



## STAFF REPORT ACTION REQUIRED

### 2016 Budget Committee Recommended Tax Supported Operating Budget

<b>Date:</b>	February 5, 2016
<b>To:</b>	Executive Committee
<b>From:</b>	City Manager Deputy City Manager & Chief Financial Officer
<b>Wards:</b>	All
<b>Reference Number:</b>	P:\2016\Internal Services\Fp\Bc16001Fp

#### **SUMMARY**

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This report presents the 2016 Budget Committee (BC) Recommended Tax Supported Operating Budget and seeks Council's approval for service spending plans, service levels, and associated staffing detailed therein. The 2016 BC Recommended Tax Supported Operating Budget is \$10.064 billion gross and \$3.931 billion net (excluding the Scarborough Subway Extension Special Levy).

The 2016 BC Recommended Tax Supported Operating Budget focuses on transit services, traffic congestion strategies, public safety and wellness, arts and culture, parks and recreation. It makes key investments in keeping people moving with improved support to the City's most vulnerable residents through various poverty reduction initiatives of \$45.504 million gross and \$29.396 million net. In addition to maintaining current service levels, the City will make new investments while keeping the costs of City services affordable with a residential property tax increase of 1.3%.

For a fourth consecutive year, use of the prior year's surplus was eliminated. However, the 2016 BC Recommended Tax Supported Operating Budget is reliant on the assumption the Municipal Land Transfer Tax (MLTT) stabilizing at the 2015 actual level or increased by \$100.5 million from the 2015 Approved Operating Budget, one-time revenue sources such as dividends and reserve contributions as well as a \$11.2 million in unidentified reductions to be allocated across the City's Programs and Agencies. The 2016 BC Recommended Operating Budget has not addressed the City's fundamental fiscal challenges or risks. Therefore, 2016 is a transition year to a more material

discussion which must be held with City Council prior to the 2017 Budget process with the goal of achieving a sustainable fiscal plan.

Furthermore, the 2016 BC Recommended Tax Supported Operating Budget includes a 25-cent cash fare increase and 10-cent increase for tokens and requires a 0.9% average tax levy increase over the 2015 budget which is well below the general rate of inflation. Based on the City's tax policy, this results in a 1.3% residential and 0.43% non-residential property tax increase. With City Council approving the final year of the three year phase-in of the additional tax levy for the Scarborough Subway construction (0.6% residential and 0.2% non-residential) the overall recommended total municipal tax increase for 2016 will be 1.3% resulting in a 1.9% residential and a 0.63% non-residential tax rate increase.

### **2017 and 2018 Plan**

The City continues to face budgetary pressures in upcoming years. It is estimated that the pressure in 2017 and 2018 will be \$449.8 million and \$246.6 million respectively. The pressures are primarily being driven by:

- Expenditures due to inflationary costs of providing prior year services and service levels including cost of living adjustments and the annualization of costs for 2016 service investments. In addition, TTC's costs continue to grow including service improvements with the full implementation of Presto.
- Substantially slower revenue growth driven by lack of projected increase in the MLTT revenue, loss of Provincial funding and reversal of one-time revenue sources used to balance the 2016 budget.
- Demand for new service investments.

As a result, the 2017 and 2018 Plan continues to contain fiscal risks that the City needs to manage, such as revenue reliance on the MLTT and increase in TCHC expenses. In addition, addressing unmet capital needs of over \$22 billion will incur significant operating impact on future debt servicing charges.

In preparation for the 2017 Budget process, City Council needs to determine what the City wants "to be", establish spending priorities for desired outcomes and explore all revenue funding options. Strategies will be brought forward to support Council's decision making in this regard.

## **RECOMMENDATIONS**

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The Budget Committee recommends the following to Executive Committee for recommendation to City Council:

1. City Council approve the 2016 Budget Committee Recommended Tax Supported Operating Budget of \$10.064 billion gross and \$3.931 billion net excluding the special levy for the Scarborough Subway Extension, and \$10.105 billion gross and \$3.972 billion net including the special levy for the Scarborough Subway Extension, as detailed in Appendix 1 and consisting of:
  - i. a Base Budget of \$10.019 billion gross and \$3.902 billion net to maintain core services and service levels;
  - ii. an investment in strategic new and enhanced service priorities of \$45.504 million gross and \$29.396 million net; and,
  - iii. funding for the Scarborough Subway Extension of \$24.846 million gross and net from the 2014 and 2015 special levy and additional \$15.853 million gross and net from the 2016 special levy.
2. City Council approve the Recommendations for City Programs and Agencies as detailed in Appendix 4.

### **Financial Impact**

#### **2016 Operating Budget Overview**

The 2016 BC Recommended Tax Supported Operating Budget is \$10.064 billion gross and \$3.931 billion net, resulting in a \$78.9 million increase in gross expenditures and an \$82.6 million increase in net expenditures over the 2015 Approved Operating Budget. The \$82.6 million Net Operating Budget increase has been funded by an overall tax rate increase of 0.9% after assessment growth, which is below the general rate of inflation, as outlined in Table 1.

**Table 1**  
**2016 BC Recommended Operating Budget**  
**(\$ Millions)**

	2015		2016		Change			
	Gross	Net	Gross	Net	Gross		Net	
					\$	%	\$	%
City Operations	4,960.3	2,049.5	5,062.9	2,087.3	102.6	2.07%	37.8	1.8%
Agencies	3,598.6	1,822.1	3,602.3	1,880.5	3.7	0.10%	58.3	3.2%
Corporate Accounts	1,426.6	(23.0)	1,399.2	(36.6)	(27.4)	(1.92%)	(13.6)	(59.0%)
<b>Net Operating Budget</b>	<b>9,985.5</b>	<b>3,848.6</b>	<b>10,064.4</b>	<b>3,931.2</b>	<b>78.9</b>	<b>0.79%</b>	<b>82.6</b>	<b>2.1%</b>
Assessment Change				(48.2)				
<b>Total Net Tax Levy</b>	<b>9,985.5</b>	<b>3,848.6</b>	<b>10,064.4</b>	<b>3,883.0</b>	<b>78.9</b>	<b>0.79%</b>	<b>34.3</b>	<b>0.9%</b>

Note: Excluding the Scarborough Subway Extension.

### 2016 Budget Committee Recommended Changes

The 2016 BC Recommended Tax Supported Operating Budget reflects changes made by Budget Committee on January 26, 2016 to the 2016 Preliminary Operating Budget as outlined in Table 2 below. The Budget Committee recommended the addition of \$34.143 million gross and \$28.771 million net for new service investments for the following:

- Year 3 of the 4 year \$25/capita phase-in of funding for Arts and Culture.
- Transit Service Improvements.
- Poverty Reduction.
- Mayor's Task Force on Toronto Community Housing initiatives.
- Transportation and Traffic Congestion.
- Emergency Services Prevention and Response.
- Expanding Toronto's Tree Canopy.

The 2016 Budget Committee recommended changes will be funded by an increased contribution from the Social Housing Stabilization Reserve and corporate revenues combined with a decrease in discretionary expenditures for City Programs and Agencies and further reductions in Toronto Police Service's and TTC's base budgets.

**Table 2**  
**Budget Committee Recommended Changes – January 26, 2016**  
**(\$ Thousands)**

	Approved Positions	2016 Operating Budget (\$000s)			Incremental Increase	
		Gross	Revenue	Net	2017 (\$000s)	2018 (\$000s)
					Net	Net
<b>2016 Preliminary Operating Budget as at December 15, 2015</b>	<b>51,593.7</b>	<b>10,036,055.4</b>	<b>6,081,787.1</b>	<b>3,906,028.3</b>	<b>420,653.2</b>	<b>247,975.2</b>
<b>Council Directed items for Consideration</b>						
<b>Economic Development &amp; Culture</b> - Increase funding for Arts & Culture \$25/capita phase-in	9.0	5,000.0		5,000.0	137.7	21.7
<b>Parks, Forestry &amp; Recreation</b> - Increase funding to offer recreation programs on Family Day	5.0	250.0		250.0		
<b>Toronto Paramedic Services</b> - Add 57 new paramedic positions and 2 new superintendents	59.0	3,228.2		3,228.2	1,612.2	(1,370.0)
<b>Engineering &amp; Construction Services</b> - Add 11 seasonal Inspectors of Municipal Construction required for capital projects	11.0	1,095.2	1,095.2			
<b>Fire Services</b> - Add 17 Fire Prevention and Public Education Staff as part of	17.0	692.7		692.7	1,302.3	
<b>Transportation Services</b> - Add 4 temporary positions for implementation of 30 km/hr speed limit	4.0	400.0	400.0			
<b>Total - Council Directed items for Consideration</b>	<b>105.0</b>	<b>10,666.1</b>	<b>1,495.2</b>	<b>9,170.9</b>	<b>3,052.2</b>	<b>(1,348.4)</b>
<b>Poverty Reduction</b>						
<b>Long Term Care Homes &amp; Services</b> - Expansion of the Homemakers and Nurses Services Program		750.0	600.0	150.0		
<b>Parks, Forestry &amp; Recreation</b> - Implementation of 1 new Youth Space Shelter, Support & Housing Administration	2.8	149.0		149.0	16.0	
Implement 24 hr Cold Weather Drop-in service		416.0		416.0		
Increase Purchase of Service Rate by 2%		1,124.2		1,124.2		
Implement Housing First Pilot Program						
<b>Social Development, Finance &amp; Administration</b>						
Add 1 to the Office of the Treasurer (PMM) to provide support for Social Procurement initiative. Cost of position will be shared between PMM and Re-establish Toronto Youth Employment Program	6.0	632.8		632.8		
Add 1 position to Support for the Social Procurement initiative. Half of cost to be recovered from S DFA.	1.0	65.5	32.7	32.7	12.4	1.5
<b>Toronto Employment &amp; Social Services</b> - Increase funding to continue the Employment Program for Single Parents		300.0		300.0		
<b>Toronto Public Health</b>						
Increase funding for projects to address HIV prevention, harm reduction and youth resiliency		150.0	112.5	37.5		
Increase funding of Student Nutrition Toronto to strengthen current programs		641.5		641.5		
Increase funding for Student Nutrition Toronto to expand to 49 new sites		853.1		853.1		
<b>Toronto Public Library</b>						
Increase funding for full year Sunday Service at 8 branches		263.2		263.2		
Increase funding for Sunday Service (37 Sundays per year) at 6 branches		294.3		294.3		
Add 2 new Youth Hubs	2.0	200.0		200.0		
Increase funding to provide Internet Wi-Fi hotspot lending as part of the Toronto Strong Neighbourhood Strategy 2020		100.0		100.0		
Add a Digital Innovation Hub at Malvern Branch SPOT youth space	1.0	100.0		100.0	37.5	
<b>Total - Poverty Reduction</b>	<b>12.8</b>	<b>6,072.3</b>	<b>745.2</b>	<b>5,327.0</b>	<b>78.3</b>	<b>1.5</b>
<b>Referred to the Budget Process</b>						
<b>City Manager's Office</b> - Increase funding to extend Participatory Budgeting	1.0	138.1		138.1	34.0	
<b>Toronto Transit Commission</b> - Add 20 fare enforcement personnel for Proof of Payment Fare inspections	20.0	1,651.0		1,651.0		
<b>Total - Referred to the Budget Process</b>	<b>21.0</b>	<b>1,789.1</b>		<b>1,789.1</b>	<b>34.0</b>	

**Table 2**  
**Budget Committee Recommended Changes – January 26, 2016**  
**(\$ Thousands)**

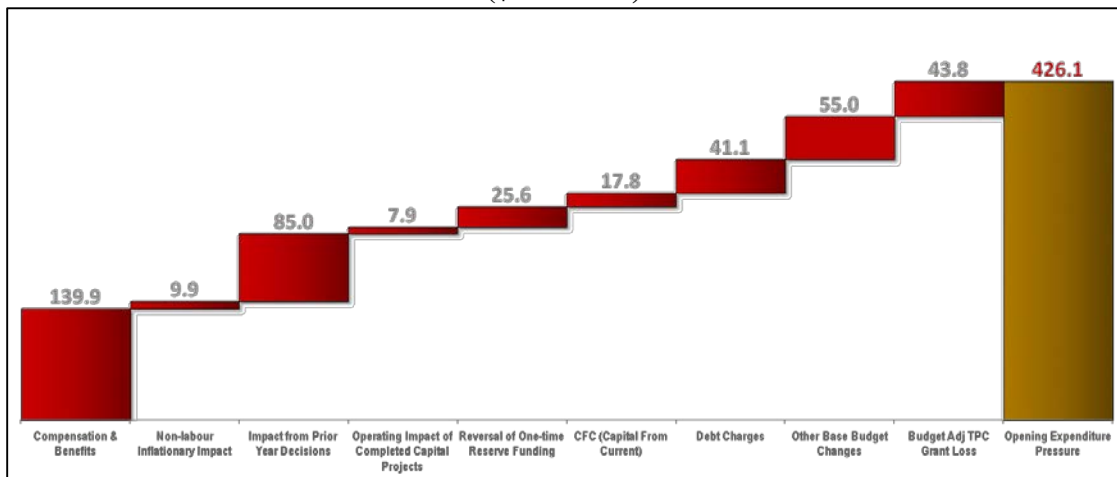
	Approved Positions	2016 Operating Budget (\$000s)			Incremental Increase	
		Gross	Revenue	Net	2017	2018
					(\$000s)	(\$000s)
<b>Service Level Changes Requested by Parks &amp; Environment Committee</b>						
<b>Parks, Forestry &amp; Recreation</b>						
Increase funding to enhanced evening and weekend park monitoring and maintenance in summer months	2.1	176.6		176.6		
Increase funding to meet horticulture bed maintenance standards	3.6	290.7		290.7	59.0	
Increase funding to achieve original tree canopy goal timelines		1,663.7		1,663.7		
Add 5 additional hydro sites to Master Agreement with Hydro One		110.0		110.0		
<b>Fleet Services</b> - Increase in vehicle (2) rental, equipment and fuel charges to address increased PF&R demand.		160.2	160.2			
<b>Total - Service Level Changes Requested by Parks &amp; Environment</b>	<b>5.6</b>	<b>2,401.2</b>	<b>160.2</b>	<b>2,241.0</b>	<b>59.0</b>	
<b>Toronto Transit Commission Board Approved</b>						
Additional funding to improve streetcar service reliability	30.0	2,100.0	900.0	1,200.0	1,400.0	
Add 17 positions and funding for earlier Sunday Transit Service	17.0	1,700.0	1,100.0	600.0	800.0	
<b>Total - Toronto Transit Commission Board Approved</b>	<b>47.0</b>	<b>3,800.0</b>	<b>2,000.0</b>	<b>1,800.0</b>	<b>2,200.0</b>	
<b>Toronto Public Health Board Approved</b>						
Increase funding to support immunizations offered through day nursery	6.0	537.7	403.3	134.4	(1.7)	
Increase funding for additional mandatory inspection of fridges of pharmacies providing influenza vaccine	2.0	156.2	156.2			
Increase funding for inflationary increase to Urban Health Fund		56.8	42.6	14.2		
<b>Total - Toronto Public Health Board Approved</b>	<b>8.0</b>	<b>750.8</b>	<b>602.1</b>	<b>148.6</b>	<b>(1.7)</b>	
<b>Other Investments</b>						
<b>Children's Services</b> - Increased Provincial funding for the Wage		18,246.0	18,246.0			
<b>Economic Development &amp; Culture</b> - Add 1 position to meet increased demand of Business Improvement Area Capital Cost-Sharing Program.	1.0	114.0	114.0			
<b>Shelter, Support &amp; Housing Administration</b> - Increase funding to support Mayor's Task Force on Toronto Community Housing recommendations		5,475.0		5,475.0	(1,300.0)	
<b>Municipal Licensing &amp; Standards</b> - Maintain Taxi Licensing Fees at 2015		(222.0)	(222.0)			
<b>Policy, Planning, Finance &amp; Administration</b> - Add a one-time increase in funding to advance the City's technical review of reports and studies in support of the Regional Express Rail (RER) program, to be recovered from Metrolinx		254.4	254.4			
<b>Transportation Services</b> - Add funding for Paid Duty Officers to provide traffic management		250.0		250.0		
<b>Legal Services</b> - Add 1 Lawyer for increased Planning and Tribunal work	1.0	129.0		129.0		
<b>Auditor General's Office</b> - Add 2 positions to reduce backlog of projects and reduce the City's risk exposure. Positions will be dedicated to TTC review	2.0	211.0		211.0	70.0	5.0
<b>Corporate</b> - Reinstatement of a Reduced XL Bin Solid Waste Rebate		2,230.0		2,230.0		
<b>Total - Other Investments</b>	<b>4.0</b>	<b>26,687.4</b>	<b>18,392.4</b>	<b>8,295.0</b>	<b>(1,230.0)</b>	<b>5.0</b>
<b>Reduction Strategies:</b>						
<b>Shelter, Support and Housing Administration's</b> - Increase contribution from the Social Housing Stabilization Reserve			12,500.0	(12,500.0)	12,500.0	
<b>Toronto Employment and Social Service's</b> - Reduce Contribution to National Child Benefits Supplement Reserve		(4,600.0)		(4,600.0)	2,414.0	
<b>Toronto Police Services</b> - Decrease to discretionary expenditures		(3,000.0)		(3,000.0)		
<b>Toronto Transit Commission</b> - Decrease to discretionary expenditures		(5,000.0)		(5,000.0)		
<b>Non-Program Expenditures</b> - Decrease to discretionary expenditures for Agencies (excl Police and TTC)		(1,249.0)		(1,249.0)		
<b>Non-Program Expenditures</b> - Decrease to discretionary expenditures for City Divisions		(9,968.2)		(9,968.2)		
<b>Non-Program Revenues</b> - Add a one-time special dividend from the Toronto Parking Authority			5,000.0	(5,000.0)	5,000.0	
<b>Non-Program Revenues</b> - Add a one-time special dividend from the Toronto Port Lands Corporation			5,000.0	(5,000.0)	5,000.0	
<b>Non-Program Revenues</b> - Increase Payments in Lieu of Taxes by reducing the appeal provision			5,500.0	(5,500.0)		
<b>Total - Reduction Strategies</b>		<b>(23,817.2)</b>	<b>28,000.0</b>	<b>(51,817.2)</b>	<b>24,914.0</b>	
<b>2016 BC Rec'd Operating Budget as at January 26, 2016</b>	<b>51,797.1</b>	<b>10,064,405.0</b>	<b>6,133,182.4</b>	<b>3,882,982.7</b>	<b>449,759.1</b>	<b>246,633.3</b>

## Balancing the 2016 Operating Budget

The opening service/cost pressures that the City faced in 2016 is not new. During the 2015 Budget process Committee and Council were advised that balancing the 2016 operating pressure of \$426 million prior to a property tax increase would be a significant challenge moving forward. It was further identified that annual inflationary tax increases are insufficient to cover growing gross expenditures (specifically compensation costs in certain City Programs and Agencies). The 2016 Operating Plan pressure forecasted at that time of \$426 million was equivalent to a residential property tax impact of approximately 16%.

The actual 2016 expenditure pressure facing the City is \$426.1 million, detailed in the Chart 1 below. Compensation and benefits total \$139.9 million driven by the Toronto Transit Commission, Toronto Police Service and other City Programs/Agencies. Non-labour inflationary impacts amount to \$9.9 million. The annualized cost of implementing 2015 service investments totals \$85.0 million of which \$50.0 million arises from the Toronto Transit Commission service changes introduced in 2015. Reversal of one-time reserve funding amounts to \$25.6 million owing to Shelter, Support and Housing's unsustainable reserve contribution in 2015 to "stop-gap" base service funding. In addition, continued use of the City's policy to increase CFC by 10% created a \$17.8 million pressure and \$41.1 million is required to repay debt based on the City's Capital Program. Other base budget changes total \$55.0 million. Replacing the Provincial funding shortfall for Toronto Pooling Compensation requires an additional \$43.8 million in 2016.

**Chart 1**  
**2016 Operating Budget Pressures**  
 (\$ Millions)

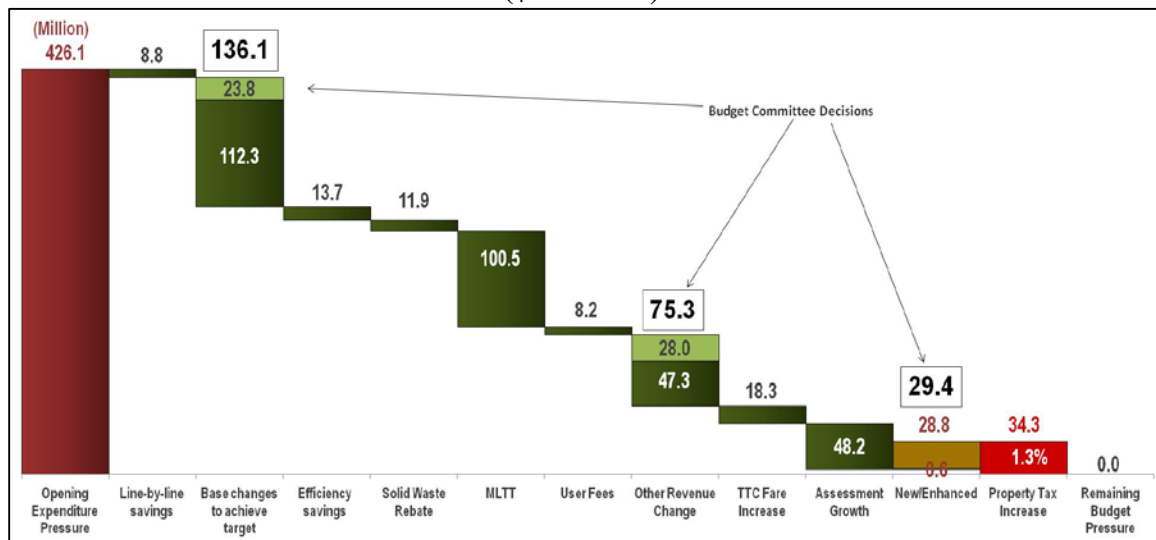


Expenditure balancing strategies resulted in line-by-line review savings (\$8.8 million), base changes to achieve target (\$136.1 million), efficiency savings (\$13.7 million) and reductions to solid waste management rebates (\$11.9 million) for a total of \$170.5 million.

In addition, a total of \$202.3 million in revenue changes further reduced the overall pressure. Key contributors to the revenue changes include additional MLTT revenue (\$100.5 million), user fees (\$8.2 million) and other revenue changes such as uploading of service costs to the Province and one-time change in reserve contributions (\$75.3 million). In addition, the Toronto Transit Commission fare increase accounts for a revenue increase of \$18.3 million.

Budget Committee recommended new and enhanced services initiatives that amount to \$29.4 million net, as noted in Chart 2 below. After assessment growth, the final pressure of \$34.347 million will be offset by a 1.30% residential property tax increase (excluding the Scarborough Subway Extension Special Levy).

**Chart 2**  
**2016 Balancing Actions**  
**(\$ Millions)**

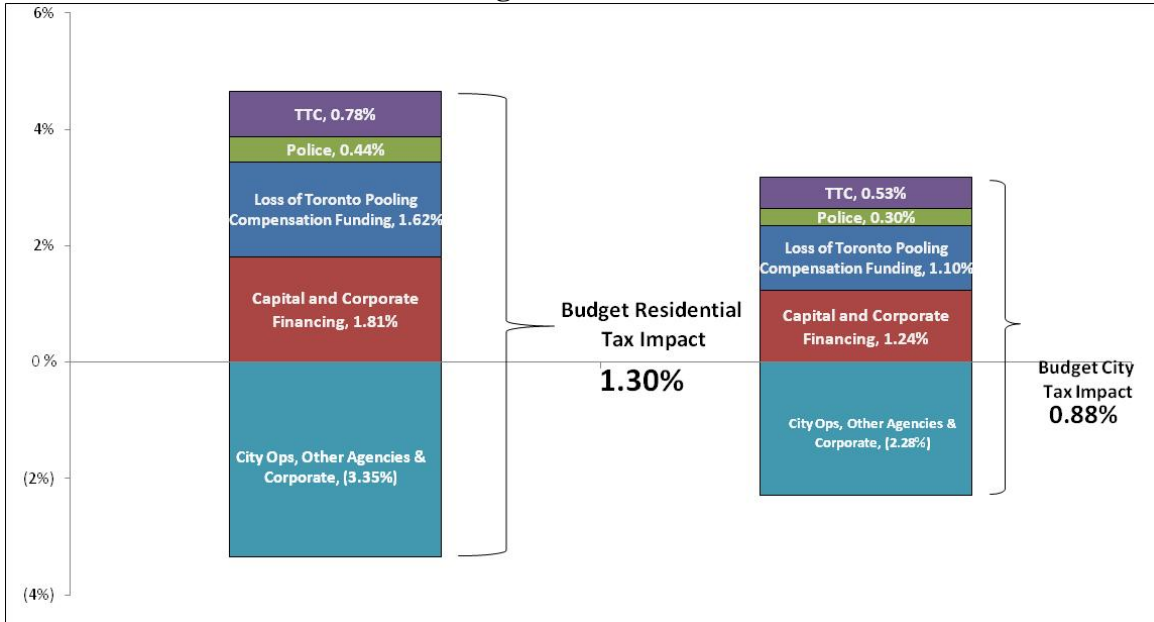


**Drivers of the 2016 Budget Tax Increase**

The Budget Committee recommended residential tax increase of 1.30% will fund increases in operating budgets for Capital and Corporate Financing (1.81%), loss of Toronto Pooling Compensation funding (1.62%), Toronto Transit Commission (0.78%) and Toronto Police Service (0.44%), as shown in Chart 3 below. The proposed increase has been largely mitigated by budget reductions that has brought the Net Operating Budget for other City Programs and Agencies below the 2015 approved levels by 3.55% achieved through line-by-line review savings, base changes to achieve target, efficiency savings and revenue changes.

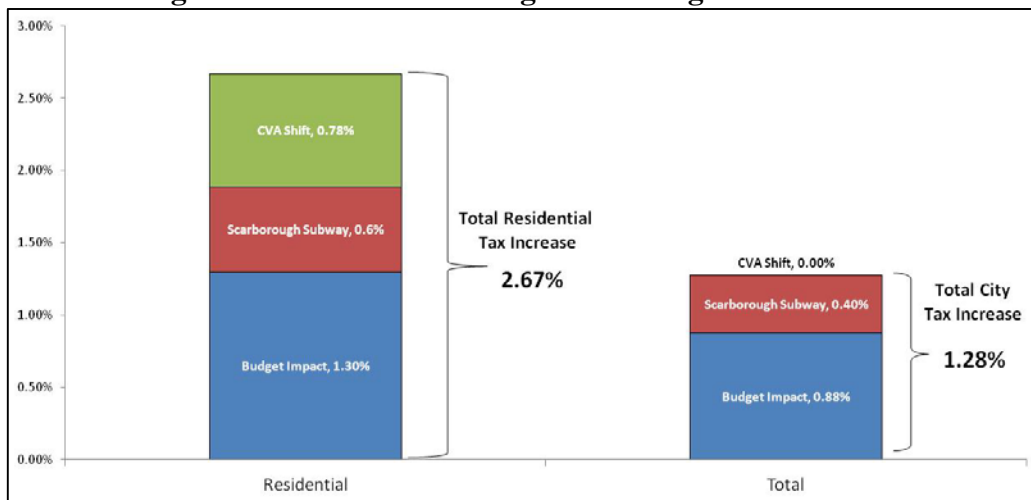


**Chart 3  
Budget Tax Increase**



The City is committed to reduce business property tax ratios to 2.5 times residential taxes by 2020 to enhance its business competitiveness. When combining the City's policy to shift two-thirds of the budgetary property tax increase from non-residential to residential and the City's special tax levy for the Scarborough Subway, the total residential tax increase is 2.67% and total City tax increase of 1.28% as shown in Chart 4 below.

**Chart 4  
Budget Tax Increase Including Scarborough and CVA Shift**



The City's fundamental fiscal challenges have not been addressed in the 2016 BC Recommended Tax Supported Operating Budget. Therefore, 2016 is a transition year to a dialogue which must be held with City Council prior to the 2017 Budget process with the goal of achieving a sustainable fiscal plan.

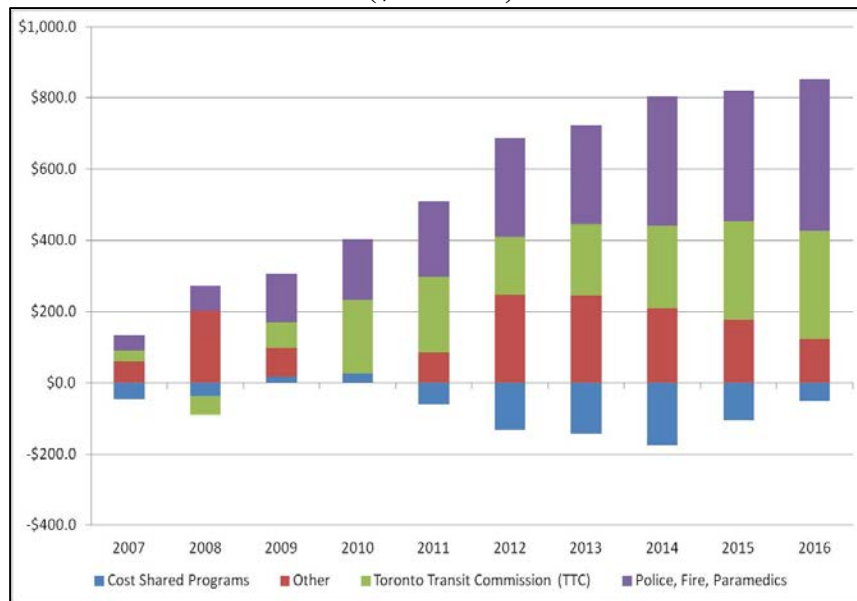
## COMMENTS

### Setting the Context for 2016

#### 92.3% of the Net Expenditure Growth from 2007 to 2016 is Driven by Emergency Services and the TTC

Since 2007, the net expenditure growth has been driven by Emergency Services (includes the Toronto Police Service, Toronto Fire Services, Toronto Paramedic Services) and the Toronto Transit Commission and Wheel-Trans. Together, these City Programs and Agencies accounted for approximately 92.3% of the cumulative net expenditure increase during the 2007 to 2016 time frame. The uploading of Ontario Works and court security costs has resulted in an overall decrease in net funding for cost shared Programs. This room, combined with continued productivity gains has absorbed much of the growth in other City Programs and Agencies Budgets, bringing the level of growth for all other to less than 8%.

**Chart 5**  
**Cumulative Net Expenditure Growth from 2006 to 2016**  
**(\$Millions)**

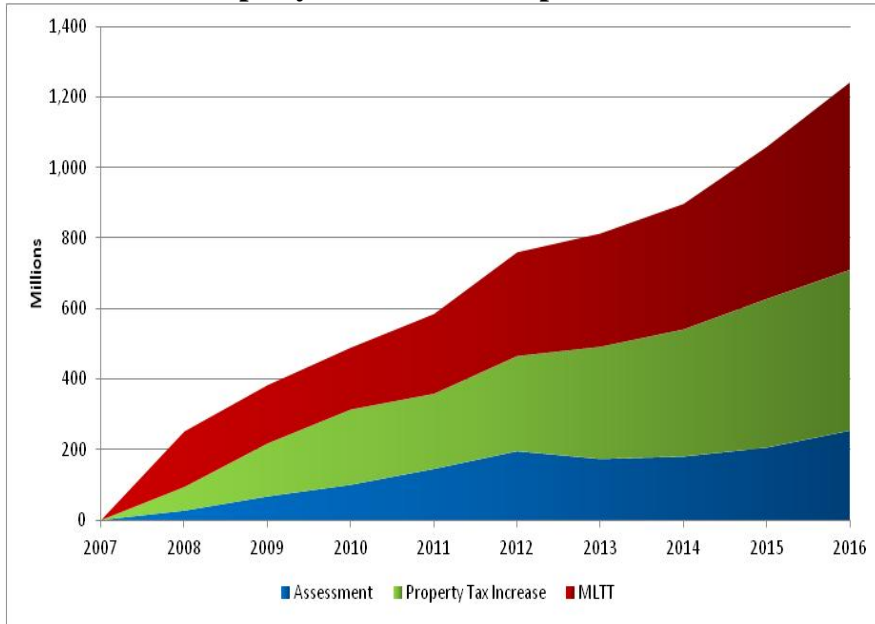


### Growth In Property Tax and Municipal Land Transfer Tax

Chart 6 below sets out the increase in property tax, assessment growth and MLTT from 2007 to 2016. Since its inception in 2008, revenue from the MLTT has grown at a faster rate than revenue from property tax increases and assessment growth. This has led to the City becoming increasingly reliant on the MLTT as a source of revenue to balance operating budget pressures. Over the long-term, this approach is not fiscally sustainable given the potential for volatility in the Toronto housing market. It is imperative that, in addition to continuously exploring opportunities for expenditure reductions, the City

commit to implementing funding tools that grow over time to keep pace with expenditure increases.

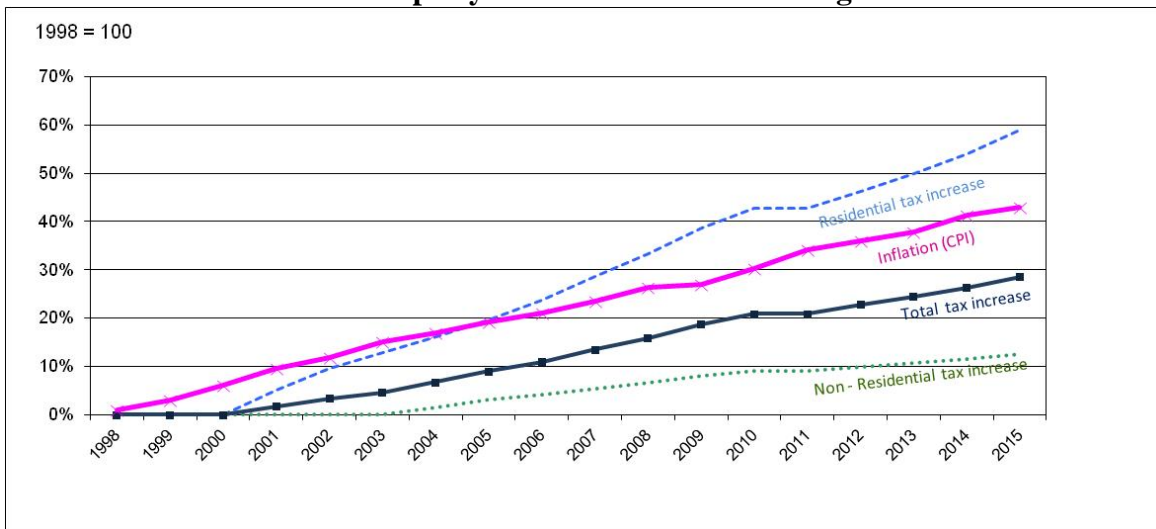
**Chart 6  
Growth In Property Tax and Municipal Land Transfer Tax**



**Cumulative Property Tax Increase Since Amalgamation**

The City's cumulative total tax levy increase has been lower than the general rate of inflation, as shown in Chart 7 below. Historically, total property tax increases below the rate of inflation have contributed to a widening gap between the City's expenditures and revenues.

**Chart 7  
Cumulative Property Tax Increases since Amalgamation**



Annually the City experiences service costs that grow at a faster rate than revenue sources. For 2016, the BC Recommended Operating Budget while balanced, relies heavily on increased MLTT revenues.

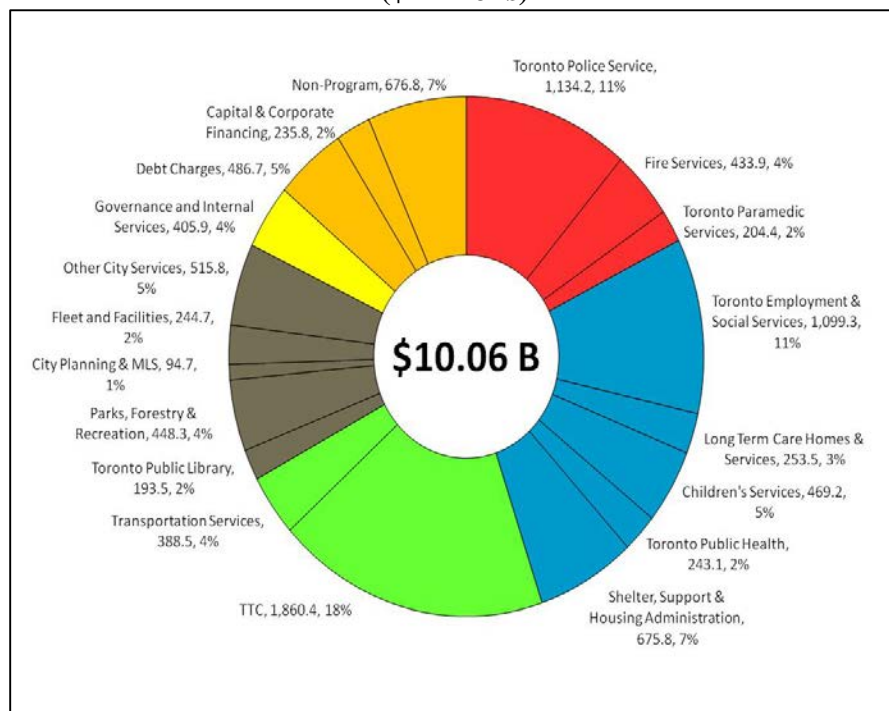
### Where the 2016 Operating Budget Will Be Spent

Chart 8 below shows that approximately 27.2% of the 2016 BC Recommended Tax Supported Operating Budget of \$10.064 billion gross will be spent on services that the City has no direct control over as they are mandated and/or cost-shared with the Province. These include Shelter, Support and Housing Administration, Toronto Public Health, Children's Services, Long Term Care Homes and Services and Toronto Employment and Social Services (blue segment).

In addition, Transportation and Transit Services account for 22.3% (green segment). Emergency Services, which includes the Toronto Police Service, Toronto Fire Services and Toronto Paramedic Services represents 17.6% of the total.

Altogether, these services plus the repayment of debt and other capital costs represent almost 74.4% of the City total gross expenditures for 2016.

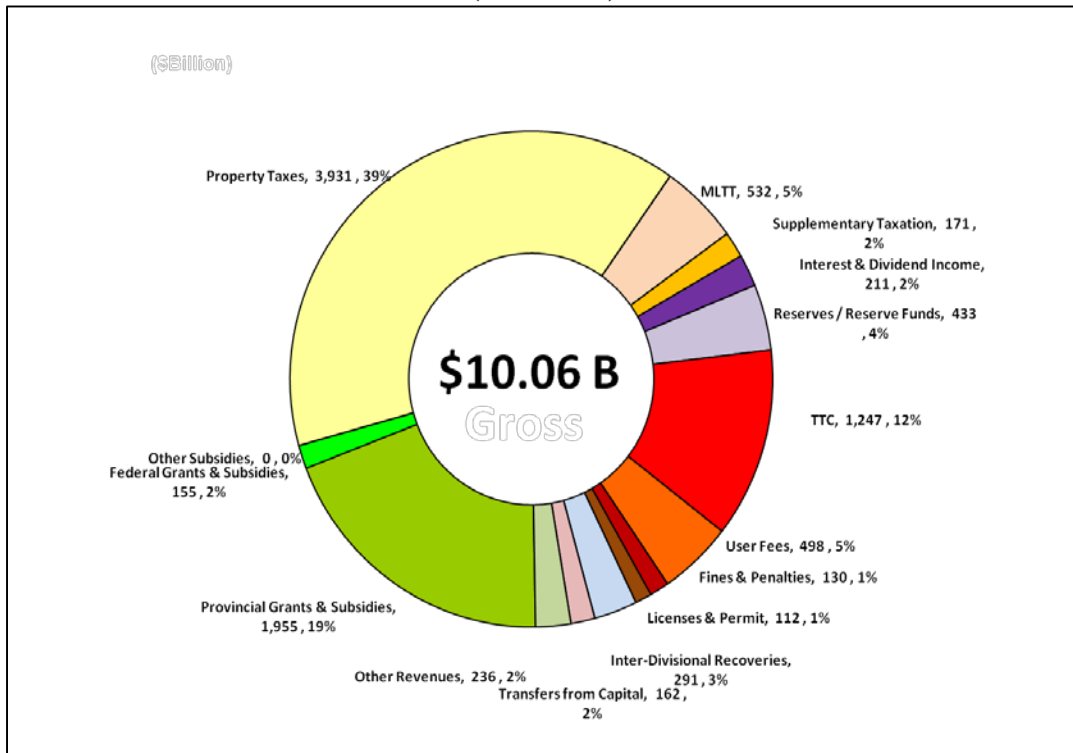
**Chart 8**  
**Where the 2016 Operating Budget Will Be Spent**  
**(\$Millions)**



## Where the Money Comes From

As show in Chart 9 below, the 2016 BC Recommended Tax Supported Operating Budget of \$10.064 billion gross is funded from various sources. Municipal property tax is the funding of last resort. Therefore, the City maximizes all other sources first. Funding is comprised of Provincial (\$1.955 billion) and Federal (\$0.155 billion) transfers representing 21.0%; user fees, charges and fines of \$1.876 billion or 18.6% (which includes a Toronto Transit Commission cash fare increase of 25-cents and 10-cents for tokens); other revenues of \$1.616 billion or 16.1%; and, property tax revenue of \$3.931 billion or 39.1%. Gross revenues from the Municipal Land Transfer Tax amount to \$532.028 million or 5% of the total revenues. It should be noted that, in the absence of the MLTT, the proportion of property tax revenues would have increased by an equal value to 44%.

**Chart 9**  
**Where the Money Comes From**  
**(\$Millions)**



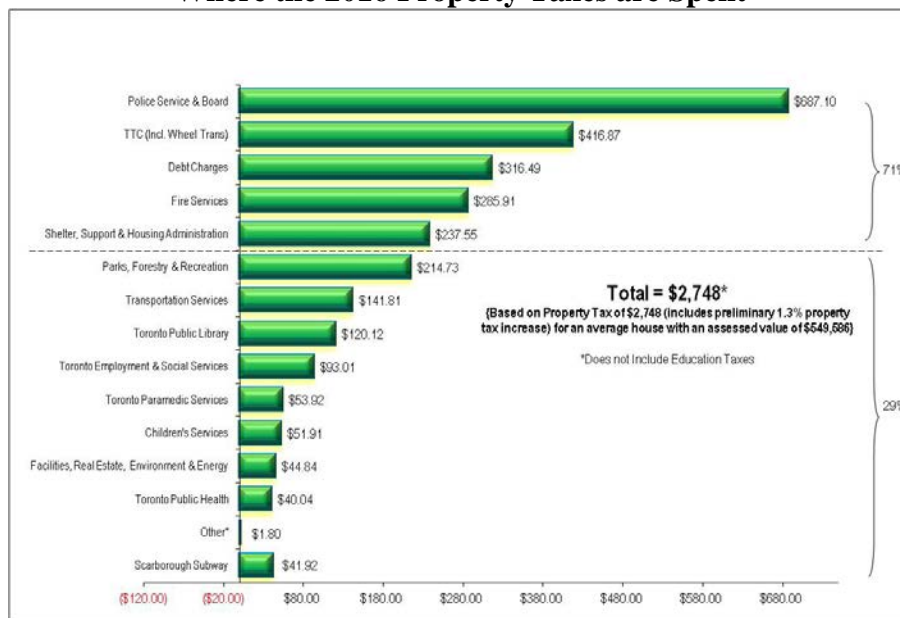
## Where 2016 Property Taxes are Spent

When translated into an average tax bill, Chart 10 below shows how property taxes of \$2,748 for the average household valued at \$549,596 will be spent.

Approximately 71% or \$1,943.90 will be spent on Toronto Police Service, Toronto Transit Commission (including Wheel-Trans), repaying the principal and interest costs for debt borrowing (debt servicing for capital works), Toronto Fire Services and Shelter, Support and Housing Administration.

The remaining \$804.10 or 29% of the property tax bill funds are other services delivered by the City, including Parks, Forestry and Recreation, Transportation Services, Toronto Public Library, Toronto Employment and Social Services, Children's Services, Facilities, Real Estate, Environment and Energy, Toronto Paramedic Services and Toronto Public Health.

**Chart 10**  
**Where the 2016 Property Taxes are Spent**



It should be noted that \$41.92 is being dedicated to covering the City's debt servicing costs for its proportion of funding for the Scarborough Subway Extension project.

## New and Enhanced Services and Service Levels

The 2016 BC Recommended Tax Supported Operating Budget provides funding of \$45.504 million gross which will require tax funding of \$29.396 million for new and enhanced services and service levels. Investments in enhanced services or to introduce new services are based largely on Council priorities that have been referred to the Budget process for consideration.

As set out in Table 3 below, 0.1% or \$4.95 million net of the 0.9% recommended total tax rate increase will fund costs to maintain current services and service levels and 0.8% or \$29.4 million net is dedicated to fund investment in new and enhanced services.

**Table 3**  
**2016 Budget Tax Impacts**  
**Residential and Non-Residential**  
**(\$ Millions)**

	Net Budget \$	Tax % Increase on Average		
		Residential	Non-Residential	Total Average
Current Service Levels (Base Budget)	4.95	0.2%	0.1%	0.1%
New/Enhanced Services and Service Levels	29.40	1.1%	0.4%	0.8%
<b>Tax Before Scarborough Subway</b>	<b>34.35</b>	<b>1.3%</b>	<b>0.4%</b>	<b>0.9%</b>

### Investment in Arts and Culture:

The 2016 BC Recommended Tax Supported Operating Budget includes dedicated funding of \$5.0 million gross and net to support the Arts and Culture \$25 per capita phase-in. Key investments include:

- Increased funding for the Toronto Arts Council Grant Program to bring the total contribution to \$18.0 million (\$2.0 million gross and net).
- Additional funding for Local Arts Service Organizations which will bring the portfolio of grants to \$1.633 million (\$0.372 million gross and net).
- Increased funding for the Major Cultural Organization Program which is one of three main cultural programs that support the annual operation of the City's cultural organizations (\$0.675 million gross and net).
- Enhancements to Nathan Phillips Square Cultural Programs (\$0.217 million gross and net).
- 2 new positions to support the film permit team (\$0.275 million gross and net).

### Poverty Reduction:

The 2016 BC Recommended Tax Supported Operating Budget includes a significant investment of \$6.072 million gross and \$5.327 million net to aid in reducing poverty. Examples of major investments include:

- New and expanded services at various Toronto Public Library branches throughout the City, such as youth hubs, digital innovation hub, internet Wi-Fi hotspot lending and Sunday operating hours (\$0.958 million gross and net).
- Expansion of the Homemakers and Nurses Services (HMNS) Program to meet the needs of a growing population of vulnerable residents living in poverty (\$0.750 million gross and \$0.150 million net).

- Enhanced cold weather drop-in services (\$0.416 million gross and net).
- Expansion of Student Nutrition to new sites (\$0.853 million gross and net).
- Strengthening current programs for Student Nutrition (\$0.642 million gross and net).
- Re-establishment of the Toronto Youth Employment Program which links vulnerable youth to employment resources, skills development and educational programs (\$0.633 million gross and net).

**Mayor's Task Force on Toronto Community Housing:**

The 2016 BC Recommended Tax Supported Operating Budget provides funding of \$5.475 million gross and net to support the Mayor's Task Force on Toronto Community Housing. Key investments include:

- Increase Door Access System funding (\$1.300 million gross and net).
- Implementation of a cost relief program for rent to geared income residents paying for electric heating (\$1.200 million gross and net).
- Implementation of evening and weekend cleaning (\$0.700 million gross and net).
- Introduction of various social programs (\$1.140 million gross and net), such as:
  - Post-secondary certified employment training.
  - Peer-to-peer mentoring.
  - Youth entrepreneurial program.
  - Adult second career pilot.
  - Active Living quarterly events.
  - Sports-based after school programming.
  - Intergenerational active living programs.
  - Youth internship program.
  - Recruitment of staff (90% residents) to administer proposed expanded programming.

**Transit Service Improvements:**

Toronto Transit Commission cash fare increase of 25-cents and 10-cents for tokens will fund in part the following improvements:

- Proof of payment fare inspection (\$1.651 million gross and net).
- Streetcar service reliability to support improved operating practices (\$2.100 million gross and \$1.200 million net).
- Earlier Sunday morning subway, connecting bus and streetcar service to start at 8:00 am (\$1.700 million gross and \$0.600 million net).

**Transportation and Traffic Congestion:**

- Addition of 11 seasonal Inspectors of Municipal Construction to alleviate traffic disruption (\$1.095 million gross and \$0 net).
- Implementation of 30km/h speed limit within the Toronto and East York District (\$0.400 million gross and \$0 net).
- Paid off-duty police officers to manage traffic at construction sites (\$0.250 million gross and net).
- Implementation of the Strategic Rehabilitation Plan for the F.G. Gardiner (\$0.700 million gross and \$0 net).



- Provide review/approvals for the Eglinton Crosstown and Finch West Light Rail Transit projects (\$0.259 million gross and \$0).
- Cycling Infrastructure and Programs Unit to deliver cycling network projects (\$0.136 million gross and \$0 net).
- Implement strategy to replace and install new ring-and-post bicycle parking (\$0.650 million gross and \$0 net).

**Emergency Services Prevention and Response:**

- 2 new Superintendents - Operations and 57 new Paramedics (\$3.228 million gross and net). This represents the fourth year of a four year investment to meet service demands from an aging population and reduce response times.
- 17 additional staff for fire prevention, public education and inspection to reduce incidence of fires and other emergencies (\$0.693 million and net).

**Tree Canopy:**

- Increased funding for tree planting and maintenance based on Parks, Forestry and Recreation's Urban Forestry Service Plan (\$1.664 million gross and net).

**Good Governance:**

- New funding to extent the Participatory Budgeting Pilot for 2 years (\$0.138 million gross and net).
- Funding for 2 positions to enable the Auditor General's Office to begin to reduce the backlog of projects and reduce the City's risk exposure (\$0.211 million gross and net).
- 1 additional solicitor for Legal Services' Planning Group to manage increased planning and tribunal work (\$0.129 million gross and net).
- 1 new solicitor to satisfy increased demand from the Affordable Housing Office (\$0.160 million gross and \$0 net).
- 1 additional Municipal Licensing and Standards solicitor for prosecutions of special projects (\$0.198 million gross and \$0 net).
- Addition of 2 solicitors for insurance claims work (\$0.329 million gross and \$0 net).

A detailed list of all new and enhanced services is set out in Appendix 2.

**User Fees and Other Charges**

The City of Toronto Act (2006) enables the City and its Local Boards to charge user fees to recover the cost of services. At its special meeting of September 26 and 27, 2011 Council approved a User Fee Policy, which provides the framework for managing the City's user fee program. This policy applies to all City Programs and Local Boards.

With the exception of annual inflationary increases, TTC fares as well as certain market-based fees charged by Local Boards, City Council must authorize new fees and changes to existing user fees for services provided to the general public by all City Programs and Local Boards. Annual inflationary adjustments are automatic and effective January 1

each year. Authority is delegated to the Deputy City Manager & Chief Financial Officer to determine the annual inflation rate for user fees.

The inflationary adjustment applied to each user fee service is based on a blended rate of the specific inflation for each component cost represented in the basket of goods utilized to provide the service. This method reflects more accurately the overall inflation for the services provided, in some cases resulting in a rate increase greater than 1.3%. Fees are also adjusted to reflect market prices, where applicable, and/or to recover an incremental amount of the full cost of providing the related user fee services.

- Table 4 below summarizes by City Program and Agency the incremental revenues from changes to existing user fees and recommended new user fees. Excluding the TTC, price changes to existing user fees and new user fees will generate incremental revenues of \$14.251 million in 2016. Of this amount, \$8.733 million will be raised from inflationary and market price comparisons and \$5.518 million from new fees.
- Detailed explanations of the entire user fee changes are set out in Briefing Note entitled "Changes to Existing User Fees and New User Fees in the 2016 Preliminary Operating Budget"; forwarded to the Budget Committee for consideration at its meeting of January 5, 2016. In addition, the 2016 BC Recommended Tax Supported Operating Budget includes \$18.300 million from a cash fare increase of 25-cents and 10-cents for tokens for the TTC, specifically dedicated to fund transit service improvements.

**Table 4**  
**2016 Fee Change Summary and New User Fees**  
**Incremental Revenue Impact**

Division / Agency	No. of fees	Inflationary Adjustments Base Fees	Other Adjustments Base Fees	New Fees	2016 Incremental Revenue Total \$
AOCC - Swansea Town Hall Community Centre	33	19,200	-	-	19,200
Arena Boards	52	-	275,179	-	275,179
City Clerk's Office	4	2,362	1,278	-	3,640
City Planning	60	479,567	-	-	479,567
Exhibition Place	2	121,700	604,100	-	725,800
Facilities, Real Estate & Energy	1	7,674	-	-	7,674
Fire Services	38	11,400	940,000	-	951,400
Information & Technology	32	2,023	-	-	2,023
Municipal Licensing & Standards	250	459,000	-	-	459,000
Parks, Forestry & Recreation	1,348	1,599,673	873,419	18,439	2,491,532
Office of the Treasurer	36	216,700	-	-	216,700
Toronto Building	148	2,078,235	-	-	2,078,235
Toronto Paramedic Services	26	13,000	-	-	13,000
Toronto Public Health	21	149,500	-	-	149,500
Toronto Zoo	3	-	13,892	-	13,892
Transportation Services	123	864,304	-	-	864,304
Corporate - MLTT Transaction Fee	1	-	-	5,500,000	5,500,000
<b>SUB-TOTAL</b>	<b>2,184</b>	<b>6,024,339</b>	<b>2,707,868</b>	<b>5,518,439</b>	<b>14,250,646</b>
Toronto Transit Commission			18,300,000		18,300,000
<b>TOTAL</b>	<b>2,184</b>	<b>6,024,339</b>	<b>21,007,868</b>	<b>5,518,439</b>	<b>32,550,646</b>

## 2016 Recommended Staff Complement

The 2016 BC Recommended Tax Supported Operating Budget results in the net addition of 653.7 positions (341.6 base position increases and 312.1 position increases for new and enhanced initiatives).

The net increase of 341.6 base positions is mainly driven by:

- Base changes (increase of 258.5 operating and 72.5 capital positions) resulting mostly from operating position increases in Long-Term Care Homes and Services due to re-opening of Kipling Acres and rising acuity needs, as well as TTC positions required to maintain service levels and meet ridership growth.
- Impact of capital project delivery mostly driven by:
  - Parks, Forestry and Recreation (26.77 additional positions) to ensure the Program can meet capital delivery expectations for management of the growing number of new projects and the increased state of good repair backlog projects.
  - Fleet Services' implementation of the Automated Odometer Download pilot project to installing Vehicle Identification Boxes on an estimated 3,000 City of Toronto units (8 additional positions).
  - Facilities, Real Estate, Environment and Energy (7.25 additional positions) to support the capital project delivery of the Closed Circuit Television (CCTV) Infrastructure and Physical Security Enhancement Initiative, Channel and Counter Strategy capital project, and delivery of diverse channel options and optimal counter services across the City.
- Operating impact of completed capital projects mainly due to:
  - Parks, Forestry and Recreation's increase of 4 permanent and 12.5 temporary positions required for new park developments and recreation facilities.
  - Information and Technology requires 12 new permanent operating positions to sustain completed capital projects including: the Business Continuation and Disaster Recovery Program, Enterprise Business Intelligence Framework, Enterprise System Management Implementation, Project Tracking Portal implementation, Capital Planning and Co-ordination Automation, Toronto Building Electronic Service Delivery Portal, IBMS System Enhancement and Integrated Business Management Reporting.
- Positions arising from prior year impact and annualizations are mainly driven by Parks, Forestry, and Recreation's requirement to provide staffing for full year operations (45 positions) for the delivery of the Youth Spaces and After School Recreation Care expansion approved in the 2015 Budget cycle, as well as the new recreation facilities which opened to the public in 2014 and 2015, including the Toronto Pan Am Sports Centre (TPASC), York Community Centre and the Regent Park Community Centres. These increases are partially offset by a deletion of positions no longer required to support Pan Am games.

- These base increases are partially offset by efficiency savings and reductions of 106.4 operating positions (75 permanent and 31 temporary) resulting from operational reorganizations and staff adjustments.
- The net increase of 312.1 new positions (286.1 operating and 26.0 capital) is mostly driven by TTC service enhancements (67 positions), addressing operational challenges with the Social Assistance Management System (66 positions), addressing increasing trends in emergency paramedic calls (59 positions), addressing project requirements of Light Rail Transit and other traffic projects (26 positions) and extending outdoor rink season and recreation programs (23.1 positions).

Please refer to Appendix 3 for position details by City Program and Agency.

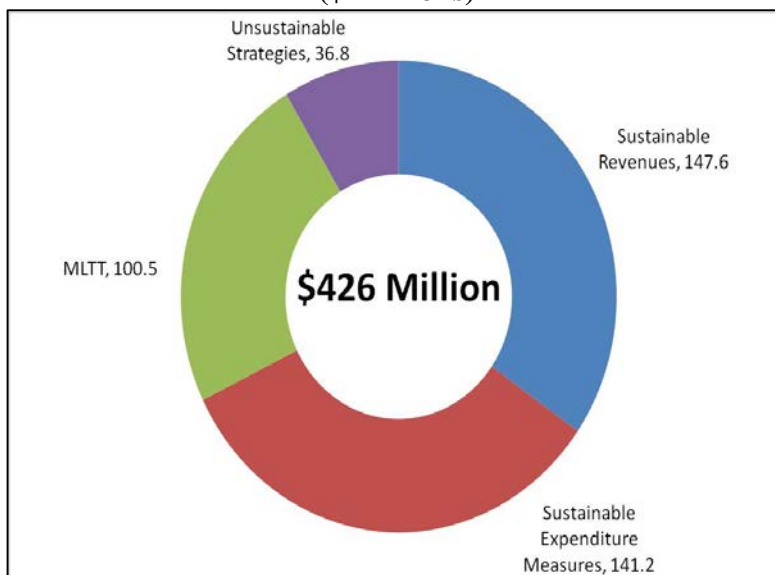
**Table 5**  
**2016 Operating Budget**  
**Summary of Complement Changes**

	2015 Adjusted Approved Complement	2016 Complement Changes							Total Change
		Op Impact of Cap Projects	Delivery of Cap Pos	Prior Year Impact	Base Budget Changes	Efficiency Savings	New & Enhanced	2016 Positions	
Citizen Centred Services "A"	12,689.33	17.50	26.77	43.37	114.37	(17.7)	164.12	13,037.8	348.4
Citizen Centred Services "B"	6,287.10	2.00	(2.00)	(4.30)	18.00	(18.0)	59.00	6,341.8	54.7
Internal Services	3,047.50	16.00	15.25		1.00	(19.8)	2.00	3,061.9	14.4
City Manager	445.50		4.00		(5.50)	(13.0)	1.00	432.0	(13.5)
Other City Programs	912.80	2.75	10.85	(3.60)	(0.50)	(7.0)	5.00	920.30	7.5
Accountability Offices	52.75						2.00	54.75	2.00
<b>TOTAL - CITY OPERATIONS</b>	<b>23,434.98</b>	<b>38.25</b>	<b>54.87</b>	<b>35.47</b>	<b>127.37</b>	<b>(75.5)</b>	<b>233.12</b>	<b>23,848.6</b>	<b>413.6</b>
<b>Agencies</b>									
TTC (incl. Wheel Trans)	14,274.00				199		67.00	14,540.00	266
Other Agencies	13,434.38		(11.40)	(0.21)	4.67	(30.90)	12.00	13,408.54	(25.84)
<b>TOTAL - AGENCIES</b>	<b>27,708.38</b>	<b>0.00</b>	<b>(11.40)</b>	<b>(0.21)</b>	<b>203.67</b>	<b>(30.90)</b>	<b>79.00</b>	<b>27,948.54</b>	<b>240.16</b>
<b>Total Levy Operating Budget</b>	<b>51,143.36</b>	<b>38.25</b>	<b>43.47</b>	<b>35.26</b>	<b>331.04</b>	<b>(106.40)</b>	<b>312.12</b>	<b>51,797.09</b>	<b>653.73</b>

### Future Year Challenges and Risks

The 2016 BC Recommended Tax Supported Operating Budget is balanced achieving the target of only 1.3% residential property tax increase. However, the budget contains fiscal risks that the City needs to be aware of. The budget is balanced based on the assumption that the all-time-high MLTT revenue realized in 2015 will be sustainable, which represents a \$100.500 million increase from the 2015 budget, as set out in Chart 11 below. It also utilizes various one-time strategies such as reserve contributions and dividend payments, which will drive additional pressures on the next budget year. The City needs a sustainable long-term fiscal plan to address these risks.

**Chart 11  
Balancing Measures  
(\$ Millions)**



### **2017 and 2018 Operating Plan**

Approval of the BC Recommended Operating Budget will result in the 2017 and 2018 Operating Plan pressures of \$449.8 million and \$246.6 million respectively as shown in Table 6 below.

The pressures are primarily driven by the TTC/Wheel-Trans for implementation of the Presto payment system and ridership growth, inflationary costs of providing 2016 services and service levels including compensation, the annualized cost of 2016 decisions, the operating impact of completed capital projects and the depletion of reserves. In addition capital from current, debt charges, tax deficiencies, and funding of employee related liabilities are all projected to increase over the 2017-2018 period.

These increases are anticipated to be partially offset by increases in projected revenues from the TTC and continued uploading of service costs to the Province for Ontario Works benefits, court security and prisoner transportation costs.

The one-time solutions used to balance the 2016 BC Recommended Tax Supported Operating Budget will be reversed in 2017 and subsequently drive additional pressures of \$36.8 million. Resulting from the reversal of \$19 million contribution from reserves and the one-time revenues from the Toronto Parking Authority and Toronto Port Lands Corporation respectively.

In 2017 and 2018 balancing the Operating Budget pressures will be a challenge. Annual inflationary tax increases are insufficient to cover growing expenditures (especially compensation costs in certain City Programs and Agencies). It will be critical that the City find budget adjustments to compensate for loss of the Toronto Pooling

Compensation grant. Furthermore, the City will need to eliminate \$19 million in unsustainable reserve funding for 2017.

**Table 6**  
**2017 and 2018 Incremental Operating Budget Plan**  
**(\$ Millions)**

	2017	Re. Tax Impact	2018	Res. Tax Impact
Compensation & Benefits	70.8		88.3	
Non-Labour Inflationary Impact	12.9		11.7	
TTC Presto Fee	51.0		6.0	
TTC/Wheel Trans Other	116.9		70.8	
Annualization of Prior Year Decisions	11.7		1.7	
Depletion of Reserves (Excl. TTC)	18.2		0.1	
Operating Impact of Completed Capital Projects	10.6		5.4	
Capital from Current	30.8		32.0	
Debt Charges	45.6		40.5	
Tax Deficiencies/Write Offs	40.0		17.6	
Funding Employee Related Liabilities	10.0		5.0	
Insurance Premiums & Claims	5.0		5.0	
Other Base Budget Changes	25.8		6.1	
<b>Total Expenditure Pressures</b>	<b>449.4</b>	<b>16.7%</b>	<b>290.3</b>	<b>10.8%</b>
<b>Revenue Change:</b>				
Toronto Pooling Compensation Grant Loss	45.0		36.5	
Change in Provincial /Federal Funding	9.8		5.3	
OW Provincial Upload	(23.5)		(21.5)	
TTC Ridership Revenue	(10.8)		(17.4)	
Program Revenue Changes	(4.9)		(2.7)	
Interest / Investment Earnings	7.5		8.1	
Supplementary Taxes	10.7			
Hydro Dividend	(10.0)		(10.0)	
Parking Authority Dividend	11.2		(1.1)	
Other Corporate Revenues	5.1		(0.1)	
<b>Total Revenue Change</b>	<b>40.0</b>		<b>(2.8)</b>	
<b>Pressure Before Assessment Growth</b>	<b>489.5</b>	<b>18.2%</b>	<b>287.4</b>	<b>10.7%</b>
Assessment Growth	(39.7)		(40.8)	
<b>Pressure Before Tax Increase</b>	<b>449.8</b>	<b>16.7%</b>	<b>246.6</b>	<b>9.2%</b>

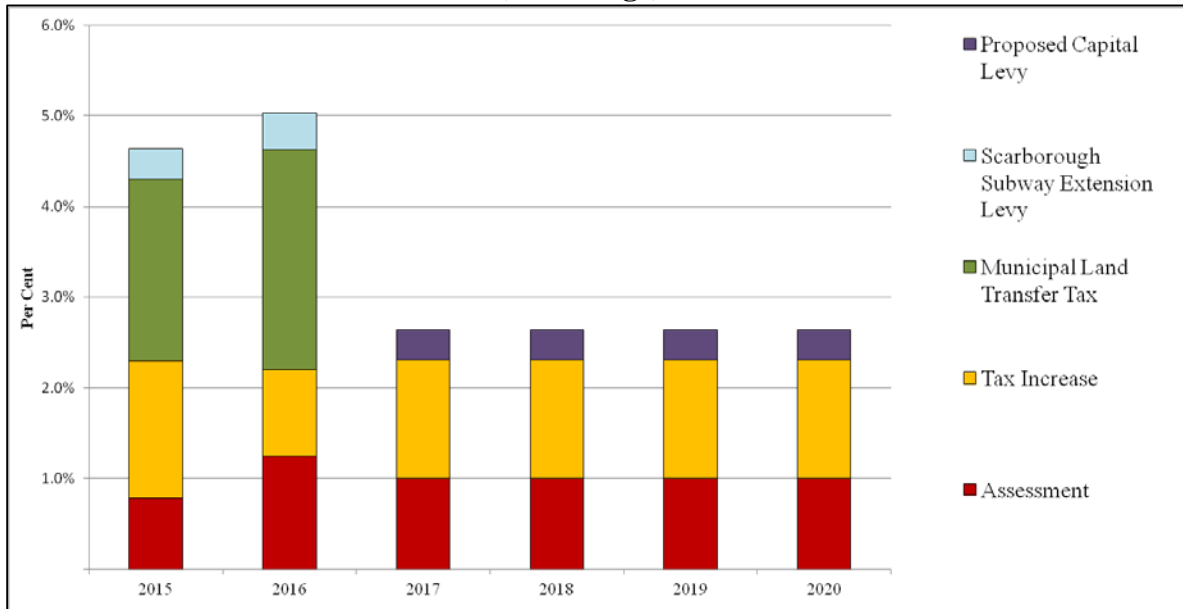
### Incremental Revenue Growth

Incremental tax revenue growth forecast for the next five years, as a percentage of total property tax, is set out in Chart 12 below. As shown in the Chart, assessment growth is estimated at 1% of the tax each year.

Going forward, MLTT revenue is forecasted to stabilize given the 2016 action of maximizing the revenue source by budgeting at 100% of actual experience. In fact, it assumes no decline in the future. If the property tax increase is kept at the rate of inflation, the total incremental tax revenue will be significantly lower than previously and

cannot offset the budget pressures. As a result, it is imperative the City explore all revenue sources to meet expected spending increases in order to offset future year operating budget pressures.

**Chart 12**  
**Incremental Revenue Growth**  
**(% Change)**



In order to reach financial sustainability and balance its budget, City Council needs to mature the City's governance and decision making process and set priorities based on public needs. Through this process, efforts and resources should focus on achieving the most efficient service delivery, rather than rely on funding from other orders of government.

The path forward requires both expenditure and revenue strategies; City Council needs to recognize the true costs of delivering its services so that services may be adequately funded. It is equally important to establish realistic financial and performance targets aimed at areas of growth versus those for reduction. The City cannot achieve fiscal sustainability through expenditure reductions alone. The City requires revenues that increase annually to help fund City services and hence it is not sustainable to keep total taxes below the rate of inflation.

In summary, it is appropriate for the 2017 Budget process that City Council include dialogue to determine the true needs of the City of Toronto, efficiently assess the costs of delivering services and recognize the potential needs for additional revenue annually. By their very nature, municipalities are generally inherently risk adverse in balancing the operating budget. It will be a continued challenge to manage the fiscal risks and demonstrate financial sustainability of the City.

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## **SIGNATURES**

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Peter Wallace  
City Manager

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Roberto Rossini  
Deputy City Manager &  
Chief Financial Officer

## **ATTACHMENTS**

- Appendix 1 – 2016 Budget Committee Recommended Operating Budget – Summary by Program
- Appendix 2 – 2016 Budget Committee Recommended New and Enhanced Services
- Appendix 3 – 2016 Budget Committee Recommended Operating Budget Positions
- Appendix 4 – Program Recommendations





**CITY OF TORONTO**  
**2016 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET**  
**NET EXPENDITURE**

Appendix 1

(In \$000's)	2015 Budget	2016 Base Budget	Change from 2015 Approved Budget		2016 New / Enh. Budget	2016 BC Recommended Budget	Change from 2015 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	1,194	1,180	(14)	(1.2%)		1,180	(14)	(1.2%)
Children's Services	76,762	75,995	(767)	(1.0%)		75,995	(767)	(1.0%)
Court Services	(5,053)	8,651	13,704	(271.2%)		8,651	13,704	(271.2%)
Economic Development & Culture	53,909	54,024	115	0.2%	5,000	59,023	5,114	9.5%
Toronto Paramedic Services	74,697	75,718	1,021	1.4%	3,228	78,946	4,249	5.7%
Long Term Care Homes & Services	46,196	47,263	1,067	2.3%	150	47,413	1,217	2.6%
Parks, Forestry & Recreation	308,210	310,989	2,779	0.9%	3,407	314,395	6,186	2.0%
Shelter, Support & Housing Administration	321,483	340,779	19,296	6.0%	7,015	347,794	26,311	8.2%
Social Development, Finance & Administration	30,962	31,075	113	0.4%	665	31,741	778	2.5%
Toronto Employment & Social Services	156,429	135,869	(20,561)	(13.1%)	300	136,169	(20,261)	(13.0%)
<b>Sub-Total Citizen Centred Services "A"</b>	<b>1,064,789</b>	<b>1,081,541</b>	<b>16,752</b>	<b>1.6%</b>	<b>19,765</b>	<b>1,101,306</b>	<b>36,518</b>	<b>3.4%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	15,599	15,327	(271)	(1.7%)	(0)	15,327	(271)	(1.7%)
Fire Services	415,889	417,904	2,015	0.5%	693	418,597	2,709	0.7%
Municipal Licensing & Standards	21,039	20,838	(201)	(1.0%)		20,838	(201)	(1.0%)
Policy, Planning, Finance & Administration	9,743	9,589	(154)	(1.6%)		9,589	(154)	(1.6%)
Engineering & Construction Services	7,545	7,470	(75)	(1.0%)		7,470	(75)	(1.0%)
Toronto Building	(10,755)	(10,755)	0	(0.0%)	(0)	(10,755)	0	(0.0%)
Transportation Services	207,517	207,372	(145)	(0.1%)	250	207,622	105	0.1%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>666,577</b>	<b>667,745</b>	<b>1,169</b>	<b>0.2%</b>	<b>943</b>	<b>668,688</b>	<b>2,111</b>	<b>0.3%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	9,778	9,673	(105)	(1.1%)		9,673	(105)	(1.1%)
Office of the Treasurer	29,928	28,965	(963)	(3.2%)	33	28,998	(930)	(3.1%)
Facilities, Real Estate, Environment & Energy	66,317	65,653	(664)	(1.0%)		65,653	(664)	(1.0%)
Fleet Services		24	24	n/a	(24)	0	0	n/a
311 Toronto	9,249	8,982	(266)	(2.9%)		8,982	(266)	(2.9%)
Information & Technology	72,299	73,293	994	1.4%		73,293	994	1.4%
<b>Sub-Total Internal Services</b>	<b>187,570</b>	<b>186,591</b>	<b>(979)</b>	<b>(0.5%)</b>	<b>8</b>	<b>186,599</b>	<b>(971)</b>	<b>(0.5%)</b>
<b>City Manager</b>								
City Manager's Office	47,382	46,888	(493)	(1.0%)	138	47,026	(355)	(0.8%)
<b>Sub-Total City Manager</b>	<b>47,382</b>	<b>46,888</b>	<b>(493)</b>	<b>(1.0%)</b>	<b>138</b>	<b>47,026</b>	<b>(355)</b>	<b>(0.8%)</b>
<b>Other City Programs</b>								
City Clerk's Office	31,843	32,122	279	0.9%		32,122	279	0.9%
Legal Services	20,307	19,797	(510)	(2.5%)	129	19,926	(381)	(1.9%)
Mayor's Office	2,297	2,297	(0)	(0.0%)		2,297	(0)	(0.0%)
City Council	20,693	20,914	221	1.1%		20,914	221	1.1%
<b>Sub-Total Other City Programs</b>	<b>75,140</b>	<b>75,130</b>	<b>(10)</b>	<b>(0.0%)</b>	<b>129</b>	<b>75,259</b>	<b>119</b>	<b>0.2%</b>
<b>Accountability Offices</b>								
Auditor General's Office	4,717	4,763	45	1.0%	211	4,974	256	5.4%
Integrity Commissioner's Office	428	479	51	12.0%		479	51	12.0%
Office of the Lobbyist Registrar	1,124	1,143	19	1.7%		1,143	19	1.7%
Office of the Ombudsman	1,755	1,815	59	3.4%		1,815	59	3.4%
<b>Sub-Total Council Appointed Programs</b>	<b>8,025</b>	<b>8,199</b>	<b>175</b>	<b>2.2%</b>	<b>211</b>	<b>8,410</b>	<b>386</b>	<b>4.8%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>2,049,482</b>	<b>2,066,095</b>	<b>16,613</b>	<b>0.8%</b>	<b>21,194</b>	<b>2,087,289</b>	<b>37,808</b>	<b>1.8%</b>
<b>Agencies</b>								
Toronto Public Health	56,927	56,942	14	0.0%	1,681	58,622	1,695	3.0%
Toronto Public Library	172,192	174,911	2,719	1.6%	958	175,869	3,677	2.1%
Association of Community Centres	7,477	7,647	170	2.3%		7,647	170	2.3%
Bibliothèque Place	(252)	13	265	(105.2%)	(118)	(105)	147	(58.4%)
Heritage Toronto	312	309	(3)	(1.0%)		309	(3)	(1.0%)
Theatres	5,345	5,538	192	3.6%		5,538	192	3.6%
Toronto Zoo	11,739	11,993	254	2.2%		11,993	254	2.2%
Arena Boards of Management	(7)	(8)	(1)	16.3%		(8)	(1)	16.3%
Yonge-Dundas Square	393	389	(4)	(1.0%)		389	(4)	(1.0%)
Toronto & Region Conservation Authority	3,456	3,907	451	13.0%		3,907	451	13.0%
Toronto Transit Commission - Conventional	473,731	490,175	16,444	3.5%	3,451	493,626	19,895	4.2%
Toronto Transit Commission - Wheel Trans	108,799	116,712	7,914	7.3%		116,712	7,914	7.3%
Toronto Police Service	979,663	1,003,685	24,022	2.5%		1,003,685	24,022	2.5%
Toronto Police Services Board	2,366	2,299	(66)	(2.8%)		2,299	(66)	(2.8%)
<b>TOTAL - AGENCIES</b>	<b>1,822,141</b>	<b>1,874,513</b>	<b>52,371</b>	<b>2.9%</b>	<b>5,971</b>	<b>1,880,484</b>	<b>58,343</b>	<b>3.2%</b>



**CITY OF TORONTO**  
**2016 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET**  
**NET EXPENDITURE**

Appendix 1

(in \$000's)	2015 Budget	2016 Base Budget	Change from 2015 Approved Budget		2016 New / Enh. Budget	2016 BC Recommended Budget	Change from 2015 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<b>Corporate Accounts</b>								
<b>Capital &amp; Corporate Financing</b>								
Capital from Current	199,283	217,843	18,560	9.3%		217,843	18,560	9.3%
Technology Sustainment	17,912	17,912				17,912		
Debt Charges	425,931	463,373	37,442	8.8%		463,373	37,442	8.8%
<b>Capital &amp; Corporate Financing</b>	<b>643,126</b>	<b>699,128</b>	<b>56,001</b>	<b>8.7%</b>		<b>699,128</b>	<b>56,001</b>	<b>8.7%</b>
<b>Non Program Expenditures</b>								
Tax Deficiencies/Write offs	47,000	29,216	(17,784)	(37.8%)		29,216	(17,784)	(37.8%)
Assessment Function (MPAC)	40,210	40,670	460	1.1%		40,670	460	1.1%
Temporary Borrowing				n/a				n/a
Funding of Employee Related Liabilities	65,905	65,875	(29)	(0.0%)		65,875	(29)	(0.0%)
Tax Rebates for Registered Charities				n/a				n/a
Programs Funded from Reserve Funds				n/a				n/a
Other Corporate Expenditures	32,585	60,226	27,641	84.8%		60,226	27,641	84.8%
Insurance Premiums & Claims	300	300				300		
Parking Tag Enforcement & Operations Exp	64,219	65,674	1,454	2.3%		65,674	1,454	2.3%
Vacancy Rebate Program	23,000	23,000	(0)	(0.0%)		23,000	(0)	(0.0%)
Heritage Property Taxes Rebate	2,000	2,000				2,000		
Street & Expressway Lighting Services				n/a				n/a
Pandemic Influenza Stockpiling	1,030		(1,030)	(100.0%)			(1,030)	(100.0%)
Solid Waste Management Services Rebate	163,492	151,572	(11,920)	(7.3%)	2,230	153,802	(9,690)	(5.9%)
<b>Non-Program Expenditures</b>	<b>439,741</b>	<b>438,533</b>	<b>(1,208)</b>	<b>(0.3%)</b>	<b>2,230</b>	<b>440,763</b>	<b>1,022</b>	<b>0.2%</b>
<b>Non Program Revenues</b>								
Tax Stabilization Reserve (Prior Year Surplus)				n/a				n/a
Payments in Lieu of Taxes	(97,525)	(102,830)	(5,305)	5.4%		(102,830)	(5,305)	5.4%
Supplementary Taxes	(35,000)	(40,700)	(5,700)	16.3%		(40,700)	(5,700)	16.3%
Tax Penalty Revenue	(29,000)	(29,000)				(29,000)		
Municipal Land Transfer Tax	(385,000)	(485,500)	(100,500)	26.1%		(485,500)	(100,500)	26.1%
Third Party Sign Tax	(10,861)	(10,836)	25	(0.2%)		(10,836)	25	(0.2%)
Interest/Investment Earnings	(124,254)	(116,863)	7,392	(5.9%)		(116,863)	7,392	(5.9%)
Other Corporate Revenues	(61,057)	(14,366)	46,691	(76.5%)		(14,366)	46,691	(76.5%)
Dividend Income	(67,500)	(67,500)				(67,500)		
Provincial Gas Tax	(91,600)	(91,600)				(91,600)		
Parking Authority Revenues	(41,787)	(46,947)	(5,160)	12.3%		(46,947)	(5,160)	12.3%
Administrative Support Recoveries - Water	(18,973)	(18,973)				(18,973)		
Administrative Support Recoveries - Health & EMS	(16,327)	(16,327)				(16,327)		
Parking Tag Enforcement & Operations Rev	(95,270)	(102,414)	(7,143)	7.5%		(102,414)	(7,143)	7.5%
Other Tax Revenues	(13,223)	(13,499)	(276)	2.1%		(13,499)	(276)	2.1%
Woodbine Slots Revenues	(15,000)	(15,500)	(500)	3.3%		(15,500)	(500)	3.3%
Gaming & Registry Revenues	(3,479)	(3,588)	(109)	3.1%		(3,588)	(109)	3.1%
Court Services Fine Revenue				n/a				n/a
<b>Non-Program Revenues</b>	<b>(1,105,855)</b>	<b>(1,176,441)</b>	<b>(70,586)</b>	<b>6.4%</b>		<b>(1,176,441)</b>	<b>(70,586)</b>	<b>6.4%</b>
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>(22,988)</b>	<b>(38,781)</b>	<b>(15,793)</b>	<b>68.7%</b>	<b>2,230</b>	<b>(36,551)</b>	<b>(13,563)</b>	<b>59.0%</b>
<b>TOTAL LEVY OPERATING BUDGET BEFORE ASSESSMENT GROWTH AND TAX INCREASE</b>	<b>3,848,635</b>	<b>3,901,827</b>	<b>53,192</b>	<b>1.4%</b>	<b>29,396</b>	<b>3,931,222</b>	<b>82,587</b>	<b>2.1%</b>
<b>Assessment Growth</b>						<b>(48,240)</b>	<b>(48,240)</b>	
<b>TOTAL LEVY OPERATING BUDGET</b>	<b>3,848,635</b>	<b>3,901,827</b>	<b>53,192</b>	<b>1.4%</b>	<b>29,396</b>	<b>3,882,982</b>	<b>34,347</b>	<b>0.9%</b>
<b>Special Levy for Scarborough Subway</b>	<b>24,847</b>					<b>40,699</b>	<b>15,852</b>	<b>63.8%</b>
<b>TOTAL LEVY INCLUDING SCARBOROUGH SUBWAY EXTENSION LEVY</b>	<b>3,873,482</b>	<b>3,901,827</b>	<b>28,345</b>	<b>0.7%</b>	<b>29,396</b>	<b>3,971,921</b>	<b>98,439</b>	<b>2.5%</b>



**CITY OF TORONTO**  
**2016 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET**  
**GROSS EXPENDITURE**

Appendix 1

(In \$000's)	2015 Budget	2016 Base Budget	Change from 2015 Approved Budget		2016 New / Enh. Budget	2016 BC Recommended Budget	Change from 2015 Approved Budget	
			\$ Incr / (Decr)	%			\$ Incr / (Decr)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	2,763	2,957	193	7.0%		2,957	193	7.0%
Children's Services	452,480	469,211	16,731	3.7%		469,211	16,731	3.7%
Court Services	49,531	50,079	548	1.1%		50,079	548	1.1%
Economic Development & Culture	77,453	70,165	(7,288)	(9.6%)	5,114	75,279	(2,375)	(3.1%)
Toronto Paramedic Services	198,109	201,165	3,056	1.5%	3,228	204,394	6,285	3.2%
Long Term Care Homes & Services	242,139	252,740	10,601	4.4%	750	253,490	11,351	4.7%
Parks, Forestry & Recreation	438,176	444,871	6,694	1.5%	3,407	448,277	10,101	2.3%
Shelter, Support & Housing Administration	662,409	668,804	6,394	1.0%	7,015	675,819	13,410	2.0%
Social Development, Finance & Administration	49,008	51,817	2,809	5.7%	665	52,483	3,475	7.1%
Toronto Employment & Social Services	1,113,253	1,093,542	(19,711)	(1.8%)	5,763	1,099,305	(13,948)	(1.3%)
<b>Sub-Total Citizen Centred Services "A"</b>	<b>3,285,522</b>	<b>3,305,351</b>	<b>19,829</b>	<b>0.6%</b>	<b>25,942</b>	<b>3,331,293</b>	<b>45,771</b>	<b>1.4%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	43,076	43,230	154	0.4%	79	43,310	234	0.5%
Fire Services	432,889	433,233	344	0.1%	693	433,926	1,037	0.2%
Municipal Licensing & Standards	50,858	51,351	493	1.0%		51,351	493	1.0%
Policy, Planning, Finance & Administration	21,957	21,783	(174)	(0.8%)	254	22,037	80	0.4%
Engineering & Construction Services	66,839	68,040	1,201	1.8%	2,717	70,757	3,918	5.9%
Toronto Building	50,445	53,225	2,780	5.5%	600	53,825	3,380	6.7%
Transportation Services	350,357	386,805	36,449	10.4%	1,686	388,491	38,135	10.9%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>1,016,421</b>	<b>1,057,668</b>	<b>41,247</b>	<b>4.1%</b>	<b>6,029</b>	<b>1,063,698</b>	<b>47,276</b>	<b>4.7%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	16,559	16,487	(71)	(0.4%)	90	16,577	18	0.1%
Office of the Treasurer	76,838	77,710	872	1.1%	65	77,775	938	1.2%
Facilities, Real Estate, Environment & Energy	189,876	193,120	3,244	1.7%		193,120	3,244	1.7%
Fleet Services	50,709	50,971	262	0.5%	641	51,612	903	1.8%
311 Toronto	17,093	17,301	208	1.2%		17,301	208	1.2%
Information & Technology	121,541	124,877	3,336	2.7%		124,877	3,336	2.7%
<b>Sub-Total Internal Services</b>	<b>472,615</b>	<b>480,467</b>	<b>7,851</b>	<b>1.7%</b>	<b>796</b>	<b>481,263</b>	<b>8,648</b>	<b>1.8%</b>
<b>City Manager</b>								
City Manager's Office	55,757	54,777	(980)	(1.8%)	138	54,915	(842)	(1.5%)
<b>Sub-Total City Manager</b>	<b>55,757</b>	<b>54,777</b>	<b>(980)</b>	<b>(1.8%)</b>	<b>138</b>	<b>54,915</b>	<b>(842)</b>	<b>(1.5%)</b>
<b>Other City Programs</b>								
City Clerk's Office	49,259	49,713	455	0.9%		49,713	455	0.9%
Legal Services	49,568	49,543	(25)	(0.1%)	816	50,358	790	1.6%
Mayor's Office	2,297	2,297	(0)	(0.0%)		2,297	(0)	(0.0%)
City Council	20,823	20,954	131	0.6%		20,954	131	0.6%
<b>Sub-Total Other City Programs</b>	<b>121,946</b>	<b>122,507</b>	<b>561</b>	<b>0.5%</b>	<b>816</b>	<b>123,323</b>	<b>1,376</b>	<b>1.1%</b>
<b>Accountability Offices</b>								
Auditor General's Office	4,717	4,763	45	1.0%	211	4,974	256	5.4%
Integrity Commissioner's Office	428	479	51	12.0%		479	51	12.0%
Office of the Lobbyist Registrar	1,124	1,143	19	1.7%		1,143	19	1.7%
Office of the Ombudsman	1,755	1,815	59	3.4%		1,815	59	3.4%
<b>Sub-Total Council Appointed Programs</b>	<b>8,025</b>	<b>8,199</b>	<b>175</b>	<b>2.2%</b>	<b>211</b>	<b>8,410</b>	<b>386</b>	<b>4.8%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>4,960,286</b>	<b>5,028,969</b>	<b>68,683</b>	<b>1.4%</b>	<b>33,933</b>	<b>5,062,902</b>	<b>102,615</b>	<b>2.1%</b>
<b>Agencies</b>								
Toronto Public Health	253,979	240,703	(13,276)	(5.2%)	2,395	243,099	(10,881)	(4.3%)
Toronto Public Library	188,708	192,504	3,796	2.0%	958	193,462	4,754	2.5%
Association of Community Centres	7,900	7,920	20	0.3%		7,920	20	0.3%
Exhibition Place	38,179	36,029	(2,150)	(5.6%)	537	36,566	(1,613)	(4.2%)
Heritage Toronto	761	768	7	0.9%		768	7	0.9%
Theatres	23,324	23,164	(159)	(0.7%)		23,164	(159)	(0.7%)
Toronto Zoo	50,594	51,173	579	1.1%		51,173	579	1.1%
Arena Boards of Management	8,400	8,644	243	2.9%		8,644	243	2.9%
Yonge-Dundas Square	2,266	2,335	69	3.0%		2,335	69	3.0%
Toronto & Region Conservation Authority	39,919	40,519	600	1.5%		40,519	600	1.5%
Toronto Transit Commission - Conventional	1,693,820	1,731,305	37,485	2.2%	5,451	1,736,756	42,936	2.5%
Toronto Transit Commission - Wheel Trans	115,313	123,666	8,353	7.2%		123,666	8,353	7.2%
Toronto Police Service	1,172,317	1,131,149	(41,168)	(3.5%)		1,131,149	(41,168)	(3.5%)
Toronto Police Services Board	3,116	3,049	(66)	(2.1%)		3,049	(66)	(2.1%)
<b>TOTAL - AGENCIES</b>	<b>3,598,597</b>	<b>3,592,929</b>	<b>(5,668)</b>	<b>(0.2%)</b>	<b>9,341</b>	<b>3,602,270</b>	<b>3,672</b>	<b>0.1%</b>



**CITY OF TORONTO**  
**2016 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET**  
**GROSS EXPENDITURE**

Appendix 1

(in \$000's)	2015 Budget	2016 Base Budget	Change from 2015 Approved Budget		2016 New / Emb. Budget	2016 BC Recommended Budget	Change from 2015 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<b>Corporate Accounts</b>								
<b>Capital &amp; Corporate Financing</b>								
Capital from Current	229,086	217,843	(11,243)	(4.9%)		217,843	(11,243)	(4.9%)
Technology Sustainment	17,912	17,912				17,912		
Debt Charges	454,534	486,679	32,145	7.1%		486,679	32,145	7.1%
<b>Capital &amp; Corporate Financing</b>	<b>701,532</b>	<b>722,434</b>	<b>20,902</b>	<b>3.0%</b>		<b>722,434</b>	<b>20,902</b>	<b>3.0%</b>
<b>Non Program Expenditures</b>								
Tax Deficiencies/Write offs	79,204	61,420	(17,784)	(22.5%)		61,420	(17,784)	(22.5%)
Assessment Function (MPAC)	40,210	40,670	460	1.1%		40,670	460	1.1%
Temporary Borrowing				n/a				n/a
Funding of Employee Related Liabilities	65,905	65,875	(29)	(0.0%)		65,875	(29)	(0.0%)
Tax Rebates for Registered Charities	6,371	7,157	786	12.3%		7,157	786	12.3%
Programs Funded from Reserve Funds	124,263	127,698	3,435	2.8%		127,698	3,435	2.8%
Other Corporate Expenditures	38,200	68,246	30,046	78.7%		68,246	30,046	78.7%
Insurance Premiums & Claims	300	300				300		
Parking Tag Enforcement & Operations Exp	64,219	65,674	1,454	2.3%		65,674	1,454	2.3%
Vacancy Rebate Program	23,000	23,000	(0)	(0.0%)		23,000	(0)	(0.0%)
Heritage Property Taxes Rebate	2,000	2,000				2,000		
Street & Expressway Lighting Services				n/a				n/a
Pandemic Influenza Stockpiling	1,030		(1,030)	(100.0%)			(1,030)	(100.0%)
Solid Waste Management Services Rebate	163,492	151,572	(11,920)	(7.3%)	2,230	153,802	(9,690)	(5.9%)
<b>Non-Program Expenditures</b>	<b>608,194</b>	<b>613,612</b>	<b>5,418</b>	<b>0.9%</b>	<b>2,230</b>	<b>615,842</b>	<b>7,648</b>	<b>1.3%</b>
<b>Non Program Revenues</b>								
Tax Stabilization Reserve (Prior Year Surplus)				n/a				n/a
Payments in Lieu of Taxes				n/a				n/a
Supplementary Taxes				n/a				n/a
Tax Penalty Revenue				n/a				n/a
Municipal Land Transfer Tax	46,524	46,528	4	0.0%		46,528	4	0.0%
Third Party Sign Tax	924	1,116	192	20.8%		1,116	192	20.8%
Interest/Investment Earnings	1,089	1,132	43	4.0%		1,132	43	4.0%
Other Corporate Revenues	194	2,092	1,898	980.5%		2,092	1,898	980.5%
Dividend Income				n/a				n/a
Provincial Gas Tax				n/a				n/a
Parking Authority Revenues	67,481	9,380	(58,101)	(86.1%)		9,380	(58,101)	(86.1%)
Administrative Support Recoveries - Water				n/a				n/a
Administrative Support Recoveries - Health & EMS				n/a				n/a
Parking Tag Enforcement & Operations Rev				n/a				n/a
Other Tax Revenues				n/a				n/a
Woodbine Slots Revenues				n/a				n/a
Gaming & Registry Revenues	709	709				709		
Court Services Fine Revenue				n/a				n/a
<b>Non-Program Revenues</b>	<b>116,921</b>	<b>60,957</b>	<b>(55,963)</b>	<b>(47.9%)</b>		<b>60,957</b>	<b>(55,963)</b>	<b>(47.9%)</b>
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>1,426,647</b>	<b>1,397,003</b>	<b>(29,644)</b>	<b>(2.1%)</b>	<b>2,230</b>	<b>1,399,233</b>	<b>(27,414)</b>	<b>(1.9%)</b>
<b>TOTAL LEVY OPERATING BUDGET BEFORE ASSESSMENT GROWTH AND TAX INCREASE</b>	<b>9,985,531</b>	<b>10,018,901</b>	<b>33,370</b>	<b>0.3%</b>	<b>45,504</b>	<b>10,064,405</b>	<b>78,874</b>	<b>0.8%</b>
Assessment Growth								
<b>TOTAL LEVY OPERATING BUDGET</b>	<b>9,985,531</b>	<b>10,018,901</b>	<b>33,370</b>	<b>0.3%</b>	<b>45,504</b>	<b>10,064,405</b>	<b>78,874</b>	<b>0.8%</b>
Special Levy for Scarborough Subway	24,847					40,699	15,852	63.8%
<b>TOTAL LEVY INCLUDING SCARBOROUGH SUBWAY EXTENSION LEVY</b>	<b>10,010,378</b>	<b>10,018,901</b>	<b>8,523</b>	<b>0.1%</b>	<b>45,504</b>	<b>10,105,104</b>	<b>94,726</b>	<b>0.9%</b>



**CITY OF TORONTO**  
**2016 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET**  
**REVENUE**

Appendix 1

(In \$000's)	2015 Budget	2016 Base Budget	Change from 2015 Approved Budget		2016 New / Enh. Budget	2016 BC Recommended Budget	Change from 2015 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<b>Citizen Centred Services "A"</b>								
Affordable Housing Office	1,569	1,777	207	13.2%		1,777	207	13.2%
Children's Services	375,718	393,217	17,499	4.7%		393,217	17,499	4.7%
Court Services	54,584	41,428	(13,156)	(24.1%)		41,428	(13,156)	(24.1%)
Economic Development & Culture	23,744	16,141	(7,603)	(32.0%)	114	16,255	(7,489)	(31.5%)
Toronto Paramedic Services	123,412	125,447	2,035	1.6%		125,447	2,035	1.6%
Long Term Care Homes & Services	195,943	205,477	9,534	4.9%	600	206,077	10,134	5.2%
Parks, Forestry & Recreation	129,967	133,882	3,915	3.0%		133,882	3,915	3.0%
Shelter, Support & Housing Administration	340,926	328,025	(12,902)	(3.8%)		328,025	(12,902)	(3.8%)
Social Development, Finance & Administration	18,046	20,742	2,696	14.9%		20,742	2,696	14.9%
Toronto Employment & Social Services	956,824	957,673	850	0.1%	5,463	963,137	6,313	0.7%
<b>Sub-Total Citizen Centred Services "A"</b>	<b>2,220,733</b>	<b>2,223,810</b>	<b>3,076</b>	<b>0.1%</b>	<b>6,177</b>	<b>2,229,987</b>	<b>9,254</b>	<b>0.4%</b>
<b>Citizen Centred Services "B"</b>								
City Planning	27,477	27,903	426	1.5%	79	27,982	505	1.8%
Fire Services	17,000	15,329	(1,672)	(9.8%)		15,329	(1,672)	(9.8%)
Municipal Licensing & Standards	29,819	30,513	694	2.3%		30,513	694	2.3%
Policy, Planning, Finance & Administration	12,214	12,194	(20)	(0.2%)	254	12,448	234	1.9%
Engineering & Construction Services	59,294	60,570	1,276	2.2%	2,717	63,287	3,993	6.7%
Toronto Building	61,200	63,980	2,780	4.5%	600	64,580	3,380	5.5%
Transportation Services	142,840	179,433	36,594	25.6%	1,436	180,869	38,030	26.6%
<b>Sub-Total Citizen Centred Services "B"</b>	<b>349,844</b>	<b>389,923</b>	<b>40,078</b>	<b>11.5%</b>	<b>5,087</b>	<b>395,009</b>	<b>45,165</b>	<b>12.9%</b>
<b>Internal Services</b>								
Office of the Chief Financial Officer	6,781	6,814	34	0.5%	90	6,904	123	1.8%
Office of the Treasurer	46,910	48,745	1,835	3.9%	33	48,778	1,868	4.0%
Facilities, Real Estate, Environment & Energy	123,559	127,467	3,908	3.2%		127,467	3,908	3.2%
Fleet Services	50,709	50,947	238	0.5%	665	51,612	903	1.8%
311 Toronto	7,844	8,318	474	6.0%		8,318	474	6.0%
Information & Technology	49,242	51,584	2,342	4.8%		51,584	2,342	4.8%
<b>Sub-Total Internal Services</b>	<b>285,045</b>	<b>293,876</b>	<b>8,831</b>	<b>3.1%</b>	<b>788</b>	<b>294,664</b>	<b>9,618</b>	<b>3.4%</b>
<b>City Manager</b>								
City Manager's Office	8,376	7,889	(487)	(5.8%)		7,889	(487)	(5.8%)
<b>Sub-Total City Manager</b>	<b>8,376</b>	<b>7,889</b>	<b>(487)</b>	<b>(5.8%)</b>		<b>7,889</b>	<b>(487)</b>	<b>(5.8%)</b>
<b>Other City Programs</b>								
City Clerk's Office	17,415	17,591	176	1.0%		17,591	176	1.0%
Legal Services	29,261	29,746	484	1.7%	687	30,432	1,171	4.0%
Mayor's Office				n/a				n/a
City Council	130	40	(90)	(69.2%)		40	(90)	(69.2%)
<b>Sub-Total Other City Programs</b>	<b>46,806</b>	<b>47,377</b>	<b>570</b>	<b>1.2%</b>	<b>687</b>	<b>48,064</b>	<b>1,257</b>	<b>2.7%</b>
<b>Accountability Offices</b>								
Auditor General's Office				n/a				n/a
Integrity Commissioner's Office				n/a				n/a
Office of the Lobbyist Registrar				n/a				n/a
Office of the Ombudsman				n/a				n/a
<b>Sub-Total Council Appointed Programs</b>				n/a				n/a
<b>TOTAL - CITY OPERATIONS</b>	<b>2,910,805</b>	<b>2,962,874</b>	<b>52,069</b>	<b>1.8%</b>	<b>12,738</b>	<b>2,975,612</b>	<b>64,808</b>	<b>2.2%</b>
<b>Agencies</b>								
Toronto Public Health	197,052	183,762	(13,290)	(6.7%)	715	184,476	(12,576)	(6.4%)
Toronto Public Library	16,516	17,593	1,077	6.5%		17,593	1,077	6.5%
Association of Community Centres	423	273	(150)	(35.4%)		273	(150)	(35.4%)
Exhibition Place	38,431	36,016	(2,415)	(6.3%)	655	36,671	(1,760)	(4.6%)
Heritage Toronto	449	460	10	2.2%		460	10	2.2%
Theatres	17,978	17,627	(352)	(2.0%)		17,627	(352)	(2.0%)
Toronto Zoo	38,855	39,180	325	0.8%		39,180	325	0.8%
Arena Boards of Management	8,407	8,652	245	2.9%		8,652	245	2.9%
Yonge-Dundas Square	1,873	1,945	73	3.9%		1,945	73	3.9%
Toronto & Region Conservation Authority	36,463	36,612	149	0.4%		36,612	149	0.4%
Toronto Transit Commission - Conventional	1,220,090	1,241,130	21,040	1.7%	2,000	1,243,130	23,040	1.9%
Toronto Transit Commission - Wheel Trans	6,514	6,954	439	6.7%		6,954	439	6.7%
Toronto Police Service	192,654	127,464	(65,190)	(33.8%)		127,464	(65,190)	(33.8%)
Toronto Police Services Board	750	750				750		
<b>TOTAL - AGENCIES</b>	<b>1,776,456</b>	<b>1,718,416</b>	<b>(58,040)</b>	<b>(3.3%)</b>	<b>3,370</b>	<b>1,721,786</b>	<b>(54,670)</b>	<b>(3.1%)</b>



**CITY OF TORONTO**  
**2016 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET**  
**REVENUE**

Appendix 1

(In \$000's)	2015 Budget	2016 Base Budget	Change from 2015 Approved Budget		2016 New / Enh. Budget	2016 BC Recommended Budget	Change from 2015 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
<b>Corporate Accounts</b>								
<b>Capital &amp; Corporate Financing</b>								
Capital from Current	29,803		(29,803)	(100.0%)			(29,803)	(100.0%)
Technology Sustainment				n/a				n/a
Debt Charges	28,603	23,306	(5,297)	(18.5%)		23,306	(5,297)	(18.5%)
Capital & Corporate Financing	58,406	23,306	(35,100)	(60.1%)		23,306	(35,100)	(60.1%)
<b>Non Program Expenditures</b>								
Tax Deficiencies/Write offs	32,204	32,204				32,204		
Assessment Function (MPAC)				n/a				n/a
Temporary Borrowing				n/a				n/a
Funding of Employee Related Liabilities				n/a				n/a
Tax Rebates for Registered Charities	6,371	7,157	786	12.3%		7,157	786	12.3%
Programs Funded from Reserve Funds	124,263	127,698	3,435	2.8%		127,698	3,435	2.8%
Other Corporate Expenditures	5,614	8,020	2,405	42.8%		8,020	2,405	42.8%
Insurance Premiums & Claims				n/a				n/a
Parking Tag Enforcement & Operations Exp				n/a				n/a
Vacancy Rebate Program				n/a				n/a
Heritage Property Taxes Rebate				n/a				n/a
Street & Expressway Lighting Services				n/a				n/a
Pandemic Influenza Stockpiling				n/a				n/a
Solid Waste Management Services Rebate				n/a				n/a
Non-Program Expenditures	168,453	175,079	6,627	3.9%		175,079	6,627	3.9%
<b>Non Program Revenues</b>								
Tax Stabilization Reserve (Prior Year Surplus)				n/a				n/a
Payments in Lieu of Taxes	97,525	102,830	5,305	5.4%		102,830	5,305	5.4%
Supplementary Taxes	35,000	40,700	5,700	16.3%		40,700	5,700	16.3%
Tax Penalty Revenue	29,000	29,000				29,000		
Municipal Land Transfer Tax	431,524	532,028	100,504	23.3%		532,028	100,504	23.3%
Third Party Sign Tax	11,784	11,952	167	1.4%		11,952	167	1.4%
Interest/Investment Earnings	125,344	117,995	(7,348)	(5.9%)		117,995	(7,348)	(5.9%)
Other Corporate Revenues	61,250	16,457	(44,793)	(73.1%)		16,457	(44,793)	(73.1%)
Dividend Income	67,500	67,500				67,500		
Provincial Gas Tax	91,600	91,600				91,600		
Parking Authority Revenues	109,268	56,327	(52,941)	(48.5%)		56,327	(52,941)	(48.5%)
Administrative Support Recoveries - Water	18,973	18,973				18,973		
Administrative Support Recoveries - Health & EMS	16,327	16,327				16,327		
Parking Tag Enforcement & Operations Rev	95,270	102,414	7,143	7.5%		102,414	7,143	7.5%
Other Tax Revenues	13,223	13,499	276	2.1%		13,499	276	2.1%
Woodbine Slots Revenues	15,000	15,500	500	3.3%		15,500	500	3.3%
Gaming & Registry Revenues	4,188	4,297	109	2.6%		4,297	109	2.6%
Court Services Fine Revenue				n/a				n/a
Non-Program Revenues	1,222,776	1,237,399	14,623	1.2%		1,237,399	14,623	1.2%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>1,449,635</b>	<b>1,435,784</b>	<b>(13,851)</b>	<b>(1.0%)</b>		<b>1,435,784</b>	<b>(13,851)</b>	<b>(1.0%)</b>
				n/a				n/a
<b>TOTAL LEVY OPERATING BUDGET BEFORE ASSESSMENT GROWTH AND TAX INCREASE</b>	<b>6,136,895</b>	<b>6,117,074</b>	<b>(19,821)</b>	<b>(0.3%)</b>	<b>16,108</b>	<b>6,133,182</b>	<b>(3,713)</b>	<b>(0.1%)</b>
Assessment Growth								
<b>TOTAL LEVY OPERATING BUDGET</b>	<b>6,136,895</b>	<b>6,117,074</b>	<b>(19,821)</b>	<b>(0.3%)</b>	<b>16,108</b>	<b>6,133,182</b>	<b>(3,713)</b>	<b>(0.1%)</b>
Special Levy for Scarborough Subway								
<b>TOTAL LEVY INCLUDING SCARBOROUGH SUBWAY EXTENSION LEVY</b>	<b>6,136,895</b>	<b>6,117,074</b>	<b>(19,821)</b>	<b>(0.3%)</b>	<b>16,108</b>	<b>6,133,182</b>	<b>(3,713)</b>	<b>(0.1%)</b>



City of Toronto

2016 Budget Committee Recommended Operating Budget

Summary of New & Enhanced - Included in the Preliminary 2016 Operating Budget

Program (in '000s)	2016			2017 Annualization			2018 Annualization		
	Gross	Net	Pos	Gross	Net	Pos	Gross	Net	Pos
<b>Council Approved</b>									
<b>Parks, Forestry &amp; Recreation</b>									
4 Weeks Outdoor Ice Rink Extension to March Break	556	556	8						
Swim to Survive Program Expansion - Phase 2	211	211	2	156	156	2	154	154	1.55
<b>Parks, Forestry &amp; Recreation Total</b>	<b>767</b>	<b>767</b>	<b>10</b>	<b>156</b>	<b>156</b>	<b>2</b>	<b>154</b>	<b>154</b>	<b>1.55</b>
<b>Exhibition Place</b>									
District Energy System	537	(118)	1	(13)	(33)		(13)	(33)	
<b>Exhibition Place Total</b>	<b>537</b>	<b>(118)</b>	<b>1</b>	<b>(13)</b>	<b>(33)</b>		<b>(13)</b>	<b>(33)</b>	
<b>Council Approved Total</b>	<b>1,303</b>	<b>648</b>	<b>11</b>	<b>143</b>	<b>123</b>	<b>2</b>	<b>141</b>	<b>121</b>	<b>1.55</b>
<b>Council Directed</b>									
<b>Engineering &amp; Construction Services</b>									
6 Sr. Engineers - F. G. Gardiner Strategic Rehabilitation Plan	700		6	295			6		
<b>Engineering &amp; Construction Services Total</b>	<b>700</b>		<b>6</b>	<b>295</b>			<b>6</b>		
<b>Council Directed Total</b>	<b>700</b>		<b>6</b>	<b>295</b>			<b>6</b>		
<b>Other Staff Initiated</b>									
<b>Toronto Employment &amp; Social Services</b>									
Caseload Contingent Staff	5,463		66.00	(5,463)		(66)			
<b>Toronto Employment &amp; Social Services Total</b>	<b>5,463</b>		<b>66.00</b>	<b>(5,463)</b>		<b>(66)</b>			
<b>City Planning</b>									
Add 1 Project Coordinator- Section 37	79		1.00						
<b>City Planning Total</b>	<b>79</b>		<b>1.00</b>						
<b>Engineering &amp; Construction Services</b>									
Review work for Metrolinx	259		2.00						
Increasing work due to Bell Smart City Program	662		7.00	22			22		
<b>Engineering &amp; Construction Services Total</b>	<b>922</b>		<b>9.00</b>	<b>22</b>			<b>22</b>		
<b>Toronto Buildings</b>									
7 New Vehicles	150								
Infill Construction Coordination	450	(0)	7.00	473			21		
<b>Toronto Buildings Total</b>	<b>600</b>	<b>(0)</b>	<b>7.00</b>	<b>473</b>			<b>21</b>		
<b>Transportation Services</b>									
Cycling Network Plan	136		2.00	143					
Bicycle Parking Strategy	650		2.00	(353)		1.00	(124)		(1.00)
GMP-Graffiti Vandalism Street Art	250			250					
<b>Transportation Services Total</b>	<b>1,036</b>		<b>4.00</b>	<b>40</b>		<b>1.00</b>	<b>(124)</b>		<b>(1.00)</b>
<b>Fleet Services</b>									
Addition of TTC and TPA for fuel site consumption	481	(24)							
<b>Fleet Services Total</b>	<b>481</b>	<b>(24)</b>							
<b>Office of the Chief Financial Officer</b>									
Financial Planning Analyst - Section 37 Contracts	90		1.00	31					
<b>Office of the Chief Financial Officer Total</b>	<b>90</b>		<b>1.00</b>	<b>31</b>					
<b>Legal Services</b>									
Add 1 Solicitor for Affordable Housing	160	(0)	1.00						
Add 1 Prosecution lawyer for MLS	198		1.00						
Add 2 Solicitor positions for claims work	329		2.00						
<b>Legal Services Total</b>	<b>687</b>	<b>(0)</b>	<b>4.00</b>						
<b>Other Staff Initiated Total</b>	<b>9,357</b>	<b>(24)</b>	<b>92.0</b>	<b>(4,898)</b>		<b>(65.0)</b>	<b>(81)</b>		<b>(1.0)</b>
<b>Grand Total</b>	<b>11,361</b>	<b>624</b>	<b>109</b>	<b>(4,460)</b>	<b>123</b>	<b>(63)</b>	<b>66</b>	<b>121</b>	<b>1</b>

**City of Toronto**  
**2016 Budget Committee Recommended Operating Budget**  
**Summary of New & Enhanced - Added by Budget Committee**

Program (in '000s)	2016			2017 Annualization			2018 Annualization		
	Gross	Net	Pos	Gross	Net	Pos	Gross	Net	Pos
<b>Council Directed</b>									
<b>Economic Development &amp; Culture - Arts &amp; Culture \$25/capita phase-in</b>									
Addition of Coordinator of Volunteers	57	57	1.0	21	21		3	3	
Cultural Hotspot	122	122	1.0	28	28		3	3	
Design Exchange Annual Operating Contribution	200	200							
Doors Open Program Enhancement	150	150							
Film & Entertainment Staff Office/Equipment	103	103		(103)	(103)				
Increase to Major Cultural Organization Program	675	675							
Increase to Toronto Arts Council Grant Program	2,000	2,000							
Toronto Arts Council Administration	100	100							
Local Arts Service Organizations Grant	372	372							
Museum Revitalization 2016	240	240	3.0	104	104		5	5	
Nuit Blanche Program Enhancement	155	155							
Photo Laureate	10	10							
Public Art Conservation	75	75							
Royal Agricultural Winter Fair	30	30							
Toronto Music Garden	13	13							
Film Office Enhancements	275	275	2.0	47	47		6	6	
Music Support & Enhancements	157	157	1.0	22	22		3	3	
Major Festival Support	50	50	1.0	18	18		2	2	
Nathan Phillips Square Cultural Program Enhancements	217	217							
<b>Economic Development &amp; Culture Total</b>	<b>5,000</b>	<b>5,000</b>	<b>9.0</b>	<b>138</b>	<b>138</b>		<b>22</b>	<b>22</b>	
<b>Parks, Forestry &amp; Recreation</b>									
Family Day Recreation Centre Operations	250	250	5.0						
<b>Parks, Forestry &amp; Recreation Total</b>	<b>250</b>	<b>250</b>	<b>5.0</b>						
<b>Toronto Paramedic Services</b>									
Add 2 Superintendent Operations	164	164	2.0	136	54			(67)	
Add 57 New Paramedic Positions	3,064	3,064	57.0	3,090	1,558			(1,303)	
<b>Toronto Paramedic Services Total</b>	<b>3,228</b>	<b>3,228</b>	<b>59.0</b>	<b>3,226</b>	<b>1,612</b>			<b>(1,370)</b>	
<b>Engineering &amp; Construction Services</b>									
11 IMCs for easing traffic disruption	1,095		11.0	36			37		
<b>Engineering &amp; Construction Services Total</b>	<b>1,095</b>		<b>11.0</b>	<b>36</b>			<b>37</b>		
<b>Fire Services</b>									
Add Fire Prevention and Public Education Staff	693	693	17.0	1,302	1,302				
<b>Fire Services Total</b>	<b>693</b>	<b>693</b>	<b>17.0</b>	<b>1,302</b>	<b>1,302</b>				
<b>Transportation Services</b>									
30 Km/h Speed Limit Implementation	400	0	4.0	(400)				(4)	
<b>Transportation Services Total</b>	<b>400</b>	<b>0</b>	<b>4.0</b>	<b>(400)</b>				<b>(4)</b>	
<b>Council Directed Total</b>	<b>10,666</b>	<b>9,171</b>	<b>105.0</b>	<b>4,302</b>	<b>3,052</b>	<b>(4)</b>	<b>59</b>	<b>(1,348)</b>	
<b>Poverty Reduction</b>									
<b>Long Term Care Homes &amp; Services</b>									
Expansion of the Homemakers and Nurses Services (HMNS) Program	750	150							
<b>Long Term Care Homes &amp; Services Total</b>	<b>750</b>	<b>150</b>							
<b>Parks, Forestry &amp; Recreation</b>									
Youth Spaces Expansion - Phase 3	149	149	2.80	16	16	0.3			
<b>Parks, Forestry &amp; Recreation Total</b>	<b>149</b>	<b>149</b>	<b>2.8</b>	<b>16</b>	<b>16</b>	<b>0.3</b>			
<b>Shelter, Support &amp; Housing Administration</b>									
Enhanced Cold Weather Drop-in service	416	416							
Purchase of Service Rate Increases	1,124	1,124							
Housing First Pilot Program									
<b>Shelter, Support &amp; Housing Administration Total</b>	<b>1,540</b>	<b>1,540</b>							
<b>Social Development, Finance &amp; Administration</b>									
Social Procurement - Cost Share with Purchasing	33	33		12	12				
Toronto Youth Employment Program	633	633	6.0						
<b>Social Development, Finance &amp; Administration Total</b>	<b>665</b>	<b>665</b>	<b>6.0</b>	<b>12</b>	<b>12</b>				
<b>Toronto Employment &amp; Social Services</b>									
Employment Program for Single Parents	300	300							
<b>Toronto Employment &amp; Social Services Total</b>	<b>300</b>	<b>300</b>							
<b>Office of the Treasurer</b>									
Support for the Social Procurement initiative	65	33	1.0	25	12		3	1	
<b>Office of the Treasurer Total</b>	<b>65</b>	<b>33</b>	<b>1.0</b>	<b>25</b>	<b>12</b>		<b>3</b>	<b>1</b>	



**City of Toronto**  
**2016 Budget Committee Recommended Operating Budget**  
**Summary of New & Enhanced - Added by Budget Committee**

Program (in '000s)	2016			2017 Annualization			2018 Annualization		
	Gross	Net	Pos	Gross	Net	Pos	Gross	Net	Pos
<b>Toronto Public Health</b>									
Toronto Urban Health Fund Budget Enhancement Year 2	150	38							
Student Nutrition Toronto Strengthen Current Programs	642	642							
Student Nutrition Toronto: Expansion to New Sites	853	853							
<b>Toronto Public Health Total</b>	<b>1,645</b>	<b>1,532</b>							
<b>Toronto Public Library</b>									
Sunday open hours enhancement 1 - full year at 8 branches	263	263							
Sunday open hours enhancement 2 - 6 new locations	294	294							
Youth Hubs - 2nd year	200	200	2.0						
Internet Wi-Fi hotspot lending	100	100							
Digital Innovation Hub	100	100	1.0	38	38				
<b>Toronto Public Library Total</b>	<b>958</b>	<b>958</b>	<b>3.0</b>	<b>38</b>	<b>38</b>				
<b>Poverty Reduction Total</b>	<b>6,072</b>	<b>5,327</b>	<b>12.8</b>	<b>91</b>	<b>78</b>	<b>0.3</b>	<b>3</b>	<b>1</b>	
<b>Referred to the Budget Process</b>									
<b>City Manager's Office</b>									
Participatory Budgeting	138	138	1.0	34	34				
<b>City Manager's Office Total</b>	<b>138</b>	<b>138</b>	<b>1.0</b>	<b>34</b>	<b>34</b>				
<b>Toronto Transit Commission</b>									
Proof of Payment Fare Inspection - Deferral from 2015	1,651	1,651	20.0						
<b>Toronto Transit Commission Total</b>	<b>1,651</b>	<b>1,651</b>	<b>20.0</b>						
<b>Referred to the Budget Process Total</b>	<b>1,789</b>	<b>1,789</b>	<b>21.0</b>	<b>34</b>	<b>34</b>				
<b>Service Level Changes Requested by Parks &amp; Environment Committee:</b>									
<b>Parks, Forestry &amp; Recreation</b>									
Parks Plan - Enhanced Maintenance & Quality Management	177	177	2.08						
Parks Plan - Horticulture	291	291	3.55	59	59				
Original Tree Canopy Goal Timelines	1,664	1,664							
Hydro Corridor Agreements	110	110							
<b>Parks, Forestry &amp; Recreation Total</b>	<b>2,241</b>	<b>2,241</b>	<b>5.6</b>	<b>59</b>	<b>59</b>				
<b>Fleet Services</b>									
PF&R increase demand for rentals and related fuel charges	160			26			5		
<b>Fleet Services Total</b>	<b>160</b>			<b>26</b>			<b>5</b>		
<b>P&amp;E Committee Recommended Total</b>	<b>2,401</b>	<b>2,241</b>	<b>5.63</b>	<b>85</b>	<b>59</b>		<b>5</b>		
<b>TTC Board Approved</b>									
<b>Toronto Transit Commission</b>									
Streetcar Service Reliability	2,100	1,200	30.0	1,400	1,400				
Earlier Sunday Transit Service	1,700	600	17.0	800	800				
<b>Toronto Transit Commission Total</b>	<b>3,800</b>	<b>1,800</b>	<b>47.0</b>	<b>2,200</b>	<b>2,200</b>				
<b>TTC Board Approved Total</b>	<b>3,800</b>	<b>1,800</b>	<b>47.0</b>	<b>2,200</b>	<b>2,200</b>				
<b>Public Health Board Approved</b>									
<b>Toronto Public Health</b>									
Day Nursery Immunization	538	134	6.0	(7)	(2)				
VPD Universal Influenza Immuniza Pharmacy Inspect	156		2.0						
<b>Toronto Public Health Total</b>	<b>694</b>	<b>134</b>	<b>8.0</b>	<b>(7)</b>	<b>(2)</b>				
<b>Public Health Board Approved Total</b>	<b>694</b>	<b>134</b>	<b>8.0</b>	<b>(7)</b>	<b>(2)</b>				
<b>Accountability Offices</b>									
<b>Auditor General's Office</b>									
Enhancement to the Audit Function (dedicated for TTC Review)	211	211	2.0	70	70		5	5	
<b>Auditor General's Office Total</b>	<b>211</b>	<b>211</b>	<b>2.0</b>	<b>70</b>	<b>70</b>		<b>5</b>	<b>5</b>	
<b>Accountability Offices Total</b>	<b>211</b>	<b>211</b>	<b>2.0</b>	<b>70</b>	<b>70</b>		<b>5</b>	<b>5</b>	
<b>Legal Services</b>									
<b>Legal Services</b>									
Add 1 Lawyer for increased Planning and Tribunal work	129	129	1.0						
<b>Legal Services Total</b>	<b>129</b>	<b>129</b>	<b>1.0</b>						
<b>Legal Services Total</b>	<b>129</b>	<b>129</b>	<b>1.0</b>						

**City of Toronto**  
**2016 Budget Committee Recommended Operating Budget**  
**Summary of New & Enhanced - Added by Budget Committee**

Program (in '000s)	2016			2017 Annualization			2018 Annualization		
	Gross	Net	Pos	Gross	Net	Pos	Gross	Net	Pos
<b>Mayor's Task Force on TCHC</b>									
<b>Shelter, Support &amp; Housing Administration - Mayor's Task Force on Toronto Community Housing</b>									
Increase Door Access System	1,300	1,300		(1,300)	(1,300)				
Recruit specialized staff to address excessive clutter	300	300							
Develop and propose evening and weekend cleaning	700	700							
Propose and implement cost relief program for RGI residents paying for electric heating	1,200	1,200							
Expand high needs building approach to integrated pest managements	235	235							
Implement various social programs:	1,140	1,140							
<i>Implement post-secondary certified employment training</i>									
<i>Implement peer-to-peer mentoring</i>									
<i>Implement youth entrepreneurial program</i>									
<i>Implement adult second career pilot</i>									
<i>Implement Active Living quarterly events</i>									
<i>Implement sports-based after school programming</i>									
<i>Implement intergenerational active living programs</i>									
<i>Implement youth internship program</i>									
<i>Recruit staff (90% residents) to administer proposed expanded programming</i>									
Closing the Loop resident feedback program expansion across the portfolio	600	600							
<b>Shelter, Support &amp; Housing Administration Total</b>	<b>5,475</b>	<b>5,475</b>		<b>(1,300)</b>	<b>(1,300)</b>				
<b>Mayor's Task Force on TCHC Total</b>	<b>5,475</b>	<b>5,475</b>		<b>(1,300)</b>	<b>(1,300)</b>				
<b>Sub-Total New/Enhanced</b>	<b>31,237</b>	<b>26,277</b>	<b>202.4</b>	<b>5,476</b>	<b>4,192</b>	<b>(3.7)</b>	<b>72</b>	<b>(1,342)</b>	
<b>Corporate - Solid Waste: XL Bin</b>									
Reinstatement of a Reduced XL Bin Solid Waste Rebate	2,230	2,230							
<b>Transportation Services</b>									
Paid Duty Officers / Traffic management	250	250							
<b>Economic Development &amp; Culture</b>									
Add 1 position to meet increased demand of Business Improvement Area Capital Cost-Sharing Program.	114		1.0						
<b>Policy, Planning, Finance &amp; Administration</b>									
Add a one-time increase in funding to advance the City's technical review of reports and studies in support of the Regional Express Rail (RER) program, to be recovered from Metrolinx	254								
<b>Toronto Public Health</b>									
Increase funding for inflationary increase to Urban Health Fund	57	14							
<b>Grand Total</b>	<b>34,143</b>	<b>28,771</b>	<b>203.40</b>	<b>5,476</b>	<b>4,192</b>	<b>(3.7)</b>	<b>72</b>	<b>(1,342)</b>	

**CITY OF TORONTO  
2016 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET  
TOTAL POSITIONS**

Division/Program	2015 Council Approved Complement			2016 BC Recommended Positions			Change from 2015 to 2016		
	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
<b>Citizen Centred Services "A"</b>									
Affordable Housing Office	15.0	4.0	19.0	15.0	4.0	19.0			
Children's Services	917.6	65.0	982.6	951.3	39.5	990.8	33.7	(25.5)	8.2
Court Services	282.0		282.0	282.0		282.0			
Economic Development & Culture	240.0	69.6	309.6	249.0	58.5	307.5	9.0	(11.1)	(2.1)
Toronto Paramedic Services	1,378.8	15.5	1,394.3	1,438.8	6.5	1,445.3	60.0	(9.0)	51.0
Long Term Care Homes & Services	2,225.9		2,225.9	2,372.0		2,372.0	146.1		146.1
Parks, Forestry & Recreation	1,937.0	2,560.1	4,497.1	1,959.1	2,648.1	4,607.2	22.1	88.0	110.1
Shelter, Support & Housing Administration	615.0	142.3	757.3	615.2	142.3	757.5	0.1		0.2
Social Development, Finance & Administration	121.5	9.0	130.5	127.5	9.0	136.5	6.0		6.0
Toronto Employment & Social Services	2,009.0	82.0	2,091.0	2,007.0	113.0	2,120.0	(2.0)	31.0	29.0
<b>Sub-Total Citizen Centred Services "A"</b>	<b>9,741.8</b>	<b>2,947.5</b>	<b>12,689.3</b>	<b>10,016.8</b>	<b>3,020.9</b>	<b>13,037.7</b>	<b>275.0</b>	<b>73.4</b>	<b>348.4</b>
<b>Cluster B</b>									
City Planning	351.0	22.0	373.0	353.0	19.0	372.0	2.0	(3.0)	(1.0)
Fire Services	3,148.0	8.3	3,156.3	3,165.0	3.3	3,168.3	17.0	(5.0)	12.0
Municipal Licensing & Standards	459.0	1.0	460.0	459.0	1.0	460.0			
Policy, Planning, Finance & Administration	189.0	7.4	196.4	189.0	7.4	196.4			
Engineering & Construction Services	526.0	14.1	540.1	534.0	32.1	566.1	8.0	18.0	26.0
Toronto Building	436.0	12.0	448.0	444.0	12.0	456.0	8.0		8.0
Transportation Services	1,068.6	44.7	1,113.3	1,071.6	51.4	1,123.0	3.0	6.7	9.7
<b>Sub-Total Cluster B</b>	<b>6,177.6</b>	<b>109.5</b>	<b>6,287.1</b>	<b>6,215.6</b>	<b>126.2</b>	<b>6,341.8</b>	<b>38.0</b>	<b>16.7</b>	<b>54.7</b>
<b>Internal Services</b>									
Office of the Chief Financial Officer	103.0	12.0	115.0	102.0	13.0	115.0	(1.0)	1.0	
Office of the Treasurer	663.0	72.0	735.0	656.0	68.2	724.2	(7.0)	(3.8)	(10.8)
Facilities, Real Estate, Environment & Energy	953.2	63.1	1,016.3	955.2	67.3	1,022.5	2.0	4.3	6.3
Fleet Services	175.0	1.0	176.0	175.0	9.0	184.0		8.0	8.0
Information & Technology	618.0	220.0	838.0	635.0	215.0	850.0	17.0	(5.0)	12.0
311 Toronto	126.0	41.3	167.3	125.0	41.3	166.3	(1.0)		(1.0)
<b>Sub-Total Internal Services</b>	<b>2,638.2</b>	<b>409.3</b>	<b>3,047.5</b>	<b>2,648.2</b>	<b>413.8</b>	<b>3,062.0</b>	<b>10.0</b>	<b>4.5</b>	<b>14.5</b>
<b>City Manager</b>									
City Manager's Office	414.5	31.0	445.5	403.0	29.0	432.0	(11.5)	(2.0)	(13.5)
<b>Sub-Total City Manager</b>	<b>414.5</b>	<b>31.0</b>	<b>445.5</b>	<b>403.0</b>	<b>29.0</b>	<b>432.0</b>	<b>(11.5)</b>	<b>(2.0)</b>	<b>(13.5)</b>
<b>Other City Programs</b>									
City Clerk's Office	396.3	19.1	415.4	399.1	14.9	413.9	2.8	(4.3)	(1.5)
Legal Services	269.0	32.4	301.4	274.0	32.4	306.4	5.0		5.0
Mayor's Office	1.0	19.0	20.0	1.0	19.0	20.0			
City Council	44.0	132.0	176.0	44.0	136.0	180.0		4.0	4.0
Auditor General's Office	29.5		29.5	31.5		31.5	2.0		2.0
Office of the Lobbyist Registrar	8.0	0.3	8.3	8.0	0.3	8.3			
Integrity Commissioner's Office	3.0		3.0	3.0		3.0			
Office of the Ombudsman	12.0		12.0	12.0		12.0			
<b>Sub-Total Other City Programs</b>	<b>762.8</b>	<b>202.8</b>	<b>965.6</b>	<b>1,283.6</b>	<b>202.5</b>	<b>975.1</b>	<b>9.8</b>	<b>(0.3)</b>	<b>9.5</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>19,734.9</b>	<b>3,700.1</b>	<b>23,435.0</b>	<b>28,550.4</b>	<b>3,792.4</b>	<b>23,842.8</b>	<b>321.3</b>	<b>92.3</b>	<b>413.6</b>
<b>Agencies</b>									
Toronto Public Health	1,818.0	57.3	1,875.3	1,822.0	50.0	1,872.0	4.0	(7.4)	(3.4)
Toronto Public Library	1,739.9		1,739.9	1,741.0		1,741.0	1.1		1.1
Association of Community Centres	77.9		77.9	77.9		77.9			
Exhibition Place	190.0	194.0	384.0	190.0	171.0	361.0		(23.0)	(23.0)
Heritage Toronto	7.0		7.0	7.0		7.0			
Theatres	87.1	76.0	163.1	87.1	84.8	171.9		8.8	8.8
Toronto Zoo	277.7	124.8	402.5	277.7	116.3	394.0		(8.5)	(8.5)
Arts and Music Council of Toronto	44.3	22.2	66.5	44.3	23.4	67.7		1.2	1.2
Yonge-Dundas Square	6.0	0.5	6.5	6.0	0.5	6.5			
Parking Tag Enforcement & Operations	394.0		394.0	394.0		394.0			
Toronto & Region Conservation Authority	334.0	85.6	419.6	334.0	85.6	419.6			
Toronto Atmospheric Fund	8.0		8.0	8.0		8.0			
Toronto Transit Commission - Conventional	13,612.0	100.0	13,712.0	13,858.0	117.0	13,975.0	246.0	17.0	263.0
Toronto Transit Commission - Wheel Trans	562.0		562.0	565.0		565.0	3.0		3.0
Toronto Police Service	7,883.0		7,883.0	7,881.0		7,881.0	(2.0)		(2.0)
Toronto Police Services Board	7.0		7.0	7.0		7.0			
<b>Sub-Total Agencies</b>	<b>27,047.9</b>	<b>660.5</b>	<b>27,708.4</b>	<b>27,300.0</b>	<b>648.6</b>	<b>27,948.5</b>	<b>252.1</b>	<b>(1.9)</b>	<b>240.2</b>
<b>Total Tax Supported Operations</b>	<b>46,782.8</b>	<b>4,360.6</b>	<b>51,143.4</b>	<b>55,850.4</b>	<b>4,440.9</b>	<b>51,797.1</b>	<b>573.4</b>	<b>80.4</b>	<b>653.7</b>

**CITY OF TORONTO  
2016 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET  
OPERATING POSITIONS**

Division/ Program	2015 Council Approved Complement			2016 BC Recommended Positions			Change from 2015 to 2016		
	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
<b>Citizen Centred Services "A"</b>									
Affordable Housing Office	15.0	4.0	19.0	15.0	4.0	19.0			
Children's Services	917.6	54.0	971.6	951.3	26.5	977.8	33.7	(27.5)	6.2
Court Services	282.0		282.0	282.0		282.0			
Economic Development & Culture	231.0	69.6	300.6	240.0	57.5	297.5	9.0	(12.1)	(3.1)
Toronto Paramedic Services	1,378.8	15.0	1,393.8	1,438.8	6.0	1,444.8	60.0	(9.0)	51.0
Long Term Care Homes & Services	2,225.9		2,225.9	2,372.0		2,372.0	146.1		146.1
Parks, Forestry & Recreation	1,898.0	2,543.7	4,441.7	1,919.1	2,584.4	4,503.5	21.1	40.7	61.8
Shelter, Support & Housing Administration	615.0	141.3	756.3	615.2	141.3	756.5	0.1		0.2
Social Development, Finance & Administration	121.5	9.0	130.5	127.5	9.0	136.5	6.0		6.0
Toronto Employment & Social Services	2,009.0	82.0	2,091.0	2,007.0	113.0	2,120.0	(2.0)	31.0	29.0
<b>Sub-Total Citizen Centred Services "A"</b>	<b>9,693.8</b>	<b>2,918.6</b>	<b>12,612.4</b>	<b>9,967.8</b>	<b>2,941.7</b>	<b>12,909.6</b>	<b>274.0</b>	<b>23.1</b>	<b>297.1</b>
<b>Cluster B</b>									
City Planning	351.0	15.0	366.0	353.0	15.0	368.0	2.0		2.0
Fire Services	3,148.0	83	3,156.3	3,165.0	3.3	3,168.3	17.0	(5.0)	12.0
Municipal Licensing & Standards	459.0	1.0	460.0	459.0	1.0	460.0			
Policy, Planning, Finance & Administration	189.0	7.4	196.4	189.0	7.4	196.4			
Engineering & Construction Services	118.3	4.6	122.9	120.3	11.6	131.9	2.0	7.0	9.0
Toronto Building	456.0	12.0	448.0	444.0	12.0	456.0	8.0		8.0
Transportation Services	991.8	37.0	1,028.8	991.8	38.7	1,030.5		1.7	1.7
<b>Sub-Total Cluster B</b>	<b>5,693.1</b>	<b>85.3</b>	<b>5,778.4</b>	<b>5,722.1</b>	<b>89.0</b>	<b>5,811.1</b>	<b>29.0</b>	<b>3.7</b>	<b>32.7</b>
<b>Internal Services</b>									
Office of the Chief Financial Officer	102.0	1.0	103.0	101.0	2.0	103.0	(1.0)	1.0	
Office of the Treasurer	663.0	28.0	691.0	656.0	24.2	680.2	(7.0)	(3.8)	(10.8)
Facilities, Real Estate, Environment & Energy	892.2	36.3	928.5	894.2	33.3	927.5	2.0	(3.0)	(1.0)
Fleet Services	175.0	1.0	176.0	175.0	1.0	176.0			
Information & Technology	599.0	3.0	602.0	616.0	3.0	619.0	17.0		17.0
311 Toronto	126.0	20.0	146.0	125.0	20.0	145.0	(1.0)		(1.0)
<b>Sub-Total Internal Services</b>	<b>2,557.2</b>	<b>93.3</b>	<b>2,650.5</b>	<b>2,567.2</b>	<b>83.5</b>	<b>2,650.7</b>	<b>10.0</b>	<b>(5.8)</b>	<b>4.2</b>
<b>City Manager</b>									
City Manager's Office	414.5	14.0	428.5	403.0	10.0	413.0	(11.5)	(4.0)	(15.5)
<b>Sub-Total City Manager</b>	<b>414.5</b>	<b>14.0</b>	<b>428.5</b>	<b>403.0</b>	<b>10.0</b>	<b>413.0</b>	<b>(11.5)</b>	<b>(4.0)</b>	<b>(15.5)</b>
<b>Other City Programs</b>									
City Clerk's Office	396.3	8.1	404.4	399.1	4.5	403.6	2.8	(3.0)	(0.9)
Legal Services	268.5	32.4	300.9	273.5	32.4	305.9	5.0		5.0
Mayor's Office	1.0	19.0	20.0	1.0	19.0	20.0			
City Council	44.0	132.0	176.0	44.0	136.0	180.0		4.0	4.0
Auditor General's Office	29.5		29.5	31.5		31.5	2.0		2.0
Office of the Lobbyist Registrar	8.0	0.3	8.3	8.0	0.3	8.3			
Integrity Commissioner's Office	3.0		3.0	3.0		3.0			
Office of the Ombudsman	12.0		12.0	12.0		12.0			
<b>Sub-Total Other City Programs</b>	<b>762.3</b>	<b>191.8</b>	<b>954.1</b>	<b>772.1</b>	<b>192.2</b>	<b>964.2</b>	<b>9.8</b>	<b>0.4</b>	<b>10.2</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>19,120.9</b>	<b>3,303.0</b>	<b>22,423.9</b>	<b>19,432.2</b>	<b>3,316.4</b>	<b>22,748.6</b>	<b>311.3</b>	<b>21.4</b>	<b>328.7</b>
<b>Agencies</b>									
Toronto Public Health	1,818.0	24.0	1,842.0	1,822.0	28.0	1,850.0	4.0	4.0	8.0
Toronto Public Library	1,739.9		1,739.9	1,736.0		1,736.0	(3.9)		(3.9)
Association of Community Centres	77.9		77.9	77.9		77.9			
Exhibition Place	185.0	194.0	379.0	185.0	171.0	356.0		(23.0)	(23.0)
Heritage Toronto	7.0		7.0	7.0		7.0			
Theatres	87.1	76.0	163.1	87.1	84.8	171.9		8.8	8.8
Toronto Zoo	277.7	124.8	402.5	277.7	116.3	394.0		(8.5)	(8.5)
Arena Boards of Management	44.3	22.2	66.6	44.3	23.4	67.7		1.2	1.2
Yonge-Dundas Square	6.0	0.5	6.5	6.0	0.5	6.5			
Parking Tag Enforcement & Operations	394.0		394.0	394.0		394.0			
Toronto & Region Conservation Authority	334.0	85.6	419.6	334.0	85.6	419.6			
Toronto Atmospheric Fund	8.0		8.0	8.0		8.0			
Toronto Transit Commission - Conventional	11,683.0	8.0	11,691.0	11,860.0	10.0	11,870.0	177.0	2.0	179.0
Toronto Transit Commission - Wheel Trans	562.0		562.0	565.0		565.0	3.0		3.0
Toronto Police Service	7,883.0		7,883.0	7,881.0		7,881.0	(2.0)		(2.0)
Toronto Police Services Board	7.0		7.0	7.0		7.0			
<b>Sub-Total Agencies</b>	<b>25,113.9</b>	<b>535.2</b>	<b>25,649.0</b>	<b>25,292.0</b>	<b>519.6</b>	<b>25,811.6</b>	<b>178.1</b>	<b>(15.5)</b>	<b>162.6</b>
<b>Total Tax Supported Operations</b>	<b>44,234.8</b>	<b>3,838.1</b>	<b>48,072.9</b>	<b>44,724.1</b>	<b>3,836.0</b>	<b>48,560.2</b>	<b>489.4</b>	<b>5.9</b>	<b>491.2</b>

**CITY OF TORONTO  
2016 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET  
CAPITAL POSITIONS**

Division/Program	2015 Council Approved Complement			2016 BC Recommended Positions			Change from 2015 to 2016		
	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
<b>Citizen Centred Services "A"</b>									
Affordable Housing Office									
Children's Services		11.0	11.0		13.0	13.0		2.0	2.0
Court Services									
Economic Development & Culture	9.0		9.0	9.0	1.0	10.0		1.0	1.0
Toronto Paramedic Services		0.5	0.5		0.5	0.5			
Long Term Care Homes & Services									
Parks, Forestry & Recreation	39.0	16.4	55.4	40.0	63.7	103.7	1.0	47.3	48.3
Shelter, Support & Housing Administration		1.0	1.0		1.0	1.0			
Social Development, Finance & Administration									
Toronto Employment & Social Services									
<b>Sub-Total Citizen Centred Services "A"</b>	<b>48.0</b>	<b>28.9</b>	<b>76.9</b>	<b>49.0</b>	<b>79.2</b>	<b>128.2</b>	<b>1.0</b>	<b>50.3</b>	<b>51.3</b>
<b>Cluster B</b>									
City Planning		7.0	7.0		4.0	4.0		(3.0)	(3.0)
Fire Services									
Municipal Licensing & Standards									
Policy, Planning, Finance & Administration									
Engineering & Construction Services	407.7	9.5	417.2	413.7	20.5	434.2	6.0	11.0	17.0
Toronto Building									
Transportation Services	76.9	7.7	84.6	79.9	12.7	92.6	3.0	5.0	8.0
<b>Sub-Total Citizen Centred Services "B"</b>	<b>484.5</b>	<b>24.2</b>	<b>508.7</b>	<b>493.5</b>	<b>37.2</b>	<b>530.7</b>	<b>9.0</b>	<b>13.0</b>	<b>22.0</b>
<b>Internal Services</b>									
Office of the Chief Financial Officer	1.0	11.0	12.0	1.0	11.0	12.0			
Office of the Treasurer		44.0	44.0		44.0	44.0			
Facilities, Real Estate, Environment & Energy	61.0	26.8	87.8	61.0	34.0	95.0		7.3	7.3
Fleet Services					8.0	8.0		8.0	8.0
Information & Technology	19.0	217.0	236.0	19.0	212.0	231.0		(5.0)	(5.0)
311 Toronto		21.3	21.3		21.3	21.3			
<b>Sub-Total Internal Services</b>	<b>81.0</b>	<b>316.0</b>	<b>397.0</b>	<b>81.0</b>	<b>330.3</b>	<b>411.3</b>		<b>10.3</b>	<b>10.3</b>
<b>City Manager</b>									
City Manager's Office		17.0	17.0		19.0	19.0		2.0	2.0
<b>Sub-Total City Manager</b>		<b>17.0</b>	<b>17.0</b>		<b>19.0</b>	<b>19.0</b>		<b>2.0</b>	<b>2.0</b>
<b>Other City Programs</b>									
City Clerk's Office		11.0	11.0		10.4	10.4		(0.6)	(0.6)
Legal Services	0.5		0.5	0.5		0.5			
Mayor's Office									
City Council									
Auditor General's Office									
Office of the Lobbyist Registrar									
Integrity Commissioner's Office									
Office of the Ombudsman									
<b>Sub-Total Other City Programs</b>	<b>0.5</b>	<b>11.0</b>	<b>11.5</b>	<b>0.5</b>	<b>10.4</b>	<b>10.9</b>		<b>(0.6)</b>	<b>(0.6)</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>614.0</b>	<b>397.1</b>	<b>1,011.1</b>	<b>624.0</b>	<b>476.0</b>	<b>1,100.0</b>	<b>10.0</b>	<b>74.9</b>	<b>84.9</b>
<b>Agencies</b>									
Toronto Public Health		33.3	33.3		21.9	21.9		(11.4)	(11.4)
Toronto Public Library				5.0		5.0	5.0		5.0
Association of Community Centres									
Exhibition Place	5.0		5.0	5.0		5.0			
Heritage Toronto									
Theatres									
Toronto Zoo									
Arena Boards of Management									
Yonge-Dundas Square									
Parking Tag Enforcement & Operations									
Toronto & Region Conservation Authority									
Toronto Atmospheric Fund									
Toronto Transit Commission - Conventional	1,929.0	92.0	2,021.0	1,998.0	107.0	2,105.0	69.0	15.0	84.0
Toronto Transit Commission - Wheel Trans									
Toronto Police Service									
Toronto Police Services Board									
<b>Sub-Total Agencies</b>	<b>1,934.0</b>	<b>125.3</b>	<b>2,059.3</b>	<b>2,008.0</b>	<b>128.9</b>	<b>2,136.9</b>	<b>74.0</b>	<b>3.6</b>	<b>77.6</b>
<b>Total Tax Supported Operations</b>	<b>2,548.0</b>	<b>522.5</b>	<b>3,070.5</b>	<b>2,632.0</b>	<b>571.9</b>	<b>3,204.0</b>	<b>84.0</b>	<b>78.5</b>	<b>162.5</b>