

2023 Program Summary

Policy, Planning, Finance & Administration

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Description

Policy, Planning, Finance & Administration (PPF&A) provides centralized financial and administrative services and corporate leadership support to the Deputy City Manager and Infrastructure and Development Services (IDS) divisions which allows them to focus on providing their services to Toronto's residents and businesses. PPF&A delivers the following services:

- Corporate Leadership
- Organizational Effectiveness
- Financial Management
- Program Support

Why We Do It

PPF&A provides centralized financial and administrative services and corporate leadership support to the Deputy City Manager and IDS divisions so they can focus on providing services to Toronto's residents and businesses. In so doing, PPF&A fosters the following outcomes:

- Public consultation on IDS infrastructure projects is timely, accessible, and convenient, and the input from residents and businesses contributes to informed decision-making.
- IDS Divisions are able to make informed financial decisions and provide services that are financially sustainable through timely and accurate financial management.

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.

What Service We Provide

Corporate Leadership & Organizational Effectiveness

Who We Serve: Deputy City Manager – IDS, City Staff/Divisions

What We Deliver: Provide strategic advice, planning, coordination and reporting to the IDS programs to improve organizational effectiveness, and service delivery.

How Much Resources (gross 2023 operating budget): \$1.7 million

Financial Management

Who We Serve: Deputy City Manager – IDS, City Staff/Divisions, and IDS Division Suppliers/Service Providers.

What We Deliver: Provide financial planning, reporting, analysis and advice, revenue/receivable management, purchasing, contract management and coordination of payables for IDS Divisions to ensure compliance with corporate policies, guidelines, and by-laws and support service delivery.

How Much Resources (gross 2023 operating budget): \$8.6 million

Program Support

Who We Serve: Deputy City Manager – IDS, City Staff/Divisions, residents and businesses.

What We Deliver: Administrative, public consultation, complement management and payroll time entry services to IDS divisions to ensure compliance with corporate policies and support service delivery.

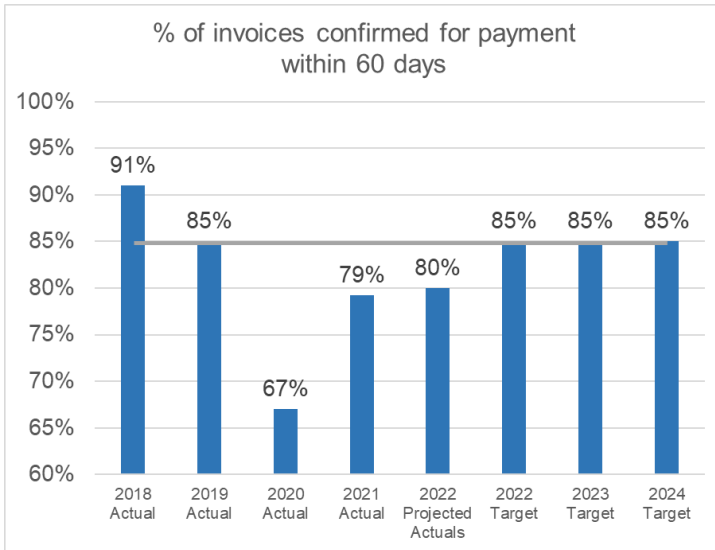
How Much Resources (gross 2023 operating budget): \$7.7 million

Budget at a Glance

2023 OPERATING BUDGET			
\$Million	2023	2024	2025
Revenues	\$12.8	\$13.1	\$13.1
Gross Expenditures	\$18.0	\$18.5	\$18.6
Net Expenditures	\$5.2	\$5.4	\$5.5
Approved Positions	172.1	172.1	172.1

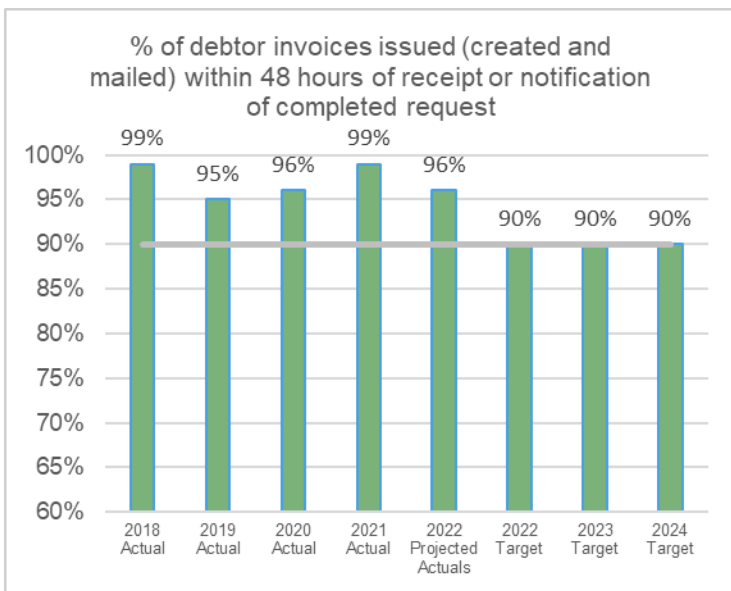
2023 - 2032 10-YEAR CAPITAL PLAN			
\$Million	2023	2024-2032	Total
This program does not have a capital budget			

How Well We Are Doing – Behind the Numbers



Invoices Confirmed for Payment

- Vendor invoices are reviewed to confirm that goods and services have been received before payment. PPF&A has a target of 85% of invoices to be reviewed and confirmed within 60 days of the invoice date.
- PPF&A historically exceeded its target while ensuring IDS division are in compliance with corporate policies and contractual obligations.
- The 2021 actuals and 2022 projections reflect processing delays and changes in operational procedures resulting from the impacts of COVID-19. 2023 service levels are anticipated to be in keeping with previous years' experience.



Invoices Issued within 48 hours

- PPF&A manages the Accounts Receivable process end-to-end for IDS Divisions, including billing, collections, payment processing, banking, and analysis and reporting.
- PPF&A has a target of issuing 90% of debtor invoices (created and mailed) within 48 hours of receipt of an invoice request.
- Due to efficiencies gained through automation, PPF&A has exceeded its target since 2018. The service target will be reviewed during 2023.

How Well We Are Doing

Service	Measure	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status	2023 Target	2024 Target
Service Level/Outcome Measures								
Financial Management	% of Infrastructure and Development Services divisional budgets supported and coordinated within deadlines	100%	100%	100%	100%	●	100%	100%
	% of invoices confirmed for payment within 60 days	67%	79%	85%	80%	●	85%	85%
	* Total number of vendor invoices paid	51,809	43,034	52,000	43,000	●	52,000	52,000
	% of debtor invoices issued (created and mailed) within 48 hours of receipt or notification of completed request	96%	95%	90%	96%	●	90%	90%
	Total number of debtor invoices issued	30,598	30,834	34,000	34,000	●	42,000	42,000
	% of undisputed accounts receivable collected within agreed upon payment terms	62%	62%	70%	65%	●	70%	70%
	Total number of undisputed accounts receivable collected	5,742	6,437	6,000	6,200	●	6,000	6,000
Program Support	% of time sheets entered	100%	100%	100%	100%	●	100%	100%
	% of compliance to meet notification guidelines, legislated requirements, and client and program needs	100%	100%	100%	100%	●	100%	100%

*For 2023 the division is anticipating getting back to pre pandemic levels.

2022 Projection to 2022 Target Comparison
 ● 80% - 100% ● 64 - 79% ● 63% and Under

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Led and supported IDS programs with continued implementation of enterprise-wide corporate initiatives including: Financial System Transformation Project and Payroll Transformation.
- Led and supported development of the IDS Confronting Anti-Black Racism Framework of Enduring Action and Employee Engagement Strategy and commenced implementation of key priorities identified in the plan.
- Optimized invoice issuance and payment receipt processing across IDS programs.
- Continued to support city building/capital delivery by hosting virtual public consultation events through the use of WebEx and on-line tools.
- Launched public consultations for the Avenue Road Study and EglintonTODay, and continued consultation efforts on various cycling and transportation studies happening across the City. Consultations also continued on basement flooding and geomorphic studies taking place across the City and on delivery of large-scale construction projects such as the Fairbank-Silverthorn Trunk Storm Sewer System and College Street upgrades.
- Ongoing activation of IDS COVID-19 Operations Centre providing support to both IDS Divisions and the Business Continuity Task Force.
- Supported the COVID-19 Financial Implications Working Group with monthly reporting for IDS programs.

Key Challenges and Risks

- Maintaining current service levels, while simultaneously implementing new enterprise-wide technology improvements and modernization initiatives, including Financial System Transformation Project
- Increased complexity and growing demand for service in support of IDS programs.
- Building a versatile team that is equipped to adjust to the City's changing service delivery models to ensure seamless provision of financial and administrative support services.

Priority Actions

- Continue to transform service delivery through leveraging automation and realign resources to respond to changing requirements.
- Lead and support IDS divisions with implementing the Financial Sustainability Program including future phases of the Budget Modernization Process and the Financial System Transformation project.
- Provide ongoing IDS support and co-ordination of various payroll and human resource transformation projects.
- Provide reliable and timely financial management reporting to IDS divisions to support data-driven decision-making and promote compliance.
- Continue to lead and support the development and delivery of new online engagement tools for virtual public engagement.
- Collaborate with the Indigenous Affairs Office, and other City Divisions, on the development of an approach for engaging First Nations in archaeological assessments for City building/capital delivery projects.
- Continue to lead and support the implementation of the IDS Confronting Anti-Black Racism Framework of Enduring Action and Employee Engagement Strategy.
- Continue to focus on staff training and cross-training to build workforce capacity and enhance skill sets.

RECOMMENDATIONS

City Council adopted the following recommendations:

1. The 2023 Operating Budget for Policy, Planning, Finance and Administration of \$18.007 million gross, \$12.798 million revenue, and \$5.209 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Corporate Leadership	1,430.3	271.4	1,158.9
Organizational Effectiveness	285.5	27.5	258.00
Financial Management	8,632.6	6,681.1	1,951.5
Program Support	7,658.8	5,818.1	1,840.7
Total Program Budget	18,007.2	12,798.1	5,209.1

- The above includes a 2023 budgeted staff complement for Policy, Planning, Finance and Administration of 172.1 positions comprised of 9.0 capital positions and 163.1 operating positions.

2023 OPERATING BUDGET

2023 OPERATING BUDGET OVERVIEW

Table 1: 2023 Operating Budget by Service

(In \$000s)	2021 Actual	2022 Budget	2022 Projection*	2023 Base Budget	2023 New / Enhanced	2023 Budget	Change v. 2022 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Organizational Effectiveness	92.2	26.0	26.0	27.5		27.5	1.5	5.8%
Financial Management	5,284.8	6,324.5	6,318.8	6,681.1		6,681.1	362.3	5.7%
Program Support	5,123.9	5,265.1	5,260.1	5,510.5	307.6	5,818.1	558.0	10.6%
Corporate Leadership		253.9	253.9	271.4		271.4	17.5	6.9%
Total Revenues	10,500.9	11,869.5	11,858.8	12,490.5	307.6	12,798.1	939.3	7.9%
Expenditures								
Organizational Effectiveness	296.8	257.9	246.8	285.5		285.5	38.7	15.7%
Financial Management	7,650.8	8,382.7	8,401.9	8,632.6		8,632.6	230.7	2.7%
Program Support	5,849.9	6,787.1	6,776.5	7,351.1	307.6	7,658.7	882.2	13.0%
Corporate Leadership	1,086.5	1,302.2	1,284.5	1,430.3		1,430.3	145.8	11.4%
Total Gross Expenditures	14,884.0	16,729.9	16,709.7	17,699.5	307.6	18,007.2	1,297.5	7.8%
Net Expenditures (including COVID-19)	4,383.1	4,860.4	4,850.8	5,209.1		5,209.1	358.2	7.4%
Required COVID-19 Support	3.3		5.6				(5.6)	(100.0%)
Net Budget (excluding COVID-19 supports)	4,379.8	4,860.4	4,845.2	5,209.1		5,209.1	363.8	7.5%
Approved Positions**	167.1	167.1	N/A	169.1	3.0	172.1	N/A	N/A

* 2022 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY COST DRIVERS – FUNDING PRIORITIES

Total 2023 Budget expenditures of \$18.007 million gross reflecting an increase of \$1.298 million in spending above 2022 projected year-end actuals, predominantly arising from:

- Salaries and benefits increase for cost of living adjustments for existing positions.
- 3 new capital funded positions supporting Transportation Service's public consultation initiatives.

EQUITY IMPACTS OF BUDGET CHANGES

The Policy, Planning, Finance & Administration Division's 2023 Operating Budget includes an investment of \$0.308 million in the Public Consultation Unit to enhance the accessibility and inclusivity of consultation activities that will inform the direction of many transportation initiatives in Toronto.

2023 OPERATING BUDGET KEY DRIVERS

The 2023 Operating Base Budget for Policy, Planning, Finance and Administration of \$18.007 million gross is \$1.298 million or 7.8% higher than the 2022 Projected Actuals. Table 2 below summarizes the key cost drivers for the 2023 Budget.

Table 2: 2023 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2020 Actual	2021 Actual	2022 Budget	2022 Projection*	2023 Budget	2023 Change from 2022 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
Transfers From Capital	2,810.6	2,800.8	2,911.3	2,911.2	3,260.7	349.4	12.0%
Sundry and Other Revenues	(0.0)	100.0	100.0	100.0	100.0		
Inter-Divisional Recoveries	7,403.7	7,600.1	8,858.3	8,847.6	9,437.4	589.8	6.7%
Total Revenues	10,214.3	10,500.9	11,869.5	11,858.8	12,798.1	939.3	7.9%
Salaries and Benefits	14,528.6	14,628.5	16,306.3	16,519.5	17,583.6	1,064.1	6.4%
Materials & Supplies	39.2	10.2	47.5	19.5	47.5	28.0	143.6%
Equipment	28.3	41.6	56.8	56.8	56.8		
Service and Rent	141.9	106.1	319.2	113.8	319.2	205.4	180.5%
Contribution To Reserves/Reserve Funds	50.6						
Inter-Divisional Charges	29.7	97.6					
Total Gross Expenditures	14,818.3	14,884.0	16,729.9	16,709.7	18,007.2	1,297.5	7.8%
Net Expenditures	4,604.0	4,383.1	4,860.4	4,850.8	5,209.1	358.2	7.4%

*Projection based on 9 Month Variance

Key Base Drivers:**Salaries & Benefits:**

Includes inflationary increases to existing salaries and benefits.

Other Revenue Changes:

Include increases for recovery of gross expenditures from rate-based programs (Toronto Water and Solid Waste Management Services) and anticipated recovery for capital funded positions.

New and Enhanced Service Priorities:

Expenditures of \$0.308 million gross, zero net, enabling:

Three (3) new temporary positions will provide public consultation services to Transportation Services, fully funded from the Transportation Services' capital projects these positions support. Consultation services may range from hosting drop-in events, public meetings, and online surveys, to educating the public through the use of notices, newsletters and social media. The two Senior Coordinators and one Coordinator will primarily support the Capital Project & Program Unit and Area Transportation Planning Unit.

Note:

1. For additional information on 2023 key cost drivers please refer to [Appendix 4](#) for the 2023 New and Enhanced Service Priorities.

2024 & 2025 OUTLOOKS**Table 3: 2024 and 2025 Outlooks**

(\$000s)	2023 Budget	2024 Incremental Outlook	2025 Incremental Outlook
Revenues			
Revenue Changes		278.8	51.8
Total Revenues	12,798.1	278.8	51.8
Gross Expenditures			
Salaries and Benefits		464.8	82.9
Total Gross Expenditures	18,007.2	464.8	82.9
Net Expenditures	5,209.1	186.0	31.1
Approved Positions	172.1	0.0	0.0

Key drivers

The 2024 Outlook with total gross expenditures of \$18.472 million reflects an anticipated \$0.465 million or 2.6% increase in gross expenditures above the 2023 Operating Budget. The 2025 Outlooks expects a further increase of \$0.083 million or 0.4% above 2024 gross expenditures.

These changes arise from the following:

- The inflationary increases for salaries and benefits which is partially offset by increased Inter Divisional Recoveries.

APPENDICES

Appendix 1

COVID-19 Impact and Recovery

Appendix 1		In \$ Thousands			
COVID-19 Impacts	2022		2023		
	Budget	Projection*	Revenues	Gross	Net
Expenditure Increase					
Health & Safety, Sanitary Supplies		0.4			
Overtime		5.2			
Sub-Total		5.6			
Total COVID-19 Impact		5.6			

* 2022 Projection based on 9 month variance

Appendix 2

2023 Affordability Measures

N/A

Appendix 3

Summary of 2023 Service Changes

N/A

Appendix 4

Summary of 2023 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services Program - Policy, Planning, Finance & Administration	Adjustments				2024 Plan Net Change	2025 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
27547		PPFA - Add 3 Public Consultation pos for Transportation Serv						
74	Positive	Description:						
<p>It is proposed that Transportation Services fund three temporary (until December 31, 2024) dedicated staff positions within the Public Consultation Unit through Transportation Services' capital budget to deliver consultation and engagement activities. The positions consist of two Senior Public Consultation Coordinators and a Public Consultation Coordinator. The staff will support projects delivered by the Capital Project & Program Unit and Area Transportation Planning Unit.</p> <p>Service Level Impact:</p> <p>Funding of the positions will ensure there is sufficient capacity to deliver current and future consultation activities. Studies includes RapidTO Dufferin, Area Transportation Plans for Leaside, Lawrence Park and Maple Leaf/Rustic among others along with feasibility studies such as Brimley Road and Midland Avenue, all of which will require extensive consultation activities. The positions will reduce the need to rely on the services of external consultants.</p> <p>Equity Statement:</p> <p>The overall equity impact is low positive for all equity seeking groups and access to civic engagement and community participation opportunities will have positive impacts. The Public Consultation Unit (PCU) designs and implements public consultation activities with the explicit purpose of removing barriers to participation for all residents, particularly those from equity deserving groups. The proposal requests additional resources to enhance the accessibility and inclusivity of the consultation activities that aim to improve service delivery, increase mobility options and enhance road safety in neighbourhoods with vulnerable populations.</p> <p>Service: Program Support</p>								
		Tabled Budget Changes:	307.6	307.6	0.0	3.00	0.0	0.0
		BC Requested Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		Mayor Proposed Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		Amendments:	0.0	0.0	0.0	0.00	0.0	0.0
		Total Approved:	307.6	307.6	0.0	3.00	0.0	0.0
		Tabled Budget:	307.6	307.6	0.0	3.00	0.0	0.0
		Budget Committee Requested :	0.0	0.0	0.0	0.00	0.0	0.0
		Mayor Proposed:	0.0	0.0	0.0	0.00	0.0	0.0
		Amendments:	0.0	0.0	0.0	0.00	0.0	0.0
		Approved New/Enhanced Service Priorities:	307.6	307.6	0.0	3.00	0.0	0.0
Summary:								
		Tabled Budget:	307.6	307.6	0.0	3.00	0.0	0.0
		Budget Committee Requested:	0.0	0.0	0.0	0.00	0.0	0.0
		Mayor Proposed:	0.0	0.0	0.0	0.00	0.0	0.0
		Amendments:	0.0	0.0	0.0	0.00	0.0	0.0
		Approved New/Enhanced Service Priorities:	307.6	307.6	0.0	3.00	0.0	0.0

Appendix 5

Summary of 2023 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

**2023 Capital Budget;
2024 - 2032 Capital Plan Including Carry Forward Funding**

N/A

Appendix 6a

2023 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

Appendix 6b

2024 - 2032 Capital Plan

N/A

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Capacity to Spend Review

N/A

Appendix 9

Summary of Capital Needs Constraints

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2023 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		551.9	551.9	551.9
Vehicle Reserve - PPFA	XQ1401			
<i>Withdrawals (-)</i>				
<i>Policy Planning Finance and Administration</i>				
<i>Contributions (+)</i>				
<i>Policy Planning Finance and Administration</i>				
Total Reserve / Reserve Fund Draws / Contributions		551.9	551.9	551.9
Balance at Year-End		551.9	551.9	551.9

* Based on 9-month 2022 Reserve Fund Variance Report

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).