

# 2024 Budget Notes

## Customer Experience Division

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### Description

We provide the City of Toronto a one-window brand and customer service system that supports residents, businesses, and visitors. The Customer Experience Division (CXD) provides access to non-emergency City services, programs, and information 24 hours a day, seven days a week. Information inquiries or requests are received via multiple channels such as phone, online, email, mobile phone applications and Twitter. Front Line Service Delivery is supported by the Development team.

### Why We Do It

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

*The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.*

#### Customer Experience Division:

**Gary Yorke**

Executive Director, Customer Experience

Tel: (416) 338-7789

Email: [gary.yorke@toronto.ca](mailto:gary.yorke@toronto.ca)

#### Corporate:

**Marie Barcellos**

Manager, Financial Planning

Tel: (416) 392-8393

Email: [marie.barcellos@toronto.ca](mailto:marie.barcellos@toronto.ca)

## What Service We Provide

**Customer Experience Front Line Service Delivery which includes 311 Toronto.**

**Who We Serve:**

Toronto residents, businesses, and visitors

**What We Deliver:**

Timely information and service request creation regarding City services through an Omni Channel environment

**How Much Resources (gross 2024 operating budget):** \$24.5 Million

## Budget at a Glance

**2024 OPERATING BUDGET**

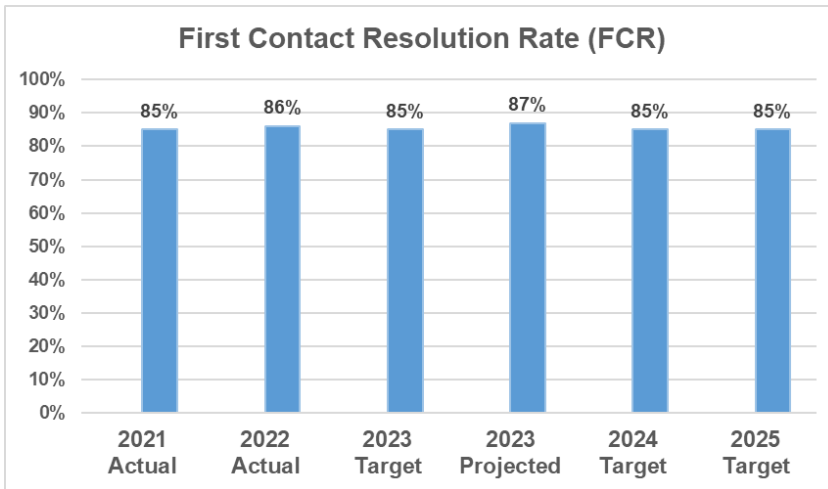
\$Million	2024	2025	2026
Revenues	\$10.0	\$10.0	\$10.0
Gross Expenditures	\$24.5	\$24.6	\$24.8
Net Expenditures	\$14.5	\$14.6	\$14.8
Approved Positions	201.0	201.0	201.0

**2024 - 2033 10-YEAR CAPITAL PLAN**

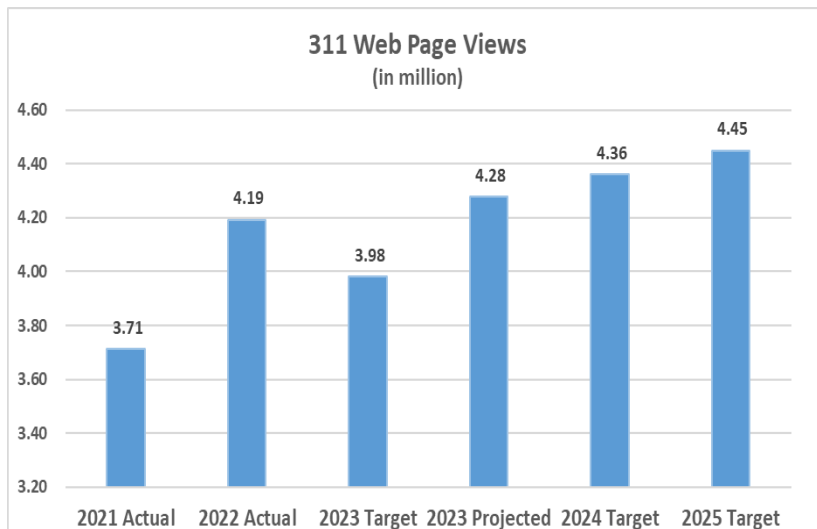
\$Million	2024	2025-2033	Total
Gross Expenditures	\$3.9	\$3.7	\$7.6
Debt	\$0.0	\$3.7	\$3.7

Note: Includes 2023 carry forward funding

## How Well We Are Doing – Behind the Numbers



- First Contact Resolution Rate indicates CXD's ability to resolve a customer issue the first time they call 311. The purpose of this measure is to ensure that our customers do not have to call multiple times to resolve an issue.



- This measure shows 311 Toronto's ability to push customer transactions toward self-serve solutions with a focus on deflection to lower cost channels.

## How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
<b>Outcome Measures</b>								
<b>311 Service Delivery</b>	ASA - Average Speed of Answer (in second)	41	56	120	50	●	120	120
	Self Serve and 311 Knowledge Base Views (in million)	3.71	4.19	3.98	4.28	●	4.36	4.45
	% of customer contacts resolved at first point of contact	85%	86%	85%	87%	●	85%	85%
<b>Service Level Measures</b>								
<b>311 Service Delivery</b>	% of calls that have been answered within approved service standards	80%	76%	80%	81%	●	80%	80%
	AHT - Average Handle Time (in second)	312	312	270	294	●	270	270

**2023 Projection to 2023 Target Comparison**  
 ● 100% (MET TARGET)   ● 70 - 99% (LOW RISK)   ● 69% and Under (REQUIRES ATTENTION)

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- 311 Toronto is expected to achieve a service level of 81% of calls answered within 75 seconds for the year 2023.
- Successfully pushed an additional 25% of service requests to the online self-serve channel.
- The Average Speed of Answer (ASA) in 2023 is projected to be 50 seconds. This compares with an ASA of 56 seconds in 2022.
- Managed an influx of over 66,000 Vacant Home Tax (VHT) inquiries and complaints for the first-year launch of the VHT.
- Supported general inquiries and complaints regarding the Alcohol in Parks pilot program.
- Transitioned Toronto Fire Services general inquiry line to 311 Toronto.
- Merged Toronto Shelter and Support Services' call centre space with 311 Toronto, freeing up City office space for other uses.
- Improved navigational and category sections for self-serve bike inquiries to make it easier for customers to report any service request.
- Refined winter service request messaging to ensure accurate and personalized updates are provided to customers.
- Implemented various "Closing the Loop" initiatives to improve customer service, satisfaction, and trust including improved handling of inter-divisional service request transfers and enabling the bi-directional flow of information between Salesforce and Maximo for Transportations Services.
- Provided customers with a modern, integrated payment experience through Paylt and other providers, including the launch of e-billing and pre-authorized payments for property taxes and utilities.
- Refreshed the City's Service Promise and Standards to guide staff on how to interact with each other.

### Key Challenges and Risks

- Leverage of full capabilities of the upgraded Enterprise-Wide Customer Relationship Module (eCRM) Salesforce platform as it relates to digital options.
- Availability of relevant data for closing the loop for service requests
- Maintenance of service levels as City growth, call volumes and complexities increase.
- Modernize and transform key partners and divisional stakeholders' customer service processes.
- Continue to develop a technology roadmap which encounters challenges from other divisions for consolidation/integration of contact centres.

### Priority Actions

- Focus on the "Closing the Loop" which ensures improved focus on customer service, satisfaction and trust including improving handling of inter-divisional service request transfers and enabling customer satisfaction survey for benchmarking and feedback.
- Centralize the intake of Complaints and Compliments through 311 with single intake, more intuitive navigation and adding escalation processes.
- Create counters standards and a customer experience framework for various counters around the City
- Provide customers with a modern, integrated digital payment experience.
- Public Digital Access: Implement single login capability as a foundation for Toronto At Your Service vision to create a simplified and consistent login experience, scaling to Revenue Services, MyToronto Pay, and beyond.
- Establish a Digital Payment capability with the aim of centralizing payments, enhancing e-billing, and refining the enforcement process around payments.
- Assess Lines of Business including Tier 1 Contact Center / Counter Consolidation and Integration with Parks.
- Continue work with the revised complaints intake process through 311 with more intuitive navigation and a new escalation process, with expected launch in early January 2024.
- Optimize the eCRM Salesforce platform by ensuring the City maximizes full solution capability, continuously improves the agent experience, workflows, staff productivity and enhances the customer experience.

## CITY STAFF PREPARED BUDGET

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2024 Operating Budget for Customer Experience of \$24.505 million gross, \$9.985 million revenue, and \$14.520 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
CX Development	6,042.1	2,893.0	3,149.1
CX Service Delivery	18,463.3	7,092.0	11,371.3
<b>Total Program Budget</b>	<b>24,505.4</b>	<b>9,985.0</b>	<b>14,520.4</b>

- The 2024 staff complement for Customer Experience of 201.0 positions comprised of 20.0 capital positions and 181.0 operating positions.
2. The 2024 Capital Budget for Customer Experience with cash flows and future year commitments totaling \$4.441 million as detailed by project in [Appendix 5a](#).
  3. The 2025-2033 Capital Plan for Customer Experience totalling \$3.115 million in project estimates as detailed by project in [Appendix 5b](#).

# **2024 OPERATING BUDGET**

## 2024 OPERATING BUDGET OVERVIEW

Table 1: 2024 Operating Budget by Service

(In \$000s)	2022 Actual	2023 Budget	2023 Projection*	2023 Budget excl COVID	2024 Base Budget	2024 New / Enhanced	2024 Budget	Change v. 2023 Budget excl COVID	
By Service	\$	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>									
CX Development	1,686.3	2,932.0	2,732.0	2,932.0	2,893.0		2,893.0	(39.0)	(1.3%)
CX Service Delivery	6,574.0	7,132.5	7,132.5	7,132.5	7,092.0		7,092.0	(40.5)	(0.6%)
<b>Total Revenues</b>	<b>8,260.3</b>	<b>10,064.4</b>	<b>9,864.4</b>	<b>10,064.4</b>	<b>9,985.0</b>		<b>9,985.0</b>	<b>(79.5)</b>	<b>(0.8%)</b>
<b>Expenditures</b>									
CX Development	2,039.4	6,007.4	5,331.1	6,007.4	6,042.1		6,042.1	34.7	0.6%
CX Service Delivery	16,782.5	17,973.8	18,420.1	17,973.8	18,463.3		18,463.3	489.5	2.7%
CONVID-19 Virus	15.9								N/A
COVID Reopening Costs	28.4								N/A
<b>Total Gross Expenditures</b>	<b>18,866.2</b>	<b>23,981.2</b>	<b>23,751.2</b>	<b>23,981.2</b>	<b>24,505.4</b>		<b>24,505.4</b>	<b>524.2</b>	<b>2.2%</b>
<b>Net Expenditures</b>	<b>10,605.9</b>	<b>13,916.7</b>	<b>13,886.8</b>	<b>13,916.7</b>	<b>14,520.4</b>		<b>14,520.4</b>	<b>603.7</b>	<b>4.3%</b>
<b>Approved Positions**</b>	<b>178.0</b>	<b>202.0</b>	<b>N/A</b>	<b>202.0</b>	<b>201.0</b>		<b>201.0</b>	<b>N/A</b>	<b>N/A</b>

\* 2023 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

### KEY DRIVERS

**Total 2024 Budget** expenditures of \$24.505 million gross reflects an increase of \$0.524 million in spending above 2023 budget, predominantly arising from:

- Incremental licence cost for renewal of the Master Services Agreement with Salesforce for Cloud Based Services (\$0.455 million).
- Salaries and other adjustments (\$0.069 million).

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** Customer Experience Division (CXD) provides services to the public through multiple channels such as phone, online, email, mobile phone applications and Twitter. Within CXD, inclusion and equity are fundamental to our human-centred design approach that engages residents (customers) throughout the service lifecycle, from concept to design, delivery, implementation and continuous improvement. It is ensured that equity is maintained while delivering services for all sections of the public especially Indigenous, Black and equity-deserving groups. CXD works with the City's equity groups such as Indigenous Affairs Office, Equity & Human Rights Accessibility Unit, Equity Unit, Toronto Newcomer Office, Poverty Reduction Strategy, Confronting Anti-Black Racism (CABR), and Youth Equity Strategy to re-imagine a more accessible, equitable and omnichannel customer service processes for the City, supported by common processes and tools across divisions.



## 2024 OPERATING BUDGET KEY COST DRIVERS

The 2024 Net Operating Budget for Customer Experience of \$14.520 million is \$0.604 million or 4.3% higher than the 2023 Net Budget. Table 2 below summarizes the key cost drivers for the 2024 Budget.

**Table 2: 2024 Key Cost Drivers**

(In \$000s)	2024				2025 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
2023 Budget	10,064.4	23,981.2	13,916.7	202.0	N/A
2023 Projection*	9,864.4	23,751.2	13,886.8	N/A	N/A
2023 Budget (excl. COVID)	10,064.4	23,981.2	13,916.7	202.0	N/A
<b>Key Cost Drivers:</b>					
<i>Prior Year Impacts</i>					
Impact of Prior Year In-Year Budget Adjustments		(13.4)	(13.4)		
<i>Salaries &amp; Benefits</i>					
COLA and Benefits Increases (net of 1 FTE reduction)		402.3	402.3	(1.0)	106.2
<i>Non-Salary Increases</i>					
Contractual Increases Salesforce Licenses Agreement		455.1	455.1		
<i>Revenue Increase</i>					
Additional recovery from SWM based on Full Costing Model	250.0		(250.0)		
<i>Other Changes</i>					
Discontinuation of Training Budget due to Completion	(290.5)	(290.5)			
Alignment of Revenue Budget with Payroll Budget Changes	(39.0)		39.0		(16.3)
<b>Sub-Total - Key Cost Drivers</b>	<b>(79.5)</b>	<b>553.5</b>	<b>633.0</b>	<b>(1.0)</b>	<b>90.0</b>
<b>Affordability Measures:</b>					
Line by Line/Matching Actuals		(29.2)	(29.2)		
<b>Sub-Total - Affordability Measures</b>		<b>(29.2)</b>	<b>(29.2)</b>		
<b>Total 2024 Budget</b>	<b>9,985.0</b>	<b>24,505.4</b>	<b>14,520.5</b>	<b>201.0</b>	<b>90.0</b>
<b>Change from 2023 Budget (excl. COVID) (\$)</b>	<b>(79.5)</b>	<b>524.3</b>	<b>603.7</b>	<b>N/A</b>	<b>N/A</b>
<b>Change from 2023 Budget (excl. COVID) (%)</b>	<b>-1%</b>	<b>2%</b>	<b>4%</b>	<b>N/A</b>	<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

### Key Base Drivers:

#### Prior Year Impacts:

- Prior year adjustment related to non payroll cost.

#### Salaries & Benefits:

- Standard salaries and benefits adjustments, partially offset by 1 FTE reduction which will have no impact on service levels.

#### Non-Salary Increase:

- Contractual increase for renewal of the Master Services Agreement with Salesforce for Cloud Based Services.

#### Revenue Increase:

- Additional recovery from Solid Waste Management Services for providing frontline 311 service delivery as per the full costing model.

#### Other Changes:

- **Discontinuation of Training Budget:** The CSR training on Tax & Utilities Line is expected to be completed in 2023. The training budget along with corresponding recovery from Reserve is not required in 2024 and thereafter.
- **Revenue Adjustments:** CX Development revenue budget adjustments to match payroll changes.

**Affordability Measures:**

**Table 3: Offsets and Efficiencies**

(\$000s)									
Recommendation	Savings Type	Equity Impact	2024				2025 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Line by Line/Matching Actuals	Base Savings	No Equity Impact		(29.2)	(29.2)				
<b>Total Affordability Measures</b>				<b>(29.2)</b>	<b>(29.2)</b>				

- **Line by Line/ Matching Actuals:** base savings through line-by-line reviews to align with spending trend.

**2025 & 2026 OUTLOOKS****Table 5: 2025 and 2026 Outlooks**

(\$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
<b>Revenues</b>			
Recovery from capital projects		16.3	9.6
<b>Total Revenues</b>	<b>9,985.0</b>	<b>16.3</b>	<b>9.6</b>
<b>Gross Expenditures</b>			
Salaries and Benefits		106.2	156.4
<b>Total Gross Expenditures</b>	<b>24,505.4</b>	<b>106.2</b>	<b>156.4</b>
<b>Net Expenditures</b>	<b>14,520.4</b>	<b>90.0</b>	<b>146.8</b>
<b>Approved Positions</b>	<b>201.0</b>		

**Key Outlook Drivers**

The 2025 Outlook with total gross expenditures of \$24.612 million reflects an anticipated \$0.106 million or 0.4% increase in gross expenditures above the 2024 Operating Budget. The 2026 Outlook reflects a further increase of \$0.156 million or 0.6% above 2025 gross expenditures.

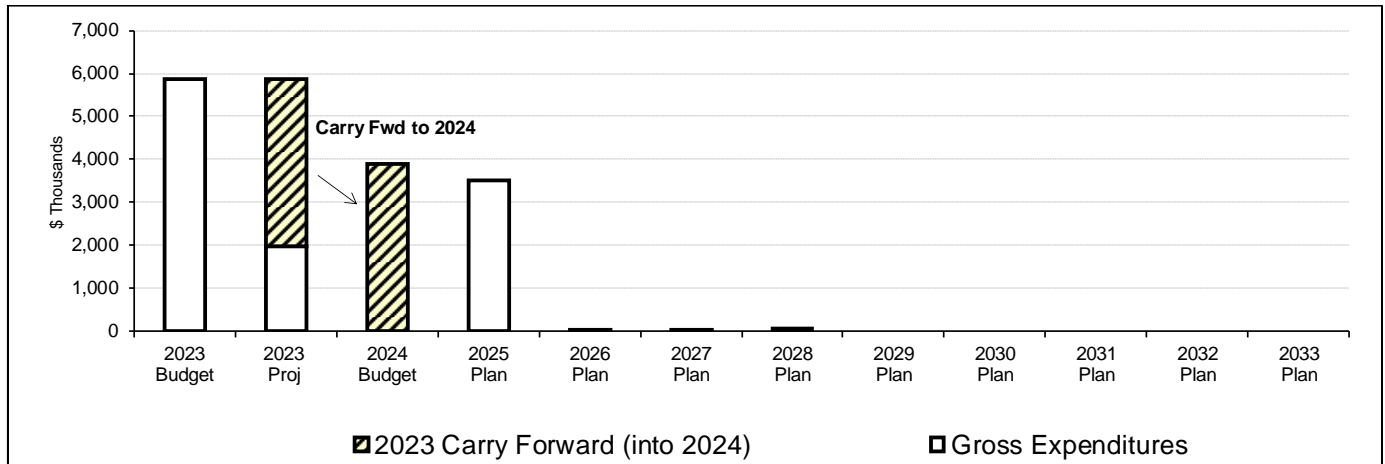
These changes arise from the following:

- The net budget changes in 2025 and 2026 outlook relate to benefits and Union Step increases.

# **2024 – 2033 CAPITAL BUDGET AND PLAN**

**2024 2033 CAPITAL BUDGET & PLAN OVERVIEW**

**Chart 1: 10-Year Capital Plan Overview**



In \$000's	2023		2024 Capital Budget and 2025 - 2033 Capital Plan											Total 10 Year Plan		
	Budget	Projection	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033				
	<b>Gross Expenditures by Project Category:</b>															
Health & Safety & Legislated																
SOGR	580	580		610	50	50	65									775
Service Improvement & Growth	5,281	1,400	3,881	2,900												6,781
<b>Total by Project Category</b>	<b>5,861</b>	<b>1,980</b>	<b>3,881</b>	<b>3,510</b>	<b>50</b>	<b>50</b>	<b>65</b>									<b>7,556</b>
<b>Financing:</b>																
<b>Debt</b>				<b>3,510</b>	<b>50</b>	<b>50</b>	<b>65</b>									<b>3,675</b>
Reserves/Reserve Funds																
Development Charges																
Provincial																
Federal																
Debt Recoverable																
Other Revenue			3,881													3,881
<b>Total Financing</b>			<b>3,881</b>	<b>3,510</b>	<b>50</b>	<b>50</b>	<b>65</b>									<b>7,556</b>

**Changes to Existing Projects**  
(\$0.56 Million)

The 2024-2033 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2024-2032):

- \$0.56 million – Deferred in the SOGR Various project from 2024 to 2025.

**New Projects**  
(\$2.90 Million)

The 2024-2033 Capital Budget and Plan includes the following new project:



- \$2.90 million – *Customer Service Initiative* to undertake various customer service strategies in 2025.

**Note:**

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2024 and 2025-2033 Capital Budget & Plan by project; [Appendix 7](#) for Capacity to Spend Review respectively.

**2024 – 2033 CAPITAL BUDGET AND PLAN**

**\$7.556 Million 10-Year Gross Capital Program**

	
<b>Aging Infrastructure</b>	<b>Service Improvement &amp; Growth</b>
<b>\$0.775 M 10.3%</b>	<b>\$6.781 M 89.7%</b>
Technology Maintenance and Upgrade	Maintaining and improving customer related initiatives such as <ul style="list-style-type: none"> <li>• Closing the Loop</li> <li>• Complaints &amp; Compliments</li> <li>• Future Integrations</li> </ul>

**How the Capital Program is Funded**

<b>City of Toronto</b>		<b>Provincial Funding</b>	<b>Federal Funding</b>
<b>\$7.556 M 100%</b>		<b>\$0 M 0%</b>	<b>\$0 M 0%</b>
Debt	\$3.675 M		
Other	\$3.881 M		

# APPENDICES

## Appendix 1

### 2024 Operating Budget by Category

Category (In \$000s)	2021	2022	2023	2023	2024	2024 Change from		2024 Change from	
	Actual	Actual	Budget	Projection*	Budget	2023 Budget	2023 Projection	2023 Budget	2023 Projection
	\$	\$	\$	\$	\$	\$	%	\$	%
Transfers From Capital	1,967.2	1,686.3	2,932.0	2,107.8	2,053.5	(878.4)	(30.0%)	(54.3)	(2.6%)
Contribution From Reserves/Reserve Funds			290.5	290.5		(290.5)	(100.0%)	(290.5)	(100.0%)
Sundry and Other Revenues		0.0	18.0	642.2	498.1	480.1	2667.4%	(144.1)	(22.4%)
Inter-Divisional Recoveries	6,574.0	6,574.0	6,824.0	6,824.0	7,433.3	609.3	8.9%	609.3	8.9%
<b>Total Revenues</b>	<b>8,541.2</b>	<b>8,260.3</b>	<b>10,064.4</b>	<b>9,864.4</b>	<b>9,985.0</b>	<b>(79.5)</b>	<b>(0.8%)</b>	<b>120.5</b>	<b>1.2%</b>
Salaries and Benefits	18,345.0	17,564.8	22,596.8	22,395.0	22,681.8	85.0	0.4%	286.8	1.3%
Materials & Supplies	10.0	12.4	12.4	12.4	8.2	(4.3)	(34.3%)	(4.3)	(34.3%)
Equipment	19.9	59.7	62.4	62.4	62.4			(0.0)	(0.0%)
Service and Rent	496.0	1,229.4	1,309.5	1,280.5	1,753.0	443.5	33.9%	472.5	36.9%
Inter-Divisional Charges				0.9				(0.9)	(100.0%)
<b>Total Gross Expenditures</b>	<b>18,870.9</b>	<b>18,866.2</b>	<b>23,981.2</b>	<b>23,751.2</b>	<b>24,505.4</b>	<b>524.2</b>	<b>2.2%</b>	<b>754.2</b>	<b>3.2%</b>
<b>Net Expenditures</b>	<b>10,329.7</b>	<b>10,605.9</b>	<b>13,916.7</b>	<b>13,886.8</b>	<b>14,520.4</b>	<b>603.7</b>	<b>4.3%</b>	<b>633.7</b>	<b>4.6%</b>

\*Projection based on 9 Month Variance



## **Appendix 2**

### **Summary of 2024 Service Changes**

N/A

## **Appendix 3**

### **Summary of 2024 New / Enhanced Service Priorities Included in Budget**

N/A

## **Appendix 4**

### **Summary of 2024 New / Enhanced Service Priorities Not Included in Budget**

N/A

### Appendix 5

#### 2024 Capital Budget; 2025 - 2033 Capital Plan Including Carry Forward Funding

(In \$000s)	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2024 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Channel & Counter Strategy	3,881										3,881			3,881
Customer Service Initiative		2,900									2,900			2,900
SOGR - various		610	50	50	65						775		775	
<b>Total Expenditures (including carry forward from 2023)</b>	<b>3,881</b>	<b>3,510</b>	<b>50</b>	<b>50</b>	<b>65</b>						<b>7,556</b>		<b>775</b>	<b>6,781</b>

### Appendix 5a

#### 2024 Cash Flow and Future Year Commitments Including Carry Forward Funding

(In \$000s)	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total 2024 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
Channel & Counter Strategy	3,881										3,881	3,881		
SOGR - various		560									560			560
<b>Total Expenditures (including carry forward from 2023)</b>	<b>3,881</b>	<b>560</b>									<b>4,441</b>	<b>3,881</b>		<b>560</b>

### Appendix 5b

#### 2025 - 2033 Capital Plan

(In \$000s)	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2025 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Customer Service Initiative	2,900									2,900			2,900
SOGR - various	50	50	50	65						215		215	
<b>Total Expenditures</b>	<b>2,950</b>	<b>50</b>	<b>50</b>	<b>65</b>						<b>3,115</b>		<b>215</b>	<b>2,900</b>

## Appendix 6

### Reporting on Major Capital Projects: Status Update

N/A

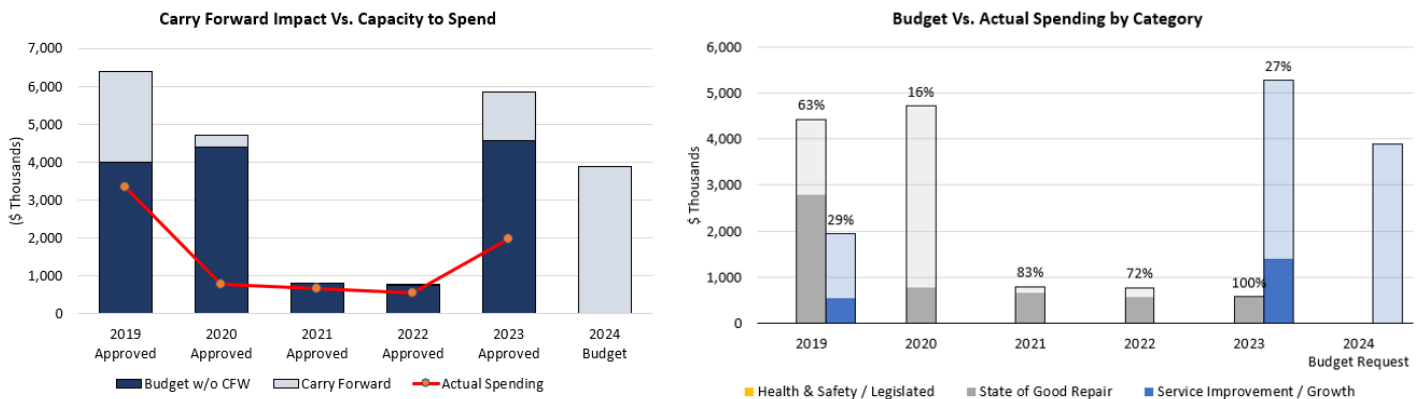
## Appendix 7

### Capacity to Spend Review

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

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 3 below) as well as the level of projected 2023 underspending that will be carried forward into 2024 to complete capital work.

Chart 3 – Capacity to Spend



### Capacity to Spend Review Impact on the 10-Year Plan

- The Customer Experience Division’s actual spending over the previous five years, from 2019 to 2023, has averaged \$1.463 million per year or 52%.
- The projected spending for 2023 is \$1.980 million or 33.8% of the 2023 Council Approved Capital Budget of \$5.861 million. Challenges in spending are mainly due to delays in the *Channel & Counter Strategy* project as Customer Experience team is reassessing utilization of the available funding including projects to be executed, prioritizing and getting clarity from all stakeholders. The unspent cash flow funding of \$3.881 million has been carried forward into 2024 to continue and complete the required capital work for this project.
- Based on the review of historical capital spending constraints and a capacity to spend \$0.560 million SOGR fund has been deferred from 2024 to 2025.

## **Appendix 8**

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

N/A

## **Appendix 9**

### **Capital Program Provincial/Federal Funding Streams by Project**

N/A

## **Appendix 10**

### **Inflows and Outflows to/from Reserves and Reserve Funds**

N/A

## Appendix 11

### Glossary

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

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

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

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

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

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

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

**New / Enhanced Service Priorities:** 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

**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).