

# 2020 Budget Notes

## Association of Community Centres

*While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at (416) 395-6449 or Ritu.Sadana@toronto.ca.*

### What we do

We provide a broad range of community, recreation and social service programs to Toronto residents that aim to meet the evolving needs of changing demographics. The Association of Community Centres (AOCCs) delivers the following services:

- Community Centre Strategic Partnership & Resource Development
- Social, Economic & Neighbourhood Development
- Public Space – Community Access

The AOCCs consists of 10 multi-purpose facilities with oversight provided by volunteer Boards of Management to support service delivery.

### Why we do it

The Association of Community Centres (AOCCs), comprised of 10 community centres, are committed to fostering a sense of community, promoting civic engagement and enhancing the quality of life by providing programs and services that are responsive and reflective of the unique needs of local communities.

### Who we serve

#### Strategic Partnership & Resource Development

- Community Centre Members/Potential Members
- Local BIAs
- Local Residents

#### Social Economic & Neighbourhood Development

- Business Community
- Local Community
- Corporation(s)
- Interest Groups
- Property Owner(s)
- Residents
- Visitors

#### Public Space – Community Access

- Business Community
- Local Community
- Corporation(s)
- Interest Groups
- Property Owner(s)
- Residents
- Visitors

## Budget at a glance

### STAFF RECOMMENDED OPERATING BUDGET

\$Million	2020	2021	2022
Revenues	\$0.3	\$0.3	\$0.3
Gross Expenditures	\$8.9	\$8.9	\$9.0
Net Expenditures	\$8.5	\$8.6	\$8.7
Approved Positions	80.6	80.6	80.6

### STAFF RECOMMENDED 10-YEAR CAPITAL PLAN

\$Million	2020	2021-2029	Total
-----------	------	-----------	-------

Association of Community Centres has no capital budget.

## Key service outcomes

Outcomes	Description
<b>Build community and individual capacity</b>	Meet the diverse and changing needs of communities and individuals by delivering programs, services and ongoing special events for children, youth, adults, seniors and families
<b>Foster a sense of community</b>	Promote and provide opportunities for civic and community engagement
<b>Improve quality of life</b>	Enhance the quality of life through the development, provision and support of activities, services and programs responsive to local needs

## Goals and metrics

Planned Activities to Achieve Outcomes		2018	2019	2020 Target	Status
	# of People Served Through Programming	150,510	150,510	150,510	<span style="color: green;">●</span>
	# of Community Meetings, Forums, Workshops, Public Space Held	1,200	1,200	1,200	<span style="color: green;">●</span>
	# of Information and Referrals Provided for Community Programs, City Services and Neighbourhood Initiatives	389,782	389,782	389,782	<span style="color: green;">●</span>

## Our experience and success

- Cecil Community Centre strengthened child and youth and inclusion-focused community programming by enhancing student placements and internships through partnerships with Humber College and George Brown College.
- Applegrove Community Complex took on a leadership role with the Community Food Hub Feasibility Project, and is working with a Partners Table of City divisions and locally-based service providers to develop and implement an innovative food hub model for the Coxwell and Gerrard neighbourhood.
- The 519 Community Centre successfully secured funding to develop and implement a City Rapid Response System to respond to violence impacting LGBTQ2S communities.
- Waterfront Neighbourhood Centre developed a new partnership with the Toronto and York Region Metis Council and is collaborating in a one year Metis Culture and Community project that will offer local Metis artisans meeting, gardening and creative spaces in which Metis original contemporary and traditional arts and cultural pieces will be shared and experienced.
- Swansea Town Hall successfully expanded its Afterschool Homework Club to support over 30 elementary school students.

## Key challenges and risks

- Maintaining adequate, stable core City funding to the Community Centres to ensure the Centres remain open and continue to provide programs and services which are accessible and responsive to local communities.
- Addressing the needs of more disadvantaged residents and responding to the requests of new residents to keep pace with changing community demographics.

## Priority actions

- Adequate funding is included in the 2020 Staff Recommended Operating Budget for inflationary cost increases to maintain services at the 2019 approved levels.
- The Centres will continue to explore opportunities for third party program funding for new initiatives that reflect local community needs and requests.

## Our key service levels



Hold 4,502 community special events with 235,000 total number of participants



Serve 150,510 people through programming and provide 106,000 people with personal supports including food, clothes and other services



Hold 1,200 community meetings, forums, workshops with 50,000 total people attending and utilizing public space

## Key service deliverables

- Promote the Cecil Youth Lounge at Cecil Community Centre; a drop-in space created by youth programmed for youth interests including sports, arts, media, academia, employment and leadership
- Provide accessible space and valuable services to organizations and individuals at Ralph Thornton Community Centre through peer support, newcomer mentorship, tax filer clinics and public access to computer resources
- Continue entrepreneurship supports at Scadding Court Community Centre with practical training and market opportunities for newcomers, women and Business Out of the Box vendors
- Address the Truth & Reconciliation Calls to Action at Waterfront Neighbourhood Centre by providing opportunities to staff, volunteers and community members to gain knowledge of Indigenous land, treaties and people
- Enhance access to programs at Eastview Neighbourhood Community Centre by completing a significant retrofit to bring the centre up to AODA compliance.

## RECOMMENDATIONS

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

1. City Council approve the 2020 Staff Recommended Operating Budget for the Association of Community Centres of \$8.9 million gross, \$8.5 million net for the following services:

**Service:**

	<b>Gross (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net (\$000s)</b>
519 Church Street Community Centre	1,570.8		1,570.8
Applegrove Community Centre	411.6		411.6
Cecil Community Centre	729.9		729.9
Central Eglinton Community Centre	745.3		745.3
Community Centre 55	815.8		815.8
Eastview Neighbourhood Community Centre	636.3		636.3
Ralph Thornton Community Centre	813.8	39.4	774.5
Scadding Court Community Centre	991.0		991.0
Swansea Town Hall	592.0	278.8	313.2
Waterfront Neighbourhood Centre	1,543.7		1,543.7
<b>Total Program Budget</b>	<b>8,850.4</b>	<b>318.2</b>	<b>8,532.2</b>

2. City Council approve the 2020 staff complement for the Association of Community Centres of 80.6 operating positions.
3. City Council approve the 2020 market rate user fee changes for the Association of Community Centres identified in Appendix 8, for inclusion in the Municipal Code Chapter 441 "Fees and Charges".

**Association of Community Centres:**

**Costanza Allevato**

Director Community Resources

Tel: (416) 392-8608

Email: [costanza.allevato@toronto.ca](mailto:costanza.allevato@toronto.ca)

**Corporate:**

**Ritu Sadana**

Manager, Financial Planning

Tel: (416) 395-6449

Email: [ritu.sadana@toronto.ca](mailto:ritu.sadana@toronto.ca)

# **2020 STAFF RECOMMENDED OPERATING BUDGET**

## 2020 OPERATING BUDGET OVERVIEW

**Table 1: 2020 Staff Recommended Operating Budget by Service**

(\$000s)	2018 Actual	2019 Projected Actual*	2020 Base Budget	2020 New / Enhanced	2020 Staff Rec'd Budget	Change v. 2019 Projected Actual	
By Service	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>							
User Fees							
Swansea Town Hall	330.2	276.7	278.8		278.8		
Ralph Thornton Community Centre	39.4	39.4	39.4		39.4		
<b>Total Revenues</b>	369.6	316.1	318.2	0.0	318.2	2.1	0.7%
<b>Expenditures</b>							
519 Church St	1,479.0	1,581.6	1,570.8		1,570.8		
Applegrove Community Centre	402.8	397.7	411.6		411.6		
Cecil Community Centre	692.3	714.5	729.9		729.9		
Central Eglinton Community Centre	707.2	696.5	745.3		745.3		
Community Centre 55	784.8	793.2	815.8		815.8		
Eastview Neighbourhood Centre	595.0	615.9	636.3		636.3		
Ralph Thornton Community Centre	761.8	793.6	813.8		813.8		
Scadding Court	963.4	966.9	991.0		991.0		
Swansea Town Hall	641.7	590.2	592.0		592.0		
Waterfront Neighbourhood Centre	1,412.5	1,475.0	1,543.7		1,543.7		
<b>Total Gross Expenditures</b>	8,440.5	8,625.2	8,850.4	0.0	8,850.4	225.2	2.6%
<b>Net Expenditures</b>	8,070.9	8,309.1	8,532.2	0.0	8,532.2	223.1	2.7%
<b>Approved Positions</b>	77.9	80.6	80.6		80.6	0.0	

\*2019 Budget and Actuals (based on Q3 2019)

### COSTS TO MAINTAIN EXISTING SERVICES

**Total 2020 Base Budget** expenditures of \$8.9 million gross reflecting an increase of \$0.2 million in spending above 2019 projected year-end actuals, predominantly arising from:

- Known salary & benefit increases.
- Inflationary increases for non-payroll expenditures including utilities and contracted services.

### EQUITY IMPACTS OF BUDGET CHANGES

**No equity impacts.** There are no equity impacts in the Association of Community Centres' 2020 Staff Recommended Operating Budget because there are no proposed changes, including new or enhanced services. At the same time, the service enhancements that are not included in the budget challenge the capacity of Community Centres to meet the growing and changing needs of their clients, which are primarily from equity seeking groups including low income children, youth, women, seniors, newcomers and families; racialized groups; persons with disabilities; LGBTQ2S; and indigenous peoples.

**2020 STAFF RECOMMENDED OPERATING BUDGET KEY DRIVERS**

The 2020 Staff Recommended Operating Budget for the Association of Community Centres is \$0.2 million gross or 2.6% higher than the 2019 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget.

**Table 2a: 2020 Key Drivers – Base Budget**

Key Cost Drivers (\$000)	2018 Actuals	2019 Proj. Actuals*	2020 Staff Rec'd Base Budget	Year over Year Changes	
				\$	%
<b>Expenditures</b>					
1 Salaries and Benefits	7,014.8	7,405.1	7,605.6	200.5	2.7%
2 Materials & Supplies	708.4	561.8	509.7	(52.1)	-9.3%
3 Equipment	4.8	5.1	7.5	2.4	47.1%
4 Service and Rent	684.5	633.9	709.7	75.8	12.0%
5 Contribution To Reserves	21.8	11.3	16.3	5.0	43.8%
6 Other Expenditures	6.3	8.0	1.5	(6.5)	-81.3%
<b>Total Expenditures</b>	<b>8,440.5</b>	<b>8,625.2</b>	<b>8,850.4</b>	<b>225.2</b>	<b>2.6%</b>
<b>Revenues</b>					
1 User Fees & Donations	369.6	316.1	318.2	2.1	0.7%
<b>Total Revenues</b>	<b>369.6</b>	<b>316.1</b>	<b>318.2</b>	<b>2.1</b>	<b>0.7%</b>
<b>Net Expenditures</b>	<b>8,070.9</b>	<b>8,309.1</b>	<b>8,532.2</b>	<b>223.1</b>	<b>2.7%</b>

\*2019 Budget and Actuals (based on Q3 2019)

**Salaries & Benefits:**

Known increases in salaries and benefits.

**Materials & Supplies:**

Adjusted for realignment to anticipated expenditures.

**Service and Rent:**

Inflationary increases in utilities and contracts.

**Other Expenditures:**

Adjusted for realignment to anticipated expenditures.

**Note:**

1. For additional information on 2020 key cost drivers refer to [Appendix 1](#).

**2021 & 2022 OUTLOOKS****Table 3: 2021 and 2022 Outlooks**

<b>(\$000s)</b>	<b>2019 Projected Actual*</b>	<b>2020 Staff Rec'd Budget</b>	<b>2021 Outlook</b>	<b>2022 Outlook</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenues	316.1	318.2	318.2	318.2
Gross Expenditures	8,625.2	8,850.4	8,882.6	9,046.9
<b>Net Expenditures</b>	<b>8,309.1</b>	<b>8,532.2</b>	<b>8,564.4</b>	<b>8,728.7</b>
<b>Approved Positions</b>	<b>80.6</b>	<b>80.6</b>	<b>80.6</b>	<b>80.6</b>

\*2019 Budget and Actuals (based on Q3 2019)

## Key 2021/2022 drivers

Summarize key drivers/changes reflected in outlooks

### Salaries and Benefits

- Inflationary adjustments

### Inflationary Impact

- Increases in utilities, office maintenance, supplies and contracted services

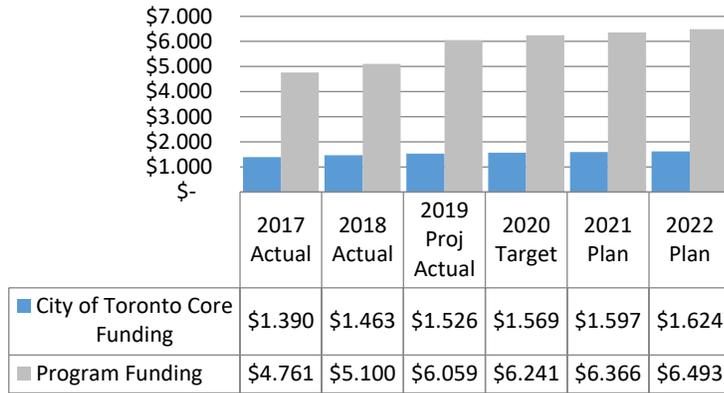
### Revenue Changes

- Facility rental fee increases calculated using projected market rate assumptions

## How well we are doing

### Performance measures

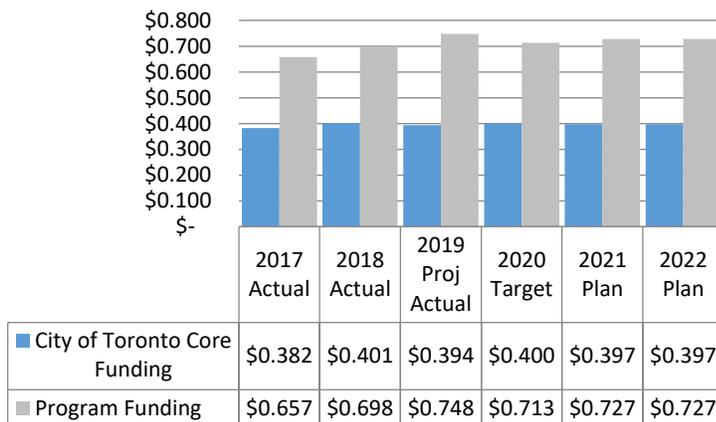
#### Leveraging City Funding - 519 Community Centre (\$ M)



### Behind the numbers

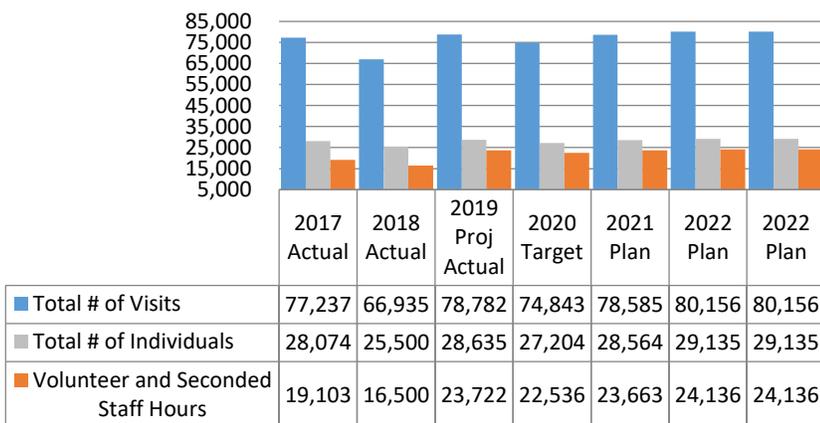
- The non-core funding leveraged by The 519 Church Street Community Centre has gradually increased since 2017 with a projected increase of \$0.959 million in 2019 from 2018, which includes one-time funding received by the Centre to complete a feasibility study for the Moss Park project.
- The 2020 target and future year program funding estimates are projected to continue increasing as the Centre continues to target raising an additional \$3.97 for every dollar of Core City funding received.

#### Leveraging City Funding - Applegrove Community Complex (\$ M)



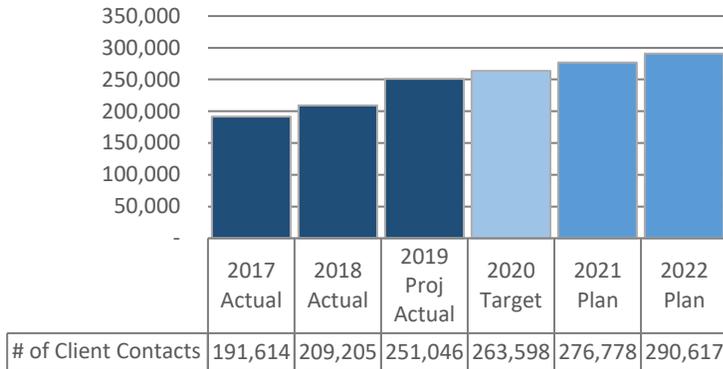
- Non-core funding leveraged by Applegrove Community Complex has gradually increased since 2017, with several one-time funding amounts received in 2019 for various initiatives.
- A decrease from 2019 to 2020 is anticipated due to one-time funding amounts that will not be continued.
- The Centre projects a slight increase from 2020 in future years as it continues to explore new funding opportunities.

#### Program Participation - Cecil Community Centre



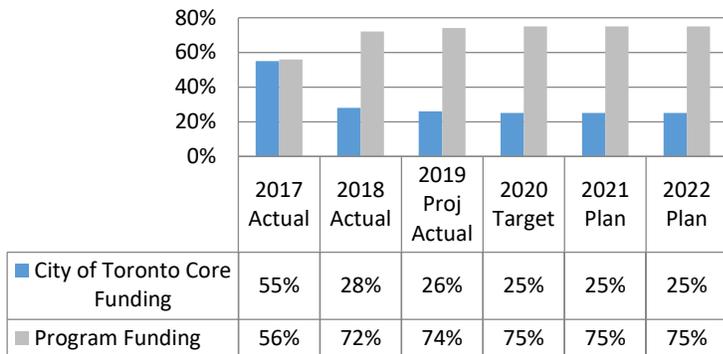
- Program participation levels, number of visits, number of individuals served and volunteer and staff hours are anticipated to slightly decrease in 2020 due to facility renovations.
- Future years are expected to experience increased community demands in programming.

### Number of Client Contacts - Central Eglinton Community Centre



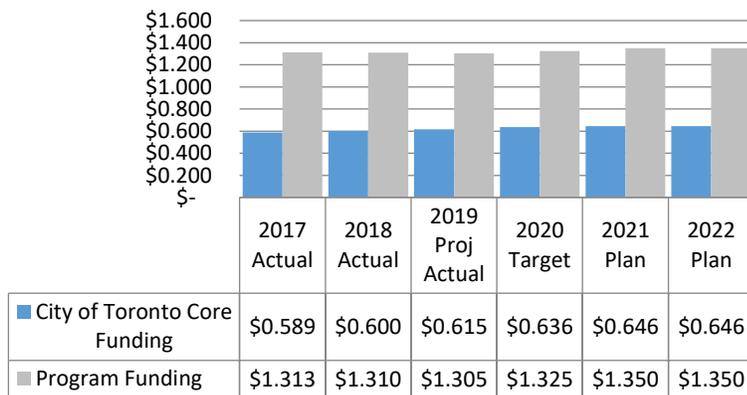
- The facility renovations undertaken in 2018 that resulted in increased community space have resulted in an increase in the number of client contacts in 2019 and the Centre anticipates this to continue in 2020 and future years.

### Leveraging City Funding - Community Centre 55



- Community Centre 55 anticipates to continue leveraging fundraising contributions at a rate of 75% for 2020 and future years.

### Leveraging City Funding - Eastview Neighbourhood Community Centre (\$ M)



- Eastview Neighbourhood Community Centre is projecting an increase in program funding levels in 2020 and future years as it continues to explore opportunities for additional grants, individual and corporate giving and fundraising activities.

### Space Utilization - Ralph Thornton Community Centre



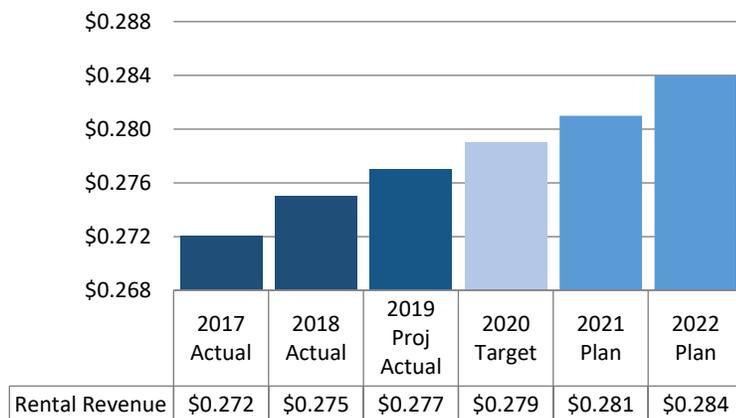
- Ralph Thornton Community Centre is projecting lower utilization rates from 2018 to 2019 due to 2018 having higher than anticipated rental and attendance as a result of large one-time events.
- The Centre is forecasting gradual increases in 2020 and future years as it continues to work towards maximizing utilization rates.

### Leveraging City Funding - Scadding Court Community Centre (\$ M)



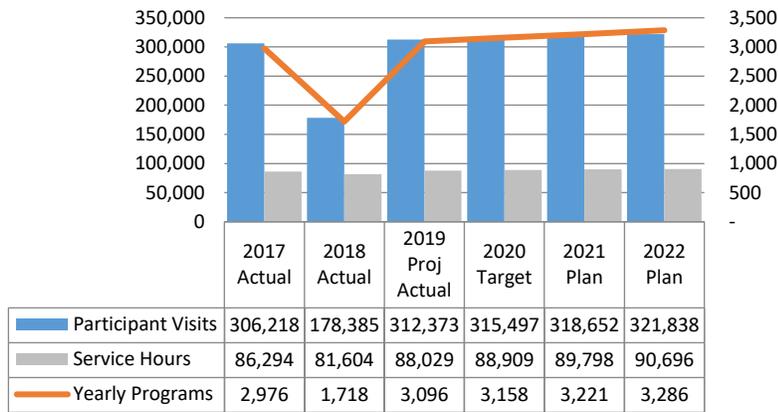
- The program funding levels for Scadding Court Community Centre are expected to increase slightly from 2019 to 2020 and future years as the centre continues to explore additional program funding opportunities.

### Swansea Town Hall Revenue Growth (\$ M)



- Swansea Town Hall is projecting an increase through 2022 in facility rental fees revenue attributable to rental rate increases driven by market trends and new use opportunities.

### Program Participation - Waterfront Neighbourhood Community Centre



- In 2018, a City-wide flood resulted in significant flood damage to Waterfront Neighbourhood Community Centre causing program closures for three months. Projections for 2019 anticipate that programs will operate at prior 2018 levels and will continue to slightly increase for the 2020-2022 period due to a growing population.

# APPENDICES

## Appendix 1

### 2020 Staff Recommended Operating Budget by Expenditure Category

Category (In \$000s)	2017	2018	2019	2019	2020	2020 Change from	
	Actual	Actual	Budget	Projected	Total Staff	2019 Projected	Actual
	\$	\$	\$	\$	\$	\$	%
User Fees & Donations	355.5	369.6	316.1	316.1	318.2	2.1	0.7%
Sundry and Other Revenues**			400.0				
<b>Total Revenues</b>	355.5	369.6	716.1	316.1	318.2	2.1	0.7%
Salaries and Benefits	6,879.0	7,014.8	7,385.4	7,305.1	7,605.6	300.5	4.1%
Materials & Supplies	471.5	593.3	499.4	563.6	509.7	(53.9)	(9.6%)
Equipment	17.2	4.8	4.8	5.1	7.5	2.4	47.1%
Service and Rent**	692.6	684.5	1,074.8	633.9	709.7	75.8	12.0%
Contribution To Reserves/Reserve Funds	21.8	21.8	15.6	11.3	16.3	5.0	43.8%
Other Expenditures	172.9	121.5	1.5	106.2	1.5	(104.7)	(98.6%)
<b>Total Gross Expenditures</b>	8,255.0	8,440.5	8,981.4	8,625.2	8,850.4	225.2	2.6%
<b>Net Expenditures</b>	7,899.5	8,070.9	8,265.3	8,309.1	8,532.2	223.1	2.7%
<b>Approved Positions</b>	77.9	77.9	80.6	80.6	80.6		

\* Year-End Projection Based on Q3 2019 Variance Report

\*\* Revenues and Service and Rent show an increase of \$400k in the 2019 Approved Budget due to an in-year adjustment for one-time funding of Sec 37 funds to Waterfront Community Centre for capital upgrades.

## **Appendix 2**

### **Summary of 2020 Service Changes**

N/A

## **Appendix 3**

### **Summary of 2020 New / Enhanced Service Priorities Included in Budget**

N/A

## **Appendix 4**

### **Summary of 2020 New / Enhanced Service Priorities Not Included in Budget**

N/A

## **Appendix 5**

### **2020 Capital Budget; 2021 - 2029 Capital Plan Including Carry Forward Funding**

N/A

## **Appendix 5a**

### **2020 Cash Flow and Future Year Commitments Including Carry Forward Funding**

N/A

## **Appendix 5b**

### **2021 - 2029 Capital Plan**

N/A

## **Appendix 6**

### **Reporting on Major Capital Projects: Status Update**

N/A

## **Appendix 7**

### **Summary of Capital Needs Constraints**

N/A

## Appendix 8

### 2020 User Fee Changes (Excludes User Fees Adjusted for Inflation)

**Table 8b – Fees Above Inflation**

Rate Description	Service	Fee Category	Fee Basis	2019	2020			2021	2022
				Approved Rate	Inflationary Adjusted Rate	Above Inflation Adjustments	Budget Rate	Plan Rate	Plan Rate
Rousseau Room - Community Rate	Swansea Town Hall	Market Based	Per Hour	\$31.85	\$32.65	\$0.00	\$32.65	\$33.50	\$34.31
Rousseau Room - Regular Rate	Swansea Town Hall	Market Based	Per Hour	\$48.85	\$50.07	\$0.03	\$50.10	\$51.35	\$52.60
Rousseau Room - Event Rate	Swansea Town Hall	Market Based	Per Hour	\$500.00	\$512.50	-\$2.83	\$510.00	\$520.00	\$538.44
Council Chamber - Community Rate	Swansea Town Hall	Market Based	Per Hour	\$23.85	\$24.45	\$0.00	\$24.45	\$25.10	\$25.69
Council Chamber - Regular Rate	Swansea Town Hall	Market Based	Per Hour	\$36.50	\$37.41	-\$0.01	\$37.40	\$38.35	\$39.31
Council Chamber - Event Rate	Swansea Town Hall	Market Based	Per Hour	\$430.00	\$440.75	-\$0.85	\$440.00	\$451.09	\$463.06
Teiaiagon, Founders, Village - Community	Swansea Town Hall	Market Based	Per Hour	\$18.50	\$18.96	-\$0.01	\$18.95	\$19.45	\$19.92
Teiaiagon, Founders, Village - Regular Rate	Swansea Town Hall	Market Based	Per Hour	\$27.05	\$27.73	\$0.03	\$27.75	\$28.45	\$29.13
Gemmell, Harvey - Community Rate	Swansea Town Hall	Market Based	Per Hour	\$15.80	\$16.20	\$0.00	\$16.20	\$16.65	\$17.03
Gemmell, Harvey - Regular Rate	Swansea Town Hall	Market Based	Per Hour	\$23.25	\$23.83	\$0.02	\$23.85	\$24.50	\$25.04
Hague Room - Community Rate	Swansea Town Hall	Market Based	Per Hour	\$12.20	\$12.51	-\$0.01	\$12.50	\$12.85	\$13.14
Hague Room Regular Rate	Swansea Town Hall	Market Based	Per Hour	\$18.30	\$18.76	-\$0.01	\$18.75	\$19.25	\$19.71
Kitchen	Swansea Town Hall	Market Based	Per Hour	\$41.00	\$42.03	\$0.03	\$42.05	\$43.10	\$44.16
LCD Projector	Swansea Town Hall	Market Based	Per Use	\$61.00	\$61.00	\$0.00	\$61.00	\$61.00	\$61.00
Lobby	Swansea Town Hall	Market Based	Per Hour	\$16.80	\$17.22	-\$0.02	\$17.20	\$17.70	\$18.09
Mail Box	Swansea Town Hall	Market Based	Per Hour	\$9.75	\$9.99	\$0.01	\$10.00	\$10.25	\$10.50
Storage Locker	Swansea Town Hall	Market Based	Per Hour	\$25.75	\$26.39	\$0.01	\$26.40	\$27.10	\$27.73
After Hours	Swansea Town Hall	Market Based	Per Hour	\$33.60	\$33.60	-\$8.83	\$24.80	\$25.65	\$26.27

## Appendix 9

### Inflows and Outflows to/from Reserves and Reserve Funds 2020 Operating Budget

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
<b>Beginning Balance</b>		29,462.4	29,462.4	29,478.7	29,495.0
Insurance Reserve Fund	XR1010				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>			16.3	16.3	16.3
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>29,462.4</b>	<b>29,478.7</b>	<b>29,495.0</b>	<b>29,511.3</b>
<b>Balance at Year-End</b>		<b>29,462.4</b>	<b>29,478.7</b>	<b>29,495.0</b>	<b>29,511.3</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

\*\*Balance at year-end excludes withdrawals/contributions by other Programs/Agencies

## Appendix 10

### Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

**Tax Supported Budget:** Budget funded by property taxes.

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

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