$ | \$ | \$ | \$ | % | \$ | \$ |
| Materials Management Stores & Distribution | | | | | | | | |
| Gross Expenditures | 3,039.3 | 3,072.1 | 0.0 | 3,072.1 | 32.9 | 1.1% | 98.8 | 29.3 |
| Revenue | 760.9 | 791.4 | 0.0 | 791.4 | 30.6 | 4.0% | 1.7 | 1.2 |
| Net Expenditures | 2,278.4 | 2,280.7 | 0.0 | 2,280.7 | 2.3 | 0.1% | 97.0 | 28.1 |
| Purchasing | | | | | | | | |
| Gross Expenditures | 13,587.4 | 14,752.3 | 0.0 | 14,752.3 | 1,164.9 | 8.6% | 2,431.4 | 129.1 |
| Revenue | 6,232.6 | 6,524.4 | 0.0 | 6,524.4 | 291.8 | 4.7% | (442.6) | 28.5 |
| Net Expenditures | 7,354.8 | 8,227.9 | 0.0 | 8,227.9 | 873.1 | 11.9% | 2,874.0 | 100.6 |
| Total | | | | | | | | |
| Gross Expenditures | 16,626.7 | 17,824.4 | 0.0 | 17,824.4 | 1,197.7 | 7.2% | 2,530.2 | 158.3 |
| Revenue | 6,993.5 | 7,315.8 | 0.0 | 7,315.8 | 322.3 | 4.6% | (440.8) | 29.7 |
| Total Net Expenditures | 9,633.2 | 10,508.6 | 0.0 | 10,508.6 | 875.4 | 9.1% | 2,971.0 | 128.7 |
| Approved Positions | 146.0 | 146.0 | 1.0 | 147.0 | 1.0 | 0.7% | (0.0) | 0.0 |

Accounting Services

| (In \$000s) | 2018 | 2019 | | | Changes | | Incremental Change | |
|---|-----------------|----------------|----------------|--------------------------------|--------------|-------------|--------------------|-------------|
| | Approved Budget | Base | New / Enhanced | Total Staff Recommended Budget | | | 2020 Plan | 2021 Plan |
| By Service | \$ | \$ | \$ | \$ | \$ | % | \$ | \$ |
| Tax & Financial System Support | | | | | | | | |
| Gross Expenditures | 1,430.2 | 1,476.2 | 0.0 | 1,476.2 | 46.0 | 3.2% | 29.0 | 17.0 |
| Revenue | 498.5 | 532.9 | 0.0 | 532.9 | 34.4 | 6.9% | 0.0 | 0.0 |
| Net Expenditures | 931.7 | 943.3 | 0.0 | 943.3 | 11.6 | 1.2% | 29.0 | 17.0 |
| Financial Reporting & Control | | | | | | | | |
| Gross Expenditures | 5,572.7 | 5,640.2 | 0.0 | 5,640.2 | 67.5 | 1.2% | 150.4 | 89.9 |
| Revenue | 832.1 | 808.0 | 0.0 | 808.0 | (24.2) | (2.9%) | 21.2 | (0.2) |
| Net Expenditures | 4,740.6 | 4,832.3 | 0.0 | 4,832.3 | 91.7 | 1.9% | 129.2 | 90.1 |
| Total | | | | | | | | |
| Gross Expenditures | 12,297.3 | 12,637.1 | 500.0 | 13,137.1 | 839.8 | 6.8% | (350.9) | 88.1 |
| Revenue | 3,057.4 | 3,068.7 | 500.0 | 3,568.7 | 511.3 | 16.7% | (472.8) | 3.5 |
| Total Net Expenditures | 9,239.9 | 9,568.4 | 0.0 | 9,568.4 | 328.5 | 3.6% | 121.9 | 84.6 |
| Approved Positions | 112.0 | 112.0 | 0.0 | 112.0 | 0.0 | | 0.0 | 0.0 |

Revenue Services

| (In \$000s) | 2018 | 2019 | | | Changes | | Incremental Change | |
|-------------------------------|------------------|------------------|----------------|--------------------------------|------------------|----------------|--------------------|----------------|
| | Approved Budget | Base | New / Enhanced | Total Staff Recommended Budget | | | 2020 Plan | 2021 Plan |
| By Service | \$ | \$ | \$ | \$ | \$ | % | \$ | \$ |
| Property Tax Billing | | | | | | | | |
| Gross Expenditures | 7,510.4 | 7,369.0 | 0.0 | 7,369.0 | (141.4) | (1.9%) | 91.8 | 45.1 |
| Revenue | 1,894.3 | 2,913.5 | 0.0 | 2,913.5 | 1,019.2 | 53.8% | 45.7 | 46.5 |
| Net Expenditures | 5,616.1 | 4,455.5 | 0.0 | 4,455.5 | (1,160.6) | (20.7%) | 46.1 | (1.5) |
| Utility Billing | | | | | | | | |
| Gross Expenditures | 4,397.0 | 4,366.0 | 0.0 | 4,366.0 | (31.0) | (0.7%) | 35.4 | 17.2 |
| Revenue | 4,118.0 | 3,867.8 | 0.0 | 3,867.8 | (250.2) | (6.1%) | 7.4 | 8.0 |
| Net Expenditures | 279.0 | 498.3 | 0.0 | 498.3 | 219.3 | 78.6% | 28.0 | 9.3 |
| Total | | | | | | | | |
| Gross Expenditures | 33,374.6 | 33,555.0 | 0.0 | 33,555.0 | 180.3 | 0.5% | 394.4 | 197.7 |
| Revenue | 35,882.2 | 37,418.9 | 0.0 | 37,418.9 | 1,536.7 | 4.3% | 353.3 | 404.4 |
| Total Net Expenditures | (2,507.5) | (3,863.9) | 0.0 | (3,863.9) | (1,356.4) | 54.1% | 41.1 | (206.8) |
| Approved Positions | 266.7 | 265.2 | 0.0 | 265.2 | (1.5) | (0.6%) | (0.0) | 0.0 |

Appendix 3

2019 Service Levels

Pension Payroll & Employee Benefits

| Activity | Type | Status | Service Levels | | | | 2019 |
|---|---|----------|---|------|------|------|---|
| | | | 2015 | 2016 | 2017 | 2018 | |
| Payroll Administration | | Approved | Payroll cheque/ direct deposit / statements are made available to all employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments. | | | | Payroll cheque/ direct deposit / statements are made available to all employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments. |
| | | Actual | 100% | 100% | 100% | 100% | |
| 3rd Party Payroll Payments & Compliance | | Approved | Provided accurate 3rd party payments on time by due date 100% of the time with 100% accuracy | | | | Provided accurate 3rd party payments on time by due date 100% of the time with 100% accuracy |
| | | Actual | 100% | 100% | 100% | 100% | |
| Payroll Management Reporting | | Approved | Payroll reports will be made available to management within 2 days of the pay date with 100% accuracy. Payroll cheque/ direct deposit / statements are made available to employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments. | | | | Payroll reports will be made available to management within 2 days of the pay date with 100% accuracy. Payroll cheque/ direct deposit / statements are made available to employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments. |
| | | Actual | 100% | 100% | 100% | 100% | |
| Employee Benefits & OMERS Pension Administration | | Approved | Provide accurate benefit plans to full time active employees and retirees | | | | Provide accurate benefit plans to full time active employees and retirees |
| | | Actual | 100% | 100% | 100% | 100% | |
| Benefit & Pension 3rd Party Payments & Compliance | | Approved | Provided accurate 3rd party payments on time by due date 100% of the time with 100% accuracy | | | | Provided accurate 3rd party payments on time by due date 100% of the time with 100% accuracy |
| | | Actual | 100% | 100% | 100% | 100% | |
| Benefit & Pension Management Reporting | | Approved | Bi-weekly reports will be made available to management within 2 days of the pay date, with 100% accuracy. Monthly reports will be made available to management by the end of the following month, with 100% accuracy. | | | | Bi-weekly reports will be made available to management within 2 days of the pay date, with 100% accuracy. Monthly reports will be made available to management by the end of the following month, with 100% accuracy. |
| | | Actual | 100% | 100% | 100% | 100% | |
| City Sponsored Pension Administration | The Toronto Civic Employees' Pension Plan | Approved | Produce an accurate monthly pension or spousal pension on the first business day of each and every month | | | | Produce an accurate monthly pension or spousal pension on the first business day of each and every month |
| | | Actual | 100% | 100% | 100% | 100% | |
| | Toronto Fire Department Superannuation and Benefit Plan | Approved | Produce an accurate bi-monthly pension or spousal pension on the first and fifteenth day of each and every month | | | | Produce an accurate bi-monthly pension or spousal pension on the first and fifteenth day of each and every month |
| | | Actual | 100% | 100% | 100% | 100% | |
| | Metropolitan Toronto Pension Plan | Approved | Produce an accurate monthly pension or spousal pension on the first business day of each and every month | | | | Produce an accurate monthly pension or spousal pension on the first business day of each and every month |
| | | Actual | 100% | 100% | 100% | 100% | |
| | Metropolitan Toronto Police Benefit Plan | Approved | Produce an accurate monthly pension or spousal pension on the first business day of each and every month | | | | Produce an accurate monthly pension or spousal pension on the first business day of each and every month |
| | | Actual | 100% | 100% | 100% | 100% | |
| | The Corporation of the City of York Employee Pension Plan | Approved | Produce an accurate monthly pension or spousal pension on the first business day of each and every month | | | | Produce an accurate monthly pension or spousal pension on the first business day of each and every month |
| | | Actual | 100% | 100% | 100% | 100% | |
| Pension Deduction & 3rd Party Compliance | | Approved | Meet all regulatory filing requirements by prescribed dates | | | | Meet all regulatory filing requirements by prescribed dates |
| | | Actual | 100% | 100% | 100% | 100% | |
| Pension Reporting | | Approved | Financial statements filed by prescribed date (June 30) | | | | Financial statements filed by prescribed date (June 30) |
| | | Actual | 100% | 100% | 100% | 100% | |

- Office of the Controller, with support from FPD, will review the service level measures each year as part of the annual Operating Budget process. Overall, the 2019 Service Levels are consistent with the approved 2018 Service Levels for **Pension, Payroll & Employee Benefits**

Purchasing & Materials Management

| Activity | Type | Status | Service Levels | | | | 2019 |
|--|---|----------|--|---|------|------|--|
| | | | 2015 | 2016 | 2017 | 2018 | |
| Purchasing & Materials Management | General Inquiries & Interpretation of Policies & Procedures | Approved | 100% of inquiries acknowledged and/or actioned (where feasible) within one (1) business day | | | | 100% of inquiries acknowledged and/or actioned (where feasible) within one (1) business day |
| | | Actual | 100% | 100% | 100% | 100% | |
| | Online Call Document Distribution | Approved | To provide vendors with 24/7 online access 100% of the time | | | | To provide vendors with 24/7 online access 100% of the time |
| | | Actual | Not Available | 100% | 100% | 100% | |
| | Non-Competitive Procurement | Approved | 100% compliance with Council Policy on Sole Source | | | | 100% compliance with Council Policy on Sole Source |
| | | Actual | 99.9% | 100% | 89% | 87% | |
| | Call Documents | Approved | Issuing within 2-5 days from time of receipt of final approved document 100% of time | | | | Issuing within 2-5 days from time of receipt of final approved document 100% of time |
| | | Actual | 90% | 100% | 100% | 100% | |
| Materials Management Stores & Distribution | Operational Supplies | Approved | Material requests issued and delivered within 7 calendar days | Material requests issued and delivered within 5 business days | | | Material requests issued and delivered within 5 business days |
| | | Actual | 90% | 95% | 75% | 80% | 80% |
| | MSDS (Materials Safety Data Sheet) | Approved | Providing city staff with 24/7 online access 100% of the time | | | | Providing city staff with 24/7 online access 100% of the time |
| | | Actual | 100% | 100% | 100% | 100% | |
| | Stores Catalogue | Approved | Providing 24/7 online access to Catalogue details current to one business day 100% of the time | | | | Providing 24/7 online access to Catalogue details current to one business day 100% of the time |
| | | Actual | 100% | 100% | 100% | 100% | |
| | Inventory | Approved | Turn inventory value at rate of 4.5 times per year | Turn inventory value at rate of 4.25 times per year | | | Turn inventory value at rate of 4.25 times per year |
| | | Actual | 4 | 4.25 | 4.25 | 4.25 | |

- Office of the Controller, with support from FPD, will review the service level measures each year as part of the annual Operating Budget process. Overall, the 2019 Service Levels are consistent with the approved 2018 Service Levels for **Purchasing & Materials Management**.

Accounting Services

| | | Status | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|--|----------|---|----------------------|---------------------|------|---|
| Provincial and Federal Reports Submission | MBN Canada (OMBI) | Approved | Completed by Sept 30 | | | | Complete by Sept. 30 |
| | Annual Provincial Financial Information Return (FIR) | Approved | Completed by August 31st | | Complete by July 31 | | Complete by July 31 |
| | Infrastructure Funding Reports | Approved | As required | | | | As required |
| | Toronto York Spadina Subway Extension | Approved | Perform banking services and reporting throughout the year | | | | Perform banking services and reporting throughout the year |
| | Stats Canada | Approved | Semi-annually | | | | Semi-annually |
| Financial Statement Preparation | Annual Audited Consolidated Financial Statements | Approved | Complete financial statements with draft audit report prior to June 30th | completed by June 10 | | | Complete by June 10 |
| | Sinking Fund Audited Financial Statements | Approved | | | | | |
| | Trust Fund Audited Financial Statements | Approved | | | | | |
| Management Reporting | Reserves and Reserve Funds Reports | Approved | Complete Reserves and Reserve Funds reports for submission to BC concurrent with Budget variance reports. | | | | Complete Reserves and Reserve Funds reports for submission to BC concurrent with Budget variance reports. |
| | Council Remuneration Report | Approved | Complete Council Remuneration Report for submission to EC by March 31 | | | | Complete Council Remuneration Report for submission to EC by March 31 |
| | Consulting Report | Approved | Complete Consulting report for submission to GMC by June 30th | | | | Complete Consulting report for submission to GMC by June 30th |
| | Special reports | Approved | Complete special reports as required | | | | Complete special reports as required |
| | Development Charges Report | Approved | Complete Development Charges report for submission to BC by August 31 | | | | Complete Development Charges report for submission to BC by August 31 |
| | Semi-annual Treasurer's report | Approved | Complete semi-annual Treasurer's Report for submission to GMC within 90 days | | | | Complete semi-annual Treasurer's Report for submission to GMC within 90 days |

Accounting Services - Continued

| | | Status | 2015 | 2016 | 2017 | 2018 | 2019 |
|------------------------------|---|----------|--|------|------|------|--|
| Financial and System Control | Capital projects review | Approved | Monthly | | | | Monthly |
| | Operating review | Approved | Monthly | | | | Monthly |
| | Journal entries | Approved | 99% within 2 business days | | | | 99% within 2 business days |
| | | Actual | 99% | 99% | 99% | 99% | |
| | Policies and procedures request for guidance | Approved | As requested | | | | As requested |
| | SAP Financial System Security | Approved | As required | | | | As required |
| | SAP User Administration | Approved | As requested | | | | Activity transferred to I&T |
| | SAP Vendor Master Data maintenance | Approved | As required - daily | | | | As required - daily |
| | Month end and year end SAP processing | Approved | As scheduled | | | | As scheduled |
| | Ad hoc reporting | Approved | As required | | | | As required |
| | Advisory role re accounting controls, reporting and oversight | Approved | Provide advice on all material new areas of concern, prior to implementation, and oversight as requested | | | | Provide advice on all material new areas of concern, prior to implementation, and oversight as requested |
| | Accounting policy development | Approved | Produce and publish timely, relevant and comprehensive accounting policies on issues, prior to adoption of new standards or practices, as required | | | | Produce and publish timely, relevant and comprehensive accounting policies on issues, prior to adoption of new standards or practices, as required |
| Corporate Banking | Upload/download of cashed cheques | Approved | Daily | | | | Daily |
| | Confirmation of direct deposits | Approved | Daily | | | | Daily |
| | Wire / Draft payments | Approved | As required | | | | As required |
| | eCommerce Processing, POS administration | Approved | Daily | | | | Daily |
| | Electronic file of chqs | Approved | Daily | | | | Daily |
| | Exception resolution - Payee Match and others | Approved | Daily | | | | Daily |
| | Cheque voiding, stale-dating, stop payments & corrections | Approved | Daily | | | | Daily |
| | RBC Express Administration | Approved | As required | | | | As required |
| | Bank Reconciliations | Approved | Completed monthly within 30 days | | | | Completed monthly within 30 days |
| | Inter-bank transfers | Approved | As required | | | | As required |
| | Cheque verification or certification | Approved | Daily, as requested | | | | Daily, as requested |

Accounting Services - Continued

| | | Status | 2015 | 2016 | 2017 | 2018 | 2019 |
|--------------------------------|---|----------|---|------|------|--|---|
| Accounts Receivable Processing | Payments processed | Approved | 100% within 24 hours | | | | 100% within 24 hours |
| | Collection | Approved | 70% within 60 days | | | 75% within 60 days | 75% within 60 days |
| | Write-offs | Approved | Completed throughout the year, prepare report to GMC for April | | | Complete through the year; prepare report to GMC by March 15 | Complete through the year; prepare report to GMC by March 15 |
| Accounts Payable Processing | A/P Transactions Processed | Approved | 90% of payments made within 60 days | | | | 90% of payments made within 60 days |
| | | Actual | 88% | 90% | 86% | 90% | |
| | Discounts desk | Approved | 80% of discounts captured | | | | 80% of discounts captured |
| | | Actual | 82% | 85% | 90% | 90% | |
| | Mailroom / Scanned Images | Approved | Daily | | | | Daily |
| | Cheques issued (FASP) | Approved | Cheques printed on a minimum of every Tuesday & Thursday | | | | Cheques printed on a minimum of every Tuesday & Thursday |
| | Direct deposit payments issued (FASP) | Approved | Direct Deposits processed a minimum of once per day | | | | Direct Deposits processed a minimum of once per day |
| | Interface files processing (FASP) | Approved | Interface files processed within 1 business day of receipt | | | | Interface files processed within 1 business day of receipt |
| Pcard Processing | Pcard transaction log forms | Approved | Reviewed within 90 days | | | Review within 80 days | Review within 80 days |
| | Pcard Issuance | Approved | Within 10 days of request of card from NBC | | | | Within 10 days of request of card from BMO |
| | Pcard Compliance Review Forms | Approved | Reviewed within 90 days | | | | Reviewed within 90 days |
| SAP Financial Systems Training | Classroom Training Sessions | Approved | Classes scheduled based on minimum attendance based on business request | | | | Classes scheduled based on minimum attendance based on business request |
| | Develop course materials & quick reference guides | Approved | Prior to any Legislative changes. Based on changes to the system or business processes. | | | | Prior to any Legislative changes. Based on changes to the system or business processes. |
| SAP User Support | SAP Applications Support (Help desk inquiries) | Approved | Daily, as requested | | | | Activity transferred to I&T |
| | SAP Applications Support (Help desk inquiries) | Approved | Daily, as requested | | | | Activity transferred to I&T |
| | SAP System Support - ERP updates tested and applied | Approved | Twice per year, 6 to 8 weeks duration each time | | | | Twice per year, 6 to 8 weeks duration each time |
| | SAP System Support | Approved | Daily, as issues arise | | | | Daily, as issues arise |

Accounting Services - Continued

| | | Status | 2015 | 2016 | 2017 | 2018 | 2019 |
|-----------------------|--|----------|---|------|------|------|---|
| Tax Advisory & Policy | HST Remittance | Approved | File by mid-month, coincide with Payroll | | | | File by mid-month, coincide with Payroll |
| | Non-resident withholding tax remittance | Approved | File by mid-month | | | | File by mid-month |
| | Sales Tax training and updating information on the Accounting Services Website | Approved | As required | | | | As required |
| | Sales Tax recoveries | Approved | Throughout the year | | | | Throughout the year |
| | Issuance of donation income tax receipts - City Wide | Approved | Issue Tax Receipts within 4 calendar weeks upon receipt of proper documentation | | | | Issue Tax Receipts within 4 calendar weeks upon receipt of proper documentation |
| | Provision of sales tax advice | Approved | As requested or required | | | | As requested or required |
| | Implication of tax changes | Approved | Implement changes to meet the legislated timelines | | | | Implement changes to meet the legislated timelines |

2018 Service Levels

Revenue Services

| Type | Status | Service Levels | | | | 2019 |
|--|----------|--|------|------|------|--|
| | | 2015 | 2016 | 2017 | 2018 | |
| Property Tax Billing (Interim & Final) | Approved | All Property Tax Bills and are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes | | | | All Property Tax Bills and are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes |
| Supplementary/Optional Tax Billings | Approved | All Property Tax Bills are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes | | | | All Property Tax Bills are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes |
| Payment in Lieu of Taxes | Approved | All Payment in Lieu of Taxes are prepared and issued consistent with relevant legislation and by-laws, and within legislated time frames | | | | All Payment in Lieu of Taxes are prepared and issued consistent with relevant legislation and by-laws, and within legislated time frames |
| Business Improvement Area (BIA) levies | Approved | All BIA levies are prepared and issued prior to final property tax billing, to ensure that tax bills include BIA levy. | | | | All BIA levies are prepared prior to final property tax billing to ensure that the tax bills include the BIA levy. |
| Property Assessment Reviews | Approved | On average, 120 properties are appealed per year in accordance with council approved criteria and rules and practice of the Assessment Review Board (ARB), and in accordance with timelines set out by Assessment Review Board | | | | On average, 120 properties are appealed per year in accordance with council approved criteria and rules and practice of the Assessment Review Board (ARB), and in accordance with timelines set out by Assessment Review Board |
| Vacancy Rebates | Approved | Vacancy rebates are processed within legislated timeframe. | | | | Vacancy rebates program discontinued effective July 1, 2018 with a revised submission deadline date on Sept 28, 2018. 2018 Vacancy Rebate applications must be processed as well as incomplete applications for previous years and those completed applications that need to be re-opened due to tax & Assessment appeals in 2018. |
| Charitable Rebates | Approved | Fully completed charity rebate applications processed within 120 days of application deadline date. | | | | Fully completed charity rebate applications processed within 120 days of application deadline date. |
| Tax/Water Relief for Low-Income Seniors and Disabled | Approved | Fully completed applications processed within 60 days of application deadline date. | | | | Fully completed applications processed within 60 days of application deadline date. |
| Veterans Clubhouse, Ethno-cultural, Heritage Rebates | Approved | Fully completed applications processed within 60 days of application deadline date. | | | | Fully completed applications processed within 60 days of application deadline date. |
| Golf Course deferrals | Approved | Golf course deferrals processed within 60 days of receipt of information. | | | | Golf course deferrals processed within 60 days of receipt of information. |

Revenue Services - Continued

| Type | Status | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|----------|---|---|-------|---|---|
| Assessment Appeals | Approved | Residential appeals processed within 30 days following receipt of ARB decision. Non-residential appeals processed within 120 days following receipt of ARB decision. | | | Residential appeals processed (during non-billing periods) within 30 days of | Residential appeals processed (during non-billing periods) within 30 days of receipt of ARB decision. Non-residential appeals processed within 120 days following receipt of ARB decision |
| Property Tax Appeals | Approved | Approximately 50% of the applications are returned from MPAC in time to be dealt by September 30 of the following year | | | Approximately 50% of the applications are returned from MPAC in time to be dealt by September 30 of the following year | |
| | Approved | All Property Tax Bills are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes | | | All Property Tax Bills are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes | |
| Flat Rate Accounts | Approved | To issue 100% of utility flat rate billings within scheduled cycles (i.e. former Toronto flat rate billings twice per year and former Etobicoke three times per year) | | | To issue 100% of utility flat rate billings within scheduled cycles (i.e. former Toronto flat rate billings twice per year and former Etobicoke three times per year) | |
| Metered Accounts | Approved | 25% of all meter readings for metered accounts are estimated readings. | Not applicable - this function transferred to Toronto Water | | Not applicable - this function transferred to Toronto Water | Not applicable - this function transferred to Toronto Water |
| Water Relief Applications | Approved | 92% of applications processed | 95% of applications processed within first billing cycle. | | 95% of applications processed within first billing cycle. | |
| | Approved | Mailing of all bills within cycle on schedule | | | Mailing of all bills within cycle on schedule | |
| Meter Reading | Approved | Read 75% of meters (25% are outcalls) | Not applicable - this function transferred to Toronto Water | | Not applicable - this function transferred to | Not applicable - this function transferred to Toronto Water |
| Meter investigations | Approved | Complete all service orders that are in Revenue Services' distribution | | | Complete all service orders that are in Revenue Services' distribution | |
| Parking Ticket | Approved | 99.5% of parking tickets processed within legislated timeframes | | | 99.5% of parking tickets processed within legislated timeframes | |
| | Actual | 99.9% | 99.9% | 99.9% | 99.90% | |
| Notice of Overdue Parking Penalty (NOPP) | Approved | 99.5% of notices sent within legislated timeframe | | | 99.5% of notices sent within legislated timeframe | |
| Notice of Default (NOD) | Approved | 99.5% of notices sent within legislated timeframe | | | 99.5% of notices sent within legislated timeframe | |
| Refunds and adjustments | Approved | 100% of refunds and adjustments processed within 14 days | | | 100% of refunds and adjustments processed within 14 days | |
| Investigations | Approved | Complete all investigations within 15 days | | | Complete all investigations within 15 days | |

Revenue Services - Continued

| Type | Status | 2015 | 2016 | 2017 | 2018 | 2019 |
|-------------------------------------|----------|--|-----------|---|-----------|--|
| Tax certificate | Approved | Service standard is 20 days, providing that all required information is received. | | | | Service standard is 5 days. |
| Utility Certificate | Approved | Service standard is 20 days, providing that all required information is received. | | | | Service standard is 5 days. |
| Ownership Update | Approved | Service standard is 20 days, providing that all required documentation is received. | | | | Service standard is 20 days, providing that all required documentation is received. |
| Designate/Agent Mailing Request | Approved | Service standard is 20 days, providing that all required documentation is received. | | | | Service standard is 20 days, providing that all required documentation is received. |
| Pre-authorized Tax Payment | Approved | In order to change financial institution information or cancel participation in the program, customer is required to provide a signed written notice at least 15 days before the next payment date | | | | In order to change financial institution information or cancel participation in the program, customer is required to provide a signed written notice at least 15 days before the next payment date |
| Pre-authorized Utility Payment | Approved | All PUP applications are processed within a 5 day window | | | | All PUP applications are processed within 30 days maximum of receipt. |
| Payment Programs- Mortgages | Approved | All mortgage updates are processed within 30 days | | | | All mortgage updates are processed within 30 days |
| Mortgage and PILT payment | Approved | All payments are processed within a 3 - 5 day window | | | | All payments are processed within a 3 - 5 day window |
| Revenue Services Counter Operations | Approved | All customers are served, with 100% completion of customer transactions, with average wait times of less than 10 minutes for tax/utility transactions, and 15 minute wait times for parking ticket transactions. | | All customers are served, with 100% completion of customer transactions, with average wait times of less than 7 minutes for tax/ utility transactions, and parking ticket transactions. | | All customers are served, with 100% completion of customer transactions, with average wait times of less than 7 minutes for tax/ utility transactions, and parking ticket transactions. |
| | Actual | 5.0 minutes | 2.5 min. | 5.08 min. | 5.08 min. | |
| Customer Enquiry Telephone | Approved | It is estimated that 40% of calls are answered with average wait time of 5 minutes. | | | | It is estimated that 40% of calls are answered with average wait time of 5 minutes. |
| | Actual | | 7.23 mins | 5.45 mins | 3.65 mins | |
| Customer Enquiry Correspondence | Approved | All letters, faxes and e-mails are prepared and issued consistent with relevant legislation and by-laws. | | | | All letters, faxes and e-mails are prepared and issued consistent with relevant legislation and by-laws. |

Revenue Services - Continued

| Type | Status | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|----------|--|--|--|--|---|
| Payment Processing and Collection | Approved | As a minimum 90% of all cheque payments received are processed within 3 days from date payment is received or on the date of the cheque for future dated payments (post dated cheques). | | As a minimum 95% of all cheque payments received are processed within 3 days from date payment is received or on the date of the cheque for future dated payments (post dated cheques). | | As a minimum 95-97% of all cheque payments received by the external service provider are processed within 2 days from date payment is received or on the date of the cheque for future dated payments (post dated cheques). |
| | Actual | 95.1% | 95.0% | 95.0% | 95.0% - 97.0% | |
| Registration - Sale of Land | Approved | In excess of 4,000 accounts in arrears are included in this process annually. Two "Sale of Land by Pubic Tender" are conducted annually. | In excess of 7,000 accounts (pre-reg and reg) in arrears are included in this process annually. Two "Sale of Land by Pubic Tender" are conducted annually. | | In excess of 7,000 accounts (pre-reg and reg) in arrears are included in this process annually. Two "Sale of Land by Pubic Tender" are conducted annually. | |
| Bailiff Warrants | Approved | In excess of 6,000 accounts are issued to the bailiffs annually. | | In excess of 6,000 accounts are issued to the bailiffs annually. | | |
| Internal Collections | Approved | 100% of accounts in arrears were mailed Statement of Tax Account within Council-approved timelines . | | 100% of accounts in arrears were mailed Statement of Tax Account within Council-approved timelines . | | |
| Returned Cheques Processing | Approved | 95% of Returned Payments received by Revenue Services were processed within 10 business days. | | 95% of Returned Payments received by Revenue Services were processed within 10 business days. | | |
| Account Analysis / Reconciliation | Approved | 95% of the monthly reconciliation and Statements were produced in the following month. | | 95% of the monthly reconciliation and Statements were produced in the following month. | | |
| MLTT Manual Notices of Assessment | Approved | 100% of MLTT Notices of Assessments and Deferral Confirmations are issued and completed in accord to the legislated requirements | | 100% of MLTT Notices of Assessments and Deferral Confirmations are issued and completed in accord to the legislated requirements | | |
| Automated MLTT land registration transactions | Approved | 100% of MLTT Notices of Assessments and Deferral Confirmations are issued and completed in accordance with legislated requirements | | 100% of MLTT Notices of Assessments and Deferral Confirmations are issued and completed in accordance with legislated requirements | | |
| Refunds due to Over-Payments | Approved | To issue credit letters to property owner requesting required information and issue refunds within one year, over 90% of the time. Tax credit balances of \$500 or less without an ownership change are transferred to the next billing. | | To issue credit letters to property owner requesting required information and issue refunds within one year, over 90% of the time. Tax credit balances of \$500 or less without an ownership change are transferred to the next billing. | | |
| Refunds due to Appeals and Rebates | Approved | Over 90% of all refunds as a result of the processing of assessment appeals/MPAC, RFR's and rebate are processed within 120 days. | | Over 90% of all refunds as a result of the processing of assessment appeals/MPAC, RFR's and rebate are processed within 120 days. | | |
| MAT Remittances | Approved | 100% of MAT remittances are collected in accord to the legislated requirements as detailed in By-law 296 - 2018 | | 100% of MAT remittances are collected in accord with the legislated requirements | | |

Appendix 4

Summary of 2019 Service Changes

| Description (\$000s) | Service Changes | | | | | | | | Total Service Changes | | | Incremental Change | | | | |
|---|--------------------------------------|-----|------------------------|-----|---------------------|-----|------------------|-----------|-----------------------|-----------|-------|--------------------|------|-----------|---------|--|
| | Pension, Payroll & Employee Benefits | | Purchasing & Materials | | Accounting Services | | Revenue Services | | \$ | \$ | # | 2020 Plan | | 2021 Plan | | |
| | Gross | Net | Gross | Net | Gross | Net | Gross | Net | Gross | Net | Pos. | Net | Pos. | Net | Pos. | |
| Base Changes: | | | | | | | | | | | | | | | | |
| Base Expenditure Changes | | | | | | | | | | | | | | | | |
| Elimination of contracted vacancy rebate services | | | | | | | (275.3) | (275.3) | (275.3) | (275.3) | | | | | | |
| Base Revenue Changes | | | | | | | | | | | | | | | | |
| Base User Fee Changes (Inflation) | | | | | | | | (309.4) | | (309.4) | | (313.7) | | | (338.9) | |
| Base User Fee Changes (Volume) | | | | | | | | (658.2) | | (658.2) | | | | | | |
| Sub-Total | | | | | | | (275.3) | (1,242.9) | (275.3) | (1,242.9) | | (313.7) | | | (338.9) | |
| Service Efficiencies | | | | | | | | | | | | | | | | |
| Operational Efficiencies Parking Tags | | | | | | | (214.4) | (145.2) | (214.4) | (145.2) | (2.0) | 20.1 | | | 3.4 | |
| Operational, Utility Billing | | | | | | | | | | | | | | | | |
| Sub-Total | | | | | | | (214.4) | (145.2) | (214.4) | (145.2) | (2.0) | 20.1 | | | 3.4 | |
| Total 2019 Service Changes | | | | | | | (489.6) | (1,388.1) | (489.6) | (1,388.1) | (2.0) | (293.6) | | | (335.5) | |

2019 Operating Budget - Staff Recommended Service Changes Summary by Service (\$000's)

| Form ID | | Finance and Treasury Services Program - Office of the Controller | Adjustments | | | | 2020 Plan Net Change | 2021 Plan Net Change |
|---|------------------|---|----------------------|----------|----------|-----------------------|-------------------------|-------------------------|
| Category | Equity Impact | | Gross Expenditure | Revenue | Net | Approved Positions | | |
| 2019 Staff Recommended Base Budget Before Service Changes: | | | 80,763.5 | 52,404.3 | 28,359.2 | 683.20 | 3,292.1 | 137.4 |

| | |
|-------|--|
| 16437 | Operational efficiencies for Revenue Services Operations |
|-------|--|

| | |
|----|-----------|
| 51 | No Impact |
|----|-----------|

Description:

With the introduction of the Administrative Penalty System (APS), the division can eliminate 2 vacant positions that are no longer required and create 1 Financial Analyst position that can better support the analysis and reconciliation function required by this new program area. Additionally, a reduction in the postage budget for PTO is recommended, resulting from full year implementation of APS in 2019.

Service Level Impact:

Enhanced performance. Service delivery will be more efficient and interaction with internal and external stakeholders will be completed in a more timely manner.

Equity Statement:

The proposal is unlikely to have an equity impact.

Service: RS-Parking Ticket

| | | | | | | |
|----------------------------------|---------|-----|---------|--------|------|-----|
| Total Staff Recommended Changes: | (147.5) | 0.0 | (147.5) | (1.00) | 20.1 | 3.4 |
|----------------------------------|---------|-----|---------|--------|------|-----|

Service: RS-Tax, Utility & Parking Ticket Client Services

| | | | | | | |
|----------------------------------|-----|-----|-----|------|-----|-----|
| Total Staff Recommended Changes: | 2.3 | 0.0 | 2.3 | 0.00 | 0.0 | 0.0 |
|----------------------------------|-----|-----|-----|------|-----|-----|

| | | | | | | |
|---|----------------|------------|----------------|---------------|-------------|------------|
| Staff Recommended Service Changes: | (145.2) | 0.0 | (145.2) | (1.00) | 20.1 | 3.4 |
|---|----------------|------------|----------------|---------------|-------------|------------|

| | |
|-------|--|
| 17688 | Deletion of one vacant position in Utility Billing Section |
|-------|--|

| | |
|----|-----------|
| 51 | No Impact |
|----|-----------|

Description:

Position change in Revenue Services for deletion of one vacant Revenue Clerk 4 position due to modernization of the Utility Billing Operation.

Service Level Impact:

No change to Service Levels.

Equity Statement:

The proposal is unlikely to have an equity impact.

**2019 Operating Budget - Staff Recommended Service Changes
Summary by Service (\$000's)**

| Form ID | | Finance and Treasury Services Program - Office of the Controller | Adjustments | | | | 2020 Plan Net Change | 2021 Plan Net Change |
|----------|------------------|---|----------------------|-----------------|-----------------|-----------------------|-------------------------|-------------------------|
| Category | Equity Impact | | Gross Expenditure | Revenue | Net | Approved Positions | | |
| | | Service: RS-Utility Billing | | | | | | |
| | | Total Staff Recommended Changes: | (69.2) | (69.2) | 0.0 | (1.00) | 0.0 | 0.0 |
| | | Staff Recommended Service Changes: | (69.2) | (69.2) | 0.0 | (1.00) | 0.0 | 0.0 |
| | | Summary: | | | | | | |
| | | Staff Recommended Service Changes: | (214.4) | (69.2) | (145.2) | (2.00) | 20.1 | 3.4 |
| | | Staff Recommended Base Budget: | 80,549.1 | 52,335.2 | 28,214.0 | 681.20 | 3,312.2 | 140.8 |

Appendix 5

Summary of 2019 New / Enhanced Service Priorities

| New / Enhanced Service Description (in \$000s) | New and Enhanced Services Priorities | | | | | | | | Total | | Incremental Change | | | | |
|---|--|-----|---|-----|------------------------|-----|---------------------|-----|--------------|-----|--------------------|-------------|------|--------------|------|
| | Pension, Payroll & Employee Benefits | | Purchasing & Materials Management | | Accounting Services | | Revenue Services | | \$ | \$ | Position | 2020 Plan | | 2021 Plan | |
| | Gross | Net | Gross | Net | Gross | Net | Gross | Net | Gross | Net | # | Net | Pos. | Net | Pos. |
| Enhanced Service Priorities | | | | | | | | | | | | | | | |
| Staff Initiated: | | | | | | | | | | | | | | | |
| Review of Accounts Receivable processes within the City | | | | | 500.0 | | | | 500.0 | | | | | | |
| Materials Management Position Conversion | | | | | | | | | | | 1.0 | 66.7 | | (0.4) | |
| Sub-Total Staff Initiated | | | | | 500.0 | | | | 500.0 | | 1.0 | 66.7 | | (0.4) | |
| Total Enhanced Services | | | | | 500.0 | | | | 500.0 | | 1.0 | 66.7 | | (0.4) | |
| New Service Priorities | | | | | | | | | | | | | | | |
| Total 2019 New / Enhanced Services | | | | | 500.0 | | | | 500.0 | | 1.0 | 66.7 | | (0.4) | |

2019 Operating Budget - Staff Recommended New and Enhanced Services Summary by Service (\$000's)

| Form ID | | Finance and Treasury Services Program - Office of the Controller | Adjustments | | | | 2020 Plan Net Change | 2021 Plan Net Change | | | | | | | | | | | | | |
|---|------------------|---|----------------------|-------------|-------------|-----------------------|-------------------------|----------------------------------|-----|-----|-----|------|------|-------|---|------------|------------|------------|-------------|-------------|--------------|
| Category | Equity Impact | | Gross Expenditure | Revenue | Net | Approved Positions | | | | | | | | | | | | | | | |
| 17884 | | Conversion from 1 Materials Mgmt Clerk to 2 Couriers | | | | | | | | | | | | | | | | | | | |
| 72 | No Impact | Description: | | | | | | | | | | | | | | | | | | | |
| <p>Positional changes in Purchasing & Materials Management Division (PMMD) as part of the Materials Management Refresh results in the deletion of 1 permanent vacant Materials Management Clerk position and the addition of 2 permanent Courier positions to improve customer service by having Materials Management & Stores provide a 48-hour delivery response standard. This will result in net zero impact to the budget.</p> <p>Service Level Impact:</p> <p>The addition of two courier positions will support the consolidation of the corporate/divisional stores, allowing for the Supply Chain Transformation's improved customer service. Materials Management & Stores has adopted a 48-hour delivery standard that will require additional courier resources. A successful 48-hour delivery standard positions MM&S to encourage further participation by City divisions and especially those divisions operating warehouse/stores by offering an improved service.</p> <p>Equity Statement:</p> <p>The proposal is unlikely to have an equity impact.</p> <p>Service: PMM-Materials Management Stores & Distribution</p> <table style="width: 100%; margin-left: 40px;"> <tr> <td style="width: 40%;">Total Staff Recommended Changes:</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">1.00</td> <td style="text-align: right;">66.7</td> <td style="text-align: right;">(0.4)</td> </tr> <tr> <td>Staff Recommended New/Enhanced Services:</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">1.00</td> <td style="text-align: right;">66.7</td> <td style="text-align: right;">(0.4)</td> </tr> </table> | | | | | | | | Total Staff Recommended Changes: | 0.0 | 0.0 | 0.0 | 1.00 | 66.7 | (0.4) | Staff Recommended New/Enhanced Services: | 0.0 | 0.0 | 0.0 | 1.00 | 66.7 | (0.4) |
| Total Staff Recommended Changes: | 0.0 | 0.0 | 0.0 | 1.00 | 66.7 | (0.4) | | | | | | | | | | | | | | | |
| Staff Recommended New/Enhanced Services: | 0.0 | 0.0 | 0.0 | 1.00 | 66.7 | (0.4) | | | | | | | | | | | | | | | |

| | | | | | | | |
|--|-----------|---|--|--|--|--|--|
| 18062 | | Review of Accounts Receivable processes within the City(AG) | | | | | |
| 72 | No Impact | Description: | | | | | |
| <p>In response to the AG's recommendations, \$0.500 million is recommended for a review of the Accounts Receivable operations within the organization, to benchmark against best business practices and review the effectiveness and efficiency of the current A/R model. The costs of this review will be funded from Non-Program Expenditure - Service Efficiency Review budget.</p> <p>Service Level Impact:</p> <p>Current state of Accounts Receivable contains decentralized operating models throughout several divisions, multiple shadow systems, customized system requirements, numerous collection agencies (no category management of service), multiple policies and timing issues with invoicing leading to write-offs. Future state will implement best practices, best possible operating model (centralized, hybrid or outsourced) and maximize use of the SAP system</p> | | | | | | | |

Category:

**2019 Operating Budget - Staff Recommended New and Enhanced Services
Summary by Service (\$000's)**

| Form ID | | Finance and Treasury Services Program - Office of the Controller | Adjustments | | | | 2020 Plan Net Change | 2021 Plan Net Change |
|--|------------------|---|----------------------|------------|-------------|-----------------------|-------------------------|-------------------------|
| Category | Equity Impact | | Gross Expenditure | Revenue | Net | Approved Positions | | |
| Equity Statement: | | | | | | | | |
| The proposal is unlikely to have an equity impact. | | | | | | | | |
| Service: ASD-Payment Processing | | | | | | | | |
| Total Staff Recommended Changes: | | 500.0 | 500.0 | 0.0 | 0.00 | 0.0 | 0.0 | |
| Staff Recommended New/Enhanced Services: | | 500.0 | 500.0 | 0.0 | 0.00 | 0.0 | 0.0 | |
| Summary: | | | | | | | | |
| Staff Recommended New / Enhanced Services: | | 500.0 | 500.0 | 0.0 | 1.00 | 66.7 | (0.4) | |

Category:

71 - Operating Impact of New Capital Projects
72 - Enhanced Services-Service Expansion

74 - New Services
75 - New Revenues

Appendix 6

2019 User Fee Rate Changes

Table 6a

User Fees Adjusted for Inflation and Other

| Rate Description | Service | Fee Category | Fee Basis | 2018 | 2019 | | | 2020 | 2021 |
|--|----------------------|--------------------|--|---------------|----------------------------|-------------------|-------------|------------|------------|
| | | | | Approved Rate | Inflationary Adjusted Rate | Other Adjustments | Budget Rate | Plan Rate | Plan Rate |
| Administration charge for dishonoured cheques | Accounting Services | City Policy | Cheque | \$40.00 | \$0.00 | | \$40.00 | \$40.00 | \$40.00 |
| Fee for the purchase of Call Documents less than 25 pages | Purchasing & Materia | Market Based | Per document | \$25.00 | \$0.00 | | \$25.00 | \$25.00 | \$25.00 |
| Fee for the purchase of Call Documents 25-49 pages | Purchasing & Materia | Market Based | Per document | \$50.00 | \$0.00 | | \$50.00 | \$50.00 | \$50.00 |
| Fee for the purchase of call documents 50 pages or more | Purchasing & Materia | Market Based | Per document | \$100.00 | \$0.00 | | \$100.00 | \$100.00 | \$100.00 |
| Fees for the purchase of Call Document Drawings/Plans | Purchasing & Materia | Market Based | Per document | \$25.00 | \$0.00 | | \$25.00 | \$25.00 | \$25.00 |
| Tax clearance certificate | Revenue Services | City Policy | Certificate | \$67.30 | \$1.35 | | \$68.65 | \$68.65 | \$68.65 |
| Prior year tax receipt | Revenue Services | Full Cost Recovery | Annual | \$17.66 | \$0.35 | | \$18.01 | \$18.01 | \$18.01 |
| Tax history statement for years 1998 to present | Revenue Services | Full Cost Recovery | Annual | \$38.46 | \$0.77 | | \$39.23 | \$39.23 | \$39.23 |
| Tax history statement for years prior to 1998 | Revenue Services | Full Cost Recovery | Annual | \$54.98 | \$1.10 | | \$56.08 | \$56.08 | \$56.08 |
| Tax calculation statement | Revenue Services | Full Cost Recovery | Annual | \$54.98 | \$1.10 | | \$56.08 | \$56.08 | \$56.08 |
| Dishonoured cheque processing | Revenue Services | City Policy | Flat rate per cheque | \$40.00 | \$0.00 | | \$40.00 | \$40.00 | \$40.00 |
| Smt:>due txes-tx arrear >\$100.00 remain on property tx acct | Revenue Services | Full Cost Recovery | Per document | \$17.66 | \$0.35 | | \$18.01 | \$18.01 | \$18.01 |
| Tax apportionment application | Revenue Services | Full Cost Recovery | Per application | \$54.98 | \$1.10 | | \$56.08 | \$56.08 | \$56.08 |
| Municipal charges added to the tax roll | Revenue Services | Full Cost Recovery | Per Transaction | \$54.98 | \$1.10 | | \$56.08 | \$56.08 | \$56.08 |
| Tax status verification | Revenue Services | Market Based | Case | \$27.49 | \$0.55 | | \$28.04 | \$28.04 | \$28.04 |
| Overdue water charges added to the tax roll | Revenue Services | Full Cost Recovery | Late Charge | \$38.46 | \$0.77 | | \$39.23 | \$39.23 | \$39.23 |
| Use of Interactive Voice Response System (IVR) to make payment | Revenue Services | Full Cost Recovery | Per Transaction | \$2.00 | \$0.00 | | \$2.00 | \$2.00 | \$2.00 |
| Internet-based parking ticket payment | Revenue Services | Market Based | Per Transaction | \$1.50 | \$0.00 | | \$1.50 | \$1.50 | \$1.50 |
| Screen printout/photocopy of documents/materials | Revenue Services | Full Cost Recovery | Per page | \$1.00 | \$0.00 | | \$1.00 | \$1.00 | \$1.00 |
| Final notice for overdue property tax accounts | Revenue Services | Full Cost Recovery | Per notice | \$23.14 | \$0.46 | | \$23.60 | \$23.60 | \$23.60 |
| Notice of Issuance to Bailiff | Revenue Services | Full Cost Recovery | Per notice | \$61.60 | \$1.23 | | \$62.83 | \$62.83 | \$62.83 |
| New accoun set-up fee for water/utility accounts | Revenue Services | Full Cost Recovery | Per Transaction | \$67.61 | \$1.35 | | \$68.96 | \$68.96 | \$68.96 |
| Duplicate utility bill | Revenue Services | Full Cost Recovery | Additional Bill | \$18.06 | \$0.36 | | \$18.42 | \$18.42 | \$18.42 |
| New property tax account set up fee | Revenue Services | Full Cost Recovery | Account | \$54.98 | \$1.10 | | \$56.08 | \$56.08 | \$56.08 |
| Procing MLTT rfd appli:electronic register conveyances | Revenue Services | Full Cost Recovery | Per application | \$164.82 | \$3.30 | | \$168.12 | \$168.12 | \$168.12 |
| Proc tx rfd:>pmt remaine property tx acct 2+yrs & result/ac | Revenue Services | Full Cost Recovery | Per Transaction | \$38.46 | \$0.77 | | \$39.23 | \$39.23 | \$39.23 |
| Ownership updates on property tax accounts | Revenue Services | Full Cost Recovery | Account/Change | \$38.46 | \$0.77 | | \$39.23 | \$39.23 | \$39.23 |
| Ownership updates on tax & utility account | Revenue Services | Full Cost Recovery | Account/Change | \$54.98 | \$1.10 | | \$56.08 | \$56.08 | \$56.08 |
| Rfdn transfer:cr bal' stat, prof rep.act behalf of taxpayer | Revenue Services | Full Cost Recovery | Case | \$38.46 | \$0.77 | | \$39.23 | \$39.23 | \$39.23 |
| Registration of Tax Arrears Certificate | Revenue Services | Full Cost Recovery | Fee+Actual Costs, Incl Title/Execution Searches+Registration | \$1,056.68 | \$21.13 | | \$1,077.81 | \$1,077.81 | \$1,077.81 |

| Rate Description | Service | Fee Category | Fee Basis | 2018 | 2019 | | | 2020 | 2021 |
|--|------------------|--------------------|-----------------------|---------------|----------------------------|-------------------|-------------|------------|------------|
| | | | | Approved Rate | Inflationary Adjusted Rate | Other Adjustments | Budget Rate | Plan Rate | Plan Rate |
| Preparation & Notice of Registration | Revenue Services | Full Cost Recovery | Notice + Actual Costs | \$35.57 | \$0.71 | | \$36.28 | \$36.28 | \$36.28 |
| Preparation of Statutory Declaration | Revenue Services | Full Cost Recovery | Case | \$210.06 | \$4.20 | | \$214.26 | \$214.26 | \$214.26 |
| Prep/Registration: Tax Arrears Cancellation Certificate | Revenue Services | Full Cost Recovery | Fee + Actual Costs | \$240.19 | \$4.80 | | \$244.99 | \$244.99 | \$244.99 |
| Execution of Extension Agreement | Revenue Services | Full Cost Recovery | Per document | \$1,137.43 | \$22.75 | | \$1,160.18 | \$1,160.18 | \$1,160.18 |
| Preparation of Final Notice | Revenue Services | Full Cost Recovery | Notice + Actual Costs | \$35.57 | \$0.71 | | \$36.28 | \$36.28 | \$36.28 |
| Preliminary Observation Report | Revenue Services | Full Cost Recovery | per report | \$350.08 | \$7.00 | | \$357.08 | \$357.08 | \$357.08 |
| Preparation of Tender Forms For Public Sale | Revenue Services | Full Cost Recovery | Per notice | \$35.57 | \$0.71 | | \$36.28 | \$36.28 | \$36.28 |
| Public Tender Application | Revenue Services | Full Cost Recovery | Per application | \$35.57 | \$0.71 | | \$36.28 | \$36.28 | \$36.28 |
| Sale by Public Tender | Revenue Services | Full Cost Recovery | Fee + Actual Costs | \$996.38 | \$19.93 | | \$1,016.31 | \$1,016.31 | \$1,016.31 |
| Preparation of Land Transfer | Revenue Services | Full Cost Recovery | Fee + Actual Costs | \$1,446.57 | \$28.93 | | \$1,475.50 | \$1,475.50 | \$1,475.50 |
| Payment into Court and Statement of Facts | Revenue Services | Full Cost Recovery | Fee + Actual Costs | \$444.87 | \$8.90 | | \$453.77 | \$453.77 | \$453.77 |
| Farm Debt Review Board | Revenue Services | Full Cost Recovery | Review + Actual Cost | \$35.57 | \$0.71 | | \$36.28 | \$36.28 | \$36.28 |
| Utility clearance certificate | Revenue Services | City Policy | Certificate | \$51.77 | \$1.04 | | \$52.81 | \$52.81 | \$52.81 |
| Re-Print Fee for duplicate Tax and Utility Bills | Revenue Services | Full Cost Recovery | Actual Cost | \$18.33 | \$0.37 | | \$18.70 | \$18.70 | \$18.70 |
| Payment Re-Distribution Fee | Revenue Services | Full Cost Recovery | Actual Cost | \$43.12 | \$0.86 | | \$43.98 | \$43.98 | \$43.98 |
| Tax Sale Proceeding - Site Visit Fee | Revenue Services | Full Cost Recovery | Actual Cost | \$210.06 | \$4.20 | | \$214.26 | \$214.26 | \$214.26 |
| Fee for Mortgage Company Administration | Revenue Services | Full Cost Recovery | Actual Cost | \$10.20 | \$0.20 | | \$10.40 | \$10.40 | \$10.40 |
| Municipal Land Transfer Tax Administration Fee | Revenue Services | Full Cost Recovery | Per Transaction | \$75.00 | \$1.50 | \$3.00 | \$79.50 | \$79.50 | \$79.50 |
| User fee for paper transcript of hearing before a Hearing | Revenue Services | Full Cost Recovery | Per page | \$6.00 | \$0.00 | | \$6.00 | \$6.00 | \$6.00 |
| CD of hearing APS - Per single days' recording | Revenue Services | Full Cost Recovery | Per Day | \$20.00 | \$0.00 | | \$20.00 | \$20.00 | \$20.00 |
| CD of hearing APS - Each additional day, after the first day | Revenue Services | Full Cost Recovery | Per Day | \$10.00 | \$0.00 | | \$10.00 | \$10.00 | \$10.00 |
| Hearing Non-Appearance User Fee | Revenue Services | Full Cost Recovery | Each | \$75.00 | \$0.00 | | \$75.00 | \$75.00 | \$75.00 |
| Screening Non-Appearance User Fee | Revenue Services | Full Cost Recovery | Each | \$50.00 | \$0.00 | | \$50.00 | \$50.00 | \$50.00 |
| User fee for Plate Denial Enforcement | Revenue Services | Full Cost Recovery | Each | \$25.00 | \$0.00 | | \$25.00 | \$25.00 | \$25.00 |
| User fee for search for vehicle owner or address information | Revenue Services | Full Cost Recovery | Each | \$10.00 | \$0.00 | \$2.00 | \$12.00 | \$12.00 | \$12.00 |
| Late payment fee applied to APS transactions | Revenue Services | Full Cost Recovery | Per Transaction | \$25.00 | \$0.00 | | \$25.00 | \$25.00 | \$25.00 |
| PTP Reinstatement Fee - to re-enroll | Revenue Services | Full Cost Recovery | Per Transaction | \$25.00 | \$0.50 | | \$25.50 | \$25.50 | \$25.50 |
| O/S utility fees/charges for condo/management boards | Revenue Services | Full Cost Recovery | Per Transaction | \$30.00 | \$0.60 | | \$30.60 | \$30.60 | \$30.60 |

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2019 Operating Budget

Program Specific Reserve / Reserve Funds

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Projected Balance as of Dec. 31, 2018 * \$ | Withdrawals (-) / Contributions (+) | | |
|---|-------------------------------------|--|-------------------------------------|-----------------|-----------------|
| | | | 2019 \$ | 2020 \$ | 2021 \$ |
| Beginning Balance | | 11,970.6 | 11,668.8 | 11,349.0 | 11,029.2 |
| Emergency Planning | XQ1406 | | | | |
| <i>Withdrawals (-)</i> | | | | | |
| <i>Transfers to Operating</i> | | (301.7) | (319.8) | (319.8) | (319.8) |
| <i>Contributions (+)</i> | | | | | |
| Total Reserve / Reserve Fund Draws / Contributions | | 11,668.8 | 11,349.0 | 11,029.2 | 10,709.3 |
| Balance at Year-End | | 11,668.8 | 11,349.0 | 11,029.2 | 10,709.3 |

* Based on 9-month 2018 Reserve Fund Variance Report

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Projected Balance as of Dec. 31, 2018 * \$ | Withdrawals (-) / Contributions (+) | | |
|---|-------------------------------------|--|-------------------------------------|------------------|------------------|
| | | | 2019 \$ | 2020 \$ | 2021 \$ |
| Beginning Balance | | 214,507.7 | 211,196.8 | 209,608.9 | 208,249.2 |
| Employee Retiree Ben RF City | XR1002 | | | | |
| <i>Withdrawals (-)</i> | | | | | |
| <i>Transfers to Operating</i> | | (5,765.8) | (1,587.9) | (1,359.7) | (1,367.9) |
| <i>Contributions (+)</i> | | | | | |
| <i>Interest</i> | | 2,454.8 | | | |
| Total Reserve / Reserve Fund Draws / Contributions | | 211,196.8 | 209,608.9 | 208,249.2 | 206,881.3 |
| Other Program / Agency Net Withdrawals & Contributions | | | | | |
| Balance at Year-End | | 211,196.8 | 209,608.9 | 208,249.2 | 206,881.3 |

* Based on 9-month 2018 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Projected Balance as of Dec. 31, 2018 * \$ | Withdrawals (-) / Contributions (+) | | |
|---|-------------------------------------|--|-------------------------------------|----------------|----------------|
| | | | 2019 \$ | 2020 \$ | 2021 \$ |
| Beginning Balance | | 7,602.7 | 7,745.2 | 6,745.2 | 5,745.2 |
| Innovation Reserve Fund | XR1713 | | | | |
| <i>Withdrawals (-)</i> | | | (1,000.0) | (1,000.0) | (1,000.0) |
| Total Reserve / Reserve Fund Draws / Contributions | | 7,745.2 | 6,745.2 | 5,745.2 | 4,745.2 |
| Other Program / Agency Net Withdrawals & Contributions | | | | | |
| Balance at Year-End | | 7,745.2 | 6,745.2 | 5,745.2 | 4,745.2 |

* Based on 9-month 2018 Reserve Fund Variance Report

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Projected Balance as of Dec. 31, 2018 * | Withdrawals (-) / Contributions (+) | | |
|---|-------------------------------------|--|-------------------------------------|----------|----------|
| | | | 2019 | 2020 | 2021 |
| | | \$ | \$ | \$ | \$ |
| Beginning Balance | | | 31,921.8 | 32,010.1 | 32,098.4 |
| Insurance Reserve Fund | XR1010 | | | | |
| <i>Contributions (+)</i> | | | 88.3 | 88.3 | 88.3 |
| Total Reserve / Reserve Fund Draws / Contributions | | 31,921.8 | 32,010.1 | 32,098.4 | 32,186.7 |
| Other Program / Agency Net Withdrawals & Contributions | | | | | |
| Balance at Year-End | | 31,921.8 | 32,010.1 | 32,098.4 | 32,186.7 |

* Based on 9-month 2018 Reserve Fund Variance Report

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Projected Balance as of Dec. 31, 2018 * | Withdrawals (-) / Contributions (+) | | |
|---|-------------------------------------|--|-------------------------------------|-----------|-----------|
| | | | 2019 | 2020 | 2021 |
| | | \$ | \$ | \$ | \$ |
| Beginning Balance | | 40,888.1 | 49,397.5 | 47,914.9 | 46,432.3 |
| Tax Rate Stabilization Reserve | XQ0703 | | | | |
| <i>Withdrawals (-)</i> | | | (1,482.6) | (1,482.6) | (1,482.6) |
| Total Reserve / Reserve Fund Draws / Contributions | | 49,397.5 | 47,914.9 | 46,432.3 | 44,949.7 |
| Other Program / Agency Net Withdrawals & Contributions | | | | | |
| Balance at Year-End | | 49,397.5 | 47,914.9 | 46,432.3 | 44,949.7 |

* Based on 9-month 2018 Reserve Fund Variance Report

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Projected Balance as of Dec. 31, 2018 * | Withdrawals (-) / Contributions (+) | | |
|---|-------------------------------------|--|-------------------------------------|-------|-------|
| | | | 2019 | 2020 | 2021 |
| | | \$ | \$ | \$ | \$ |
| Beginning Balance | | 427.0 | 300.6 | 351.2 | 401.8 |
| Vehicle Reserve- Purchas & Materls Mgmt | XQ1204 | | | | |
| <i>Withdrawals (-)</i> | | | 50.6 | 50.6 | 50.6 |
| Total Reserve / Reserve Fund Draws / Contributions | | 300.6 | 351.2 | 401.8 | 452.4 |
| Other Program / Agency Net Withdrawals & Contributions | | | | | |
| Balance at Year-End | | 300.6 | 351.2 | 401.8 | 452.4 |