



Toronto 2015 BUDGET

CAPITAL PROGRAM SUMMARY



Highlights

Overview & Recommendations

I: 10-Year Capital Plan	5
II: 2015 Capital Budget	18
III: Issues for Discussion	22

Appendices:

1. 2014 Performance	34
2. 10-Year Capital Plan Summary	37
3. 2015 Capital Budget; 2016-2024 Capital Plan	38
4. 2015 Cash Flow & Future Year Commitments	39
5. 2015 Capital Projects with Financing Detail	40
6. 2015 Reserve / Reserve Fund Review	41

Financial Services

2015 – 2024 CAPITAL BUDGET AND PLAN OVERVIEW

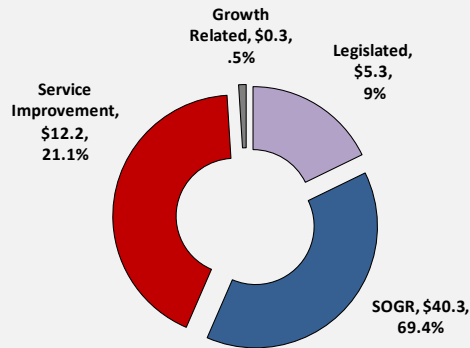
Financial Services' 2015-2024 Capital Plan will continue to leverage information technology and focus on system and business process improvements that result in better financial and management information for divisional and corporate decision making.

The 2015–2024 Capital Budget and Plan allocates state of good repair funding to sustain the financial and payroll systems and implement system upgrades to support automation of processes allowing for greater efficiencies.

The 10-Year Capital Plan also allocates funding to service improvements for the implementation of multi-year, service-based and performance focussed resource planning, budgeting and reporting processes and information and technologies.

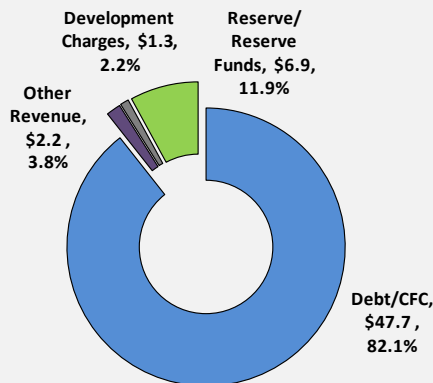
Capital Spending and Financing

2015-2024 Capital Budget and Plan by Expenditures Category (\$Millions)



\$58.1 Million

2015-2024 Capital Budget and Plan by Funding Source (\$Millions)



\$58.1 Million

Where does the money go?

The 2015–2024 Capital Budget and Plan totals \$58.047 million (excluding carry forward funding) and provides funding for:

- State of Good Repair projects (\$40.282 million); Service Improvement projects (\$12.249 million); Legislated projects (\$5.253 million) and Growth Related projects (\$0.263 million).
- The 2015-2024 Capital Plan enables significant investments for periodic system repairs and upgrades and service improvements, including
 - Tax and Utility Billing System (\$15.820 million);
 - Completion of phase II of the *Financial Planning Analysis & Reporting System (FPARS)* to establish service-based budgeting and reporting (\$7.125 million);
 - *Integrated Asset Planning & Management* - migration to a new integrated asset planning and budgeting system (\$7.275 million);
 - Necessary functional upgrades to the City's *SAP Payroll (CATS)* to enable time management (\$6.418 million).

Where does the money come from?

Financial Services' 10-Year Capital Plan is funded mainly by one major source, debt which exceeds the debt guideline by \$4.333 million over the 10-year planning period since added investment for future opportunities.

- Debt funding of \$47.670 million comprises 82.1% of the Financial Services' 10-Year Capital Plan.
- Reserves and Reserve Funds provide funding of \$6.891 million or 11.9%.
- Other funding sources of \$2.203 million or 3.8% from Rate Supported Programs
- \$1.283 million or 2.2% from Development Charges.

State of Good Repair Backlog

There is no backlog for State of Good Repair for Financial Services.

Key Challenges & Priority Actions

Transforming business processes by modernizing and upgrading the City's resource allocation and business systems.

- ✓ The 2015-2024 Capital Plan includes funding for projects that will automate the way the City manages time and attendance for staff (*Payroll Time Sheets* - \$6.418 million), procures goods and services (*Supply Chain Management Transformation Project* - \$2.150 million) and pay invoices (*Accounts Payable Process Improvements* - \$0.334 million), and supports the transformation of the City to a service-based, planning, priority setting and budgeting process to allocate the City's resources. (*Financial Planning, Analysis and Reporting System (FPARS)* - \$7.125 million).

High demand for both IT & internal staff resources – Competing demands for limited resources combined with efforts to consolidate like initiatives across various divisions have impacted the ability to meet projected time lines in previous years.

- ✓ Financial Services is actively monitoring these issues and working closely with Corporate I&T to mitigate delays where possible. It is expected that, in 2015, the divisions will see a marked improvement in spending rates due to collaborative efforts and partnerships with key divisions.

2015 Capital Budget Highlights

The 2015 Capital Budget for Financial Services of \$21.039 million, including carry forward funding, will:

- Begin the *Supply Chain Management Transformation* project (\$1.0 million) and upgrade the *Public Budget Formulation* SAP budget system to version 8.1 to provide additional automation capabilities (\$2.639 million).
- Continue FPARS budgeting, planning, and reporting activities and begin requirements for the FPARS Enterprise Performance Management (EPM) functionality (\$7.908 million), PCI Compliance (\$2.233 million) and Payroll Timesheets Upgrade (CATS) project (\$2.695 million).
- Complete the *Workflow & Document Management Technology* project that enhances and automates processes for procurement calls (\$1.533 million).



COUNCIL APPROVED BUDGET

City Council approved the following recommendations:

City Council approve the 2015 Capital Budget for Financial Services with a total project cost of \$26.446 million, and 2015 cash flow of \$21.039 million and future year commitments of \$30.844 million comprised of the following:

- a) New Cash Flow Funds for:
 - i. 7 new / change in scope sub-projects with a 2015 total project cost of \$11.796 million that requires cash flow of \$5.991 million in 2015 and a future year cash flow commitments of \$5.805 million in 2016.
 - ii. 10 previously approved sub-projects with a 2015 cash flow of \$6.562 million; and a future year cash flow commitment of \$9.263 million in 2016; \$5.115 million in 2017; \$9.705 million in 2018 and \$0.956 million in 2019.
 - b) 2014 approved cash flow for 10 previously approved sub-projects with carry forward funding from 2014 into 2015 totalling \$8.486 million.
1. City Council approve the new debt service costs of \$0.186 million in 2015 and incremental debt costs of \$1.481 million in 2016; \$1.777 million in 2017; \$0.848 million in 2018; \$0.711 million in 2019; \$0.226 million in 2020; \$0.520 million in 2021; \$0.342 million in 2022 and \$0.012 million for 2024 resulting from the approval of the 2015 Capital Budget, to be included in the 2015 and future year operating budgets.
 2. City Council consider operating costs of \$0.115 million net in 2016, emanating from the approval of the 2015 Capital Budget for inclusion in the 2015 and future year operating budgets.
 3. City Council approve the 2016-2024 Capital Plan for Financial Services totalling \$14.650 million in project estimates, comprised of \$1.033 million in 2016; \$3.147 million for 2017; \$0.390 million for 2018; \$0.325 million for 2019; \$4.550 million for 2020; \$3.505 million for 2021; \$0.125 million for 2022; \$0.375 million for 2023; and \$1.200 million in 2024; and
 4. City Council approve 21.0 temporary capital positions for the delivery of 2015 capital projects and that the duration for each temporary position not exceed the life and funding of its respective project / sub-project.

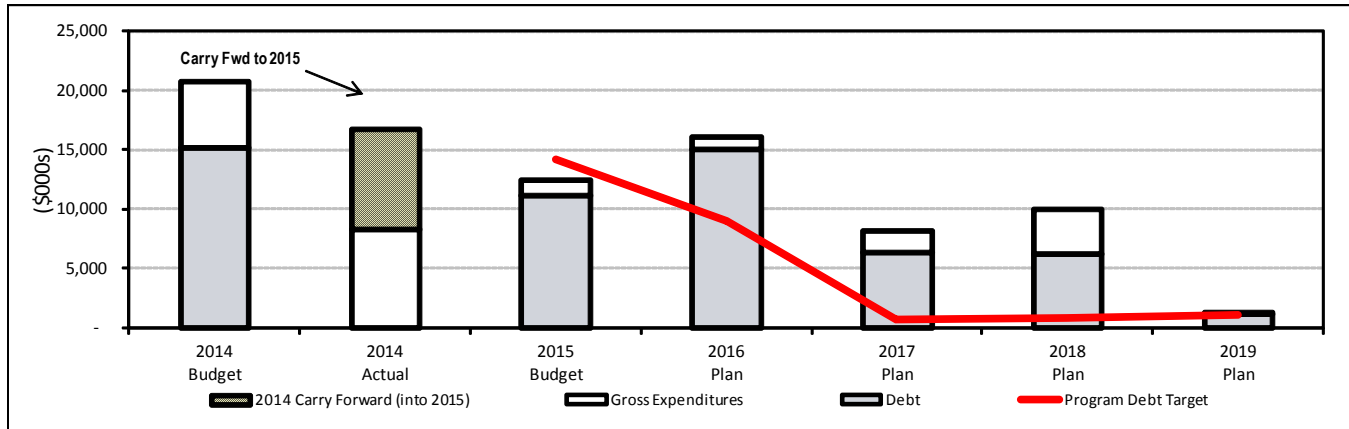


Part I:

10-Year Capital Plan

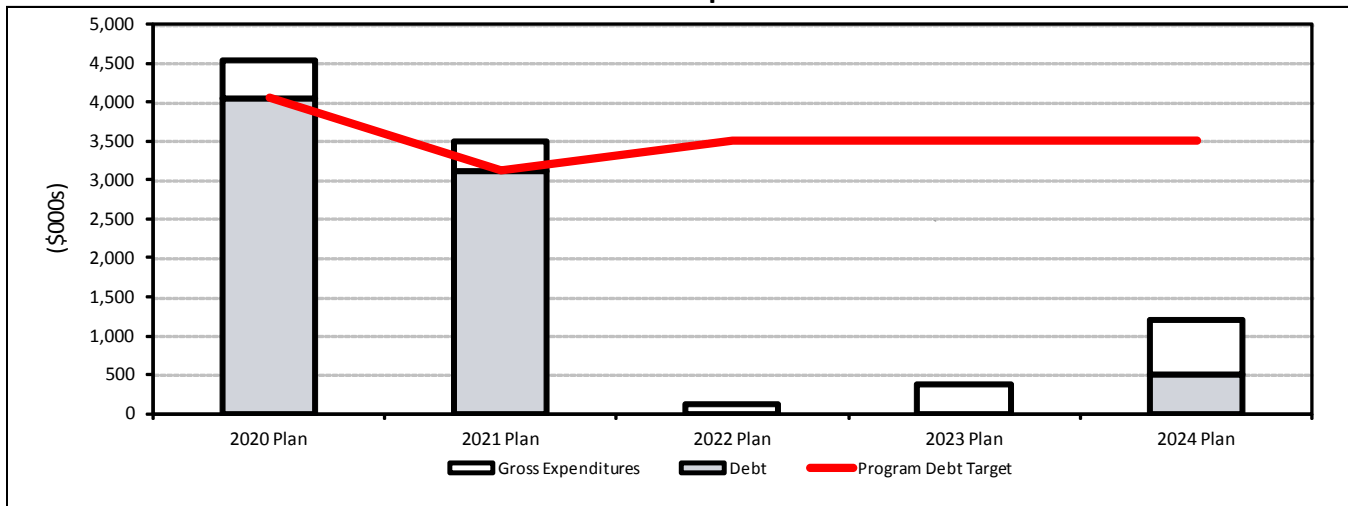
10 Year Capital Plan

Table 1a
2015 Budget, 2016-2019 Capital Plan



	2015 Capital Budget and 2016 - 2019 Capital Plan								
	2014		2015	2016	2017	2018	2019	2015 - 2019	5-Year Total Percent
	Budget	Actual							
Gross Expenditures:									
2014 Capital Budget & Approved FY Commitments	20,754	8,326	15,016	9,416	650	770	956	26,808	55.5%
Changes to Approved FY Commitments			(9,738)	(153)	4,465	8,935		3,509	7.3%
2015 New/Change in Scope and Future Year Commitments			5,991	5,805				11,796	24.4%
2016- 2019 Capital Plan Estimates				1,033	3,147	390	325	4,895	10.1%
2-Year Carry Forward for Reapproval			1,284					1,284	2.7%
1-Year Carry Forward to 2015		8,486							
Total Gross Annual Expenditures & Plan	20,754	16,812	12,553	16,101	8,262	10,095	1,281	48,292	100.0%
Program Debt Target	19,409		14,138	8,958	650	770	1,156	25,672	
Financing:									
Debt	15,261		11,220	15,053	6,346	6,230	1,156	40,005	82.8%
Reserves/Reserve Funds	3,204		211	274	1,216	3,475	125	5,301	11.0%
Development Charges	353		125	138	130	390		783	1.6%
Provincial/Federal Debt Recoverable									
Other Revenue	1,936		997	636	570			2,203	4.6%
Total Financing	20,754		12,553	16,101	8,262	10,095	1,281	48,292	100.0%
By Project Category:									
Health & Safety Legislated			2,233	2,000	130	390		4,753	9.8%
SOGR			4,862	7,047	8,132	9,705	1,281	31,027	64.2%
Service Improvement			5,333	6,916				12,249	25.4%
Growth Related			125	138				263	0.5%
Total by Project Category			12,553	16,101	8,262	10,095	1,281	48,292	100.0%
Asset Value (\$) at year-end			201	205	206	207	208	209	
Yearly SOGR Backlog Estimate (not addressed by current plan)									
Accumulated Backlog Estimate (end of year)									
Backlog: Percentage of Asset Value (%)									
Debt Service Costs			186	1,481	1,777	848	711	5,003	
Operating Impact on Program Costs				115				115	
New Positions									

Table 1b
2020 - 2024 Capital Plan



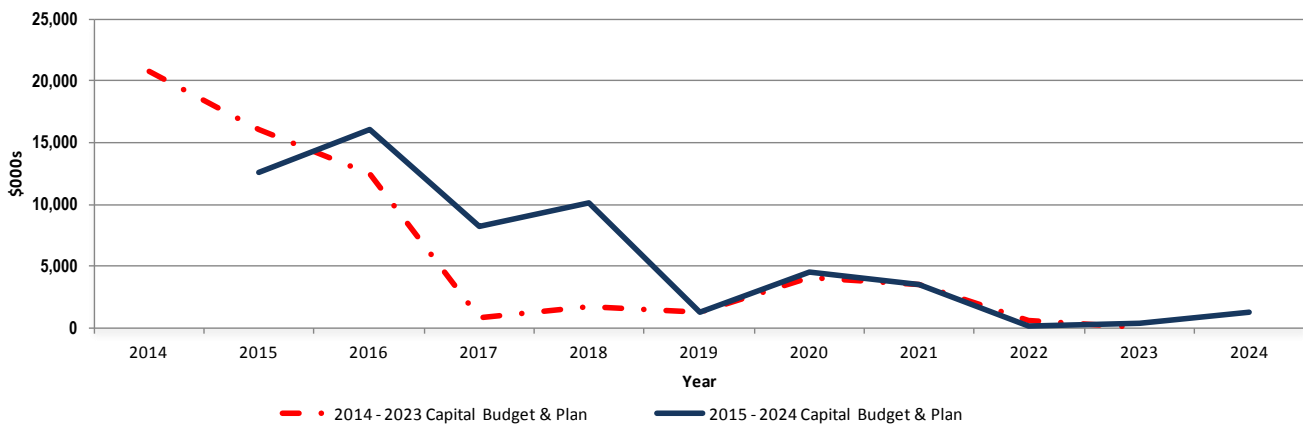
	2020 - 2024 Capital Plan						10-Year Total Percent
	2020	2021	2022	2023	2024	2015 - 2024	
Gross Expenditures:							
2014 Capital Budget & Approved FY Commitments						26,808	46.2%
Changes to Approved FY Commitments						3,509	6.0%
2015 New/Change in Scope and Future Year Commitments						11,796	20.3%
2020 - 2024 Capital Plan Estimates	4,550	3,505	125	375	1,200	14,650	25.2%
2-Year Carry Forward for Reapproval						1,284	2.2%
Total Gross Annual Expenditures & Plan	4,550	3,505	125	375	1,200	58,047	100.0%
Program Debt Target	4,050	3,115	3,500	3,500	3,500	43,337	
Financing:							
Debt	4,050	3,115			500	47,670	82.1%
Reserves/Reserve Funds	500	390			700	6,891	11.9%
Development Charges			125	375		1,283	2.2%
Provincial/Federal							
Debt Recoverable							
Other Revenue						2,203	3.8%
Total Financing	4,550	3,505	125	375	1,200	58,047	100.0%
By Project Category:							
Health & Safety							
Legislated			125	375		5,253	9.0%
SOGR	4,550	3,505			1,200	40,282	69.4%
Service Improvement						12,249	21.1%
Growth Related						263	0.5%
Total by Project Category	4,550	3,505	125	375	1,200	58,047	100.0%
Asset Value(\$) at year-end							
Yearly SOGR Backlog Estimate (not addressed by current plan)							
Accumulated Backlog Estimate (end of year)							
Backlog: Percentage of Asset Value (%)							
Debt Service Costs	226	520	342	0	12	6,103	
Operating Impact on Program Costs						115	
New Positions							

Key Changes to the 2014 - 2023 Approved Capital Plan

The 2015 Capital Budget and the 2016 - 2024 Capital Plan reflects a decrease of \$3.065 million in capital funding over a 10 year period from the 2014 to 2023 Approved Capital Plan.

The table and chart below provide a breakdown of the \$3.065 million or 5.0% decrease in the Capital Program on an annual basis from 2014 to 2024.

Chart 1
Changes to the 2014 -2023 Approved Capital Plan (In \$000s)



(\$000s)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	10-Year Total
2014 - 2023 Capital Budget & Plan	20,754	16,049	12,433	780	1,660	1,281	4,050	3,505	600	0		61,112
2015 - 2024 Capital Budget & Plan		12,553	16,101	8,262	10,095	1,281	4,550	3,505	125	375	1,200	58,047
Change %		(21.8%)	29.5%	959.2%	508.1%	0.0%	12.3%	0.0%	(79.2%)			(5.0%)
Change \$		(3,496)	3,668	7,482	8,435	0	500	0	(475)	375		(3,065)

As made evident in the chart above, the \$3.065 million decrease in the Capital Program reflects the requirements and lifecycle of Financial Services' capital projects.

- As the City has been investing in capital projects to transform business processes and back office functions, many of the capital projects included in the 2014 Capital Budget will require new funding in 2015 and future years for replacement of outdated systems as technology is continually changing and improving. Investments will begin to decelerate in 2019 reflecting the lifecycle of upgrades to systems.

As reflected in Table 2 on the following page, changes to the 2014 – 2023 Approved Capital Plan, specifically the \$16.489 million in increased capital funding in the nine common years of the Capital Plans (2015 – 2023) arise from the reprioritization of Financial Services' capital projects, based on the following factors:

- Cash flows are adjusted to better reflect actual spending experience for previously approved capital projects based on readiness to proceed, compliance with legislated standards and capacity to deliver and spend.

- Additional investments for service enhancements and opportunities to transform business processes.

A summary of project changes for the years 2015 to 2023 totalling \$16.489 million are provided in Table 2 below:

**Table 2
Summary of Project Changes (In \$000s)**

\$000s	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 - 2023 Total
2014 - 2023 Capital Budget & Plan	20,754	16,049	12,433	780	1,660	1,281	4,050	3,505	600			40,358
2015 - 2024 Capital Budget & Plan		12,553	16,101	8,262	10,095	1,281	4,550	3,505	125	375	1,200	56,847
Capital Budget & Plan Changes (2015 - 2023)		(3,496)	3,668	7,482	8,435		500		(475)	375		16,489

	Total Project Cost	2015	2016	2017	2018	2019	2020	2021	2022	2023	2015 - 2023	2024	Revised Total Project Cost
<i>Previously Approved</i>													
PCI Compliance	2,362	2,233	2,000								4,233		6,595
Workflow & Document Management Technology	2,852	1,155									1,155		4,007
Tax Billing System Replacement	9,922	(2,679)	(4,750)	2,679	5,460						710		10,632
Utility Billing System Replacement	5,971	(1,786)	(2,765)	1,786	3,475						710		6,681
eProcurement Implementation	1,955	529									529		2,484
Revenue System -Phase II	3,500	405									405		3,905
Accounts Payable Process Improvements	3,470	334									334		3,804
Cross Application Timesheet (CATS)	5,184	(1,383)	4,013								2,630		7,814
Tax Increment Financing Implementation	160		138								138		298
Investment & Debt Management System Upgrade	1,575	49			(500)		500		(600)		(551)		1,024
Financial Planning Analysis & Reporting System	60,820	(5,561)	5,567								6		60,826
Integrated Asset Planning & Management	950	(783)	(1,984)	3,017							250		1,200
Risk Management Information System Replacement	100		100								100		200
Total Previously Approved		(7,487)	2,319	7,482	8,435		500		(600)		10,649		109,470
<i>New</i>													
Risk Management Information System Replacement												200	200
Utility Billing System Replacement												500	500
Tax Billing System Replacement												500	500
Electronic Self Service Tax and Utility		352	199								551		551
Development Changes Background Study									125	375	500		500
Supply Chain Management Transformation		1,000	1,150								2,150		2,150
Public Budget Formulation 8.1 upgrade		2,639									2,639		2,639
Total New		3,991	1,349	-					125	375	5,840	1,200	7,040
Total Changes		(3,496)	3,668	7,482	8,435		500		(475)	375	16,489	1,200	116,510

Significant Capital Project Changes in Financial Services:

The following Financial Services capital projects have been allocated increased funding to address key priorities outlined below:

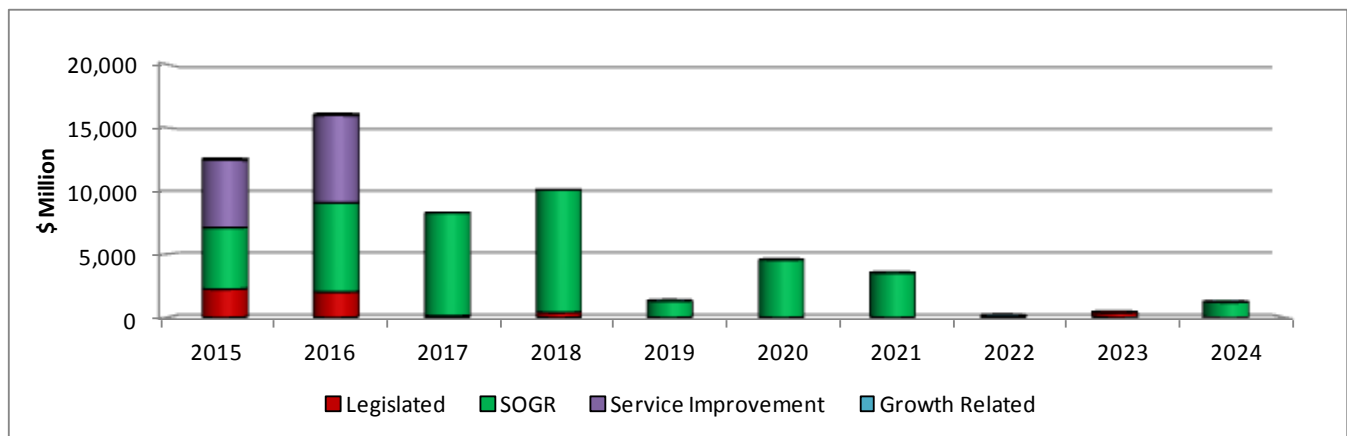
- An additional \$2.000 million in 2015 and another \$2.000 million in 2016 is required for the Payment Card Industry (PCI) Compliance Data Security Standards (DSS) version upgrade from DSS 2.0 to the required 3.0 version in order for the City to be compliant with industry standards.
- Additional consulting resources are required in 2016 to complete the SAP Supported Cross Application Timesheet (CATS) implementation in order to integrate time management and payroll processes, resulting in increased funding of \$2.356 million.

- The *Tax and Utility Billing Systems* upgrades requires carried forward funding of \$1.420 million as a result of delays in identifying an approved vendor/approach for the replacement or upgrade of these billing systems. The projects have been deferred from 2015 and 2016 to 2017 and 2018 due to capacity issues and other corporate IT projects taking priority as a result.

New projects totalling \$5.840 million have been added in 2015:

- Funding of \$0.551 million is for *Revenue Services' Electronic Self Service Tax and Utility* project that will allow property tax and utility account holders to access detailed information about their property tax or utility account.
- Funding of \$2.150 million is for the *Supply Chain Management Transformation* project that is part of the implementation of the e-Procurement strategy and is an important part of the transition towards shared services and improving customer service.
- The *Public Budget Formulation (PBF) 8.1 Upgrade* project requires funding of \$2.639 million for additional automation capabilities, primary functionalities and enhancements required to be implemented in time for the 2016 Budget process.
- The *Development Charges Background Study* project requires funding of \$0.500 million Development Charges Studies for growth related projects and to begin the legislated 5-year update to the Development Charges By-Law beginning in 2022.

Chart 2
2015 – 2024 Capital Plan by Project Category (In \$000s)



As illustrated in the chart above, the 10-Year Capital Plan for Financial Services of \$58.047 million predominately provides funding for State of Good Repair projects, which represent 69.4% of total funding over the 10-year period.

- State of Good Repair projects are primarily required to revitalize current financial information systems, improve accuracy and timeliness of information, standardize reporting practices across the City and facilitate improved information distribution to Divisions, Committees and Council, using leading and best practices.

- Service Improvement projects that transform business processes, such as the *FPARS* and *Supply Chain Transformation Projects* represent 21.1% of the total project funding in the 10-Year Capital Plan.
- Legislated projects account for 9% of total funding with the *PCI Compliance* being the major project, directed at complying with on-going legislated and statute-based requirements to ensure the financial integrity of all processing of card transactions. The other project is the *Development Charges Background Study* that provides an update to the Development Charges By-Law.
- Growth Related project account for 0.5% of total funding for *Development Charges Studies* for the Port Lands; Scarborough Subway corridor and *Tax Increment Financing Implementation*.

**Table 3
Summary of Capital Projects by Category (In \$000s)**

	Total App'd Cash Flows to Date*	2015 Budget	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2015 - 2024 Total	Total Project Cost
Total Expenditures by Category													
Legislated													
PCI Compliance	204	2,233	2,000									4,233	4,233
Development Charges													
Background Study	N/A			130	390				125	375		1,020	
Sub-Total		2,233	2,000	130	390				125	375		5,253	4,233
State of Good Repair													
Tax Billing System Upgrade	710		710	2,679	5,460						500	9,349	9,349
Integrated Asset Planning & Management	250	250	1,033	3,017								4,300	4,300
Capital Migration to New System	N/A						250	2,725				2,975	2,975
SAP- Supported Cross Application Timesheet (CATS)	1,231	1,924	4,494									6,418	6,418
Utility Billing System Upgrade	710		710	1,786	3,475						500	6,471	6,471
SAP Upgrades (ECC, PBF, Payroll)	N/A					200	3,800					4,000	
Parking Tag Mgmt. Software Upgrade	N/A			650	770	956						2,376	
Investment & Debt Mgmt. System Upgrade	185	49					500					549	
Payment Processing Equipment Upgrade	N/A							780				780	
Risk Mgmt. Information System Upgrade	383		100			125					200	425	
Public Budget Formulation 8.1 upgrade	N/A	2,639										2,639	2,639
Sub-Total		4,862	7,047	8,132	9,705	1,281	4,550	3,505			1,200	40,282	25,681
Service Improvements													
Financial Planning Analysis & Reporting System	7,125	1,558	5,567									7,125	
Workflow & Document Mgmt. Technology	1,155	1,155										1,155	
eProcurement Implementation	893	529										529	
Revenue System - Phase II	221	405										405	405
Accounts Payable Process improvements	194	334										334	334
Electronic Self Service Tax & Utility	N/A	352	199									551	
Supply Chain Management Transformation	N/A	1,000	1,150									2,150	
Sub-Total	9,588	5,333	6,916									12,249	739
Growth Related													
Development Charges	N/A	125										125	
Tax Increment Financing Implementation	N/A		138									138	
Sub-Total	-	125	138									263	-
Total Expenditures by Category	9,588	12,553	16,101	8,262	10,095	1,281	4,550	3,505	125	375	1,200	58,047	30,653

*Life to Date approved cash flows are provided for multi-year capital projects with cash flow approvals prior to 2015, excluding ongoing capital projects (i.e. Civic Improvement projects)

2015 – 2024 Capital Projects

The 10-Year Capital Plan for Financial Services provides for stewardship responsibilities and commitment to maintain existing technology infrastructure in a state of good repair to support city-wide services as well as enhance and fully leverage the use of the City’s current financial information systems using leading and best practices. The greater part of the 10-Year Capital Plan is systems oriented, focusing on technological improvements to enhance and automate business processes, improve financial planning, management and decision-making.

State of Good Repair

- The *Tax Billing System Replacement* project requires redesigning and upgrades to accommodate new technology and new approved programs, to improve on the efficiency and automation of billing and revenue processing operations and to incorporate new web-based technology to support self-service options and improved customer service. The total cost for this replacement project over the 10-Year Capital Plan period is \$9.349 million.
- The *Utility Billing System Replacement* project requires \$6.471 million over 10 years to upgrade the system to ensure it is adequate to meet current and future business needs.
 - The system supports the current billing process and combines both Water and Solid Waste into one utility bill.
 - Improvements are required to the operating system in order to accommodate new technology that will generate efficiencies, cost-savings and enhanced service delivery.
- The *Payroll Timesheets Upgrade (CATS)* project requires \$6.418 million in 2015 and 2016 for the installation of CATS technology to replace the outdated SAP program and move the City to best practices.
 - The City of Toronto spends the largest portion of its annual operating budget on employee salaries. It is therefore imperative to have a platform that is stable, sustainable and fully supported by SAP, and is able to be integrated with an enterprise wide time and attendance management solution in which the City can rely upon.
 - The current time and attendance system within SAP (ZPTENT), a customized solution, was developed immediately after the implementation of SAP in 2000 and is currently not supported by SAP. SAP has since introduced CATS (Cross-Application Time Sheet) which provides real time access to time and attendance, which is considered an SAP best practice.
 - There is significant risk to the City should the current ZPTENT program not be replaced. Standard SAP code is not maintained or supported for this program. As a result, when the system is changed or updated (e.g. through semi-annual support stacks, collective agreement changes), additional customization is required, further exacerbating risks. In addition to the current standard process of entering time and attendance directly into SAP through ZPTENT, five divisions (PF&R, Toronto Paramedic Services, Children's Services, Long-Term Care & Homes and Fire Services) have more complex requirements and therefore are currently operating silo sub-systems with interfaces into SAP.
 - The project will convert customized SAP payroll functions to SAP standard payroll functions where appropriate and integrate the new Time and Attendance (TAS) System with the City's SAP system.
 - Benefits of the implementation include providing management staff with real time access to time and attendance information for their staff. CATS will be the single central point of integration with an enterprise wide time and attendance management solution, representing a more favorable system architecture for sustainment than multiple interfaces connecting to an unsupported custom module within SAP. CATS can be integrated with other SAP products, which the City owns such as the Enterprise Portal, HRIS, PBF and analysis and reporting of time

and attendance data (can be provided by utilizing the SAP Business Warehouse and Business Intelligence tools).

- The *SAP Upgrade* (ECC, PBF and Payroll) requires \$4.000 million to make improvements to the planning and resource allocation system and continue to implement its corporate management framework. This upgrade will improve the quality of the Programs' business planning by consolidating information to support decisions relative to resource allocation and levels of service.
- Upgrades to the *Public Budget Formulation 8.1* are necessary in order to provide additional automation capabilities and enhancements to the current module which part of the Asset Planning Management capital project can continue to leverage.
 - The City is committed to making improvements to its planning and resource allocation system, as well as continuing to implement its corporate management framework. The service and resource planning process involves evaluation of past performance information. To facilitate the process, relevant actual financial data and performance measurement data must be available. Therefore, the ability to extract, integrate data, into various scenario analysis in order for the City to develop effective strategic priorities and budget objectives is essential.
 - Implementation of this project will improve the quality of the program plans and decision relative to resource allocation and service delivery, and reduce the utilization of manual or spreadsheet approaches which are time consuming.
 - Funding for this upgrade of \$2.639 million in 2015 is included in the 10 Year Capital Plan.
- The *Parking Tags Software Replacement System* requires \$2.376 million for lifecycle replacement due to changing technology. This system processes parking tickets that generate annual revenues to the City and must be kept current to ensure continued revenue flows, and improved customer service.

Implement Strategic Action Plan # 24 –Improve Service & Financial Planning

- A future upgrade to the *Capital Migration to New System* is planned for 2020 and 2021 at an estimated cost of \$2.975 million to ensure the City's capital program software to be implemented with.
- The *Integrated Asset Planning & Management* (formerly the CAPTOR Migration to New System) project requires \$4.300 million in 2015 through to 2017 to begin the current assessment of the City's asset (capital) planning and budgeting and implementing processes to establish city-wide business requirements for an integrated common, asset planning, budget and management system and will replace the current CAPTOR budget system. CAPTOR was implemented in 1999 as an interim solution and now is due for a major upgrade and/or replacement.

Service Improvements

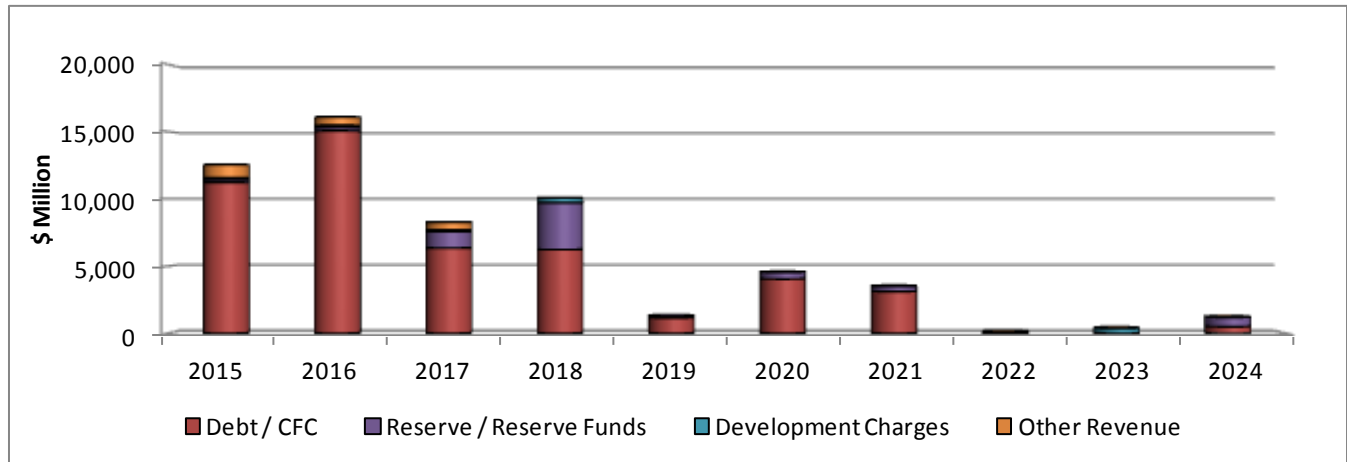
- The *Financial Planning Analysis & Reporting System (FPARS)* project is a complex, large scale, enterprise business transformation and technology project, utilizing new SAP technologies and implementing best and leading business practices.

- The project's major goals are to strengthen the foundational elements of sound financial planning, budgeting and performance management and establish principles and best practices that will support the City's transition towards a service-based and performance focussed organization.
- The 10 Year Capital Plan includes \$7.125 million to implement SAP technologies, including Business Warehouse to manage the information flows from source divisional systems to SAP and Enterprise Performance Management (EPM) that will introduce a unified approach to the collection, monitoring and reporting of key performance indicators (KPIs) for the City.
- The *Supply Chain Management Transformation* project requires \$2.150 million to conduct a planning and scoping exercise to determine the extent of work required and recommend an effective supply chain management strategy for the City.
 - The project's goal is to enable Purchasing and Materials Management Division (PMMD) to provide the quality of service required to support divisions in the provision of supply chain management services, make the most effective use of available funds, and ensure compliance with relevant standards and legislation.
 - The benefits of the project will be the development of a strategy and solution that will generate savings from pooled demand for purchases, and improvements to overall customer service, productivity from the automation of the source-to-pay process, transparency, warehouse services through online ordering/inventory tracking, contract lifecycle management and vendor performance management. In addition, the project supports the implementation for common procurement with the Agencies (Shared Services).
- The *Workflow & Document Management Technology* project requires funding in 2015 of \$1.155 million to initiate a Records Management solution to better integrate technology with service delivery and to enable electronic document capture and storage and workflow technology to further streamline operations.

Legislated

- The PCI Compliance version upgrade requires \$2.233 million in 2015 and another \$2.000 million in 2016 for PCI DSS (Payment Card Industry Data Security Standard) compliance from DSS 2.0 to the required 3.0 version as the City is subject to PCI DSS compliance standards.

Chart 3
2015 – 2024 Capital Plan by Funding Source (In \$000s)



The 10-Year Capital Plan of \$58.047 million will be financed by the following sources:

- Debt accounts for \$47.670 million or 82.1% of the financing over the 10-year period.
 - Debt funding has been increased over the guideline due to the following critical investments:
 - ✓ \$2.150 million for the Supply Chain Management Transformation project.
 - ✓ \$2.639 million for the Public Budget Formulation 8.1 upgrade.
- The Waste Management and the Insurance Reserve Funds and the Capital Financing Reserve constitute \$6.891 million or 11.9% of required funding.
 - Reserve-funded projects include a portion of the Utility Billing System Upgrade (\$5.344 million), Investment and Debt Management System Upgrade (\$0.549 million) and Risk Management Information System Replacement (\$0.425 million).
- Development Charges represent \$1.283 million or 2.2% of funding for the 10-Year Capital Plan.
 - Development Charge funding of \$1.145 million for periodic updates to the Development Charges By-Law Studies and \$0.138 million for Tax Increment Financing Implementation.
- Other sources of revenue represent 3.8% or \$2.203 million of total capital financing.
 - Funding is primarily from Rate Supported Programs for the Utility Billing System, Electronic Self Serve Tax and Utility project, Revenue System Phase II and the Workflow and Document Management Technology projects.

State of Good Repair (SOGR) Backlog

Financial Services does not have any backlog of state of good repair projects.

10-Year Capital Plan: Net Operating Budget Impact

**Table 4
Net Operating Impact Summary (In \$000s)**

Projects	2015 Budget		2016 Plan		2017 Plan		2018 Plan		2019 Plan		2015 - 2019		2015 - 2024	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
Workflow & Document Mgmt. Technology			85.0								85.0		85.0	
eProcurement Implementation			30.0								30.0		30.0	
Total (Net)			115.0								115.0		115.0	

The 10-Year Capital Plan will increase future year Operating Budgets by a total of \$0.115 million net over the 10-year time frame.

- The Workflow & Document Management Technology project for the Revenue Services Division will require funds for maintenance & support resulting in \$0.085 million in 2016; and
- The E-Procurement Implementation will require \$0.030 million for hardware and software maintenance and support in 2016.

**Table 5
Capital Project Delivery: Temporary Positions**

Position Title	CAPTOR Project Number	# of Positions	Project Delivery		Salary and Benefits \$ Amount(\$000s)						
			Start Date	End Date	2015	2016	2017	2018	2019	2020 - 2024	
Backfill Testers	FNS907850	8.0	Jan-15	Dec-16	560.0	680.0					
Business Transformation Consultant	CFO906795	5.0	Jan-15	Dec-16	630	655					
Senior System Development Specialist	CFO906795	1.0	Jan-15	Dec-16	135	140					
Corporate Application Project Leader	CFO906795	1.0	Jan-15	Dec-16	124	130					
SAP BW Architect	CFO906795	3.0	Jan-15	Dec-16	372	390					
SAP BW/ SAP BI Developer	CFO906795	1.6	Jan-15	Dec-16	186	195					
SAP BW/ SAP BI Developer	FNS908077	0.4	Jan-15	Dec-16	62	65					
SAP BW/ SAP BI Developer	CFO906795	1.0	Jan-15	Dec-16	124	130					
Total		21.0			2,193.0	2,385.0					

Approval of the 2015 – 2024 Capital Budget and Plan will require 21 new temporary capital positions to deliver the following capital project as outlined in the table above.

- 4 temporary capital payroll testers' positions for the delivery of the Payroll Timesheets Upgrade project capital and 13 temporary capital positions to support the completion of the FPARS Enterprise Performance Measurement (EPM) module and the 8.1 version upgrade of the Public Budgeting Formulation project and 4 temporary capital integrator testers positions in support of Payroll Timesheets Upgrade. 17 of these positions are reflected in the Information & Technology's Operating Budget.
- It is that Council approve the 17 temporary capital positions for delivery of the 2015 capital projects and that the duration for each temporary position does not exceed the life of the funding of its respective capital projects/subprojects.

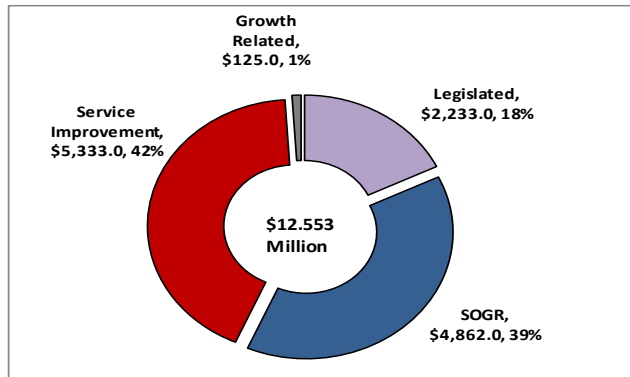


Part II: 2015 Capital Budget

2015 Capital Budget

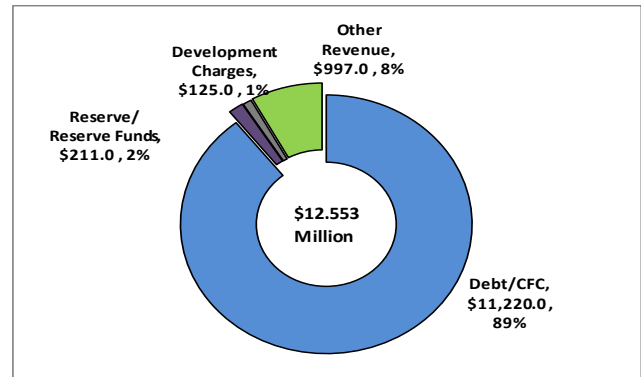
2015 Capital Budget by Project Category and Funding Source

2015 Capital Budget by Project Category
(in \$000s)



\$12.553 million

2015 Capital Budget by Funding Source
(in \$000s)



\$12.553 million

The 2015 Capital Budget, excluding funding carried forward from 2014 to 2015, requires cash flow funding of \$12.553 million.

The 2015 Capital Budget expenditures are allocated to the following project categories:

- **Service Improvement (\$5.333 million, 42.5%)**
 - Projects include the planning phase of Enterprise Performance Management (EPM) functionality of the *FPARS* project (\$1.554 million), completion of the *Workflow & Document Management Technology* project (\$1.155 million) and planning and scoping for the *Supply Chain Management Transformation* project (\$1.0 million).
- **State of Good Repair (\$4.862 million, 38.7%)**
 - Upgrades to the current SAP time management function in the *Payroll Timesheets* project (\$1.924 million), and to the *Public Budget Formulation* module to version 8.1 (\$2.639 million).
- **Legislated (\$2.233 million, 17.8%)**
 - Funding for the *PCI Compliance Upgrade* project to comply with legislated standards.
- **Growth (\$0.125 million, 1%)**
 - Funding for *DC studies* for the Port Lands and Scarborough Subway projects.

The 2015 Capital Budget is financed primarily by:

- **Debt (\$11.220 million, 89.3%)**
 - \$11.220 million of debt financing is \$2.918 million below the debt guideline of \$14.138 million set for this Program in 2015.
 - Cash flows for the *FPARS and Payroll Timesheets Upgrade (CATS)* projects have been aligned with actual spending and project times.
- **Other Revenue (\$0.997 million, 8%)**
 - Other sources of funding include revenues from Rate Supported Programs - *Workflow and Document Management Technology* project, *Revenue Services Phase II* project and the *Electronic Self Serve Tax & Utility* project.
- **Reserve/Reserve Funds (\$0.211 million, 1.7%)**
 - Funding of \$0.124 million for the *Workflow and Document Management Technology* project, \$0.049 million for the *Investment Debt Management System* and \$0.038 million for *Electronic Self Serve Tax & Utility* project.
- **Development Charges (\$0.125 million, 1%)**
 - Funding allocated for *DC studies* of the Port Lands and Scarborough Subway.

Table 6
2015 Cash Flow & Future Year Commitments (In \$000s)

	2014 Carry Forward Funding	2015 Cash Flow	Total 2015 Cash Flow (Incl 2014 C/Fwd)	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total 2015 Cash Flow & FY Commits
Expenditures													
Previously Approved	8,486	6,562	15,048	9,263	5,115	9,705	956						40,087
Change in Scope		2,000	2,000	4,456									6,456
New		3,991	3,991	1,349									5,340
New w/Future Year													
Total Expenditure	8,486	12,553	21,039	15,068	5,115	9,705	956						51,883
Financing													
Debt	8,087	11,220	19,307	14,020	3,329	6,230	956						43,842
Other	258	997	1,255	636	570								2,461
Reserves/Res Funds	41	211	252	274	1,216	3,475							5,217
Development Charges	100	125	225	138									363
Total Financing (including carry forward funding)	8,486	12,553	21,039	15,068	5,115	9,705	956						51,883

Approval of the 2015 Capital Budget of \$21.039 million will result in the following:

- \$8.486 million in 2014 funding that will be carried forward into 2015 for projects underway including completion of the implementation PBF and commencement of the Enterprise Performance Management (EPM) phases of the *FPARS* project, *Payroll Timesheets* upgrades, and *Workflow & Document Management Technology* and PCI Compliance projects.
- multi-year funding of \$6.562 million in 2015, which will require future year commitments of \$9.263 million in 2016, \$5.115 million in 2017, \$9.705 million in 2018 and \$0.956 million in 2019 for previously approved projects including *FPARS*, the *Integrated Asset Planning Management*, *Payroll Timesheets* and *Workflow & Document Management Technology* and *Tax Billing System and Utility Billing System Replacement* projects, and *Parking Tag Management Software* upgrade.
- multi-year funding of \$2.000 million in 2015, which will require future year commitments \$4.456 million in 2016 for change of scope projects, including the legislated requirements for the *PCI Compliance* and *Payroll Timesheets* project.
- multi-year funding of \$3.991 million in 2015, which will require future year commitments of \$1.349 million in 2016 for new capital projects such as the , *Supply Chain Management Transformation* and *Electronic Self Serve Tax & Utility*.

2015 Capital Project Highlights

Table 7
2015 Capital Project Highlights (in \$000s)

Project	Total Project Cost	2015	2016	2017	2018	2019	2015 - 2019	2020	2021	2022	2023	2024	2015 - 2024 Total
Financial Planning Analysis & Reporting System	60,820	7,908	5,567				13,475						13,475
Tax Billing System Replacement	9,922		710	2,679	5,460		8,849						8,849
Utility Billing System Replacement	5,971		710	1,786	3,475		5,971						5,971
Payroll Timesheets Upgrade (CATS)	7,540	2,695	4,494				7,189						7,189
PCI Compliance	6,362	2,233	2,000				4,233						4,233
Public Budget Formulation 8.1 upgrade	2,919	2,639					2,639						2,639
Parking Tag Mgmt. Software Upgrade	2,592			650	770	956	2,376						2,376
Supply Chain Management Transformation	2,150	1,000	1,150				2,150						2,150
Workflow & Document Management Technology	2,852	1,533					1,533						1,533
eProcurement Implementation	1,955	827					827						827
Revenue System -Phase II	3,500	515					515						515
Accounts Payable Process Improvements	3,470	513					513						513
Tax Increment Financing Implementation	160		138				138						138
Investment & Debt Management System Upgrade	1,575	49					49						49
Integrated Asset Planning & Management	5,000	550					550						550
Risk Management Information System Replacement	1,517		100				100						100
Electronic Self Service Tax & Utility Development Changes Background Study	551	352	199				551						551
	520	225					225						225
Total (including carry forward funding)		21,039	15,068	5,115	9,705	956	51,883						51,883

The 2015 Capital Budget, including funds carried forward from 2014 into 2015, provides funding of \$21.039 million to:

- Continue the progress of ongoing capital projects such as *Financial Planning Analysis & Reporting System (FPARS), PCI Compliance* and *Payroll Timesheets Upgrade* to improve and support the City’s financial processes as well as complying with legislated standards.
- Complete the *Workflow & Document Management Technology, eProcurement Implementation, Revenue Systems Part II, Accounts Payable Process Improvements* and *Integrated Asset Planning & Management* projects that implemented upgraded systems to enable the City to continue to conduct business in a highly advanced technology driven environment.
- Begin the *Supply Chain Management Transformation* project (\$1.0 million)
- Continue and complete the upgrade to PBF 8.1 in time for the 2016 Budget process for staff.



Part III:

Issues for Discussion

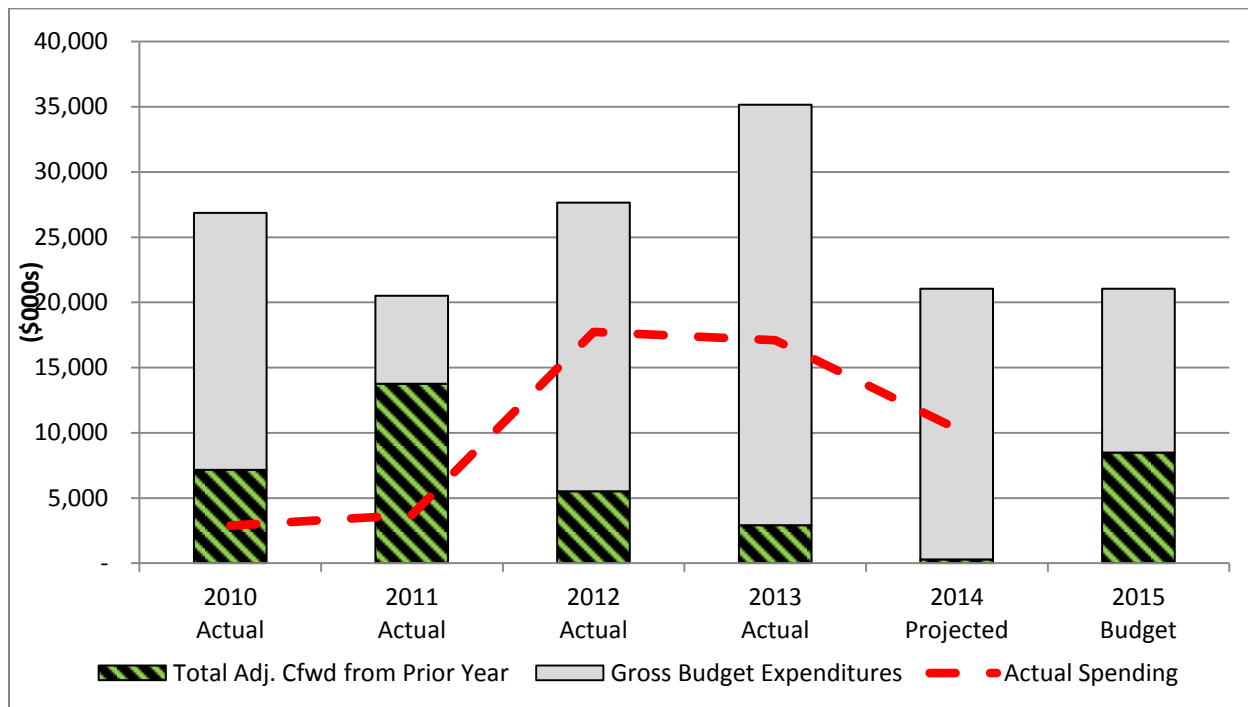
Issues for Discussion

Issues Impacting the 2015 Capital Budget

Capacity to Spend

Historical trends for Financial Services indicate an average spending rate of 36% of its approved capital budgets over the past 5 years. During 2014, the capacity to spend and proceed with several IT related projects was hindered by the inability to identify a suitable solution for the Tax and Utility Billing systems. As a result, both of these projects were delayed.

The following table illustrates Financial Services' rate of spending from 2010 to 2014:



The main causes for the historical low spend rate are:

- Projects that Financial Services is responsible for are large / City-wide, more complex to implement, requires consultation and collaboration with partner/client divisions to ensure business needs are met and have significant impact on resourcing and organizational change.
- The Financial Services Capital Program includes the business needs for Accounting Services; Payroll, Pension and Employee Benefits; Financial Planning; Revenue Services; Corporate Finance; and Purchasing and Materials Management, which all have limited capacity to undertake multiple projects and continue with ongoing operations.
- Procurement Delays – procuring for large complex projects have experienced delays due to the time and resources required to develop and issue RFPs and competition for / lack of qualified vendors to meet requirements. These projects include:
 - FPARS - From 2009 to 2011, Financial Services' capacity to spend was hindered by project delays mainly due to the inability to acquire external resources to move forward on the FPARS

project, a major component of Financial Services' Capital Budget and Plan. In February 2012, the RFP was issued and awarded to the successful external consultant to implement the SAP Public-Sector Budget Formulation (PBF) system and changes to financial, payroll and human resources systems, data and processes to meet the requirements of the FPARS project. The actual spending rate for 2012 was 64.2%, a significant improvement from previous years due to the progress made by the FPARS project. The actual spending rate for 2013 was 71.1% with the projected spending for 2014 at 51.1%.

- Tax and Utility Billing System - The progress made in 2012 was partially hampered by the lack of vendors able to provide a Tax and Utility Billing System that met the City's requirements.
- Payroll Timesheets Upgrade – Delays in releasing the RFP in 2014 resulted in deferring staffing needs to 2015.

As Financial Services' entire portfolio of capital projects are information technology projects, the portfolio was reviewed as part of the City's 2015-2024 IT Portfolio Integrated Plan.

An integral part of recommending the City's IT Portfolio Integrated Plan required the IT Portfolio Management Office and Financial Planning Division (FPD) to lead numerous rounds of reviews with FPD Analysts and programs in order to ensure cash flow funding aligned with dependencies, phase of the project and capacity to deliver and spend.

For Financial Services, recommending cash flows for their approved projects was based on a review of their historical spending, project plans and consideration of the key factors causing delays experienced in progressing with major projects. As such, cash flows have been aligned according to the revised plans considering dependencies such as the availability of required skilled resources to work on these projects as a result of collaborative efforts with project partners in various divisions, and requisite foundational technology that need to be in place.

Cash flows for the following projects have been adjusted to align with dependencies and actual spending:

- *Tax and Utility Billing System* – cash flow funding has been further deferred to 2016 based on a review of the project readiness to proceed and availability of resources.
- *FPARS* – The review of the Enterprise Performance Management (EPM) functionality determined the PBF implementation component of FPARS requires adjustments to SAP Business Warehouse to be addressed before the EPM initiative of the project could begin. As a result of these delays, this second phase of the project will commence in 2015, with expected completion in 2016.
- *Payroll Timesheets (CATS)* - The current SAP design and security structure within SAP is not consistent across the SAP modules and will have an impact on new systems being implemented, including CATS. As a result, funding of \$4.864 million is included in the IT Integrated Plan in 2015 and 2016 for the *Organizational Management and SAP Security* project to address the necessity of aligning the security, structural authorization and organization structure. Cash flows for CATS have been adjusted to align with the completion of the *Organizational Management and SAP Security* project. For 2015, CATS will focus on elements not dependent on SAP such as design.

The Financial Planning Analysis and Reporting System (FPARS) Project is a complex, large scale, enterprise business transformation and technology project, utilizing new SAP technologies. The project's major goal is to strengthen the foundational elements of sound financial planning, budgeting and performance management and establish principles and best practices that will support the City's transition towards a service-based and performance focussed organization.

- The project's major goals are to strengthen the foundational elements of sound financial planning, budgeting and performance management and establish principles and best practices that will support the City's transition towards a service-based and performance focussed organization.
- Benefits of the FPARS project include new and re-engineered processes, the reporting capability and the technology it provides, the ability to evaluate services in terms of performance and make decisions on levels of service and resources allocated to the services.

This Business Transformation and Implementation project includes two major phases:

- a) The implementation of the SAP's Public Budget Formulation (PBF), Reporting Analytics, and Complement Planning and Management functionality as well as re-engineering accounting and payroll transactional processes through SAP's Enterprise Central Components (ECC).
- b) The implementation of Enterprise Performance Management (EPM) functionality to deliver reporting, analytics and score-carding solutions for the City.

PBF went live in May 2013, for the 2014 Budget process starting with the use of the Operating Budget. The implementation of changes to the City's accounting, payroll and human resources components of SAP's Enterprise Central Component (ECC) to enable the service reporting, all of went live November 12, 2013 and became fully operational for January 1, 2014 from which time budgets and actual expenditures (payroll and non payroll) as well as complement information are organized according to each City Division's Program Map of services and activities in time to begin the 2015 Budget process.

The project completed the implementation of Release 2 of PBF in May 2014. Significant work went into refining current functionality and reporting, to deliver additional budgeting functionality in PBF, analytics and the reporting of budget, complement and financial information in a service view; as well as preliminary capacity for future servicing planning and performance reporting (dashboard, etc.) and an updated change management strategy to address the transformational changes underway.

A decision was made in 2013 to delay the implementation of Enterprise Performance Management (EPM) functionality to 2014/2015. The project has been exploring the full potential of the new SAP performance and reporting functionality offered from the SAP Business Warehouse and Business Intelligence tools and its ability to deliver reporting, analytics and score-carding solutions for the City prior to engaging in the final activity of this project. The review determined that additional adjustments to the SAP Business Warehouse to be addressed before the EPM initiative of the project could begin. As a result of these delays, the project is behind schedule and this second phase of the project will commence in 2015, with expected completion in 2016.

FPARS Project Deliverables and Status

1. Service Inventory for City Programs and Agencies

Inventory includes 155 distinct City services offered to the public to support direct service delivery and good governance. Service Inventory expanded in 2014 to include program maps; service profiles; and service levels for all City Agencies except TTC and Police Services. The FPARS Business Transformation team staff continue to work with TTC and Police Services to finalize their program maps and associated service information and with a few City Divisions that wish to refine or reflect service changes.

2. Service Planning as a Formal City-wide Process

Service planning functionality in PBF was developed in 2014 and awaiting direction from senior management on the timing of implementation.

3. Performance Inventory for City Programs and Agencies

City Divisions have identified and selected performance measures for each of their services and activities in their Program Map that allows comparison of achieved results against established targets. Further efforts are underway to ensure that performance measures are accurately reflected in PBF and processes are in place for the 2015 Budget process to assess service performance. Work is currently underway to finalize service performance reporting dashboards used by senior management and eventually for the public.

4. Multi-Year Service-Based Budgeting

Staff have continued to develop additional functionality in PBF not released with the May “Go-Live” date; and having made improvements and developed new reports for delivery of the 2015 Budget process. As a result of this work and additional work noted below, core project staff team members have had their work engagements extended to June 30, 2015. As a result of this work, the 2015 Operating Budget will be provided with critical financial and complement information by service and activity for committee and Council's deliberation of the 2015 Operating Budget.

Processes to Organize Financial, Complement and Performance Data in a Service View

Work continues to further automate divisional accounting and payroll processes and divisional complement data-including an interim workflow system (HoMER) in support of developing further dynamic reporting capability to support planning and strategic workforce needs.

5. Processes and Tools to Analyze and Report on Service Performance and Results

Work is continuing in 2014/2015 to refine these budget reports for use in the 2015 Budget process and to add the ability for complement, payroll and financial dynamic reporting with additional reporting security structures. As more service and performance information is established and complement and transactional information is created, a full suite of analytics and reporting capability will be made available to staff. In 2014, the project explored the full potential of the new SAP performance and reporting functionality offered from the SAP Business Warehouse and

Business Intelligence tools and its ability to deliver reporting, analytics and score-carding solutions for the City prior to engaging in the final activity of this project.

Additional Reporting for Major Capital Projects

In compliance with the Auditor General's recommendation for additional status reporting for large capital projects, Financial Services have identified the SAP supported *Payroll Timesheets Upgrade (CATS)* project to report regularly beginning in 2015, due to the transformative nature of the project which will have significant impact to processes city-wide.

The *Payroll Timesheets Upgrade project (CATS)* is a state of good repair project to replace the City's current time entry application which is heavily customized, outdated and no longer supported by SAP. CATS is current SAP best practice and will provide a secure, sustainable and fully supported application that will be a single point of integration with a time, attendance and scheduling solution.

Current SAP functionality was developed immediately after amalgamation and has not been updated with any new technology since implementation. This system is difficult and costly to maintain and is not supported by SAP. The upgrade will enable electronic service delivery and prepare the City for Shared Services opportunities.

The reports will include an initial report identifying the implementation plan for the project including timelines for expected milestones / spending, and completion, with expected benefits. Ongoing regular reports to be reported through the Quarterly Variance Reports will provide updates to the status of the project, including timelines of expected completion compared to original schedule, total spending to date and total projected costs with comparisons to original budget and expected benefits.



Appendices

Appendix 1

2014 Performance

2014 Key Accomplishments

In 2014, Financial Services accomplished the following:

- *For the FPARS project:*
 - Completed the implementation of Public Budget Formulation (PBF) release 2 and 3 primary functionalities required for the 2015 Budget process.
 - Started recording financial, payroll and complement changes in Service view effective January 1, 2014
 - Created performance management process within PBF for target and actuals data input
 - Refined and developed budget, complement, payroll and financial/accounting reports for use in 2015 Budget Process using SAP Business Warehouse and Intelligence tool
 - Collected and uploaded 987 performance measures in the system, including performance profiles for 920 measures
 - Gathered information for over 1,425 service level and adjusted it to match performance language
 - Developed and implemented 41 reports.
- Completed the procedures and policies required for automating e-mail invoices, eliminating the need to open every e-mail and print, barcode and scan every invoice into SAP.
- In progress working on the business workflow documentation for e-Forms for tax and utility
- On-line self service portal for tax and utility certificates – Project Charter
- On-line utility look-up – refining access and supporting information to be displayed
- Call Centre IVR (Interactive Voice Response) – business case has been completed and currently in the process of getting approval and discussions are underway with Bell
- Completed business workflow documentation for the following initiatives:
 - On-line self service portal for tax and utility certificates
 - On-line tax and utility look-up
 - e-Forms for tax and utility
 - Call Centre Interactive Voice Response
 - MLTT PIN to assessment roll number matching
- Completed and submitted to Global Payments: Self Assessment Questionnaire – a fairly large document that details status of requirements for meeting PCI DSS (Payment Card Industry Data Security Standard).
- Completed draft policy document for bulk of non-compliance documentation for PCI Compliance.
- Submitted executive briefing detailing different strategies and awaiting direction to be able to better forecast budget and effort to deal with change in certification from PCI DSS 2.0 to PCI DSS 3.0.

- The Risk Management Information Upgrade project proceeded with STARS Enterprise Phase 1 going live on March 28th, 2014.
- Completed a draft statement of works awaiting finalization for the e-Procurement project.
- The Investment & Debt Management System Upgrade project completed quality assurance testing with Windows 7 regarding Weighted Duration and Term Compliance reports.
- Completed the Loans Module QA testing and is ready for Final Acceptance Testing to be scheduled along side of remaining modules.

2014 Financial Performance

**Table 8
2014 Budget Variance Analysis (In \$000's)**

2014 Approved	.Actuals at Year End		Unspent Balance	
	\$	% Spent	\$ Unspent	% Unspent
20,754	8,326	40.1%	12,428	59.9%

2014 Experience

Financial Services' capital expenditures for the year ended December 31, 2014 totalled \$8.326 million or 40.1% of its 2014 Approved Capital Budget of \$20.754 million. \$11.708 of the unspent cash flow funding has been carried forward to 2015.

The projected project year-end under-spending is largely attributable to the following projects:

- *The Financial Planning Analysis and Reporting System (FPARS)* project capital expenditures were be \$6.443 million or 48.5% of the 2014 approved cash flow of \$13.275 million by year-end. The project implemented Release 2 of the Public Budget Formulation (PBF) implementation, Reporting Analytics, and Complement Management functionality that was completed at the end of May, 2014. The PBF implementation component of FPARS required minor rework to be addressed before the EPM initiative of the project could begin. As a result of these delays, the project is behind schedule and is expected to be under spent in 2014 by \$6.832 million that will be carried over to 2015 and 2016.
- *The Cross-Application Timesheet (CATS)* Implementation project had \$0.167 million expenditures out of a total approved cash flow funding of \$0.971 million. The RFP process was completed and released to market in the last quarter of 2014. There were subsequent lengthy evaluation and scoring processes of the RFP due to its complexity. As a result of the delayed RFP closing date, staffing needs for this project have been deferred to 2015 and the capital forecasts have been revised to reflect carry forward funding of \$0.803 million.
- *The Accounts Payable Process Improvements* project capital expenditures were \$0.013 million or 6.9% of the 2014 approved cash flow of \$0.194 million in 2014, due to negotiations with the scoping and planning proponent taking longer than anticipated. The project is progressing with the completion of the procedures and policies that will be required for automating e-mail invoices. This will eliminate the need to open every e-mail and print, barcode and scan each invoice into

SAP. As a result, \$0.181 million of the 2014 approved cash flow funding has been carried forward to 2015 to continue the capital work.

- *The Integrated Asset Planning Management* project, with an approved cash flow funding of \$0.700 million in 2014 had no expenditures. The project is continuing its project planning phase and as a result the unspent \$0.700 million has been carried forward to 2015.

Impact of the 2014 Capital variance on the 2015 Budget

- As a result of the delays in the capital projects, as noted above, funding of \$11.708 million is being carried forward to the 2015 Capital Budget for previously projects that are currently underway.

Appendix 2

Table 9
2015 Capital Budget; 2016 to 2024 Capital Plan (\$000s)

Project	Total Project Cost	2015	2016	2017	2018	2019	2015 - 2019	2020	2021	2022	2023	2024	2015 - 2024 Total
Financial Planning Analysis & Reporting System	60,820	7,908	5,567				13,475						13,475
Tax Billing System Replacement	9,922		710	2,679	5,460		8,849					500	9,349
Utility Billing System Replacement	5,971		710	1,786	3,475		5,971					500	6,471
Cross Application Timesheet (CATS)	7,540	2,695	4,494				7,189						7,189
Integrated Asset Planning & Management	5,000	550	1,033	3,017			4,600						4,600
PCI Compliance	6,362	2,233	2,000				4,233						4,233
SAP Upgrades (ECC, PBF, Payroll)	4,000					200	200	3,800					4,000
Capital Migration to New System	2,975							250	2,725				2,975
Public Budget Formulation 8.1 upgrade	2,919	2,639					2,639						2,639
Parking Tag Mgmt. Software Upgrade	2,592			650	770	956	2,376						2,376
Supply Chain Management Transformation	2,150	1,000	1,150				2,150						2,150
Workflow & Document Management Technology	2,852	1,533					1,533						1,533
Development Changes Background Study	1,765	225		130	390		745			125	375		1,245
eProcurement Implementation	1,955	827					827						827
Revenue System -Phase II	3,500	515					515						515
Accounts Payable Process Improvements	3,470	513					513						513
Tax Increment Financing Implementation	160		138				138						138
Investment & Debt Management System Upgrade	1,575	49					49	500					549
Risk Management Information System Replacement	1,517		100			125	225					200	425
Electronic Self Service Tax & Utility	551	352	199				551						551
Payment Processing Equipment Upgrade	780								780				780
Total (including carry forward funding)		21,039	16,101	8,262	10,095	1,281	56,778	4,550	3,505	125	375	1,200	66,533

Appendix 3

2015 Capital Budget; 2016 to 2024 Capital Plan

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 3: 2015 Capital Budget; 2016-2024 Capital Plan

Financial Services

Sub- Project No. Project Name PrioritySubProj No. Sub-project Name Ward Stat. Cat.						Current and Future Year Cash Flow Commitments						Current and Future Year Cash Flow Commitments Financed By											
						2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing
<u>CFO906794 Investment & Debt Mgmt System 2011 Replacem</u>																							
3	1	Investment & Debt Mgmt System 2011 Replacement	CW	S2	03	49	0	0	0	0	49	0	49	0	0	0	0	0	0	0	0	49	
Sub-total						49	0	0	0	0	49	0	49	0	0	0	0	0	0	0	0	49	
<u>CFO906795 Fin. Plan. Analysis & Reporting System (FPARS)</u>																							
1	3	FPARS -Conceptual Design, Implem. & Extension	CW	S2	04	2,143	0	0	0	0	2,143	0	2,143	0	0	0	0	2,143	0	0	0	2,143	
0	7	SAP Business Process Change & Technology Transfer	CW	S2	04	5,765	5,567	0	0	0	11,332	0	11,332	0	0	0	0	11,332	0	0	0	11,332	
Sub-total						7,908	5,567	0	0	0	13,475	0	13,475	0	0	0	0	13,475	0	0	0	13,475	
<u>CFO906798 Risk Mgmt Information System Replacement</u>																							
0	5	Risk Mgt IS - Customer Self Input Component	CW	S3	03	0	100	0	0	0	100	0	100	0	0	0	100	0	0	0	0	100	
Sub-total						0	100	0	0	0	100	0	100	0	0	0	100	0	0	0	0	0	100
<u>CFO906800 Risk Mgmt Information System Replacement 201</u>																							
3	1	Risk Mgmt Information System Replacement 2019	CW	S6	03	0	0	0	0	125	125	0	125	0	0	0	125	0	0	0	0	125	
Sub-total						0	0	0	0	125	125	0	125	0	0	0	125	0	0	0	0	0	125
<u>CFO906802 Investment & Debt Mgmt System Replacement 20</u>																							
3	1	Investment & Debt Mgmt System Replacement 2020	CW	S6	03	0	0	0	0	0	500	500	500	0	0	0	0	0	0	0	0	500	
Sub-total						0	0	0	0	0	500	500	500	0	0	0	0	0	0	0	0	0	500
<u>CFO906892 Integrated Asset Planning Management (IAPM)</u>																							
3	1	IAPM - Planning and Scoping	CW	S2	03	550	0	0	0	0	550	0	550	0	0	0	0	550	0	0	0	550	
3	2	IAPM - Planning and Scoping	CW	S5	03	0	1,033	3,017	0	0	4,050	0	4,050	0	0	0	0	4,050	0	0	0	4,050	
Sub-total						550	1,033	3,017	0	0	4,600	0	4,600	0	0	0	0	4,600	0	0	0	4,600	
<u>FNS907437 Tax Increment Financing Implementation</u>																							
2	1	Tax Increment Financing Implementation	CW	S2	05	0	138	0	0	0	138	0	138	0	0	138	0	0	0	0	0	138	
Sub-total						0	138	0	0	0	138	0	138	0	0	138	0	0	0	0	0	0	138
<u>FNS907438 PCI Compliance</u>																							
1	1	PCI Compliance	CW	S2	02	233	0	0	0	0	233	0	233	0	0	0	0	233	0	0	0	233	
0	3	PCI DSS Version Update	CW	S3	02	2,000	2,000	0	0	0	4,000	0	4,000	0	0	0	0	4,000	0	0	0	4,000	
Sub-total						2,233	2,000	0	0	0	4,233	0	4,233	0	0	0	0	4,233	0	0	0	4,233	

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 3: 2015 Capital Budget; 2016-2024 Capital Plan

Financial Services						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By											
Sub-Project No.	Project Name	Ward	Stat.	Cat.	2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other 2	Debt - Recoverable	Total Financing		
<u>FNS907440 Risk Mgmt Information System 2024 Replacemen</u>																								
3	1	Risk Mgmt Information System 2024 Replacement	CW	S6	03	0	0	0	0	0	200	200	0	0	0	0	200	0	0	0	0	0	200	
		Sub-total				0	0	0	0	0	200	200	0	0	0	0	200	0	0	0	0	0	200	
<u>FNS907442 Capital Migration to New System 2020</u>																								
3	1	Capital Migration to New System 2020	CW	S6	03	0	0	0	0	0	2,975	2,975	0	0	0	0	0	0	0	0	2,975	0	2,975	
		Sub-total				0	0	0	0	0	2,975	2,975	0	0	0	0	0	0	0	0	2,975	0	2,975	
<u>FNS907443 Development Charges Background Study 2017</u>																								
3	1	Development Charges Background Study 2017	CW	S6	02	0	0	130	390	0	520	0	520	0	0	520	0	0	0	0	0	0	520	
		Sub-total				0	0	130	390	0	520	0	520	0	0	520	0	0	0	0	0	0	520	
<u>FNS907444 Payment Processing Equipment Replacement 20</u>																								
3	1	Payment Processing Equipment Replacement 2021	CW	S6	03	0	0	0	0	0	780	780	0	0	0	0	390	0	0	0	390	0	780	
		Sub-total				0	0	0	0	0	780	780	0	0	0	0	390	0	0	0	390	0	780	
<u>FNS907445 Utility Billing System Replacement 2024</u>																								
3	1	Utility Billing System Replacement 2024	CW	S6	03	0	0	0	0	0	500	500	0	0	0	0	500	0	0	0	0	0	500	
		Sub-total				0	0	0	0	0	500	500	0	0	0	0	500	0	0	0	0	0	500	
<u>FNS907643 Development Charges Background Study 2022</u>																								
0	1	Development Charges Background Study 2022	CW	S6	02	0	0	0	0	0	500	500	0	0	500	0	0	0	0	0	0	0	500	
		Sub-total				0	0	0	0	0	500	500	0	0	500	0	0	0	0	0	0	0	500	
<u>FNS907850 CATS - Payroll Timesheets Upgrade (Additional)</u>																								
0	1	CATS - Payroll Timesheets Upgrade	CW	S2	03	2,695	2,138	0	0	0	4,833	0	4,833	0	0	0	0	0	0	0	4,833	0	4,833	
0	2	Cross Application Timesheet (CATS) Additional	CW	S3	03	0	2,356	0	0	0	2,356	0	2,356	0	0	0	0	0	0	0	2,356	0	2,356	
		Sub-total				2,695	4,494	0	0	0	7,189	0	7,189	0	0	0	0	0	0	0	7,189	0	7,189	
<u>FNS908030 Development Charges Studies</u>																								
0	1	DC Studies-Port Lands and Scarbor. Subway Corridor	CW	S2	05	225	0	0	0	0	225	0	225	0	0	225	0	0	0	0	0	0	225	
		Sub-total				225	0	0	0	0	225	0	225	0	0	225	0	0	0	0	0	0	225	
<u>FNS908049 Electronic Self Service Tax and Utility</u>																								
0	1	Electronic Self Service Tax and Utility	CW	S4	04	352	199	0	0	0	551	0	551	0	0	0	59	0	217	0	275	0	551	
		Sub-total				352	199	0	0	0	551	0	551	0	0	0	59	0	217	0	275	0	551	

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 3: 2015 Capital Budget; 2016-2024 Capital Plan

Financial Services						Current and Future Year Cash Flow Commitments						Current and Future Year Cash Flow Commitments Financed By												
Sub-Project No.	Project Name	Ward	Stat.	Cat.						Total	Total	Total	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
Priority	SubProj No.	Sub-project Name			2015	2016	2017	2018	2019	2015-2019	2020-2024	2015-2024												
<u>TRE906815 Workflow & Document Mgmt Technology</u>																								
1	1	Workflow & Document Mgmt Technology	CW	S2	04	1,533	0	0	0	1,533	0	1,533	0	0	0	0	165	0	602	0	766	0	1,533	
		Sub-total				1,533	0	0	0	1,533	0	1,533	0	0	0	0	165	0	602	0	766	0	1,533	
<u>TRE906817 Tax Billing System Replacement 2024</u>																								
3	1	Tax Billing System Replacement 2024	CW	S6	03	0	0	0	0	0	500	500	0	0	0	0	0	0	0	0	500	0	500	
		Sub-total				0	0	0	0	0	500	500	0	0	0	0	0	0	0	0	500	0	500	
<u>TRE906890 eProcurement - Implementation</u>																								
2	1	eProcurement - Implementation	CW	S2	04	247	0	0	0	247	0	247	0	0	0	0	0	0	0	0	247	0	247	
2	2	eProcurement - Implementation Plan	CW	S2	04	580	0	0	0	580	0	580	0	0	0	0	0	0	0	0	580	0	580	
		Sub-total				827	0	0	0	827	0	827	0	0	0	0	0	0	0	0	827	0	827	
Total Program Expenditure						21,039	16,101	8,262	10,095	1,281	56,778	9,755	66,533	0	0	1,383	549	6,383	0	2,461	0	55,757	0	66,533

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 3: 2015 Capital Budget; 2016-2024 Capital Plan

Financial Services					Current and Future Year Cash Flow Commitments and Estimates							Current and Future Year Cash Flow Commitments and Estimates Financed By										
					2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing
Sub- Priority	Project No. SubProj No.	Project Name Sub-project Name	Ward	Stat. Cat.																		
Financed By:																						
		Development Charges			225	138	130	390	0	883	500	1,383	0	0	1,383	0	0	0	0	0	1,383	
		Reserves (Ind. "XQ" Ref.)			49	0	0	0	0	49	500	549	0	0	0	549	0	0	0	0	549	
		Reserve Funds (Ind."XR" Ref.)			203	274	1,216	3,475	125	5,293	1,090	6,383	0	0	0	0	6,383	0	0	0	6,383	
		Other1 (Internal)			1,255	636	570	0	0	2,461	0	2,461	0	0	0	0	0	2,461	0	0	2,461	
		Other2 (External)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Debt			19,307	15,053	6,346	6,230	1,156	48,092	7,665	55,757	0	0	0	0	0	0	0	55,757	55,757	
Total Program Financing					21,039	16,101	8,262	10,095	1,281	56,778	9,755	66,533	0	0	1,383	549	6,383	0	2,461	0	55,757	66,533

Status Code	Description
S2	S2 Prior Year (With 2015 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2015 and/or Future Year Cost(Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)
S6	S6 New - Future Year (Commencing in 2016 & Beyond)

Category Code	Description
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07

Appendix 4

2015 Cash Flow and Future Year Commitments

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 4: 2015 Cash Flow and Future Year Commitments

Financial Services						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By										
Sub-Project No.	Project Name	Ward	Stat.	Cat.	2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other 2	Debt - Recoverable Debt	Total Financing	
<u>FNS908030 Development Charges Studies</u>																							
0 1	DC Studies-Port Lands and Scarborough Subway Corridor	CW	S2	05	225	0	0	0	0	225	0	225	0	0	225	0	0	0	0	0	0	0	225
	Sub-total				225	0	0	0	0	225	0	225	0	0	225	0	0	0	0	0	0	0	225
<u>FNS908049 Electronic Self Service Tax and Utility</u>																							
0 1	Electronic Self Service Tax and Utility	CW	S4	04	352	199	0	0	0	551	0	551	0	0	0	0	59	0	217	0	275	0	551
	Sub-total				352	199	0	0	0	551	0	551	0	0	0	0	59	0	217	0	275	0	551
<u>FNS908076 Supply Chain Management Transformation</u>																							
0 1	Supply Chain Management Transformation	CW	S4	04	1,000	1,150	0	0	0	2,150	0	2,150	0	0	0	0	0	0	0	0	2,150	0	2,150
	Sub-total				1,000	1,150	0	0	0	2,150	0	2,150	0	0	0	0	0	0	0	0	2,150	0	2,150
<u>FNS908077 Public Budget Formulation (PBF) 8.1 Upgrade</u>																							
0 1	Public Budget Formulation-PBF 8.1 Tech Assessment	CW	S2	03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0 2	Public Budget Formulation (PBF) 8.1 Upgrade	CW	S4	03	2,639	0	0	0	0	2,639	0	2,639	0	0	0	0	0	0	0	0	2,639	0	2,639
	Sub-total				2,639	0	0	0	0	2,639	0	2,639	0	0	0	0	0	0	0	0	2,639	0	2,639
<u>TRE906803 Revenue System - Phase II (Part 2)</u>																							
1 1	Revenue System - Phase II	CW	S2	04	515	0	0	0	0	515	0	515	0	0	0	0	0	0	515	0	0	0	515
	Sub-total				515	0	0	0	0	515	0	515	0	0	0	0	0	0	515	0	0	0	515
<u>TRE906804 Accounts Payable Process Improvements</u>																							
1 3	Accounts Payable Process Improvements Phase III	CW	S2	04	513	0	0	0	0	513	0	513	0	0	0	0	0	0	0	0	513	0	513
	Sub-total				513	0	0	0	0	513	0	513	0	0	0	0	0	0	0	0	513	0	513
<u>TRE906809 Tax & Utility Replacement</u>																							
1 1	Tax Billing System	CW	S2	03	0	552	0	0	0	552	0	552	0	0	0	0	0	0	0	0	552	0	552
1 2	Utility Billing System	CW	S2	03	0	710	730	185	0	1,625	0	1,625	0	0	0	498	0	1,127	0	0	0	0	1,625
1 3	Tax Billing System Replacement	CW	S2	03	0	158	2,679	5,460	0	8,297	0	8,297	0	0	0	0	0	0	0	0	8,297	0	8,297
1 4	Utility Billing System Replacement	CW	S2	03	0	0	1,056	3,290	0	4,346	0	4,346	0	0	0	4,346	0	0	0	0	0	0	4,346
	Sub-total				0	1,420	4,465	8,935	0	14,820	0	14,820	0	0	0	4,844	0	1,127	0	8,849	0	14,820	
<u>TRE906811 Parking Tag Mgmt Software Replacement</u>																							
1 1	Parking Tag Mgmt Software Replacement	CW	S2	03	0	0	168	0	0	168	0	168	0	0	0	0	0	0	0	0	168	0	168

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 4: 2015 Cash Flow and Future Year Commitments

Financial Services						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By												
<u>Sub- Project No.</u>	<u>Project Name</u>	<u>Priority</u>	<u>SubProj No.</u>	<u>Sub-project Name</u>	<u>Ward Stat. Cat.</u>	2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
<u>TRE906811 Parking Tag Mgmt Software Replacement</u>																									
1	2			Parking Tag Mgmt Software Replacement II	CW S2 03	0	0	482	770	956	2,208	0	2,208	0	0	0	0	0	0	0	0	2,208	0	2,208	
Sub-total						0	0	650	770	956	2,376	0	2,376	0	0	0	0	0	0	0	0	0	2,376	0	2,376
<u>TRE906815 Workflow & Document Mgmt Technology</u>																									
1	1			Workflow & Document Mgmt Technology	CW S2 04	1,533	0	0	0	0	1,533	0	1,533	0	0	0	0	165	0	602	0	766	0	1,533	
Sub-total						1,533	0	0	0	0	1,533	0	1,533	0	0	0	0	165	0	602	0	766	0	1,533	
<u>TRE906890 eProcurement - Implementation</u>																									
2	1			eProcurement - Implementation	CW S2 04	247	0	0	0	0	247	0	247	0	0	0	0	0	0	0	0	247	0	247	
2	2			eProcurement - Implementation Plan	CW S2 04	580	0	0	0	0	580	0	580	0	0	0	0	0	0	0	0	580	0	580	
Sub-total						827	0	0	0	0	827	0	827	0	0	0	0	0	0	0	0	0	827	0	827
Total Program Expenditure						21,039	15,068	5,115	9,705	956	51,883	0	51,883	0	0	363	49	5,168	0	2,461	0	43,842	0	51,883	

Report Phase 2 - Program 24 Financial Services Program Phase 2 Sub-Project Category 01,02,03,04,05 Part B Sub-Project Status S2 Part C Sub-Project Status S2,S3,S4,S5

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 4: 2015 Cash Flow and Future Year Commitments

Financial Services					Current and Future Year Cash Flow Commitments and Estimates							Current and Future Year Cash Flow Commitments and Estimates Financed By										
Sub-Project No.	Project Name	Ward	Stat.	Cat.	2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing
Financed By:																						
	Development Charges				225	138	0	0	0	363	0	363	0	0	363	0	0	0	0	0	0	363
	Reserves (Ind. "XQ" Ref.)				49	0	0	0	0	49	0	49	0	0	0	49	0	0	0	0	0	49
	Reserve Funds (Ind."XR" Ref.)				203	274	1,216	3,475	0	5,168	0	5,168	0	0	0	0	5,168	0	0	0	0	5,168
	Other1 (Internal)				1,255	636	570	0	0	2,461	0	2,461	0	0	0	0	0	0	2,461	0	0	2,461
	Other2 (External)				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Debt				19,307	14,020	3,329	6,230	956	43,842	0	43,842	0	0	0	0	0	0	0	0	43,842	43,842
Total Program Financing					21,039	15,068	5,115	9,705	956	51,883	0	51,883	0	0	363	49	5,168	0	2,461	0	43,842	51,883

Status Code	Description
S2	S2 Prior Year (With 2015 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2015 and/or Future Year Cost\Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)

Category Code	Description
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07

Appendix 5

2015 Capital Budget with Financing Detail

(Phase 2) 24-Financial Services

Sub-Project Category: 01,02,03,04,05

Type: B Sub-Project Status: S2

Type: C Sub-Project Status: S2,S3,S4,S5



CITY OF TORONTO

Appendix 5: 2015 Capital Projects with Financing Details

Financial Services
Sub-Project Summary

Project/Financing Priority Project	Project Name	Start Date	Completion Date	2015	Financing												
				Cash Flow	Provincial Grants Subsidies	Federal Subsidy	Developmt Charges	Reserves	Reserve Funds	Capital From Current	Other 1	Other 2	Debt	Debt - Recoverable			
1	<u>TRE906804</u>	<u>Accounts Payable Process Improvements</u>															
1	3 Accounts Payable Process Improvements Phase III	01/01/2007	12/31/2015	513	0	0	0	0	0	0	0	0	0	0	513	0	
	Project Sub-total:			513	0	0	0	0	0	0	0	0	0	0	513	0	
1	<u>TRE906815</u>	<u>Workflow & Document Mgmt Technology</u>															
1	1 Workflow & Document Mgmt Technology	01/01/2004	12/31/2014	1,533	0	0	0	0	165	0	602	0	0	766	0	0	
	Project Sub-total:			1,533	0	0	0	0	165	0	602	0	0	766	0	0	
3	<u>CFO906892</u>	<u>Integrated Asset Planning Management (IAPM)</u>															
3	1 IAPM - Planning and Scoping	01/01/2014	12/31/2015	550	0	0	0	0	0	0	0	0	0	550	0	0	
3	2 IAPM - Planning and Scoping	01/01/2014	12/31/2016	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Project Sub-total:			550	0	0	0	0	0	0	0	0	0	550	0	0	
5	<u>CFO906794</u>	<u>Investment & Debt Mgmt System 2011 Replacement</u>															
3	1 Investment & Debt Mgmt System 2011 Replacement	01/01/2011	12/31/2015	49	0	0	0	49	0	0	0	0	0	0	0	0	
	Project Sub-total:			49	0	0	0	49	0	0	0	0	0	0	0	0	
5	<u>TRE906890</u>	<u>eProcurement - Implementation</u>															
2	1 eProcurement - Implementation	01/01/2007	12/31/2015	247	0	0	0	0	0	0	0	0	0	247	0	0	
2	2 eProcurement - Implementation Plan	01/01/2010	12/31/2015	580	0	0	0	0	0	0	0	0	0	580	0	0	
	Project Sub-total:			827	0	0	0	0	0	0	0	0	0	827	0	0	
6	<u>TRE906809</u>	<u>Tax & Utility Replacement</u>															
1	1 Tax Billing System	01/01/2007	12/31/2017	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	2 Utility Billing System	01/07/2007	12/31/2017	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	3 Tax Billing System Replacement	08/08/2007	12/31/2017	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	4 Utililty Billing System Replacement	08/09/2007	12/31/2017	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Project Sub-total:			0	0	0	0	0	0	0	0	0	0	0	0	0	
Program Total:				21,039	0	0	225	49	203	0	1,255	0	19,307	0	0	0	

Status Code	Description
S2	S2 Prior Year (With 2015 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2015 and/or Future Year Cost(Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)

Category Code	Description
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05

Appendix 6 Reserve / Reserve Fund Review

**Table 10: Reserve / Reserve Fund Review - Corporate
(\$000s)**

Reserve / Reserve Fund Name	Project / SubProject Name and Number	Projected Balance as at Dec 31, 2014 *	Contributions / (Withdrawals)										2015 - 2024 Total Contributions / (Withdrawals)	
			2015 Budget	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan		
Capital Financing Reserve (XQ0011)	Beginning Balance	355,683	355,683	355,634	355,634	355,634	355,634	355,634	355,634	355,134	355,134	355,134	355,134	
	(Withdrawals)													
	Investment & Debt Management System Upgrade		(49)						(500)					(549)
	Total Withdrawals	355,683	355,634	355,634	355,634	355,634	355,634	355,634	355,134	355,134	355,134	355,134	355,134	(549)
Insurance Reserve Fund (XR1010)	Beginning Balance	21,308	21,308	21,308	21,208	21,208	21,208	21,208	21,083	21,083	21,083	21,083	21,083	
	(Withdrawals)													
	Risk Management Information System Replacement			(100)				(125)						(200)
	Total Withdrawals	21,308	21,308	21,208	21,208	21,208	21,083	21,083	21,083	21,083	21,083	21,083	20,883	(425)
Other Program / Agency Net (Withdrawals) and														
Total Reserve Fund Balance at Year-End		376,991	376,942	376,842	376,842	376,842	376,717	376,217	376,217	376,217	376,217	376,017	(974)	

Reserve/Reserve Fund Review - Program Specific

Reserve / Reserve Fund Name	Project / SubProject Name and Number	Projected Balance as at Dec 31, 2014 *	Contributions / (Withdrawals)										2015 - 2024 Total Contributions / (Withdrawals)	
			2015 Budget	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan		
Waste Management (XR1404)	Beginning Balance	73,478	73,478	73,316	73,142	71,926	68,451	68,451	68,451	68,061	68,061	68,061		
	(Withdrawals)													
	Workflow & Document Management Technology TRE906815		(124)										(124)	
	Utility Billing System Replacement TRE906809-2/4			(153)	(1,216)	(3,475)							(500)	(5,344)
	Payment Processing Equipment Upgrade FNS907444									(390)				(390)
	Electronic Self Service Tax and Utility FNS908049		(38)	(21)										(59)
Total Withdrawals		(162)	(174)	(1,216)	(3,475)				(390)			(500)	(5,917)	
Total Reserve Fund Balance at Year-End		73,478	73,316	73,142	71,926	68,451	68,451	68,451	68,061	68,061	68,061	67,561	(5,917)	

* Based on the 9 Month Variance Report