

**2017 Operating Budget &
2017-2026 Capital Budget & Plan**

Presentation to Executive Committee



- **City Manager's Overview**
- **2017 Budget Committee Recommended Operating Budget**
- **2017-2026 Budget Committee Recommended Capital Budget & Plan**
- **Budget Process & Next Steps**

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City Manager's Overview



PRELIMINARY BUDGET

Consistent with Council expectations

- Rigorous and transparent process
- Full review by staff and Budget Committee members
- Gender and equity impacts
- Expanded consultation

City divisions delivered -2.6% savings options

- Built into preliminary budget if consistent with Council policy and service direction
- Otherwise, realistic proposals given

Savings challenge for agencies

- Toronto Police Services largely addressed pressure
- Significant TTC and TCHC pressures

Reliance on short-term measures

- TCHC bridging
- TTC reserve
- Child care reserve

Support from MLTT

- \$100 million increase over 2016

Long-term capital increase of \$5.8 billion

- City Building Fund
- Relaxation of debt ratio policy
- Operations for allocating potential toll revenue – \$5.6 billion of incremental leverage

BUDGET COMMITTEE RECOMMENDATIONS – TAX SUPPORTED EXPENDITURES

(In \$ Millions)	2016 Budget	2017 BC Rec'd Operating Budget	Change from 2016	% Change From 2016
Gross Expenditures	\$10,097	\$10,535	\$438	4.3%
Net (Before SSE and City Building Fund)	\$3,931	\$4,046	\$115	2.9%
Total Tax Impact	\$3,391	\$3,987	\$56	1.4%

Operating Budget

- Service levels maintained or enhanced
- Same cost, adjusted for inflation and population
- Incremental \$20 million in new investments

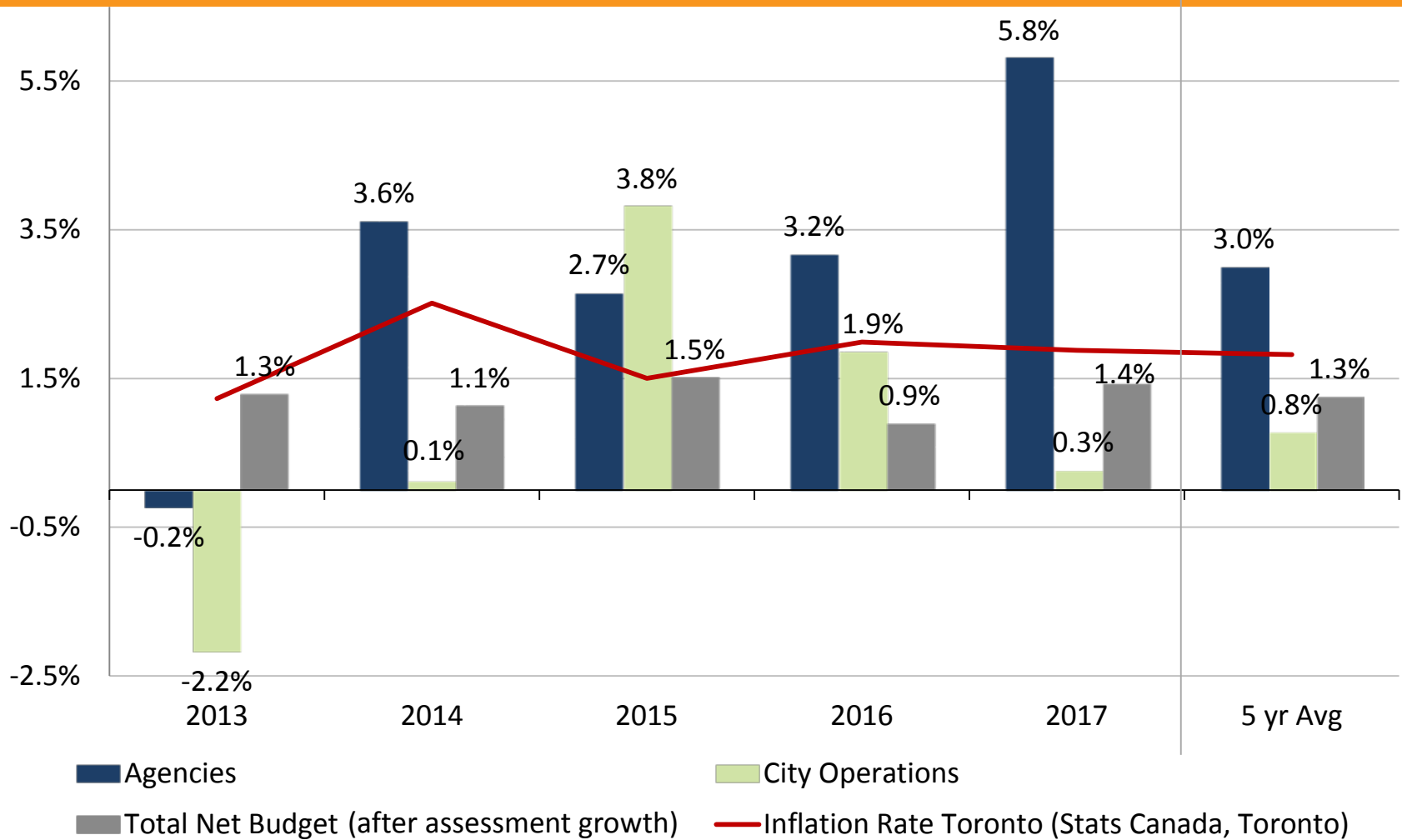
Capital Budget

- Consistent with preliminary budget
- Recommendation to use tolling revenue and increased debt capacity no longer applicable
- Capital overhang still a major concern
 - Exact level depends on assumptions
 - Real and persistent gap between expectations and capacity

AREAS OF NET BUDGET INCREASE

(In Millions)	2016	2017	YoY Increase	% Increase
City divisions	\$1,897	\$1,902	\$5	0.3%
<i>TTC</i>	<i>\$610</i>	<i>\$691</i>	<i>\$80</i>	<i>13.2%</i>
<i>TCHC</i>	<i>\$205</i>	<i>\$242</i>	<i>\$37</i>	<i>18.2%</i>
<i>Toronto Police Service (incl Board)</i>	<i>\$1,007</i>	<i>\$1,007</i>	<i>\$0</i>	<i>0.0%</i>
<i>Toronto Public Health</i>	<i>\$59</i>	<i>\$61</i>	<i>\$2</i>	<i>3.2%</i>
<i>Toronto Public Library</i>	<i>\$177</i>	<i>\$179</i>	<i>\$2</i>	<i>1.1%</i>
<i>Other Agencies</i>	<i>\$29</i>	<i>\$29</i>	<i>\$0</i>	<i>0.8%</i>
Agencies	\$2,087	\$2,208	\$121	5.8%
<i>Debt Charges</i>	<i>\$463</i>	<i>\$505</i>	<i>\$42</i>	<i>9.1%</i>
<i>Capital from Current (incl TPC loss of \$45M)</i>	<i>\$231</i>	<i>\$312</i>	<i>\$81</i>	<i>35.3%</i>
Capital & Corporate Financing	\$694	\$817	\$123	17.8%

SUMMARY OF NET BUDGET CHANGES – OVER THE PAST 5 YEARS, CITY OPS AVERAGE NET INCREASES HAVE BEEN BELOW INFLATION



* Note: for 2017, TCHC subsidy moved from SSH&A to Agencies

KEY OBSERVATIONS – CAPITAL

New funding for priority projects

- Significant new investments to fund \$5.8B in Council priority projects (addressing regulatory capital requirements and state of good repair backlog)

Road tolling

- Tolling revenue could have been a stable, significant revenue source to provide an additional \$5.6B in incremental capital investment
- Province announced that it will not allow road tolls, but will double gas tax rate – expected to generate additional \$158 million annually at maturity in 2021/2022
- The incremental gas tax revenue is:
 - Not a direct substitute for toll based or other City controlled revenues
 - Not reasonable source of leverage for long-term debt repayment

BUDGET COMMITTEE RECOMMENDATIONS – REVENUES

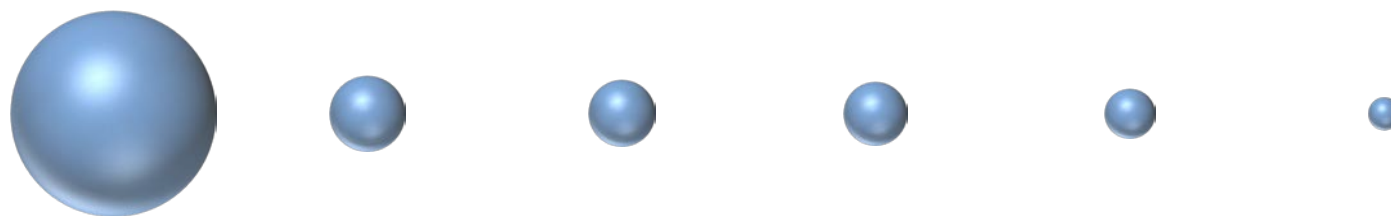
(In \$ Millions)	2016 Budget	2017 BC Rec'd Operating Budget	Change from 2016	% Change From 2016
Gross Revenues (Incl Property Tax)	\$10,097	\$10,535	\$438	4.3%

Major drivers of 2017 increase

- Municipal Land Transfer Tax increase
- Property tax assessment growth and adjustment
- Property tax rate increase
- Federal and provincial grants
- TTC fare increase
- User fees and other City revenue increases

REVENUE OUTCOMES (GROSS)

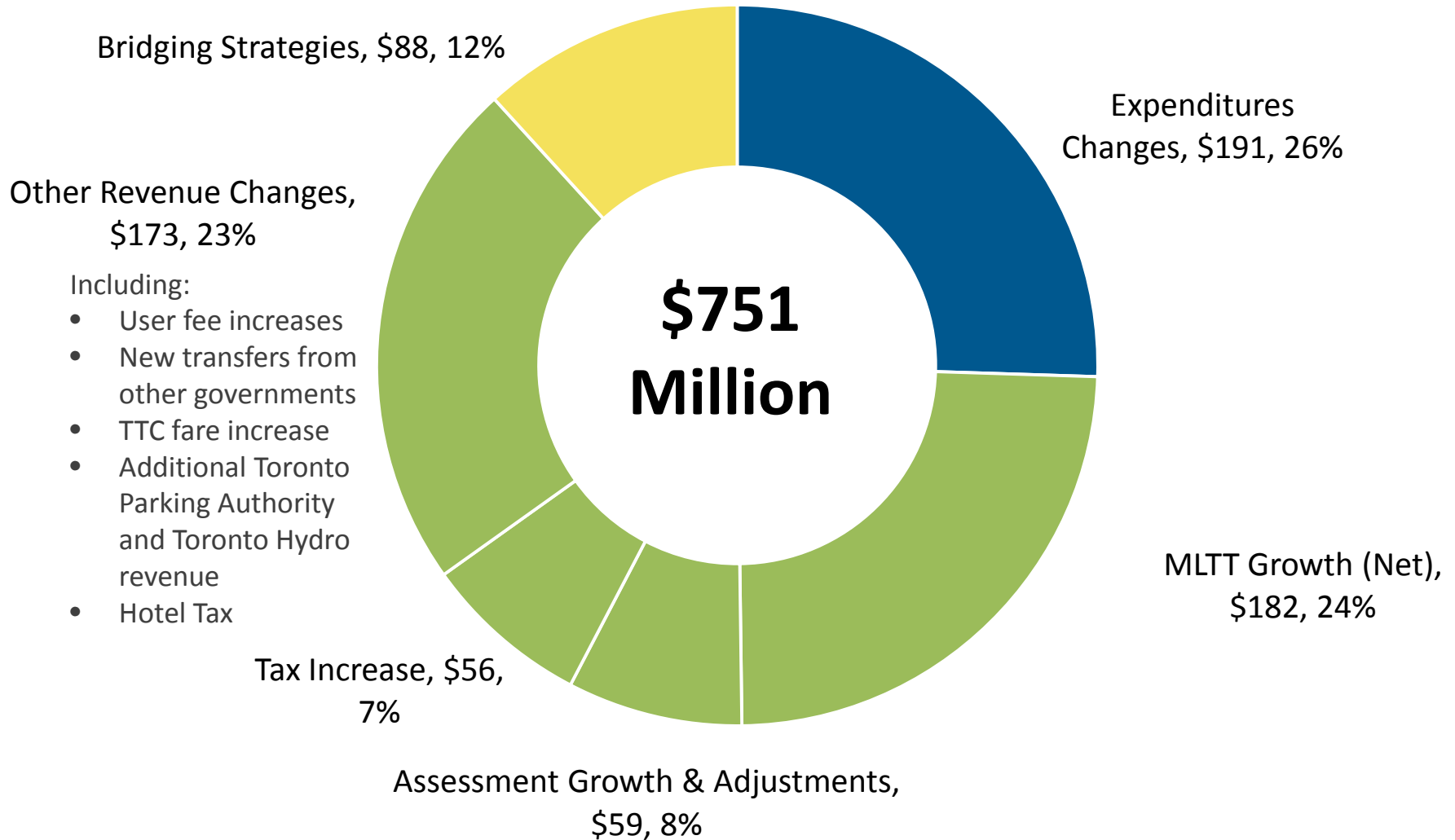
Tax-Supported Gross Revenue YoY Change (\$M and %)*



	MLTT (Gross)	Fed/Prov grant (Social Infrastructure Fund)	Property tax: Assessment growth and adjustment	Property tax: 2% residential tax increase	User fees and other City revenues	TTC Fare increase
YoY \$ increase	\$184 M	\$67 M	\$59 M	\$56 M	\$44 M	\$29 M
YoY % change	34.5%	3.1%	1.5%	1.4%	1.9%	2.3%
% of 2017 revenue growth	41.9%	15.2%	13.5%	12.8%	10.0%	6.6%

*Note: Bubble size is proportionate to absolute, year-over-year dollar increase

ACTIONS TAKEN TO BALANCE 2017 NET OPERATING BUDGET: REDUCE \$731 M OPENING PRESSURE + \$20 M IN NEW INVESTMENTS



LOOKING FORWARD

Three core sets of risk

Process and Decision Risk

- Expense outcomes largely driven by agency decisions
- Reliance on broad, future targets rather than specific service changes
- High reliance on presumed decisions by other governments

Expense Momentum Risk

- Current expense levels controlled, but building momentum
 - Operating: Costs increase at each Council meeting
 - Capital: More projects and persistent project cost escalation
- Reluctance to embrace service level or model changes
- Labour, contract, and debt cost escalation
- Pressure from one-time bridging strategies repeat as pressure in the following year

Revenue Stability and Equity Risk

- MLTT dependence
- Lack of appetite for alternative revenue options
- Focus on select user fees / equity

FUTURE POLICY IMPLICATIONS

Continued reliance on external revenue increases

- No policy change required
- For example, MLTT and government transfers

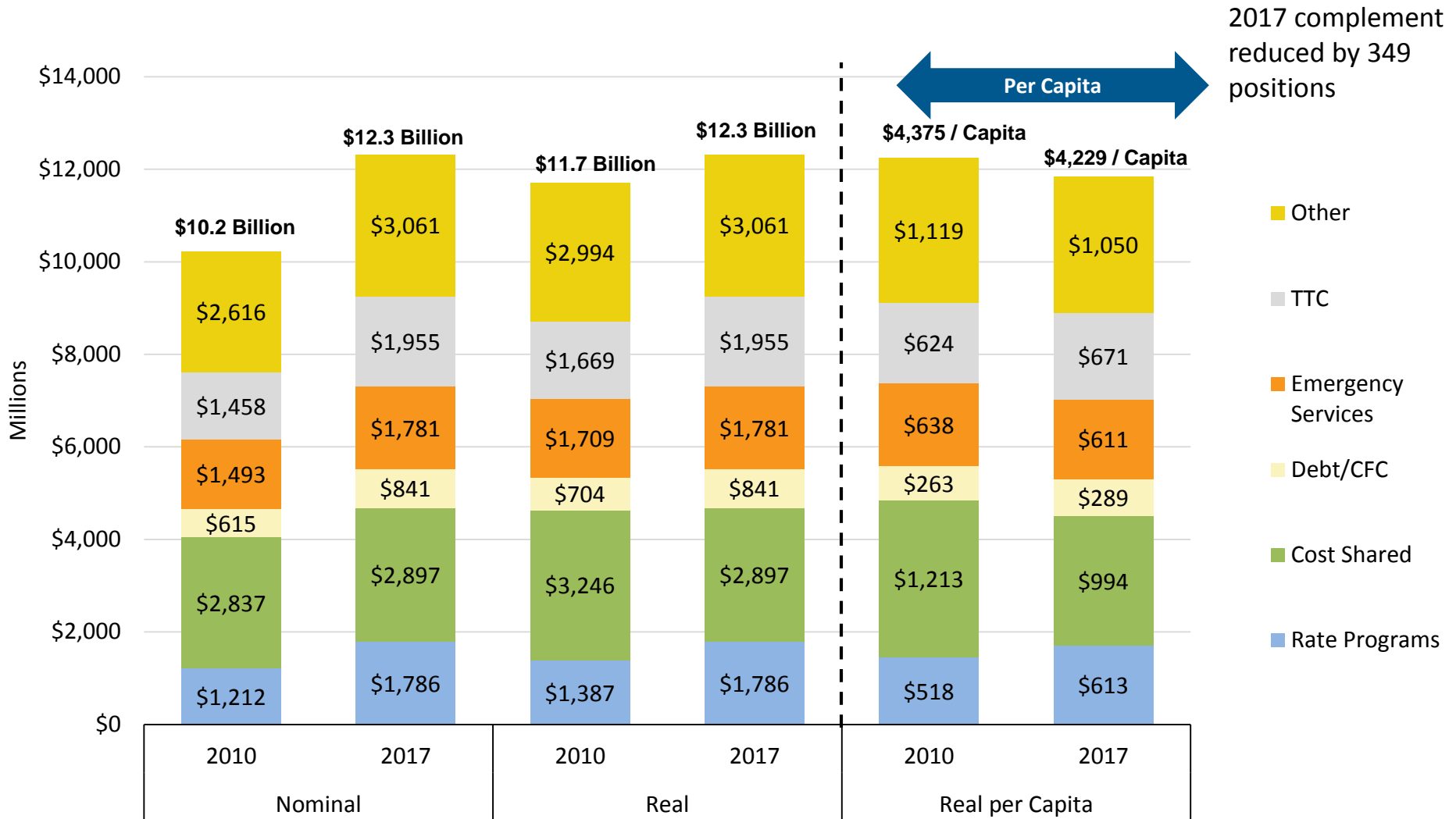
Lower or alter spending

- Service level or model changes
- Alter composition of operating and capital spend

Increase stable revenue through policy change

- Raise existing revenue source or implement new revenue options

2010 VS 2017 TOTAL CITY SPENDING COMPARISON

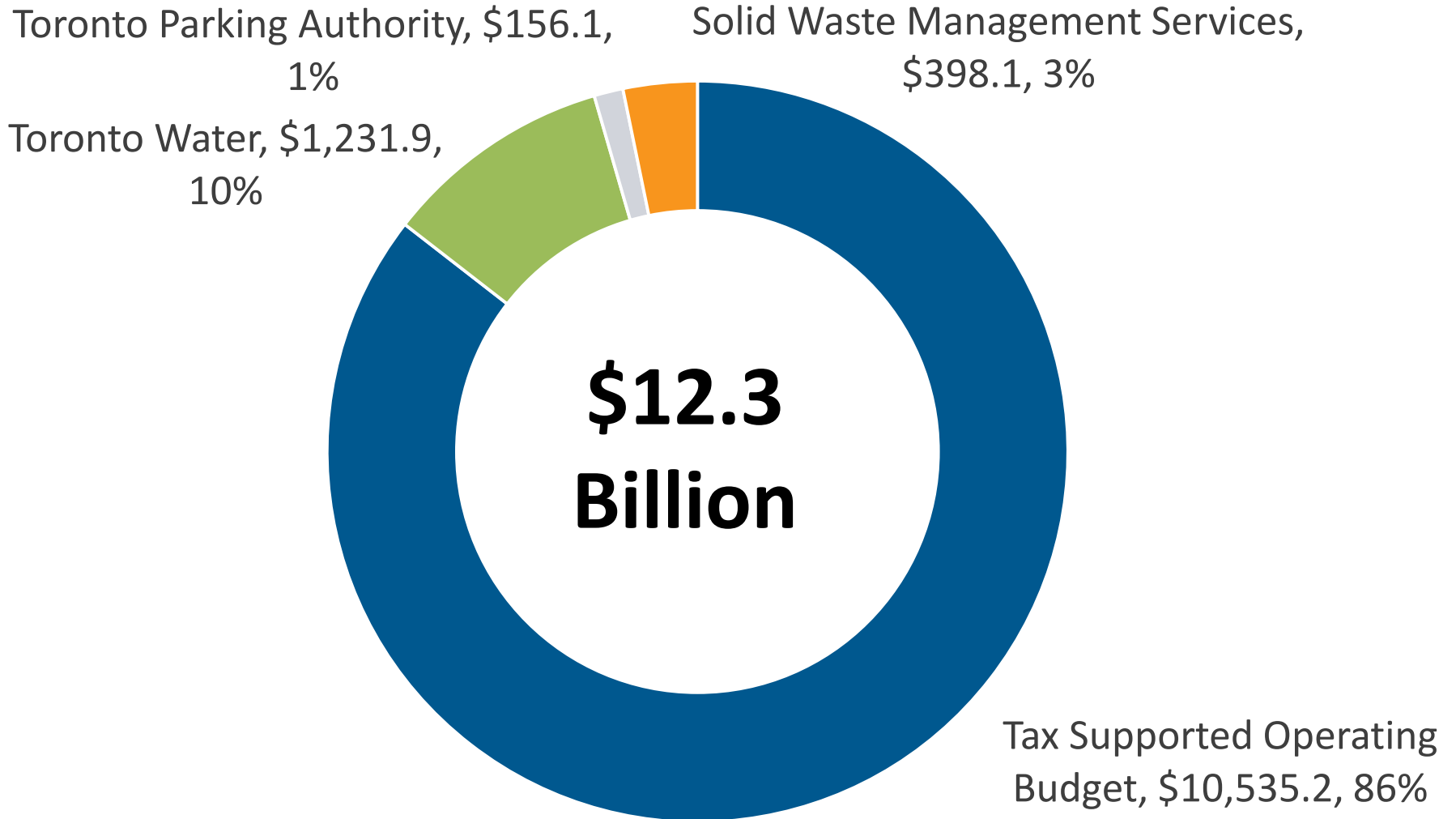




2017 Budget Committee Recommended Operating Budget Overview



TOTAL 2017 OPERATING BUDGET – RATE & TAX



2017 REVENUE OUTLOOK

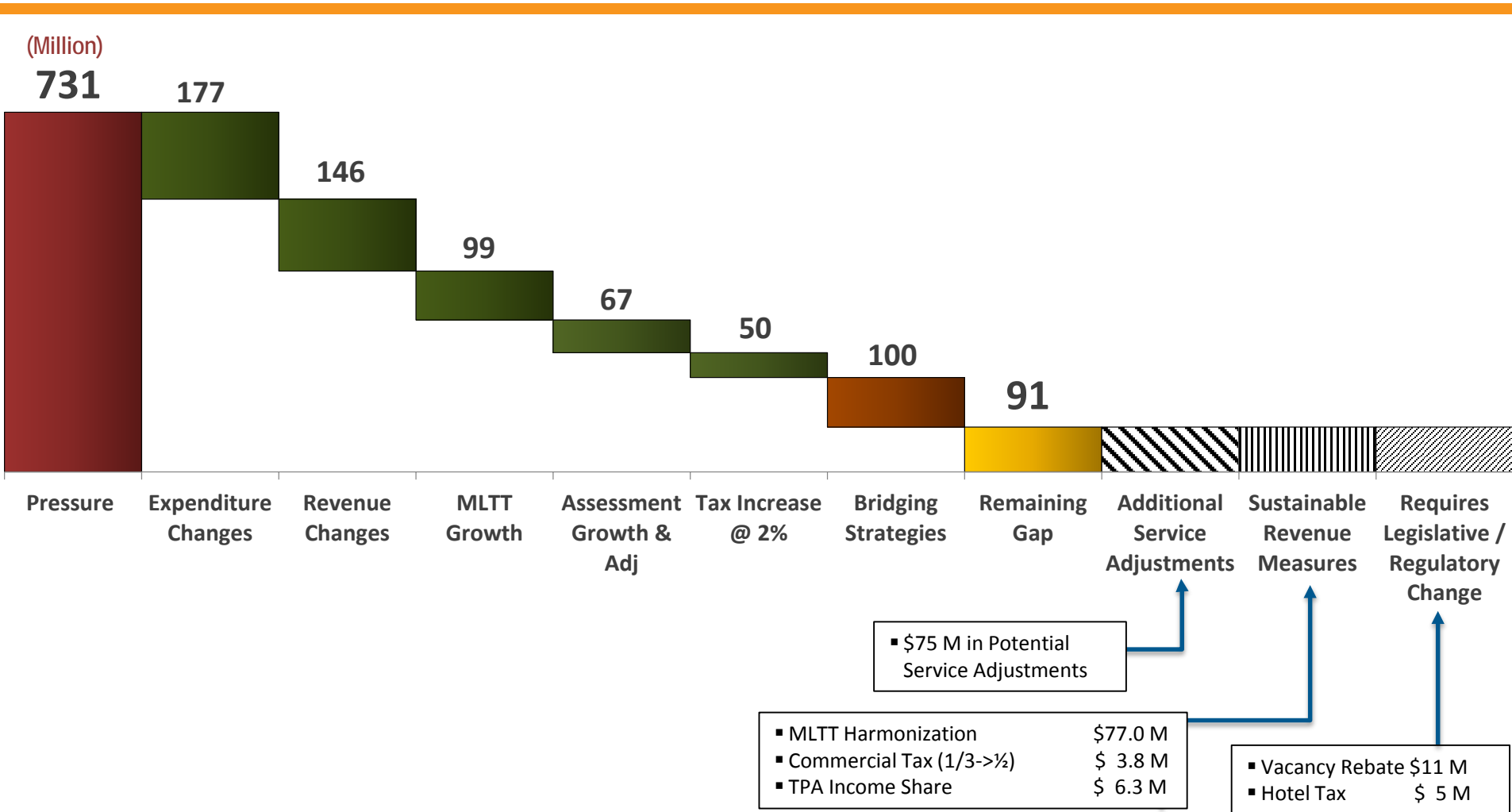
- Assumed residential property tax increase of 2 per cent
- Low to moderate assessment growth
- Increased reliance on strong Municipal Land Transfer Tax performance
- Small increases in revenues received from other orders of Government – includes upload
- Small increases to user fees and other revenues
- Increase in Toronto Parking Authority revenues

2017 PRESSURE FACTORS

- Increase in debt service cost and CFC for capital projects
- Impact of Toronto Pooling Compensation loss on Capital From Current
- Toronto Community Housing related pressures
- Reversal of one-time 2016 revenues
- TTC expenditure pressures and ridership / revenue mix change
- Potential decrease in Toronto Hydro dividend

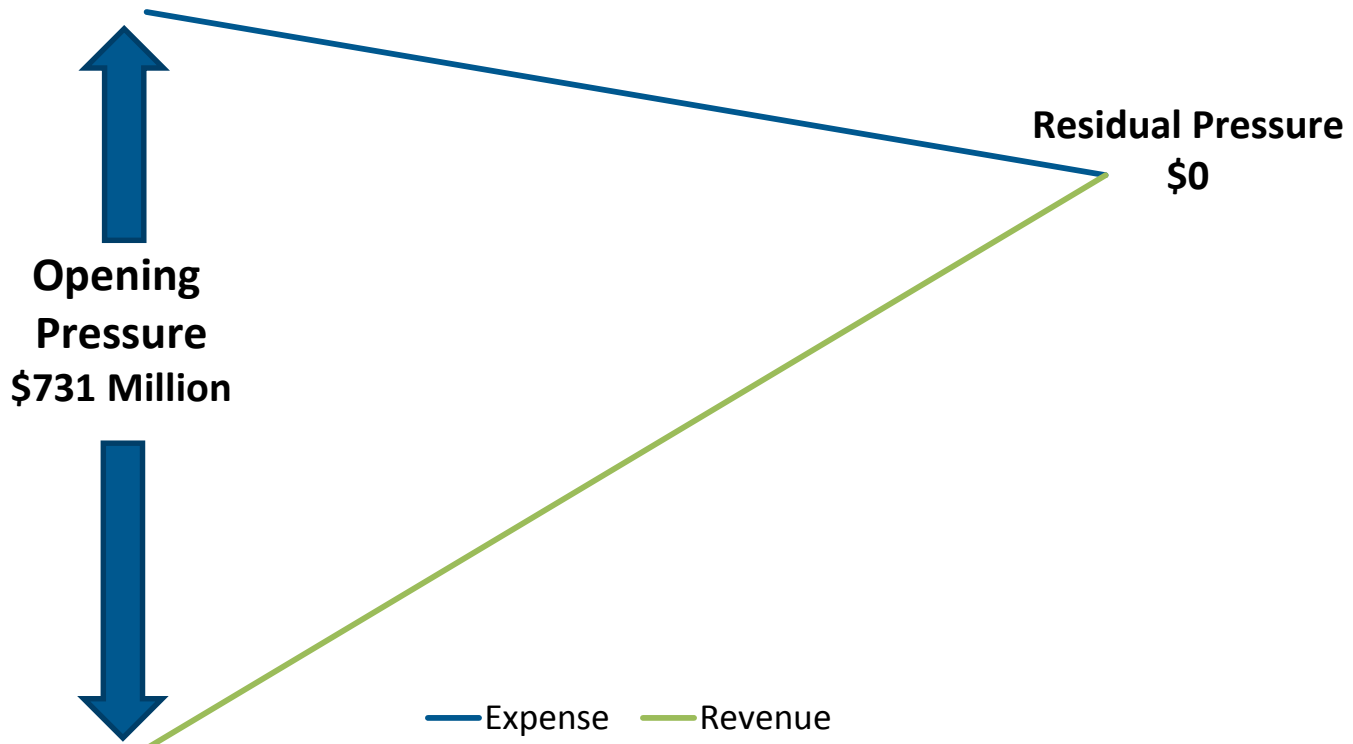
OPENING NET PRESSURE - \$731 MILLION

ACTIONS TAKEN IN PRELIMINARY BUDGET



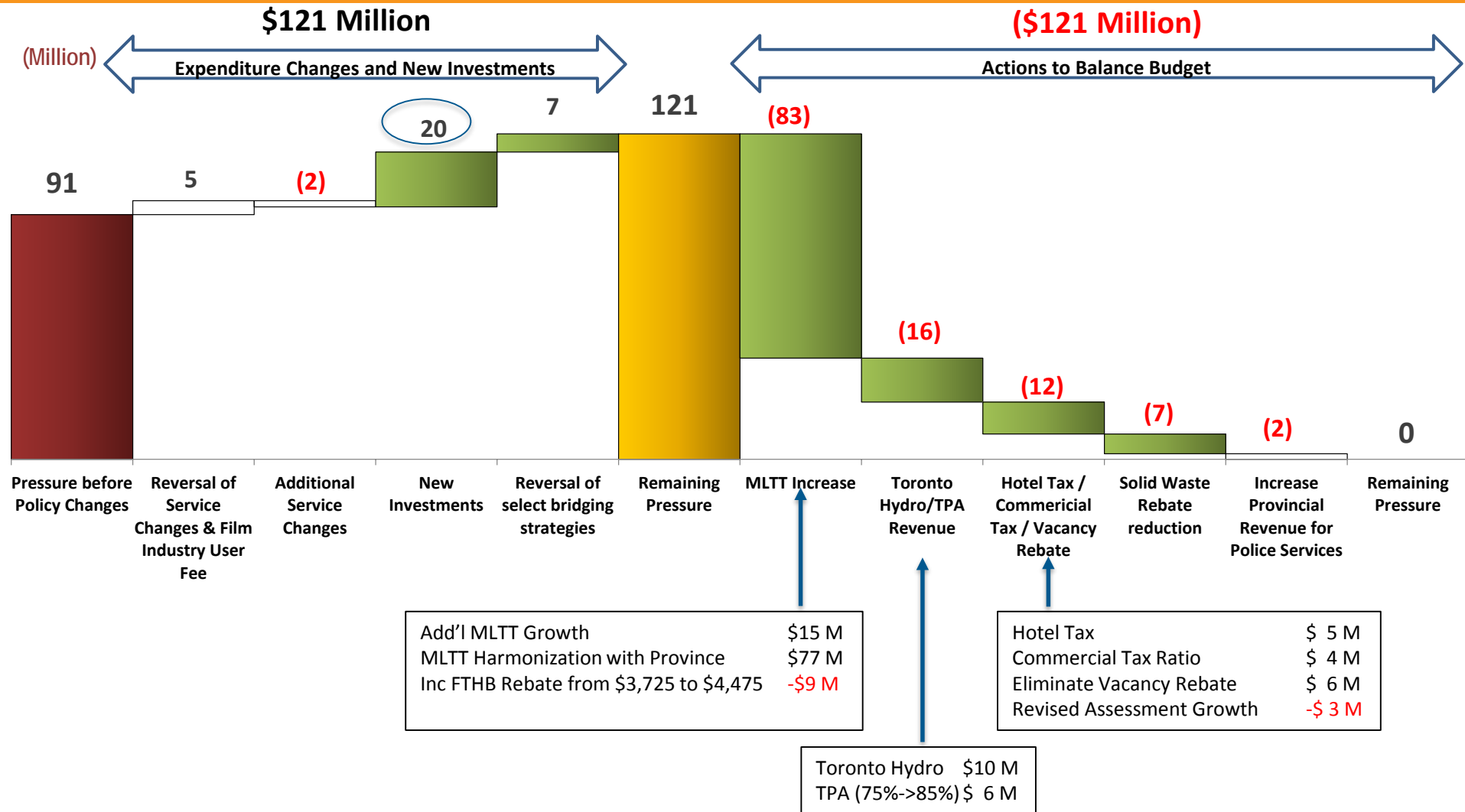
*For detailed breakdown see appendix slides 94,95

THE 2017 PRELIMINARY TAX OPERATING BUDGET



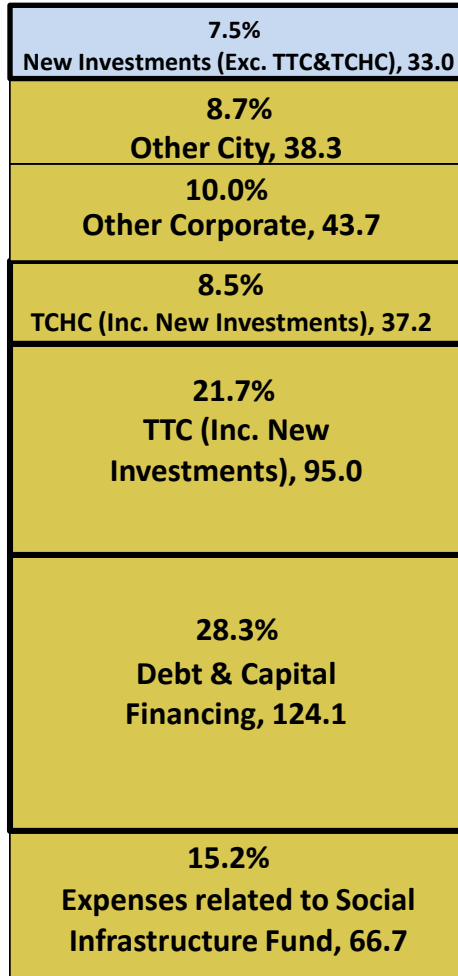
(In \$ Millions)	2016 Budget	2017 Prelim Operating Budget	2017 BC Rec'd Operating Budget	Change from 2016	% Change From 2016
Gross Expenditures	10,097	10,456	10,535	438	4.3%
Revenues (Inc. Tax)	10,097	10,366	10,535	438	4.3%
Residual Pressure	0	91	0		

BUDGET COMMITTEE'S ACTIONS TO BALANCE BUDGET

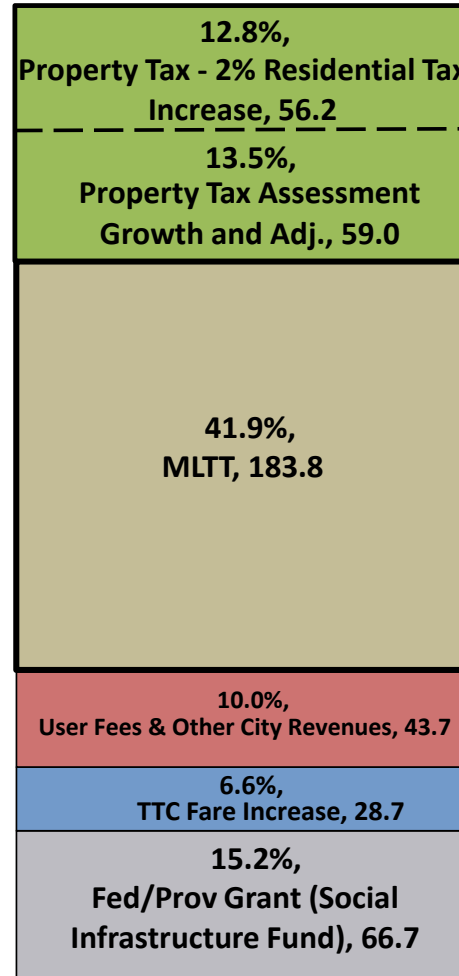


THE TAX SUPPORTED 2017 OPERATING BUDGET IS \$438 MILLION HIGHER THAN 2016

In \$ Millions



Expense Increases



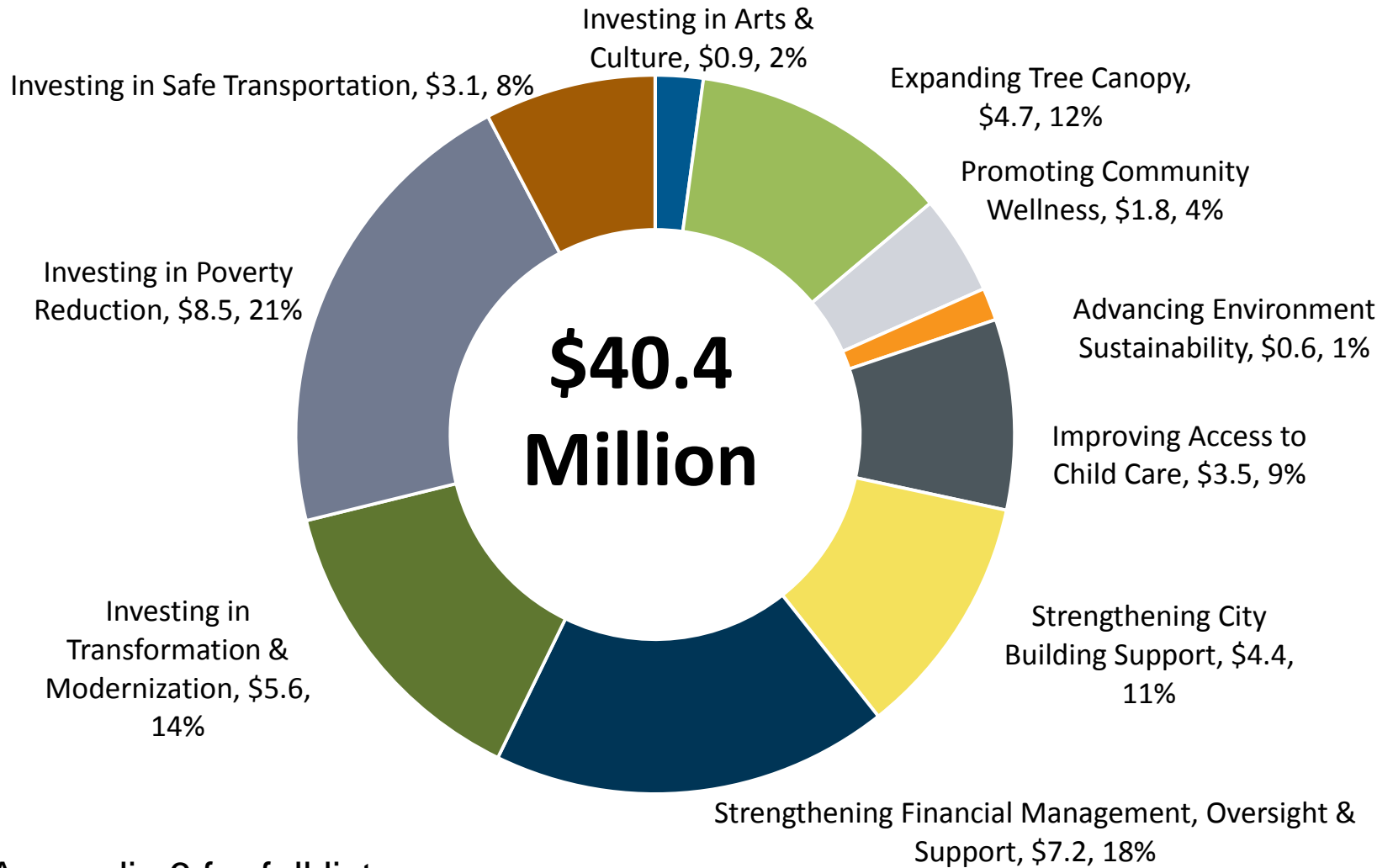
Funding Increases

- MLTT Growth: \$116 M
- Harmonization: \$77 M
- FTHB Rebate (\$3,725 to \$4,475): **-\$9 M**

2017 OPERATING BUDGET HIGHLIGHTS

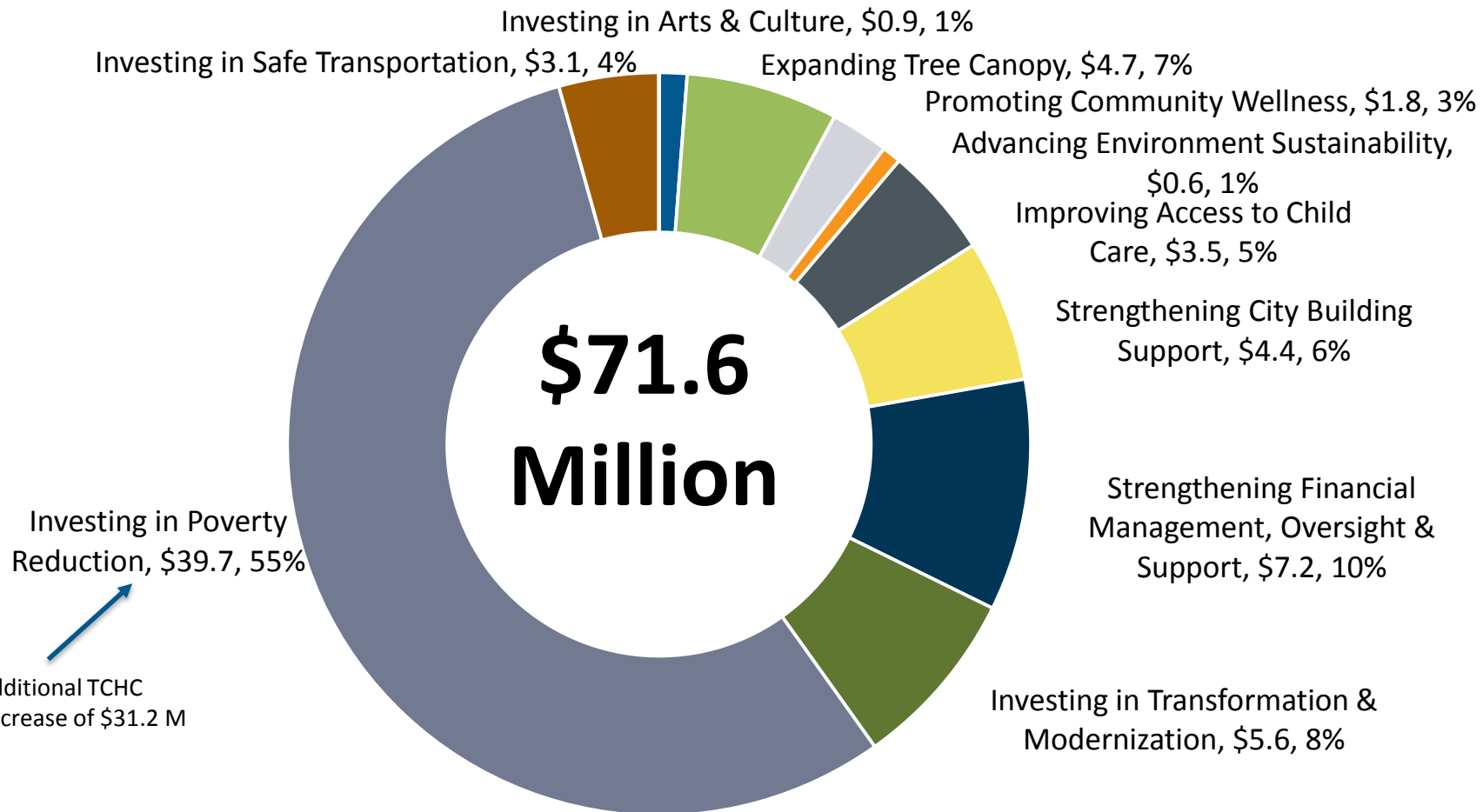
- Residential property tax increase 2.0% (\$56 Million)
- \$40.4 Million new / enhanced investments (\$18 M net)
- Reduced bridging strategies from \$100 M to \$88 M (\$12 M)
 - Eliminates one time funding and deferrals for City Ops (\$-5.2 M)
 - Eliminates one time reserve draws in Children's Services and need for 5-year funding plan (\$2.7 M)
 - Confirmation of \$6.4 million in Provincial funding for Police Services plus additional \$2.1 million (\$8.5 million total)
- \$66 Million in additional Social Infrastructure funding from the Province
- New and expanded revenue tools:
 - Hotel Tax (\$5 M)
 - Elimination of vacancy rebate (\$5.5 M)
 - Shift from 1/3 to 1/2 commercial tax (\$3.8 M)
 - MLTT Harmonization with province and increase First Time Home Buyers Rebate (\$77 M - \$9 M = \$68 M)

NEW INVESTMENTS IN THE 2017 OPERATING BUDGET



* See Appendix 6 for full list

NEW INVESTMENTS IN THE 2017 OPERATING BUDGET

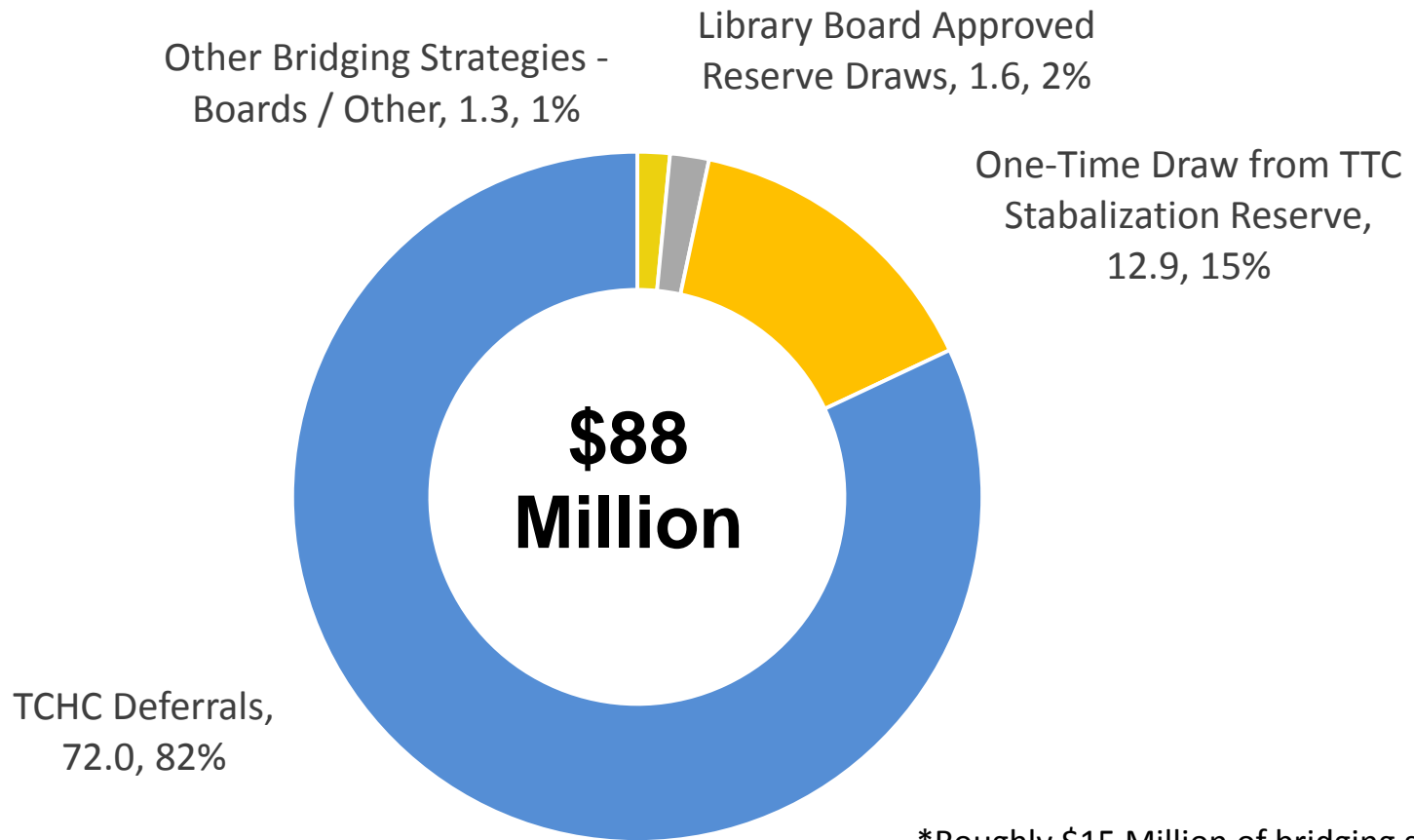


* See Appendix 6 for full list

2017 OPERATING BUDGET RISKS

- \$88 million in one-time bridging strategies need to be addressed in 2018 (Primarily TCHC and TTC)
- Continued reliance on MLTT growth to fund budget increases
- Agencies (Primarily TCHC and TTC) and capital costs continue to drive pressure and are mitigated through below inflation increases to City Operations
- Significant future annual budget gaps
- **2018 Budget Outlook:**
 - \$445 million in expenditure pressures + \$88 million in reversal of 2017 bridging strategies (\$533 Million total)
 - \$370 million net budget gap

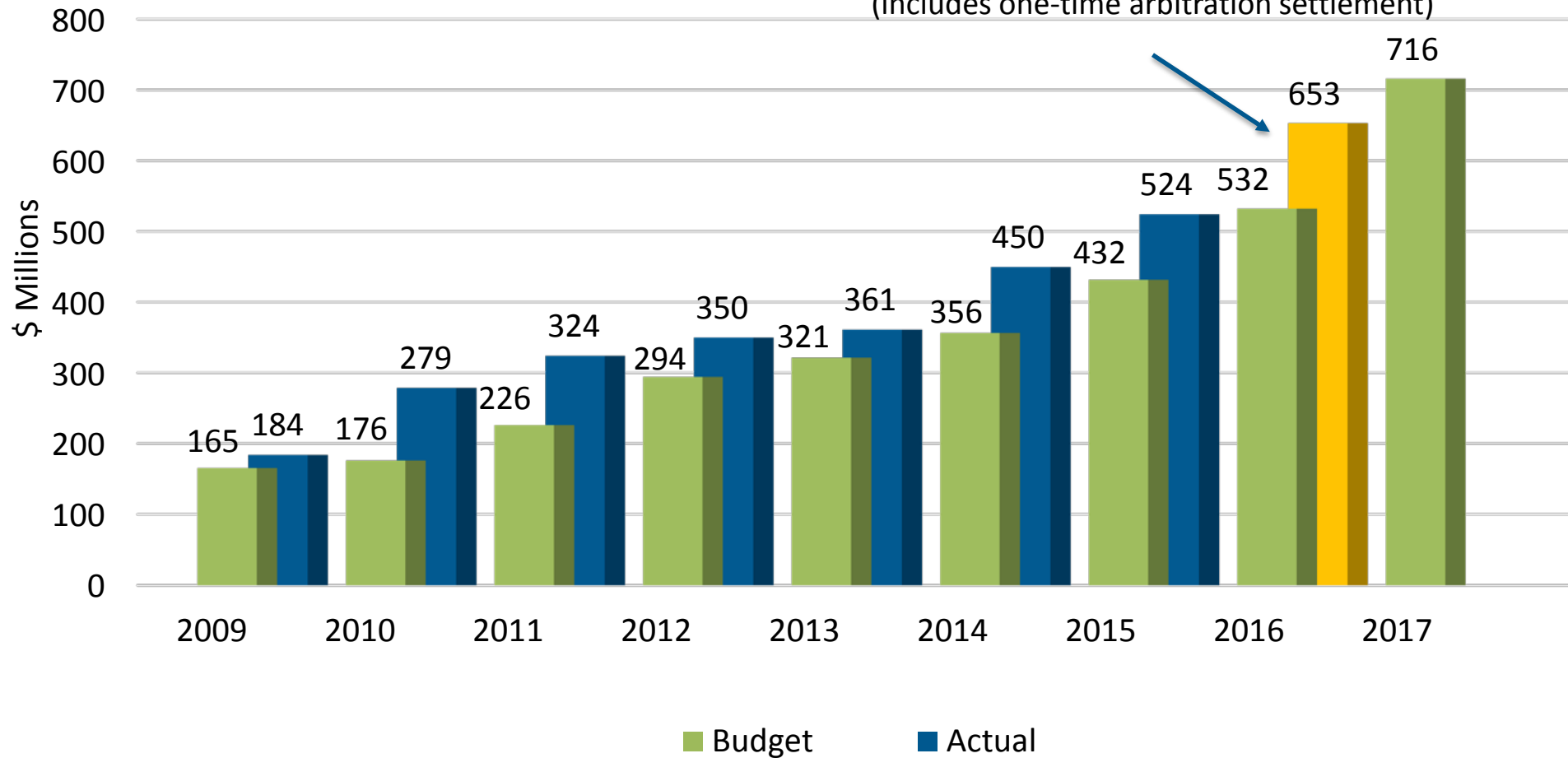
BRIDGING STRATEGIES INCLUDED IN THE BC RECOMMENDED 2017 OPERATING BUDGET



*Roughly \$15 Million of bridging strategies related to unsustainable reserve draws (TTC & Library). The remainder are related to one time expenditure deferrals. (Primarily TCHC)

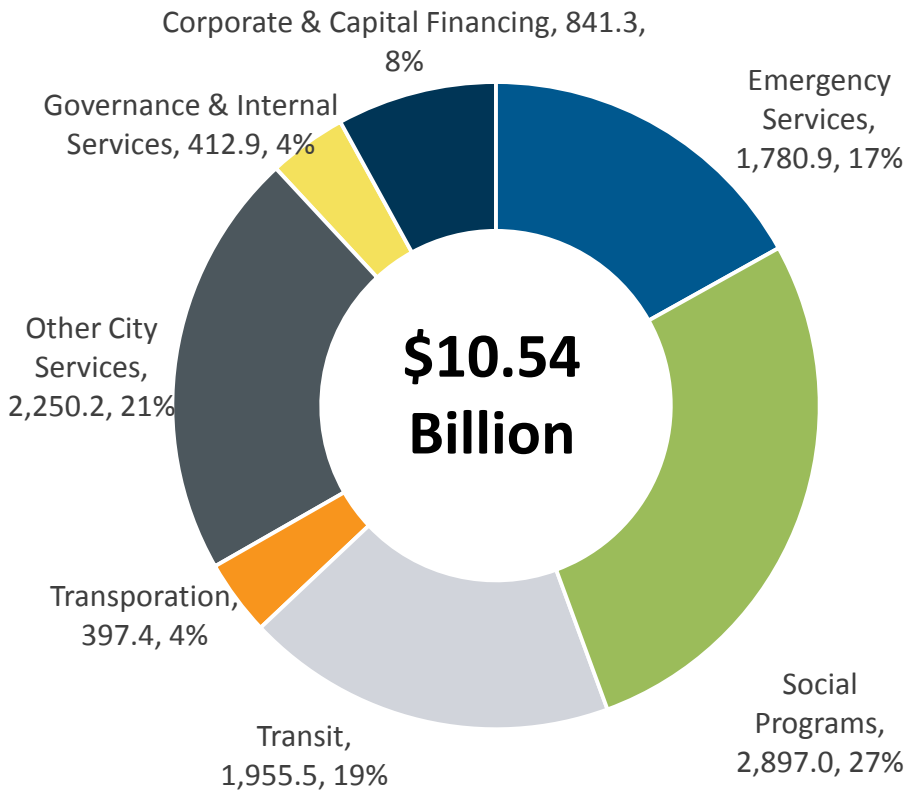
GROWTH OF TOTAL MLTT SINCE 2009

2016 Actual Based on Q4 Variance Projection
(includes one-time arbitration settlement)

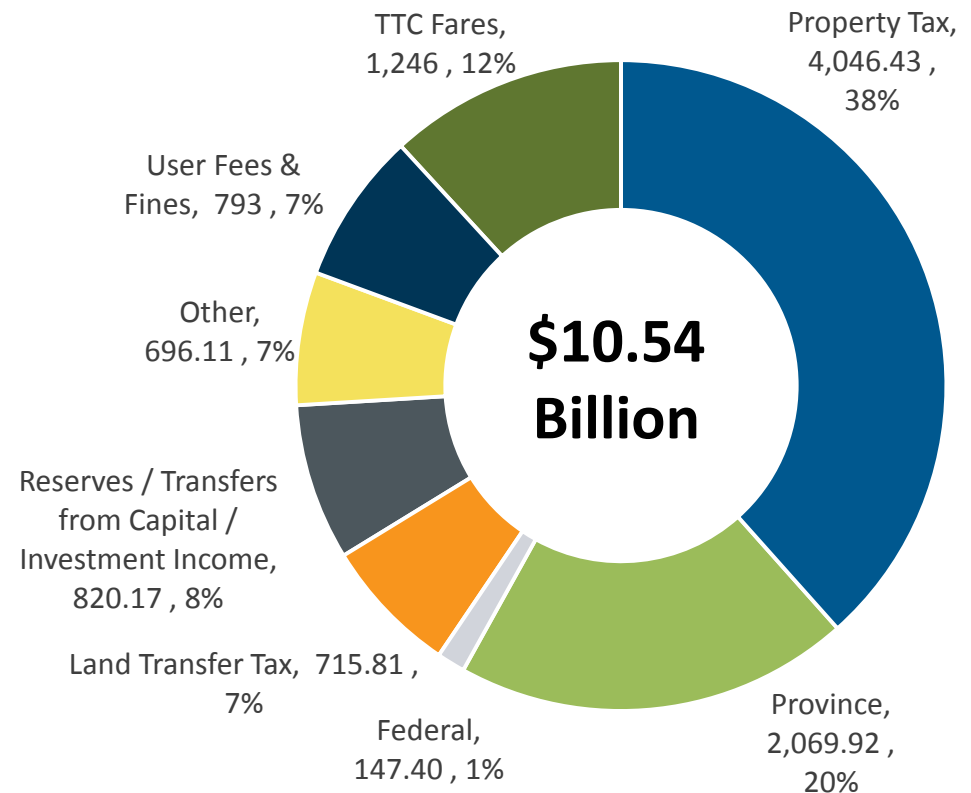


2017 BC Recommended Tax Supported Program Operating Budget

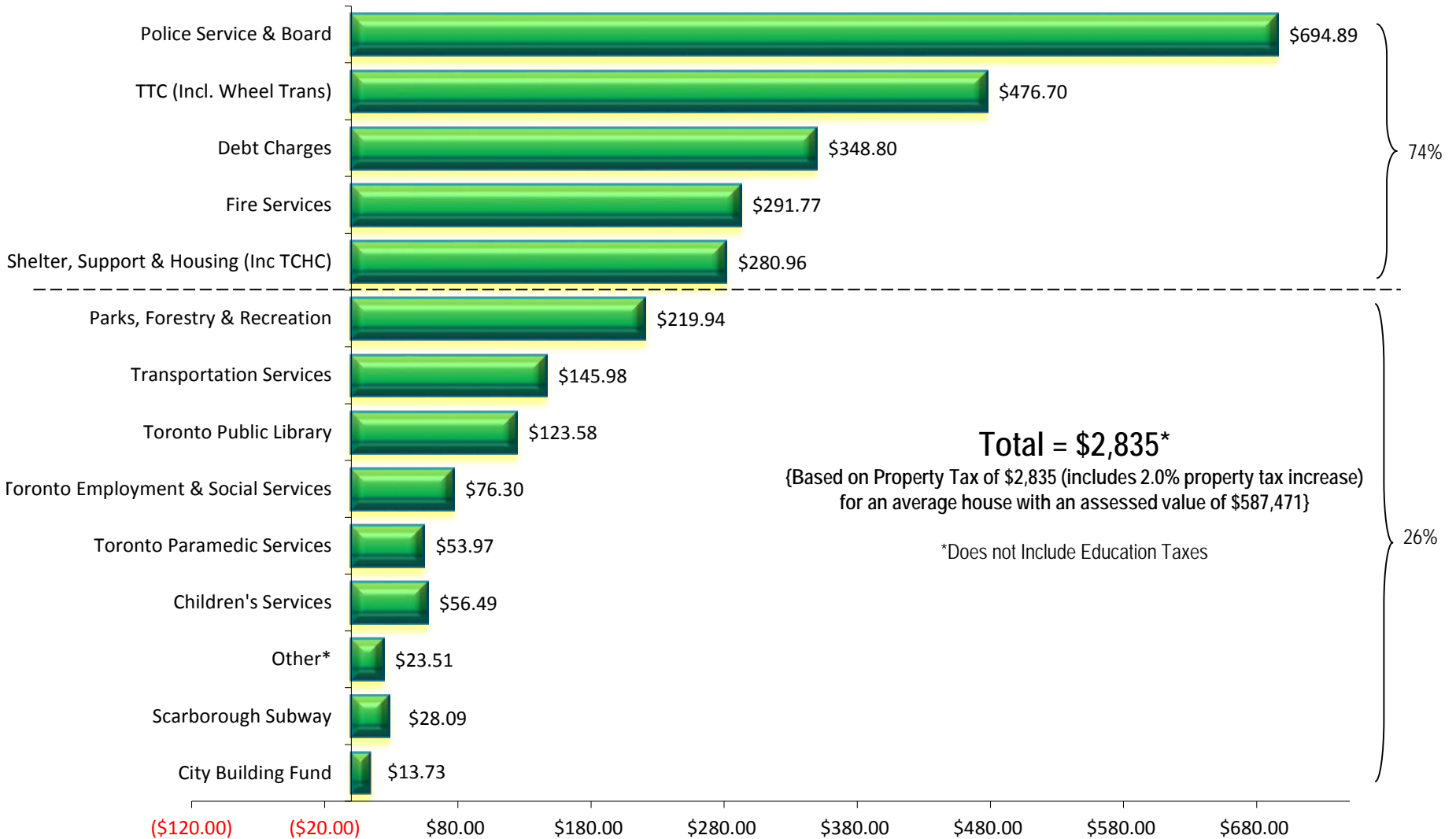
Where the Money Goes (\$ Millions)



Where the Money Comes From (\$ Millions)



BC RECOMMENDED 2017: WHERE THE MONEY GOES



BC RECOMMENDED BUDGET STAFFING IMPACT

	2016 Approved Staff Complement	2017 Complement Changes			
		Total Base Change	New/Enh Service Priorities	Total 2017 BC Rec'd Budget	Change from 2016 Approved
Citizen Centred Services "A"	13,096.3	(363.5)	26.4	12,759.3	(337.0)
Citizen Centred Services "B"	6,364.8	(35.5)	61.0	6,390.3	25.5
Internal Services	3,069.0	(108.7)	18.0	2,978.2	(90.7)
City Manager	429.0	(3.0)	6.0	432.0	3.0
Other City Programs	924.3	(8.3)	45.5	961.5	37.2
Accountability Offices	54.8	0.5		55.2	0.5
TOTAL - CITY OPERATIONS	23,938.0	(518.5)	156.9	23,576.5	(361.6)
Agencies					
TTC (incl. Wheel-Trans)	14,540.0	36.0	5.0	14,581.0	41.0
Police Services & Board	7,888.0			7,888.0	
Toronto Public Library	1,741.0	(8.7)		1,732.3	(8.7)
Toronto Public Health	1,864.6	(40.1)	6.5	1,831.0	(33.6)
Other Agencies	1,512.6	12.8	1.0	1,526.4	13.8
TOTAL - AGENCIES	27,546.2	0.0	12.5	27,558.7	12.5
Corporate Accounts (Inc Parkign Tags)	397.0			397.0	
TOTAL LEVY OPERATING BUDGET	51,881.2	(518.5)	169.4	51,532.1	(349.1)



Tax Impacts



VALUATION CYCLE

<u>Tax Year</u>	<u>Valuation Date</u>	
1998, 1999, 2000	June 30, 1996	
2001, 2002	June 30, 1999	
2003	June 30, 2001	
2004,2005	June 30, 2003	
2006, 2007, 2008	January 1, 2005	
2009, 2010, 2011, 2012	January 1, 2008	
2013, 2014, 2015, 2016	January 1, 2012	
2017, 2018, 2019, 2020	January 1, 2016	√

REASSESSMENT CHANGES - 2017-2020 VS. HISTORICAL % CVA CHANGE

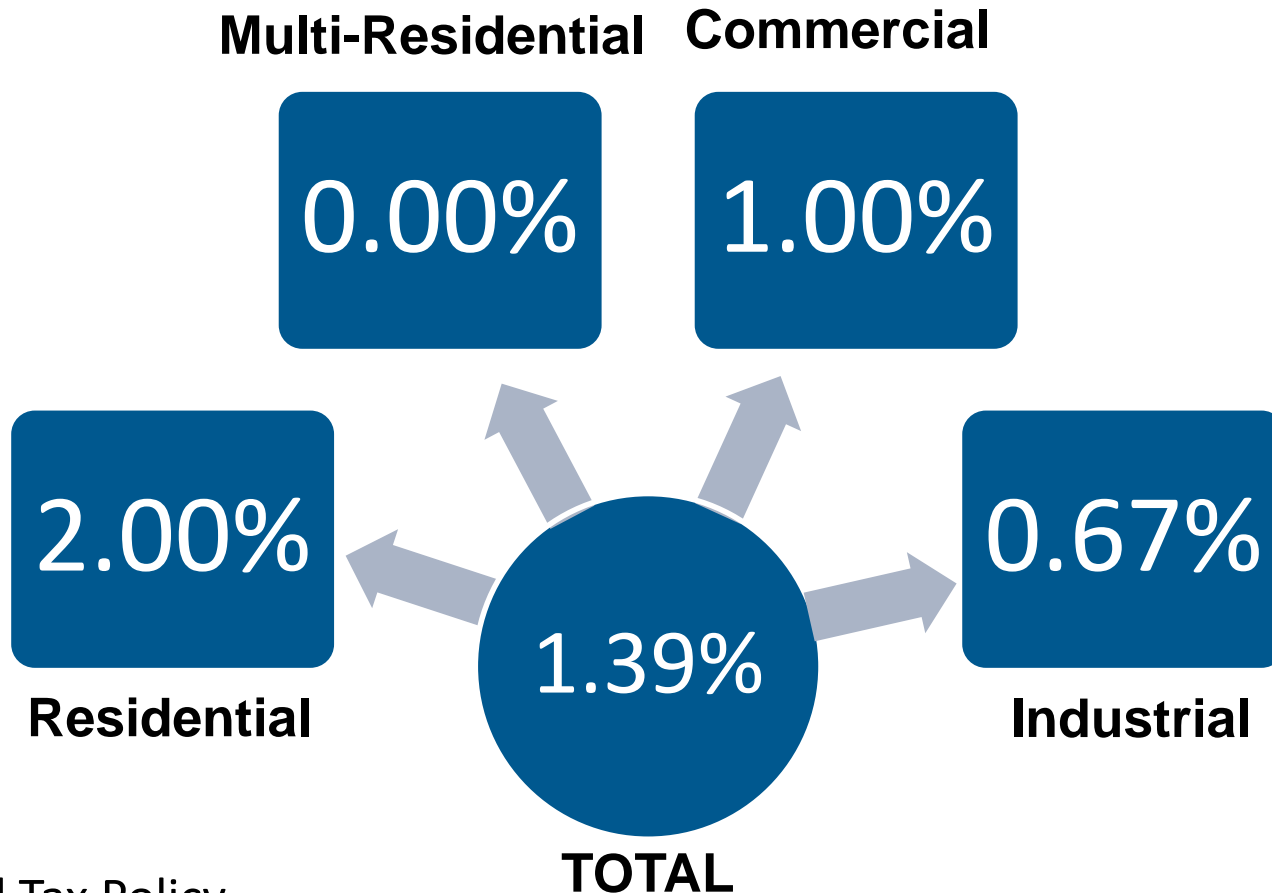
Cycle Valuation Date	'09-'12 Jan. 1, 2008	'13-'16 Jan. 1, 2012	'17-'20 Jan. 1, 2016	'17 Phased-in
Residential	22.0%	23.0%	28.6%	7.0%
Multi-Residential	9.3%	23.4%	54.4%	13.1%
Commercial	35.1%	22.1%	33.6%	7.8%
Industrial	41.9%%	18.2%	18.8%	3.3%
City Wide	23.5%	22.8%	30.9%	7.5%

- Would have been potential for significant tax shift onto the Multi-Residential class

AVERAGE PROPERTY VALUES

	2016 (Jan. 1/12 Valuation)	2020 (Jan. 1/16 Valuation)	% Change	2017 Phased-In
Single Family Detached	729,565	973,346	33%	790,248
Town Homes	530,710	722,193	36%	578,556
Semi Detached	518,512	714,293	38%	567,449
Condominiums	369,936	413,843	12%	379,388
All Residential	548,943	706,178	29%	587,471

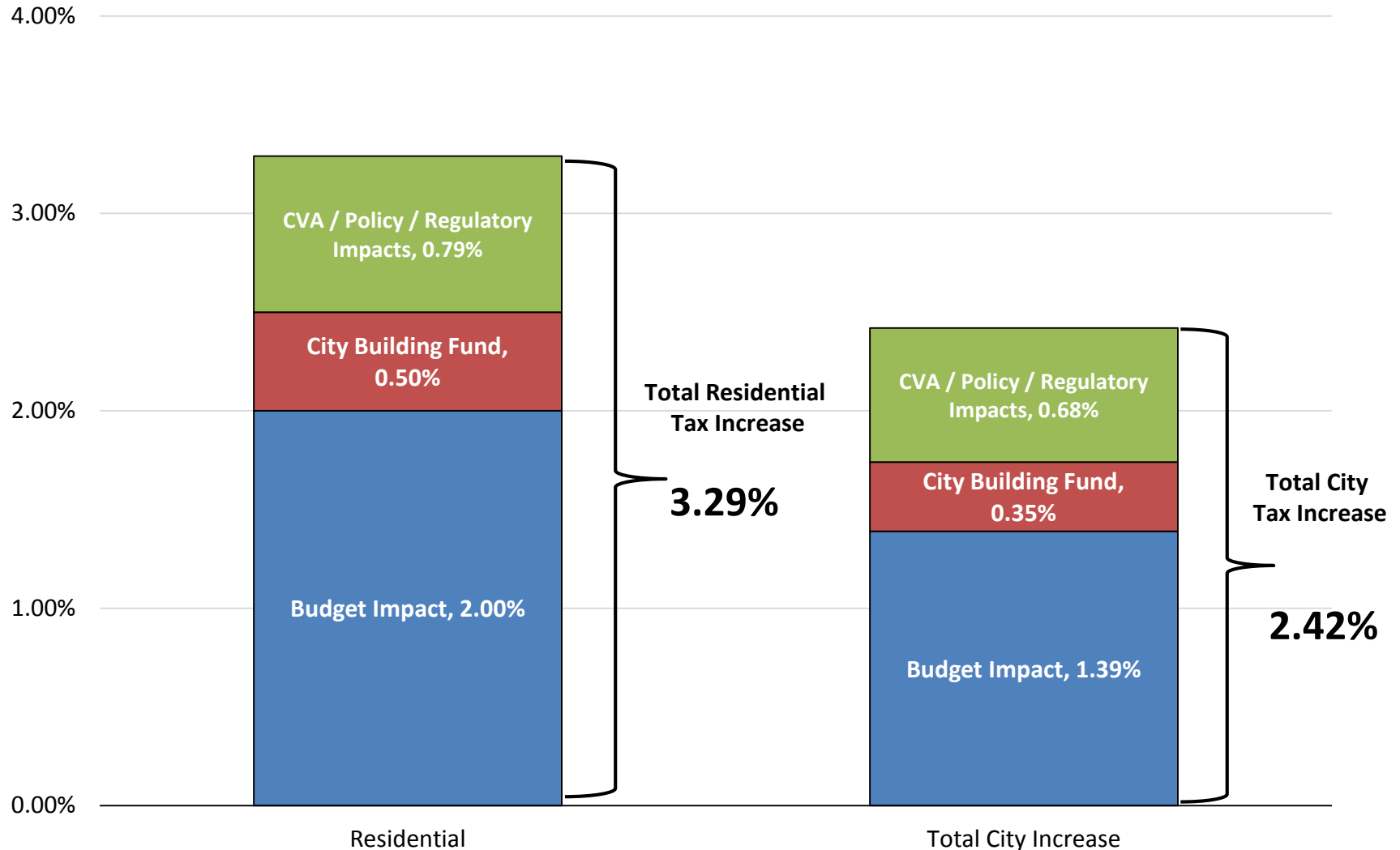
BUDGET COMMITTEE RECOMMENDED 2017 BUDGET TAX INCREASE IF THE RESIDENTIAL BUDGET TAX INCREASE IS 2.0%



Per Council Tax Policy
and New Legislation /
Regulation

BUDGET COMMITTEE RECOMMENDED 2017 TOTAL TAX INCREASE

RESIDENTIAL BUDGET TAX INCREASE OF 2.0% + CITY BUILDING FUND + CVA/REGULATORY IMPACT



AVERAGE PROPERTY TAX IMPACTS IF RES. BUDGET INCREASE AT INFLATION; PROVINCIAL FREEZE ON MULTI-RES; TAX BURDEN 1/2 INCREASE FOR COM.; 1/3 FOR IND.; CONTINUE RATIO REDUCTION

	Budgetary Increase	City Building Fund	CVA/Regulatory	Policy	Total
Residential	2.00%	0.50%	-0.12%	0.91%	3.29%
Multi-Residential (Apartment)	0.00%	0.00%	5.52%	-5.52%	0.00%
Commercial Residual	1.00%	0.25%	1.26%	0.92%	3.43%
Commercial Large	1.00%	0.25%	0.01%	0.16%	1.42%
Industrial	0.67%	0.16%	-3.80%	0.15%	-2.82%
City Average	1.39%	0.35%	0.68%	0.00%	2.42%

*Commercial Large includes: office buildings >25,000 ft²; shopping centres >25,000 ft²; parking lots; professional sports facilities.

TAX RATIO IMPLICATIONS

	2016	2017
Multi-Res	2.9	2.66
Commercial band 1 (<\$1m)	2.5	2.49
band 2 (>\$1m)	2.9	2.85
Commercial – Large	2.9	2.85
Industrial	2.9	2.83

Original 2017 ratio target: 2.5 - times residential rate for Commercial Band 1
2.8 - times for All other

2017 TAX IMPACT ON AVERAGE HOUSEHOLD (MUNICIPAL TAXES)

- 2016 Average CVA \$548,943
- 2017 Average CVA \$587,471

	\$	%
2016 Average Tax	2,745	
Reassessment Impact	(3)	-0.12%
Policy / Regulation Impact	25	0.91%
Budget Increase	55	2.0%
City Building Fund	14	0.5%
Total Impact	90	3.29%
2017 Average Tax	2,835	

2017 AVERAGE TOTAL PROPERTY TAX IMPACT WITH 2.00% RESIDENTIAL BUDGET TAX INCREASE (INC. EDUCATION ESTIMATE)

Average Residential Tax	2016	2017	\$ impact	% Impact
Municipal	\$2,745	\$2,835	\$90	3.29%
Education* (estimate)	\$1,032	\$1,042	\$10	1.0%
Total	\$3,777	\$3,878	\$101	2.7%

Average House Assessed at \$587,471

* Education Tax Rates are not available at this time



2018 & 2019 Forecast



2018 & 2019 OUTLOOKS

(in \$ Millions)	2018	2019
Reversal of 2017 Bridging Strategies: TCHC	72	0
Reversal of 2017 Bridging Strategies: Other (Inc TTC Reserve)	16	0
Reversal of 2017 Bridging Strategies Total	88	0
Expenditure Pressures		
TTC	180	74
Capital & Corporate Costs	127	85
Comp & Benefits (Excl TTC & Police)	67	62
Tax Deficiencies	27	(10)
Operating Impact of Capital Projects	11	5
Non-labour Inflationary Impact	9	8
Employee Liability	5	5
Insurance	6	0
Other Base Pressures	12	22
Expenditure Pressures Total	445	252
Total Expense Pressure	533	252
Revenue Changes		
User Fee Change	(6)	(5)
OW Benefit Upload	(22)	0
Interest / Dividend Income	4	(16)
TTC Base User Fee Change	(9)	(22)
TTC Fare Change	0	(20)
Hotel and Lodging Tax	(15)	0
Municipal Land Transfer Tax	(7)	0
Assessment Growth	(50)	(50)
2% Tax Increase	(57)	(58)
Revenue Changes Total	(163)	(172)
Total Pressure	370	81



2017-2026 Capital Budget & Plan



- \$5.8 Billion New Investments to Fund Critical Unmet Needs
- Actions Taken to Create Investment Room
- 2017 – 2026 Budget Committee Recommended Capital Budget & Plan
 - Impact on State of Good Repair Backlog
 - Impact on Debt Financing
- Provincial Announcement on Tolling and Gas Tax
- Conclusion



\$5.8 Billion New Investments to Fund Critical Unmet Needs



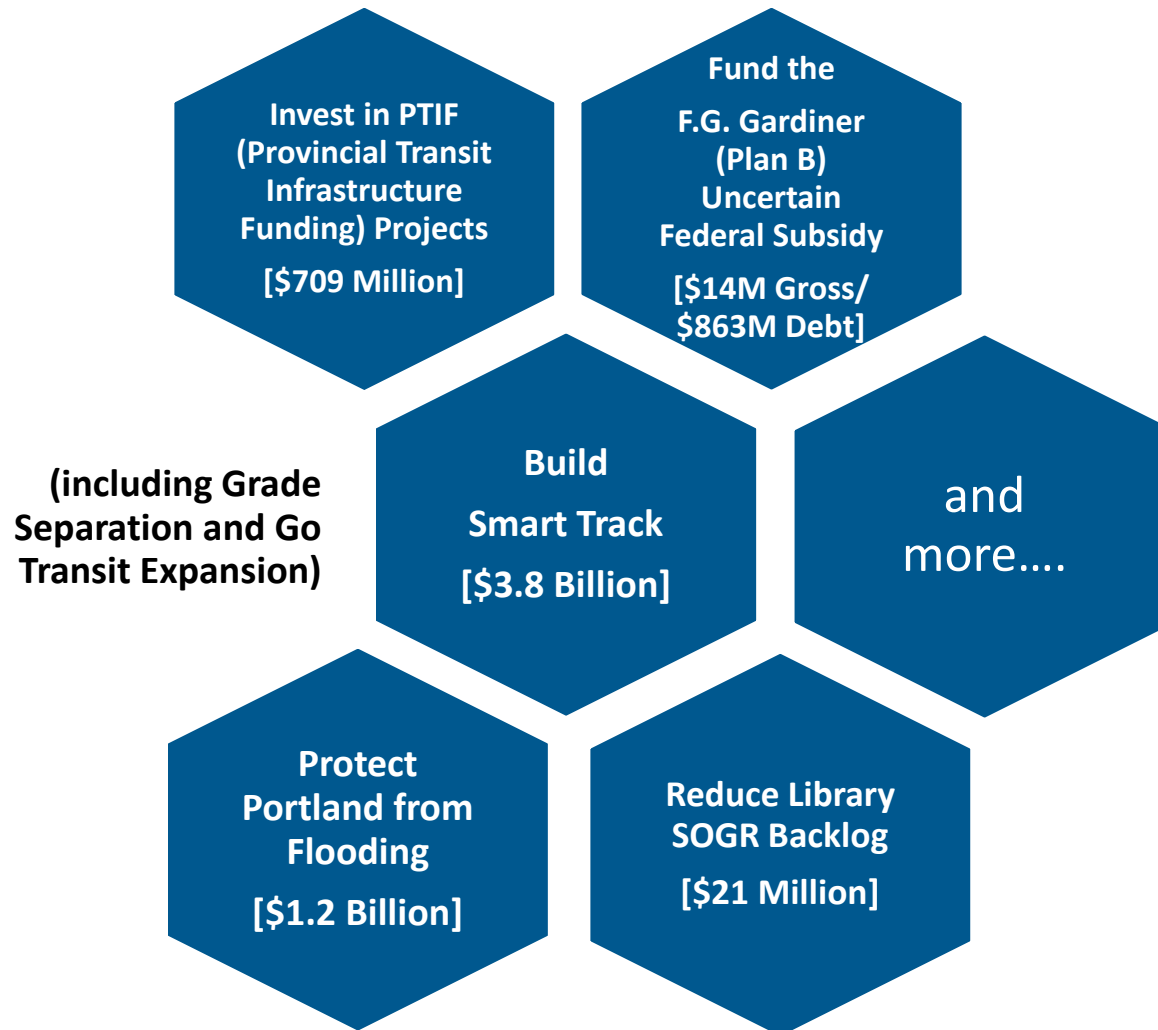
2017-2026 CAPITAL BUDGET & PLAN (RATE & TAX) - \$39.7B

WHERE THE MONEY GOES



- Notwithstanding \$26 Billion funded in 10 year Capital Plan, City still has unmet capital needs of \$30 Billion over next 15 years.
- Investments are required to address state of good repair backlog, service improvement initiatives and future transit expansion.

\$5.8 BILLION NEW INVESTMENT FUNDS CRITICAL UNMET NEEDS





Actions Taken to Create Investment Room



STRATEGIES TO CREATE ADDITIONAL INVESTMENT ROOM CAPITAL DIRECTIONS

Step 1

- Submit 2017-2026 Capital Plan based on (2016) approved debt and add new 10th year

Step 2

- Examine annual cash flow funding estimates to more *realistically* match cash flow of project activities and timelines

Step 3

- Refine project estimates and timing of unmet needs for prioritization

Step 4

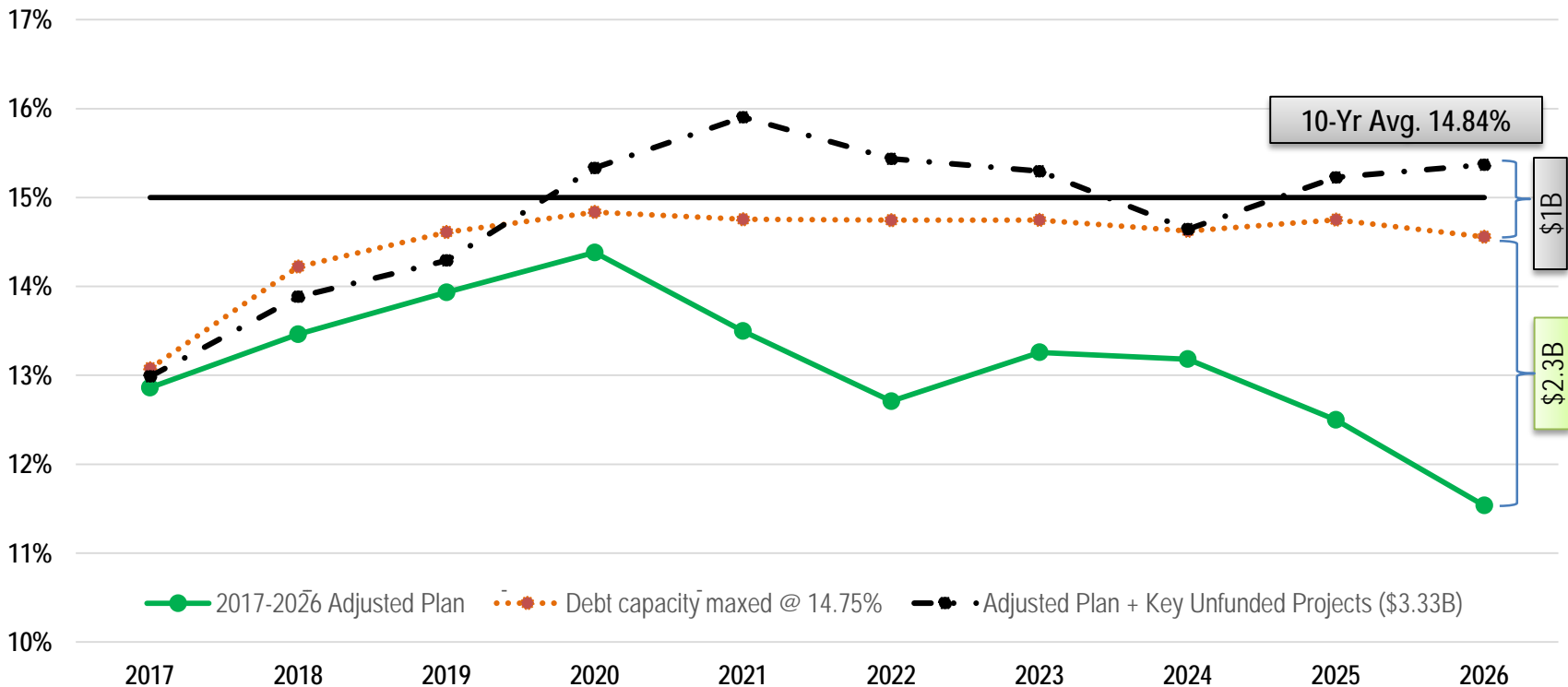
- Establish criteria and prioritize unmet needs

Step 5

- Examine debt capacity and include the Council directed 0.5% City Building Fund

STRATEGIES TO CREATE ADDITIONAL INVESTMENT ROOM

Debt Charges as a % of Property Tax Levy
 \$3.334B Key Unfunded Capital Projects to be Funded from Increased Debt Room



STRATEGIES TO CREATE ADDITIONAL INVESTMENT ROOM RESULTS

\$134M

- Realigning to project timelines in the first 5 years released debt room of \$134 Million

\$2.2B

- Maximizing debt capacity increased debt room by \$2.2 Billion

\$1.0B

- BC recommended 0.5% per year City Building Fund (for 5 years) increased debt room by further \$1.0 Billion

\$3.3B

- Total **\$3.3 Billion debt** room provides **\$5.8 Billion in capital investments**

KEY PRIORITIES FUNDED IN THE BC RECOMMENDED 2017 – 2026 CAPITAL BUDGET & PLAN - \$5.8B

Funding Criteria for Unmet Needs (\$M)	10-Yr Gross	10-Yr Debt
1- Approved projects over debt target due to cost escalation	17	866
2- To ensure legislative compliance	60	60
3- Health & Safety/SOGR to avoid service disruption/claims	6	6
4- To leverage opportunity otherwise missed	732	536
5- Results in operating savings or cost avoidance	15	15
6- To implement approved Council priorities	4,975	1,828
7- SOGR projects to reduce backlog	22	20
8- To address sustained service demand	4	3
Grand Total	5,831	3,334

KEY PROJECTS FUNDED IN THE BC RECOMMENDED 2017 – 2026 CAPITAL BUDGET & PLAN - \$5.8B GROSS/3.3B DEBT

(\$M)	10-Yr Gross	10-Yr Debt
SmartTrack	3,842	1,840
F.G. Gardiner	14	863
TTC & Non-TTC Public Transit Infrastructure Fund	709	513
Port Lands Flood Protection	1,192	47
Modernization & Transformation	36	36
Toronto Public Library SOGR Backlog	21	19
North York Central Renovation Phase 2	11	10
MB Renovation Accessibility Retrofit 2017-2026	5	5
Multi-Branch SOGR 2017-2026	5	5
Administrative Penalty System	6	6
Other	10	10
Grand Total	5,831	3,334



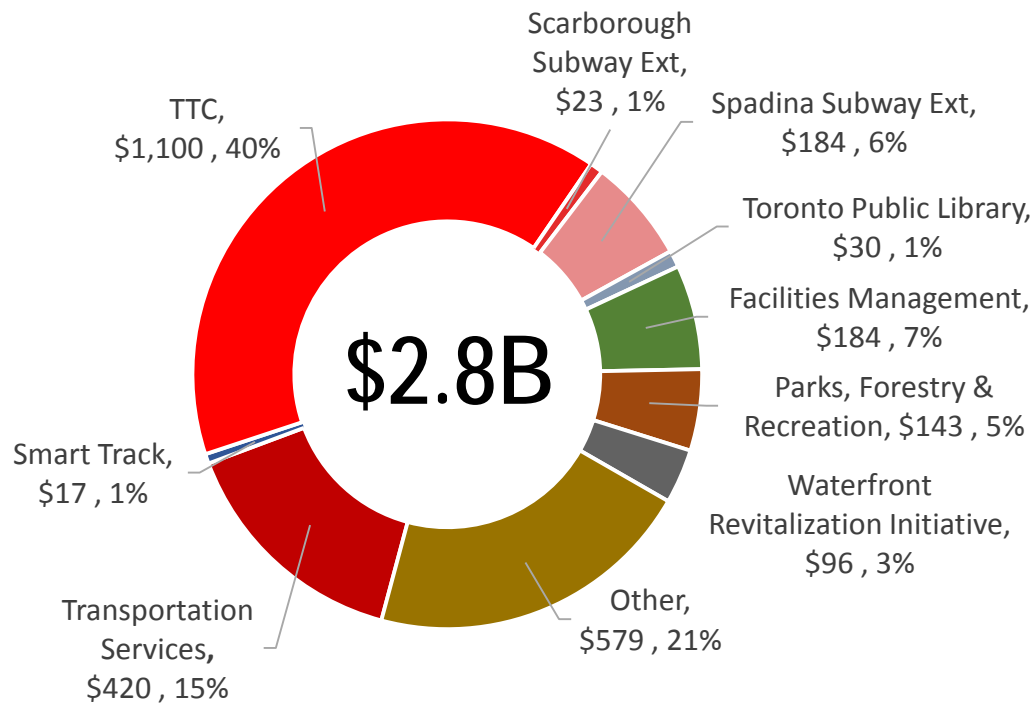
2017 – 2026 Budget Committee Recommended Capital Budget & Plan



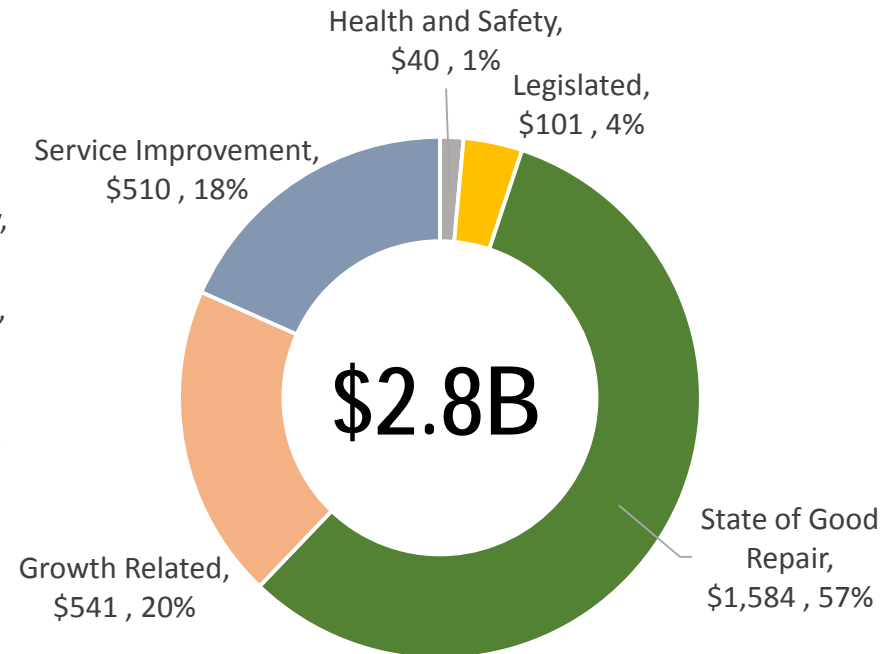
2017 CAPITAL BUDGET - \$2.8B

WHERE THE MONEY GOES

**2017 Capital Budget
By Program (\$m)**
63% TTC/Transportation



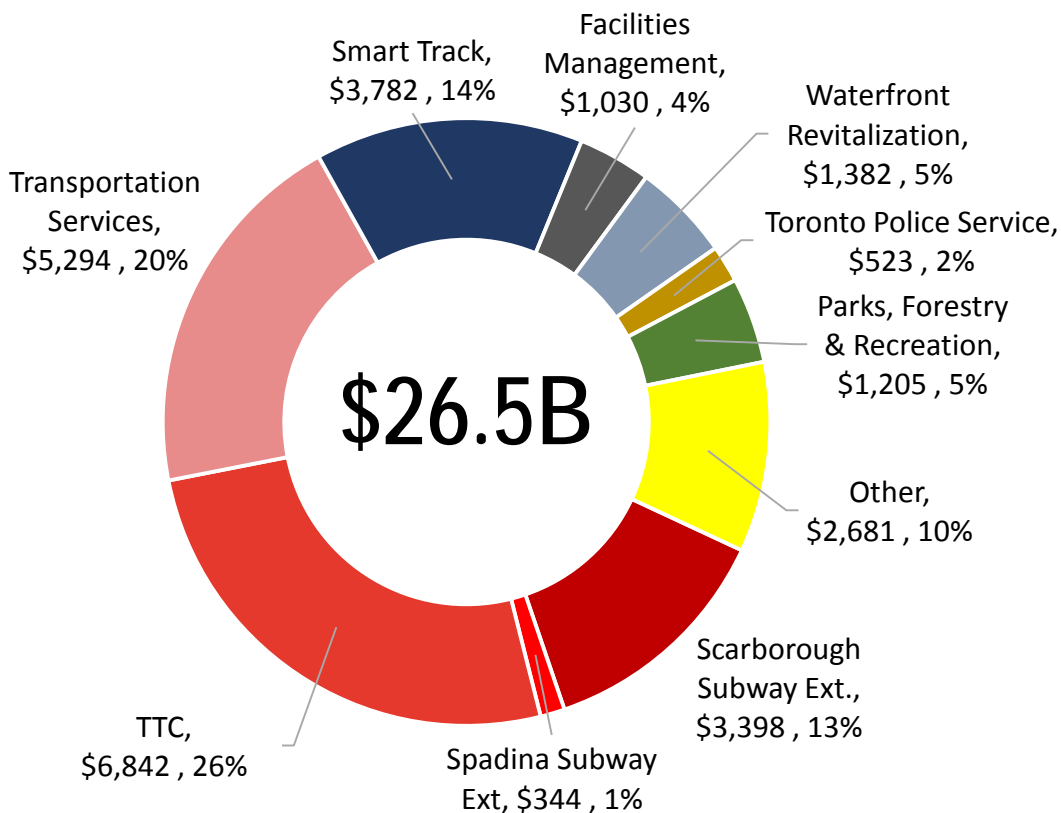
**2017 Capital Budget
By Category (\$m)**
57% SOGR



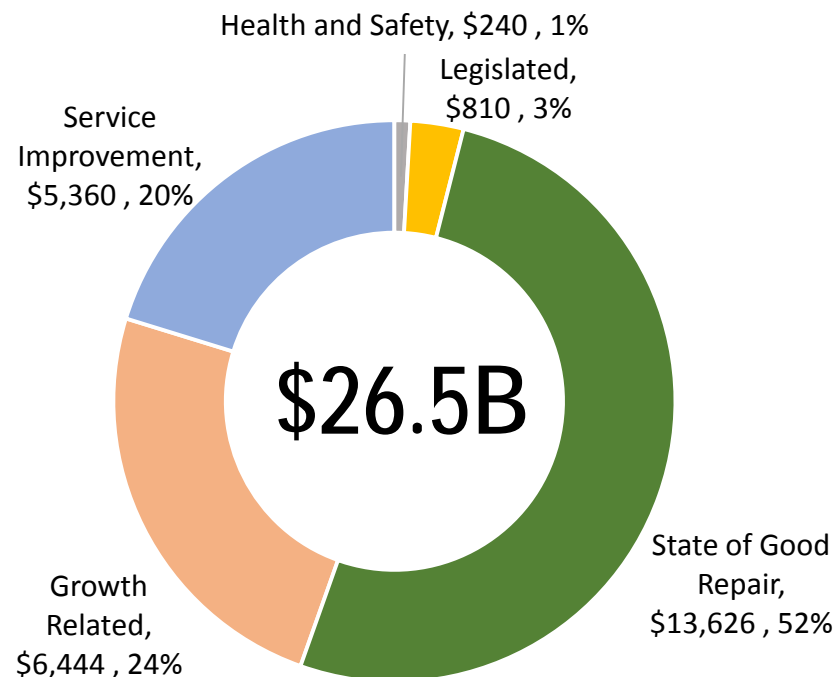
2017 – 2026 CAPITAL BUDGET AND PLAN - \$26.5B

WHERE THE MONEY GOES

**2017 - 2026 Capital Budget & Plan
By Program (\$m)**
74% TTC/Transportation



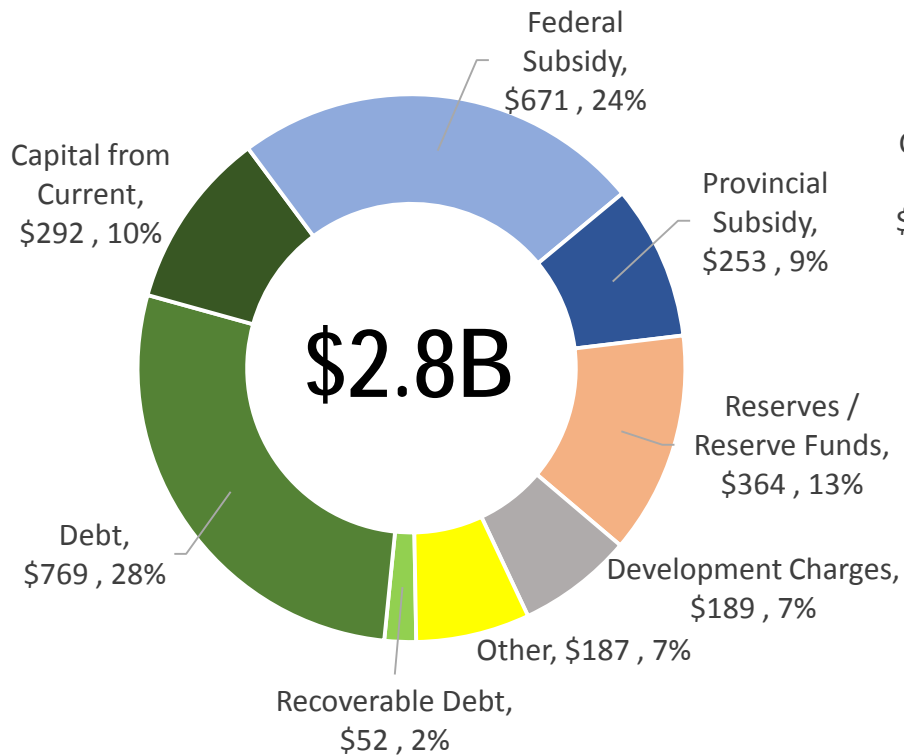
**2017 - 2026 Capital Budget & Plan
By Category (\$m)**
52% SOGR



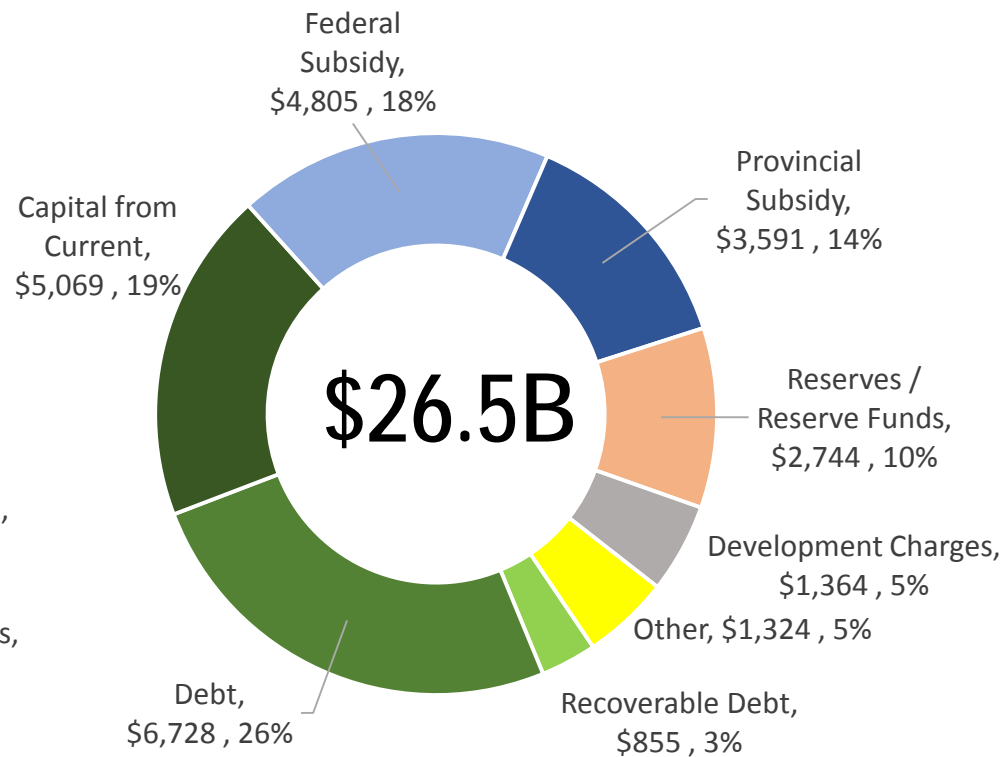
2017-2026 CAPITAL BUDGET & PLAN - \$26.5B

WHERE THE MONEY COMES FROM

**2017 Capital Budget
Funding Sources (\$m)**
38% Funding from Debt/CFC



**2017-2026 Capital Budget & Plan
Funding Sources (\$m)**
45% Funding from Debt/CFC

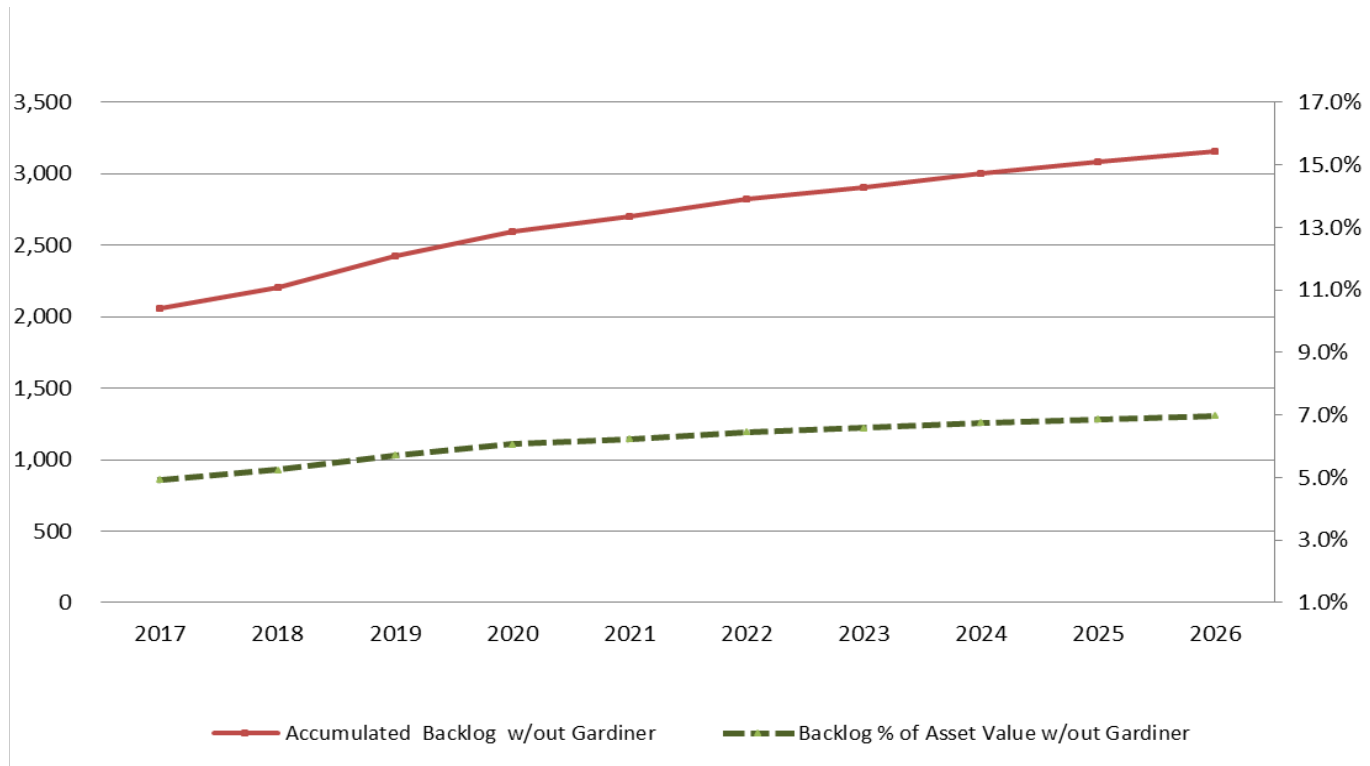




10 Year Capital Plan: Impact on State of Good Repair Backlog



SOGR BACKLOG AS A % OF TOTAL ASSET VALUE TRENDING UP TO 7%



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total Asset Value w/out Gardiner	41,769	42,082	42,430	42,861	43,282	43,726	44,101	44,481	44,845	45,222
Accumulated Backlog w/out Gardiner	2,061	2,207	2,423	2,598	2,701	2,821	2,907	3,005	3,082	3,155
Backlog % of Asset Value w/out Gardiner	4.9%	5.2%	5.7%	6.1%	6.2%	6.5%	6.6%	6.8%	6.9%	7.0%

STATE OF GOOD REPAIR BACKLOG PROJECTION BY PROGRAM

Program (\$M)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Trend
Transportation Services	2,869	2,924	2,881	2,774	2,651	2,510	2,349	2,166	1,242	1,300	1,350	▼
Facilities Management, Real Estate & Environment	360	356	376	460	469	494	526	538	554	572	616	▲
Toronto Transit Commission		23	65	126	196	241	281	331	381	428	482	▲
Parks, Forestry & Recreation	442	454	479	460	468	432	404	367	327	284	222	▼
Toronto & Region Conservation Authority	228	228	222	213	203	192	182	171	163	150	139	▼
Toronto Public Library	53	60	66	71	83	86	94	99	112	129	137	▲
Other	311	299	286	272	260	249	240	232	226	218	210	▼
Total SOGR Backlog	4,262	4,345	4,376	4,377	4,331	4,205	4,076	3,905	3,005	3,082	3,155	
Total Asset Value (end of year)	44,995	45,392	45,705	46,053	46,484	46,905	47,349	47,724	48,104	48,468	48,845	
SOGR as % Asset Value	9.5%	9.6%	9.6%	9.5%	9.3%	9.0%	8.6%	8.2%	6.2%	6.4%	6.5%	

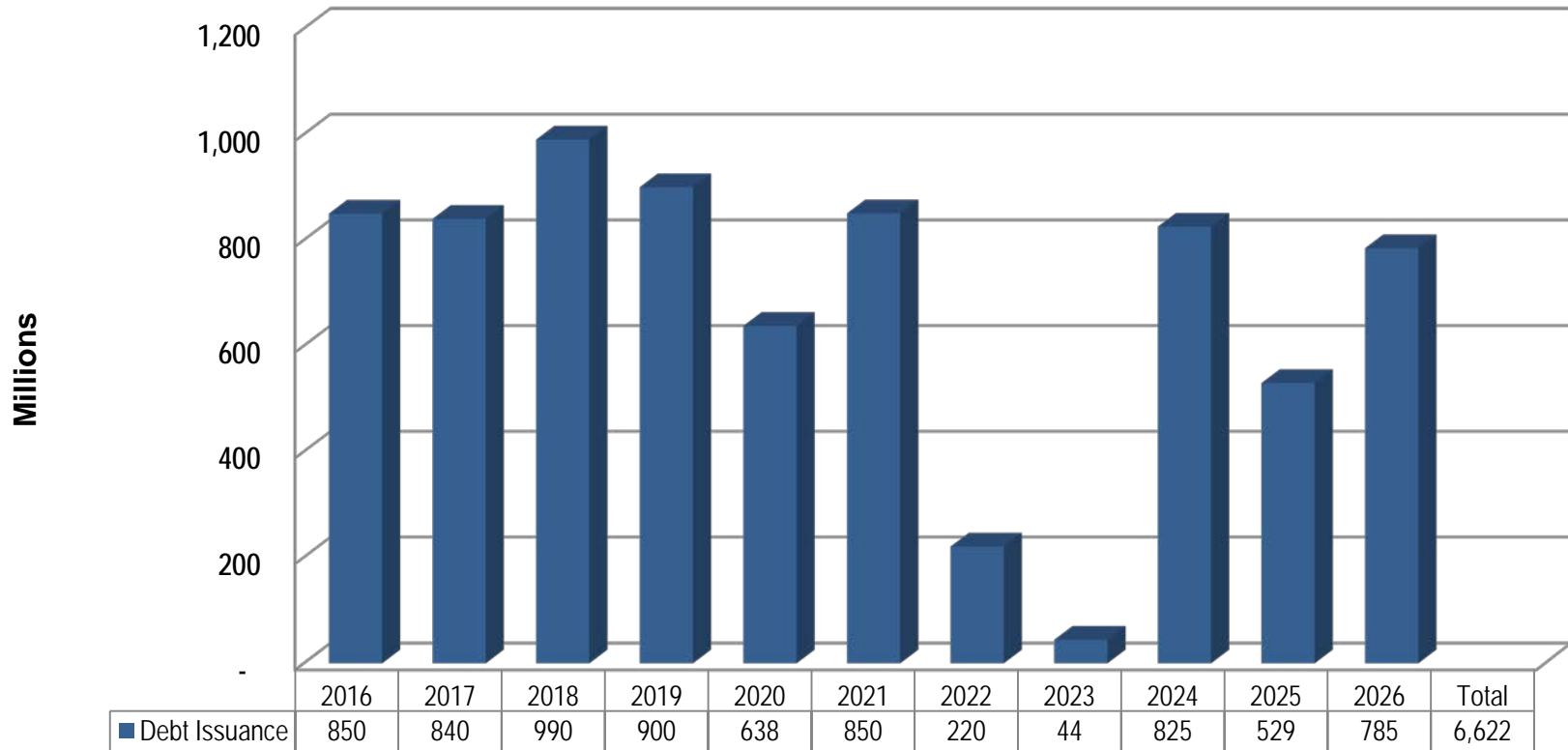
* Comparing to previously approved 2016 – 2025 Capital Plan, 2017's opening balance of SOGR backlog is increased. The increase reflects revised delivery schedule of the F.G Gardiner Expressway Rehabilitation project. Transportation total Asset Value also increased from \$13.9B to \$17.9B over the period of 10 years.



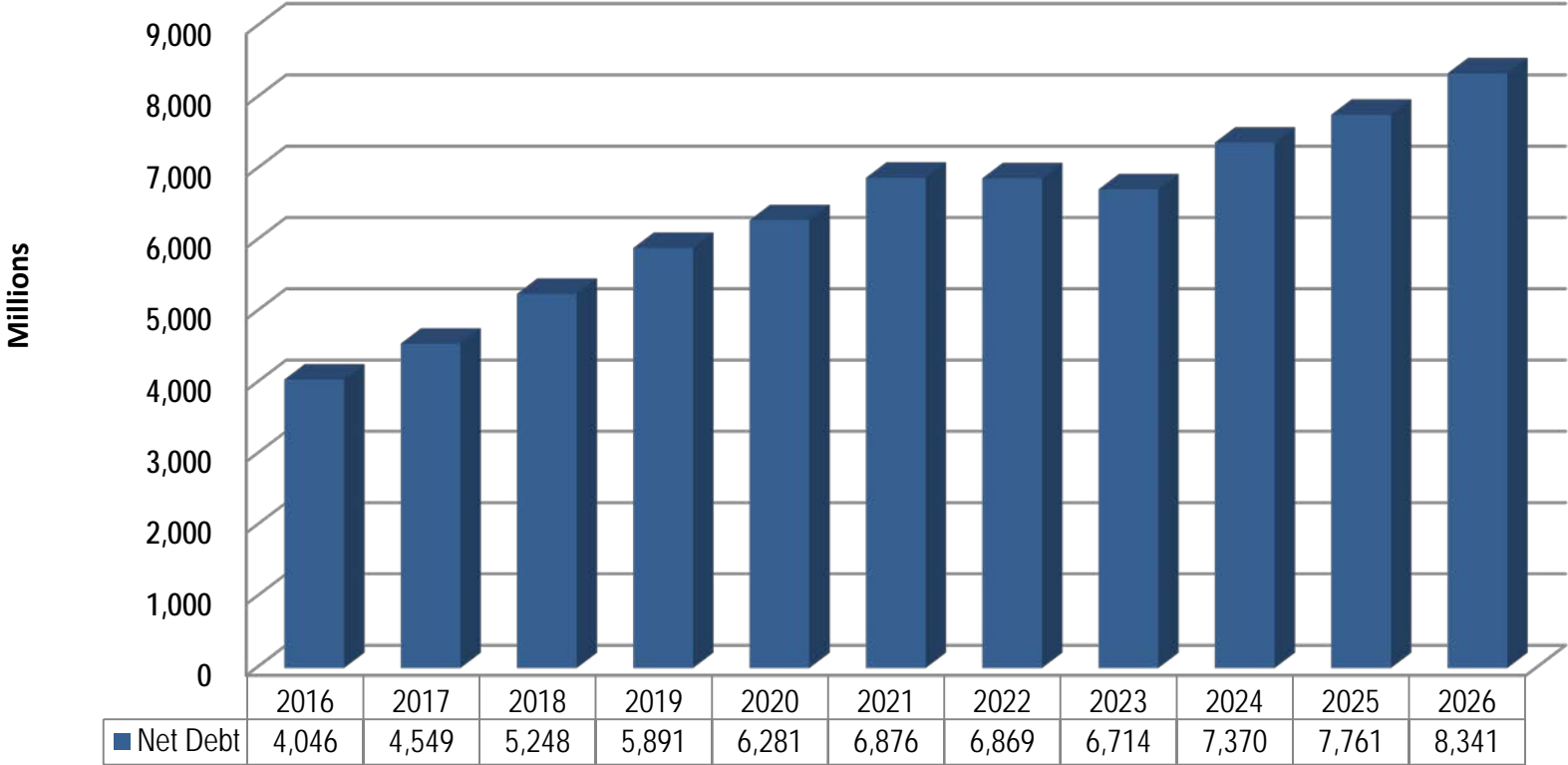
10 Year Capital Plan: Impact on Debt Financing



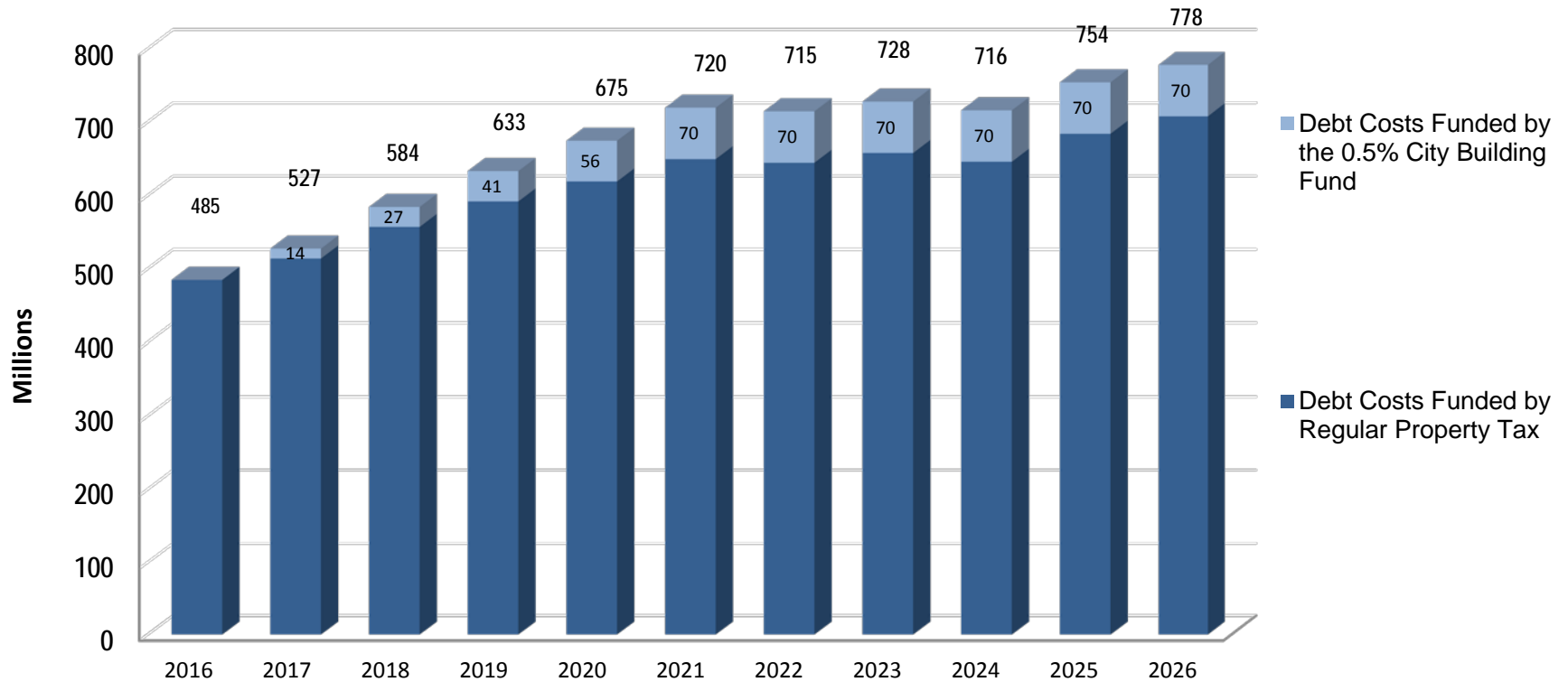
NEW TAX SUPPORTED DEBT ISSUANCE



OUTSTANDING TAX SUPPORTED DEBT BALANCE



TAX SUPPORTED DEBT SERVICE COSTS



Debt Service Cost (\$m)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2026
YoY Incremental Costs - Before 0.5% City Building Fund		29	43	35	27	31	(5)	13	(12)	38	24	223
YoY Incremental Costs - 0.5% City Building Fund		14	14	14	14	15	0	0	0	0	0	70
YoY Incremental Costs - Incl. 0.5% City Building Fund		43	57	49	41	45	(5)	13	(12)	38	24	293
Total Annual Debt Costs	485	527	584	633	675	720	715	728	716	754	778	6,830



Provincial Announcement on Tolling and Gas Tax



TOLLING REVENUE RECOMMENDED BY BUDGET COMMITTEE

- Road tolls were proposed by staff:
 - To provide stable significant revenue for transit and transportation, and
 - To shift burden from property tax and transit riders towards user fees.
- Two options proposed for Budget Committee’s consideration:
 - \$1.4 per trip will free up debt room of \$1.9 billion
 - \$2.0 per trip would generate \$5.6 billion debt room
- On January 24th, Budget Committee recommended express toll at \$2 to generate \$5.6 billion of additional debt funding.

Potential Extra Investment Room to be Created (\$m)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	10 Year
If Expressway Tolling @ \$2.00	-	-	-	-	-	-	-	1,867	1,867	1,867	5,600

PROVINCIAL ANNOUNCEMENT ON TOLLING AND GAS TAX

- On January 27th, Provincial government announced:
 - Ontario will not facilitate a regulation under the City of Toronto Act to provide tolling of roads under the City’s jurisdictional ownership, as requested by City Council on December 13, 2016; and
 - The Provincial Gas Tax program for municipalities will double by 2021-22
- The increased Gas Tax is expected to generate additional annual revenue of approximately \$158 M by 2022.
- The incremental revenue is welcome but is not a direct substitute for toll-based or other City revenues

PROVINCIAL GAS TAX (PGT) PROGRAM

Phase in from 2019-22		Total Allocation	Toronto's Allocation	Incremental Funding *		
	cents/litre	(\$M est by Prov)	(\$M est by Prov)	Q1	Q2-Q4	Total Annual
2017	2.0	\$ 334.50	\$170.8			
2018	2.0	\$ 321.00	\$163.9		(\$5.2)	(\$5.2)
2019	2.5	\$ 401.30	\$204.9	(\$1.7)	\$25.6	\$23.8
2020	3.0	\$ 481.50	\$245.9	\$8.5	\$56.3	\$64.8
2021	4.0	\$ 642.00	\$327.8	\$18.8	\$117.8	\$136.5
2022	4.0	\$ 642.00	\$327.8	\$39.3	\$117.8	\$158.0

* Estimated by the City

PROVINCIAL ANNOUNCEMENT ON TOLLING AND GAS TAX

- Increasing share of Provincial Gas Tax will help address only part of City's capital needs
 - Dedicated to transit
- Still significant unmet capital needs due to escalating service demands for:
 - Transit and Transportation
 - Social infrastructure
 - Revitalization and growth related projects
- State of Good Repair Backlog trending up based on known and mounting needs
- Provincial Gas Tax funding subject to following limitations:
 - Revenues fluctuate based on actual gas consumption
 - Not guaranteed; subject to future Provincial government policy
 - Not predictable / sustainable revenue source to leverage long-term borrowing and cannot be used to finance debt servicing costs.

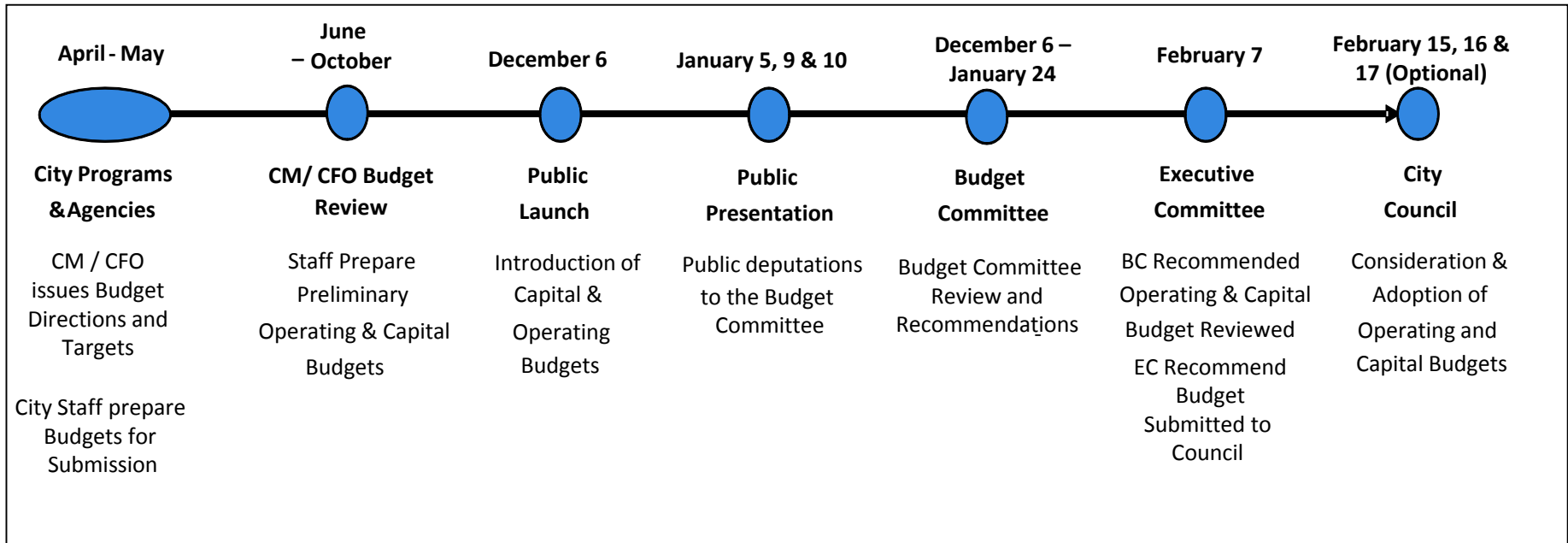
- 10-year Capital Plan delivers \$5.8 billion added investment for priority unfunded projects with \$3.3 billion debt
- \$3.3 billion additional debt room created by:
 - Releasing debt with better matching of budgets to actual spending
 - Maximizing debt capacity within debt policy limits
 - Adding debt capacity with City Building Fund at .5% for each of 5 years
 - In order to do this, requires relaxing of City's debt ratio policy
- Despite added investment, critical state of good repair, service improvement and transit expansion projects remain unfunded
- Gas Tax only addresses a portion of the City's unmet needs;
 - Alternative revenue tools required to fund critical (unfunded) projects
- City staff will revisit long-term capital allocations and report back with new modeling



Budget Process & Next Steps



2017 BUDGET PROCESS



Executive Committee to Review & Consider

a. 2017 Property Tax Rates

b. 2017 Budget Committee Recommended Operating Budget

c. 2017 Budget Committee Recommended Service Levels & Complement

d. 2017-2026 Budget Committee Recommended Capital Budget and Plan

Thank You / End





APPENDIX



LIST OF APPENDICES

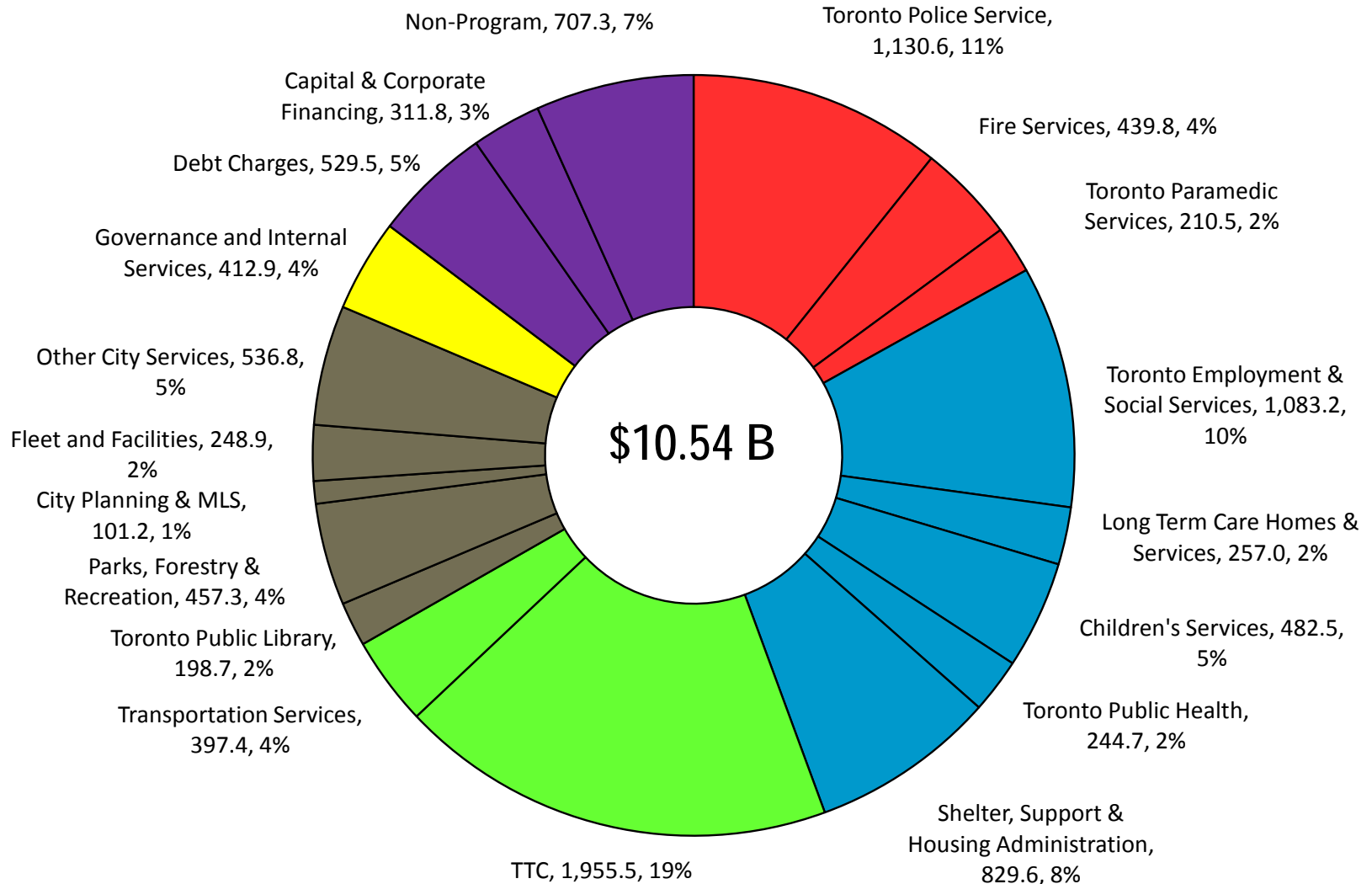
1.	2017 Budget Committee Recommended Operating Budget Details	Pg. 82
2.	Property Tax Comparisons	Pg. 104
3.	2017 – 2026 Budget Committee Recommended Capital Budget & Plan Details	Pg. 112
4.	2017 Budget Committee Recommended Operating Budget Summary	
	4.1 Gross Expenditures	Pg. 128
	4.2 Revenues	Pg. 130
	4.3 Net Expenditures	Pg. 132
	4.4 Staff Complement	Pg. 134
5.	Summary of Budget Committee Recommended Service Adjustments	Pg. 135
6.	Summary of Budget Committee Recommended New Service Investments	Pg. 136
7.	2017 - 2026 BC Recommended Capital Budget & Plan Summary	Pg. 138



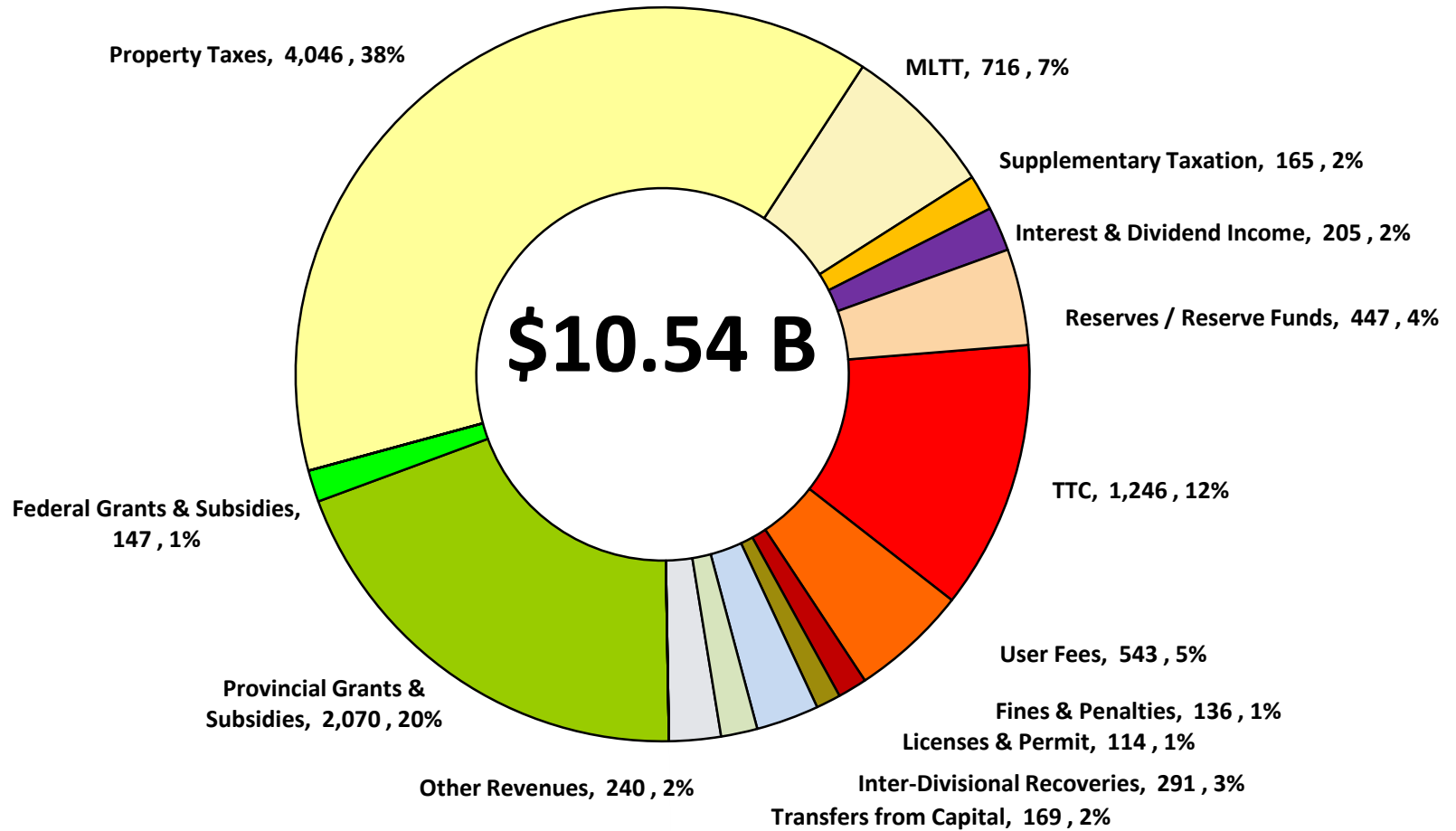
2017 Budget Committee Recommended Operating Budget Details



2017 PRELIMINARY OPERATING BUDGET: WHERE THE MONEY GOES



2017 PRELIMINARY OPERATING BUDGET: WHERE THE MONEY COMES FROM

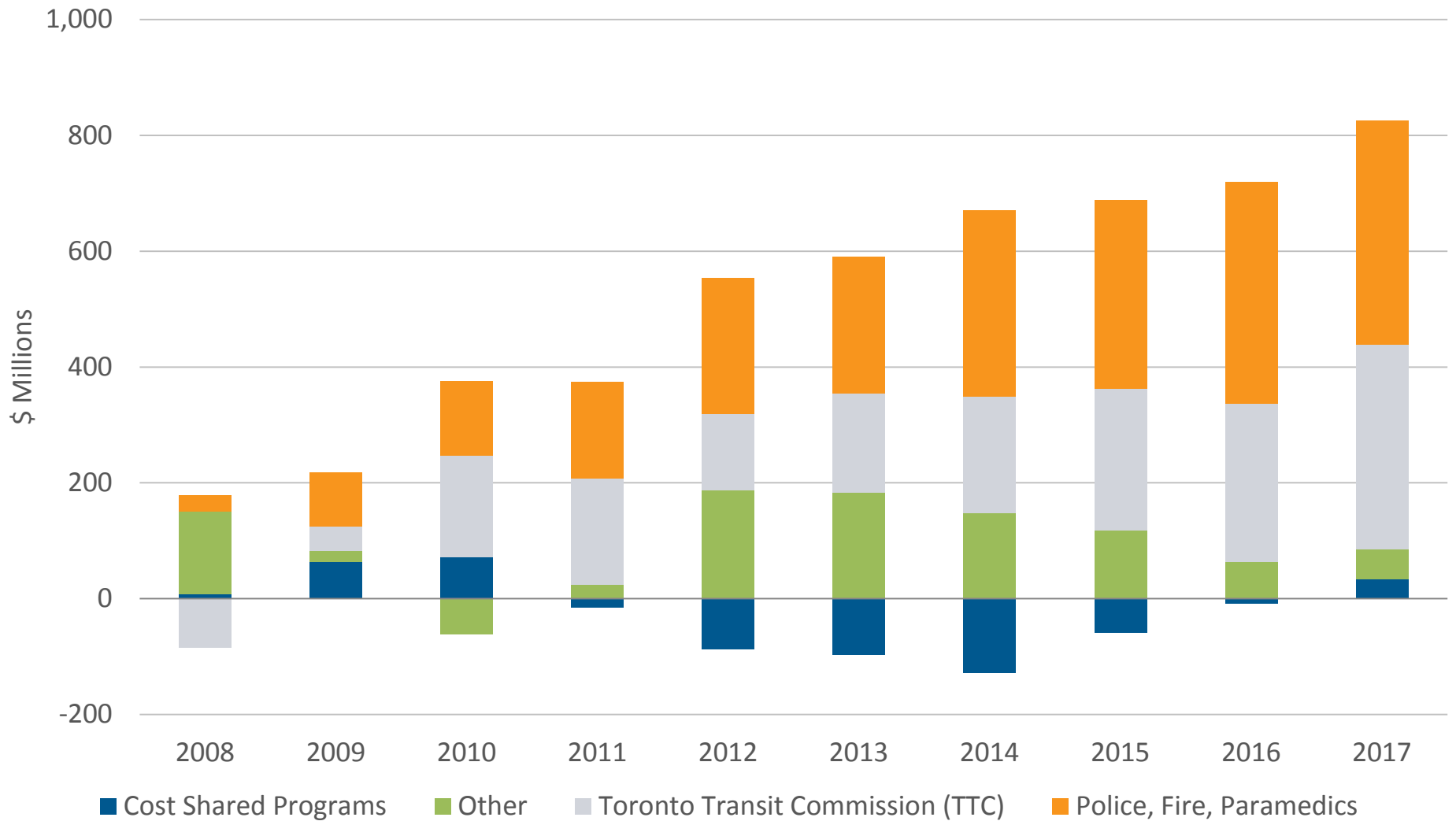


2017 BC Recommended Tax Supported Program Operating Budget - By Cluster/Major Agency

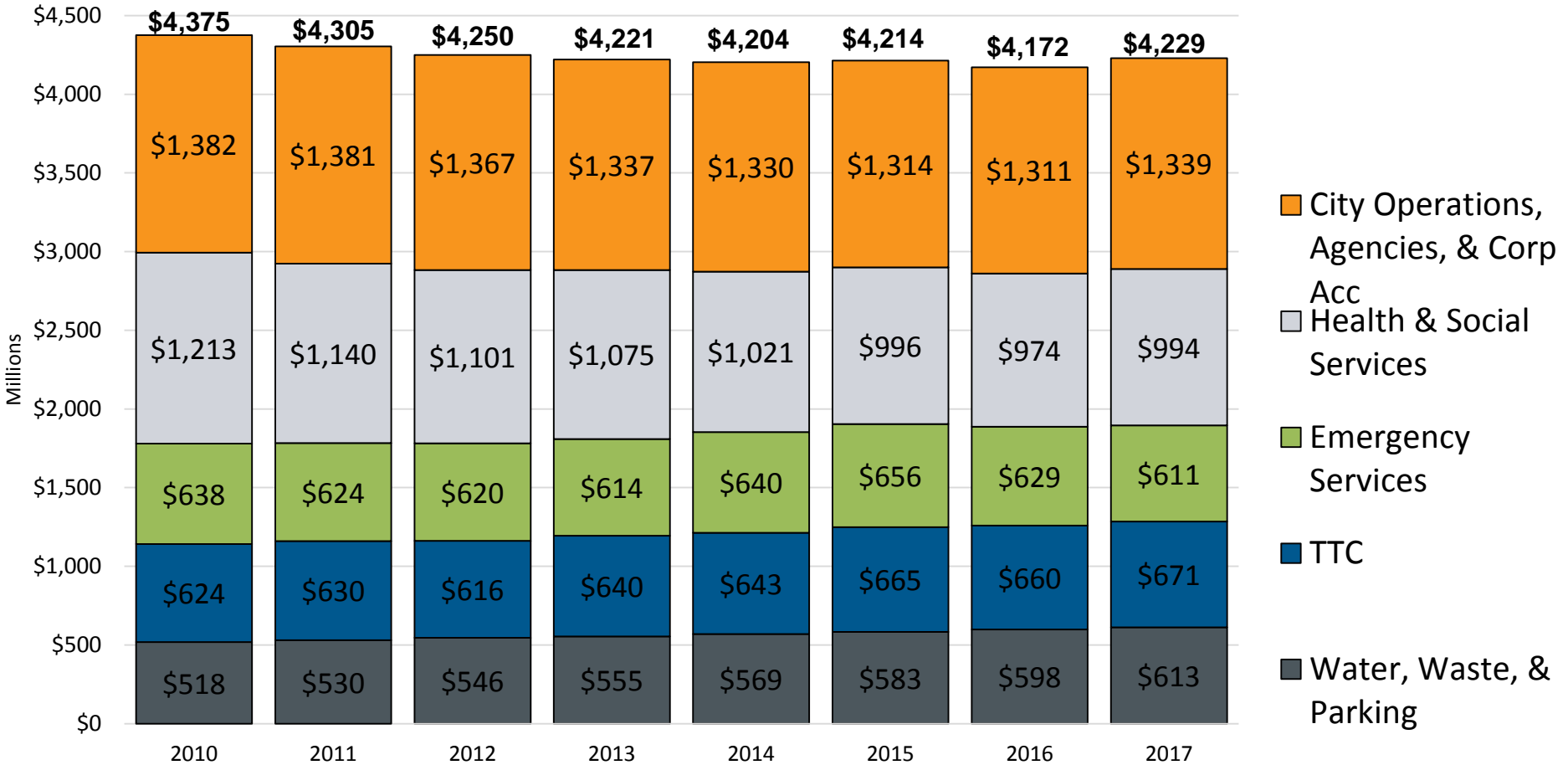
(\$000s)	2016 Budget		2017 Budget		Change from 2016 Over (Under)			
	Gross	Net	Gross	Net	Gross		Net	
					\$	%	\$	%
Citizen Centred Services "A"	3,164,439	903,990	3,263,009	906,882	98,571	3.1%	2,893	0.3%
Citizen Centred Services "B"	1,066,819	668,504	1,090,817	671,299	23,997	2.2%	2,795	0.4%
Internal Services	484,689	192,280	484,101	189,979	(588)	(0.1%)	(2,302)	(1.2%)
City Manager	55,309	47,555	55,031	46,947	(278)	(0.5%)	(608)	(1.3%)
Other City Programs	124,449	76,009	130,906	77,435	6,457	5.2%	1,426	1.9%
Accountability Offices	8,508	8,508	9,373	9,373	865	10.2%	865	10.2%
Total City Operations	4,904,213	1,896,847	5,033,237	1,901,915	129,024	2.6%	5,068	0.3%
TTC/Wheel Trans	1,860,422	610,339	1,955,452	690,657	95,029	5.1%	80,318	13.2%
Police Services and Board	1,135,260	1,007,046	1,130,626	1,006,774	(4,634)	(0.4%)	(273)	(0.0%)
Toronto Public Library	194,767	177,175	198,660	179,052	3,893	2.0%	1,877	1.1%
Toronto Public Health	244,079	58,923	244,667	60,797	588	0.2%	1,874	3.2%
Toronto Community Housing Corp.	204,500	204,500	241,700	241,700	37,200	18.2%	37,200	18.2%
Other Agencies	173,517	29,079	182,224	29,323	8,706	5.0%	244	0.8%
Agencies	3,812,546	2,087,062	3,953,328	2,208,302	140,783	3.7%	121,240	5.8%
Corporate Accounts:								
Capital & Corporate Financing	717,198	693,891	841,343	817,163	124,145	17.3%	123,271	17.8%
Non-Program Expenditures	602,311	424,728	651,787	468,589	49,476	8.2%	43,861	10.3%
Non-Program Revenues	60,857	(1,171,305)	55,548	(1,349,542)	(5,310)	(8.7%)	(178,236)	15.2%
Net Operating Budget	10,097,125	3,931,223	10,535,243	4,046,426	438,118	4.3%	115,204	2.9%
Assessment Growth / Adjustments				(59,022)			(59,022)	
Operating Budget After Assessment Growth / Adjustments	10,097,125	3,931,223	10,535,243	3,987,404	438,118	4.3%	56,182	1.4%
Scarborough Subway Levy	40,699	40,699	40,699	40,699				
Capital Building Fund			14,046	14,046	14,046		14,046	
Total Levy including SSE Levy & Capital Building Fund (Excl. Assessment)	10,137,824	3,971,922	10,589,988	4,101,171	452,164	4.5%	129,250	3.3%

*Toronto Community Housing subsidy shown separately from Shelters, Support, Housing and Administration Budget

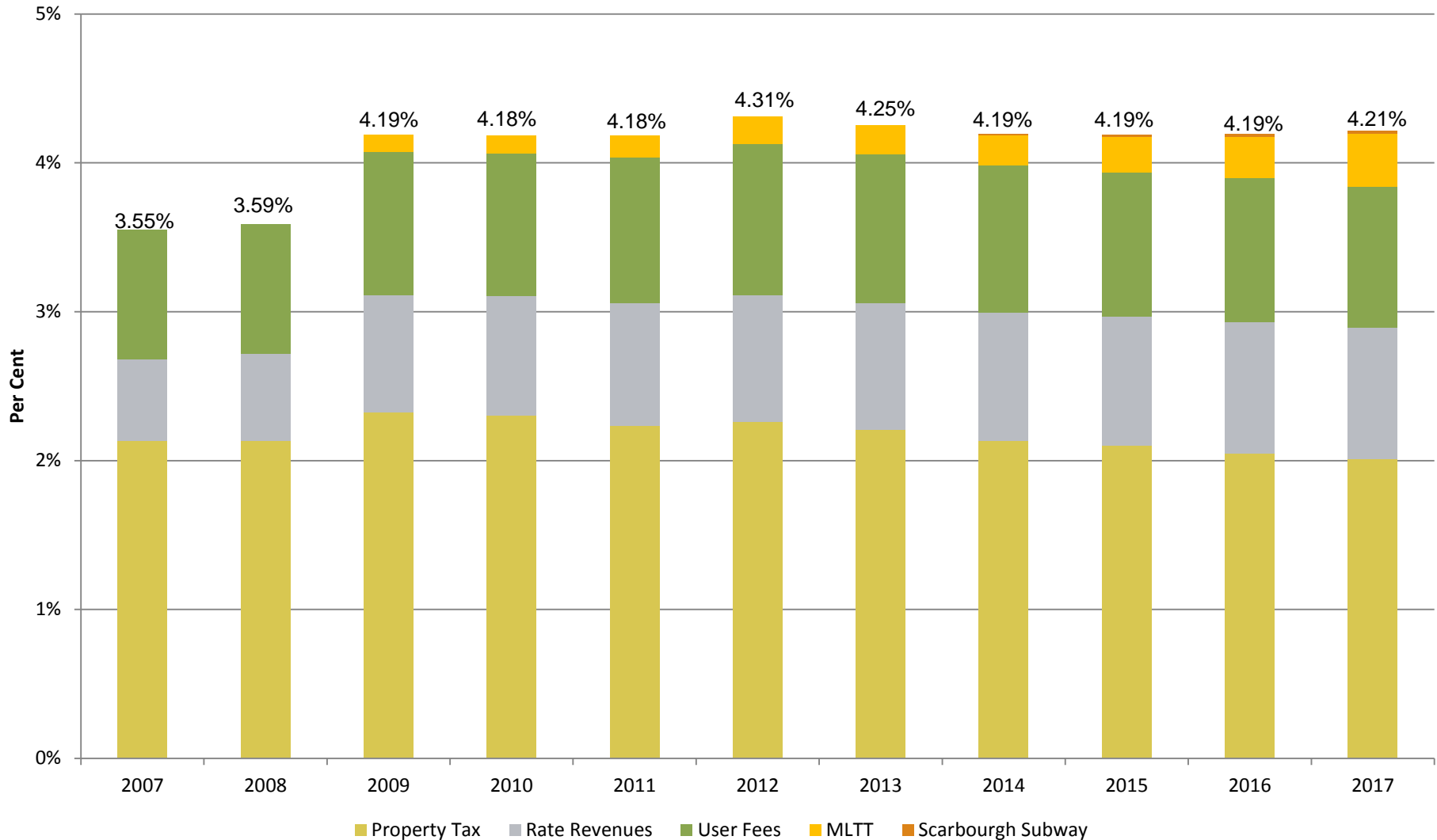
90% OF CUMULATIVE NET EXPENDITURE GROWTH FROM EMERGENCY SERVICES & TTC



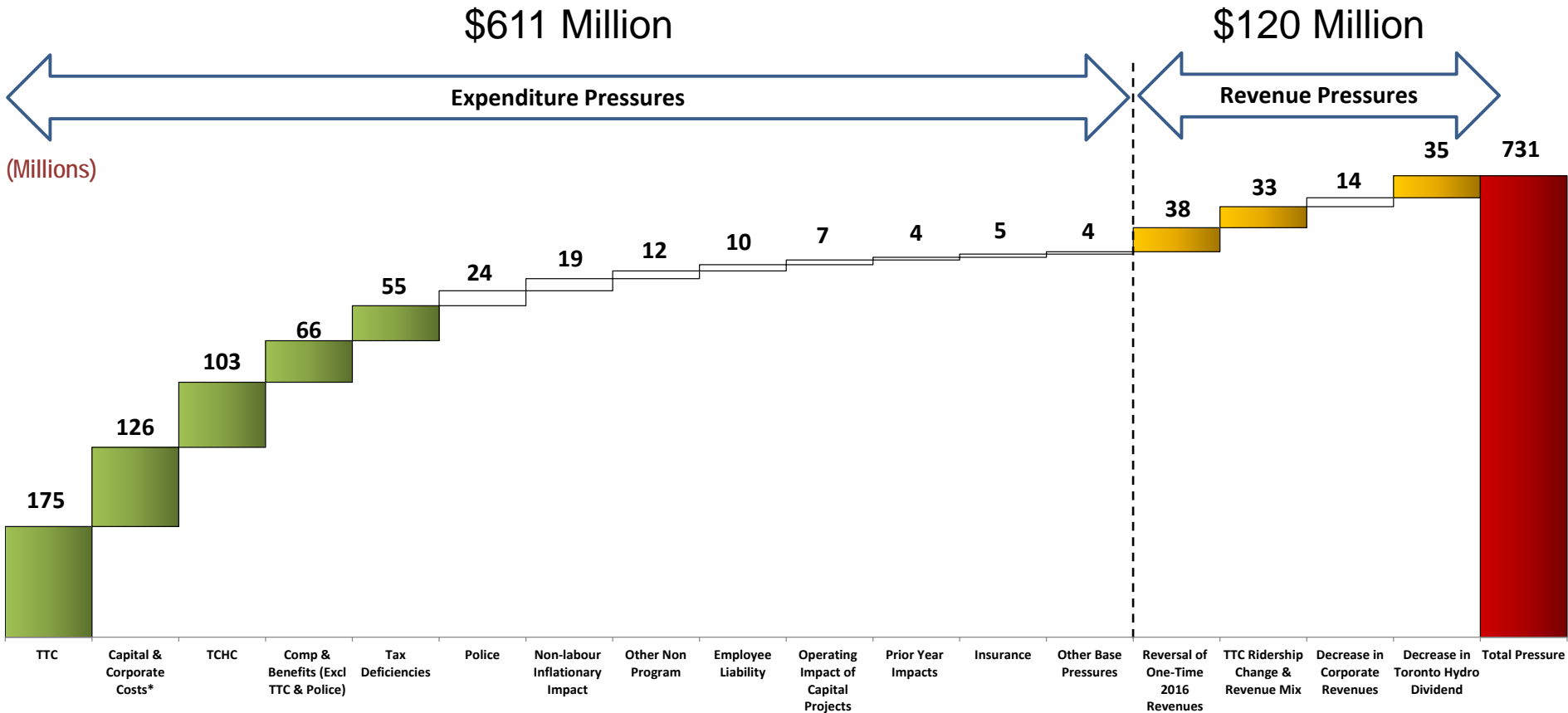
CITY SPENDING PER CAPITA (ADJUSTED FOR INFLATION)



CITY REVENUES AS A % OF GDP



Opening Pressure



* Capital & Corporate Costs include \$45 Million phase in of TPC grant loss

* * Figures are rounded

TTC 2017 OPENING PRESSURE

(\$ Millions)

Expenditure Pressures

Compensation and Benefits	\$	37	
Non-Labor Inflation	\$	15	
Prior Year Impacts	\$	3	
Operating Impacts of Capital (TYSSE)	\$	8	
Wheel Trans AODA Impacts	\$	26	
Other	\$	55	
PRESTO	\$	30	
			<u>\$ 175</u>

Revenue Pressures

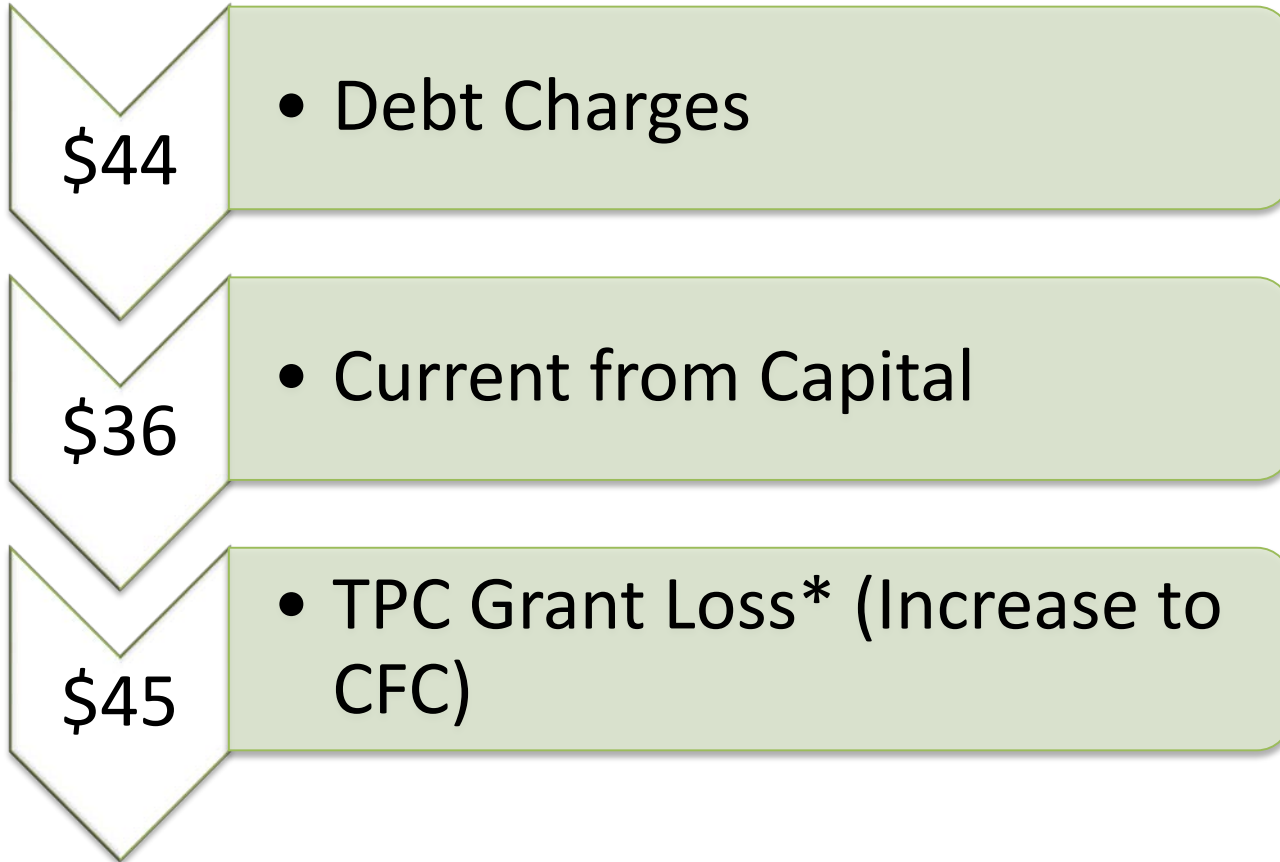
Ridership / Revenue Mix Change	\$	33	
			<u>\$ 33</u>

Total TTC Pressure

\$ 208

SUMMARY OF CAPITAL COSTS (\$126 MILLION)

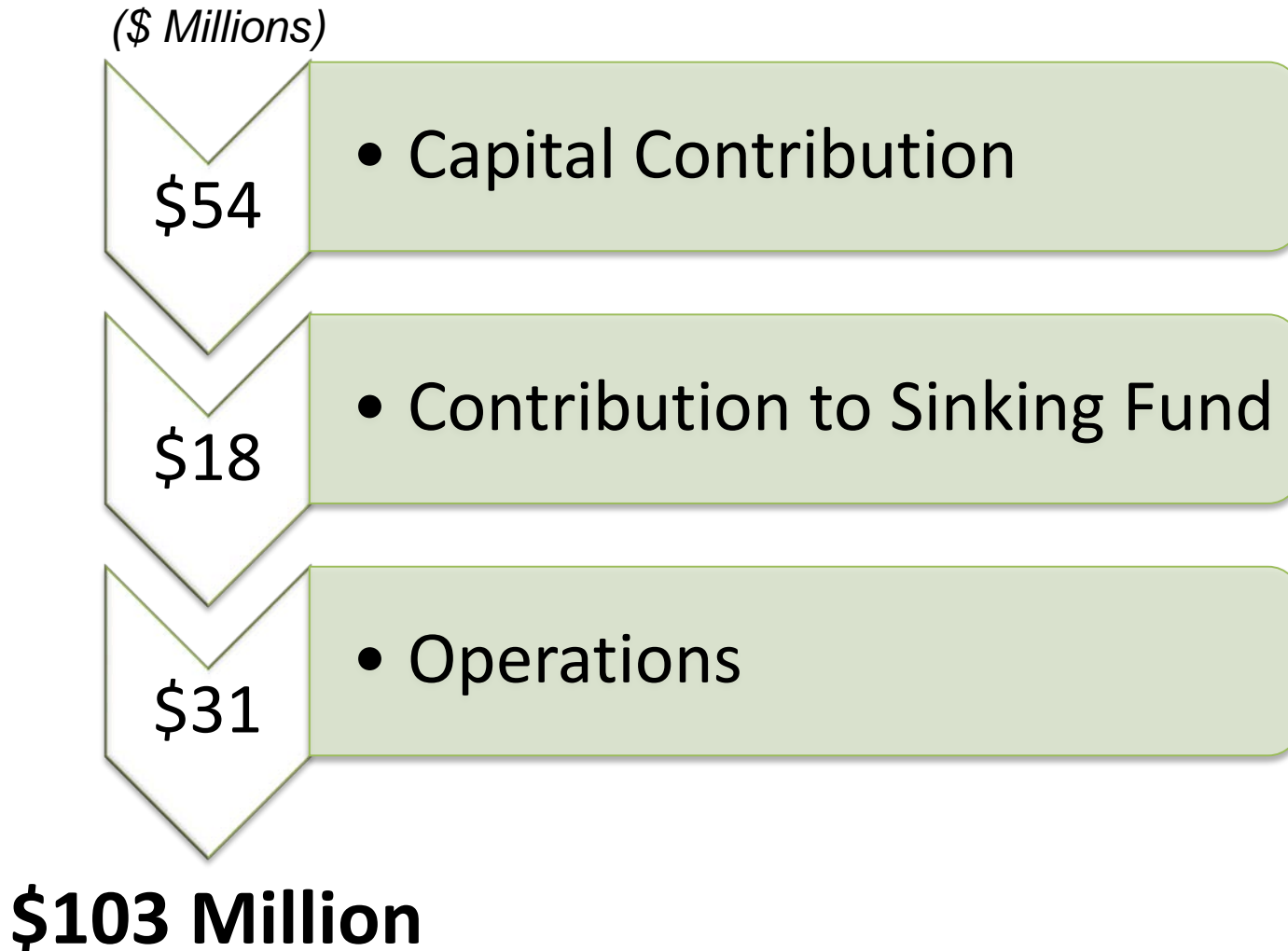
(\$ Millions)



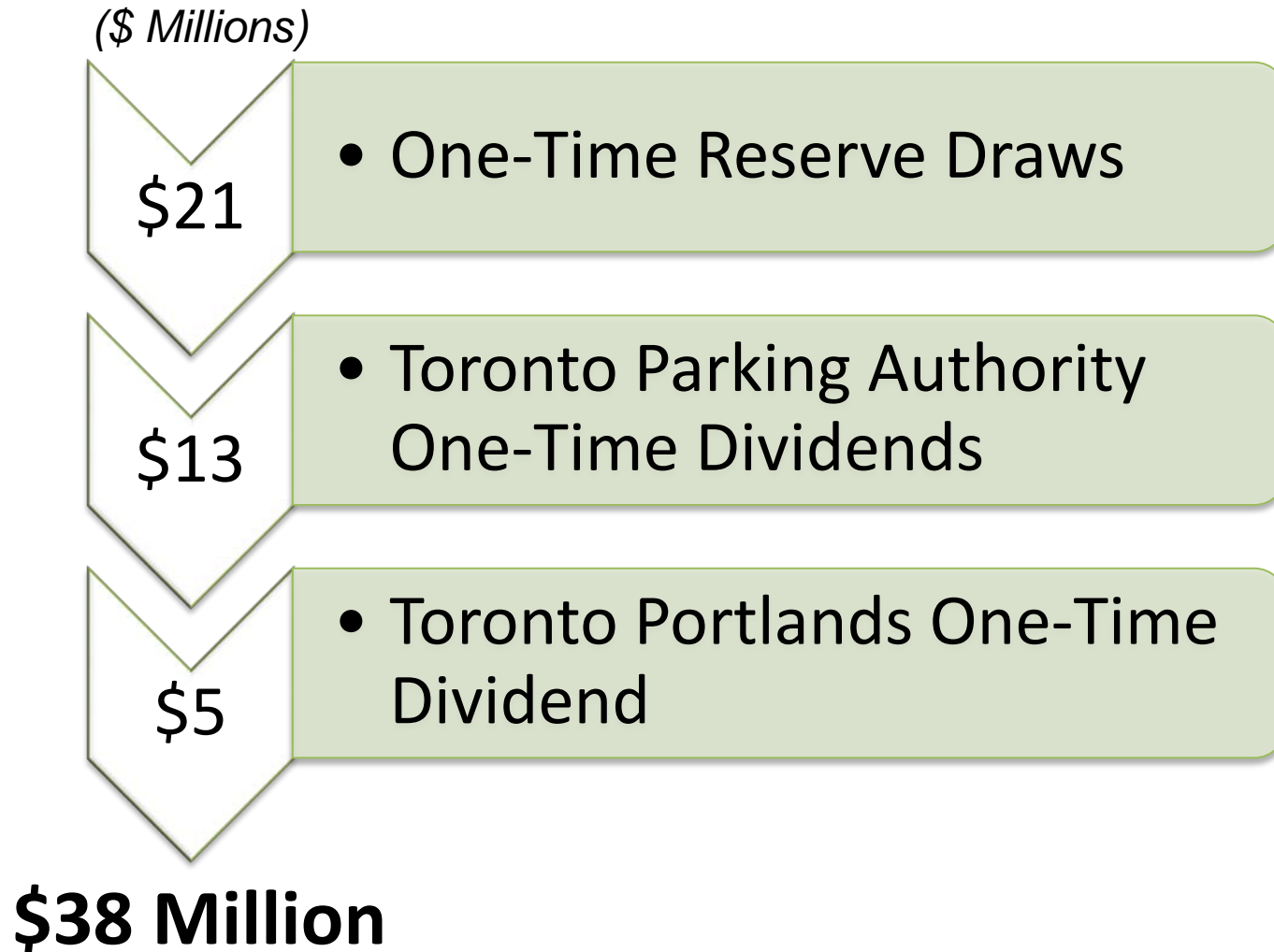
\$126 Million (rounded)

*Phased in impact of Toronto Pooling Compensation loss

SUMMARY OF TORONTO COMMUNITY HOUSING PRESSURE (\$103 MILLION)



REVERSAL OF 2016 ONE-TIME REVENUES

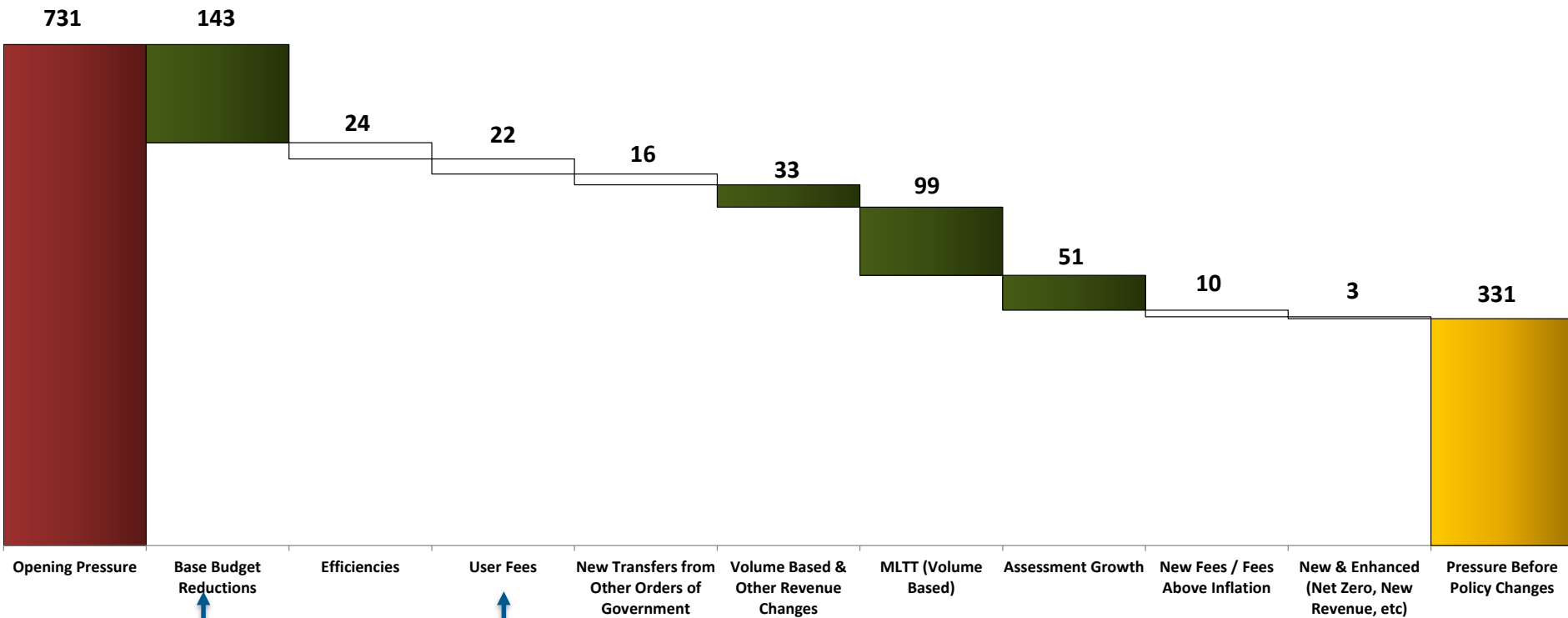


Budget reduction target of -2.6%

- a. Fund any new or enhanced services from within existing budgets;
- b. Control expenditures through cost saving measures;
- c. Explore all efficiency savings opportunities;
- d. Review service levels for relevance, value and impact;
- e. Maximize user fee revenue;
- f. Provide justification for new positions; and
- g. Avoid "offloading" expenses.

ACTIONS TAKEN AND CURRENT RESULTS – BEFORE SERVICE CHANGES

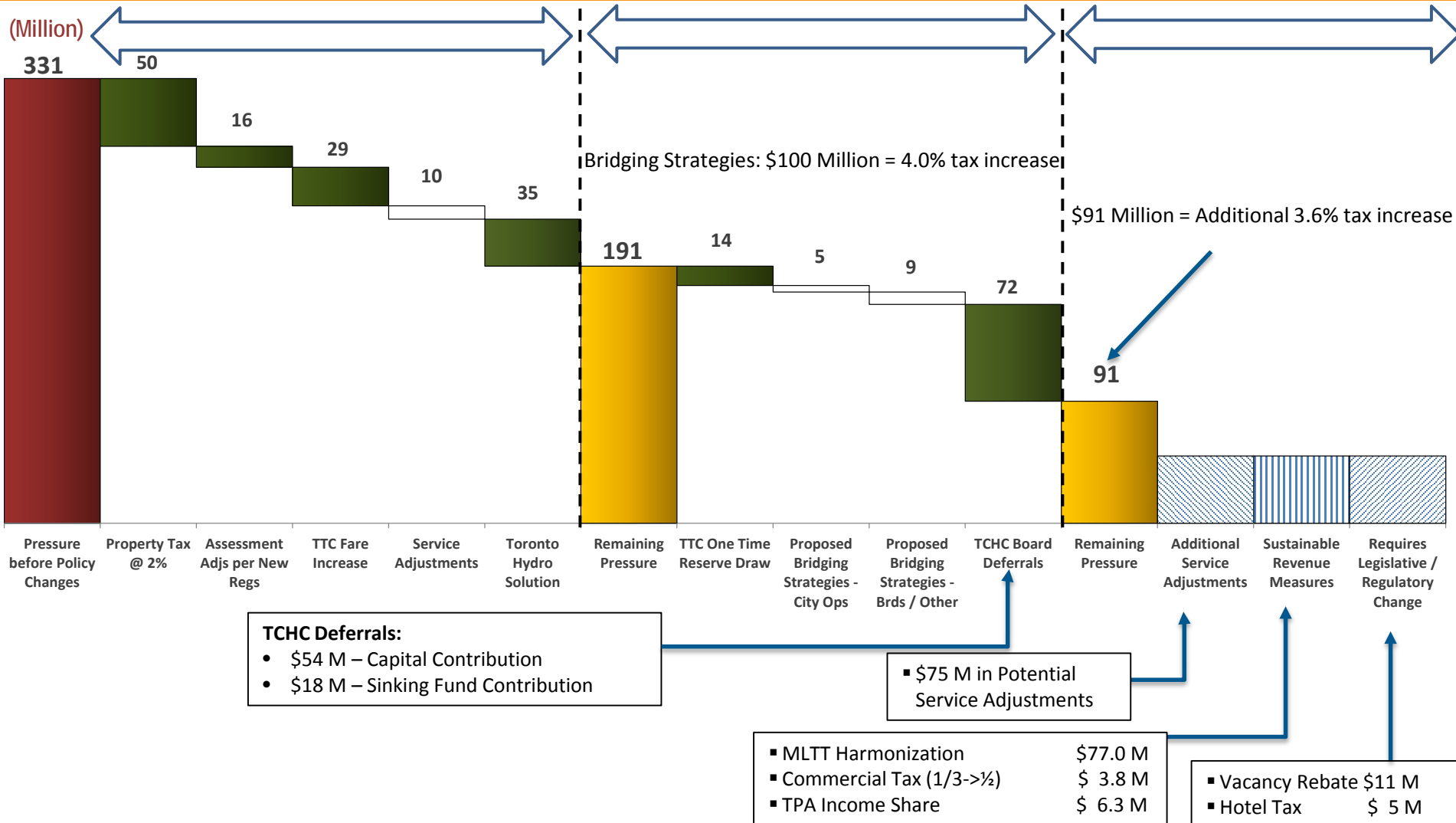
(Million)



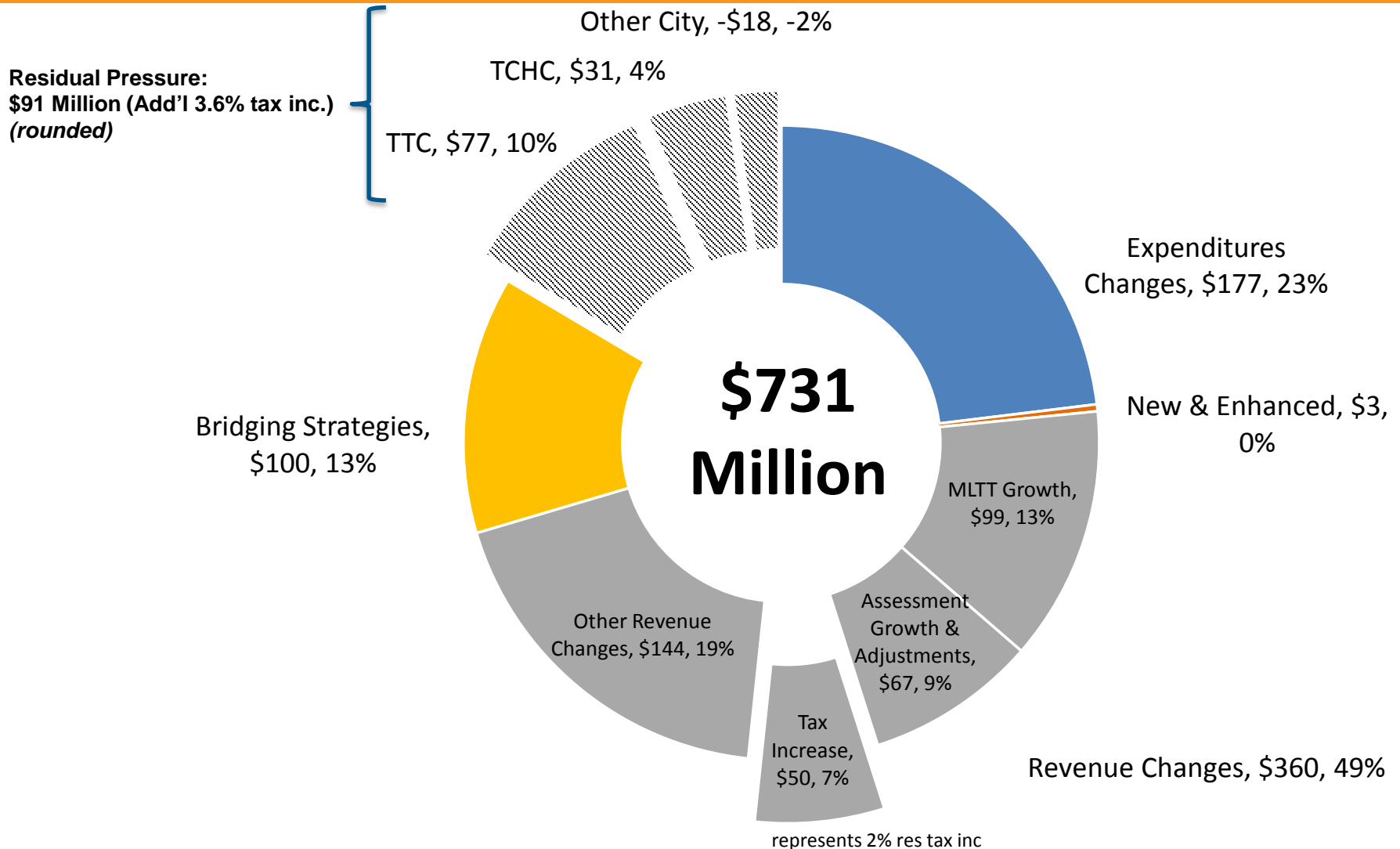
- TTC Changes \$88 Million
- Police Savings \$16 Million
- Non-Program Savings \$14 Million
- Base Budget Savings \$23 Million
- Solid Waste Rebate (XL Bin) \$ 2 Million

- DARP Fee Increase \$12 Million
- Other Fee Increases \$10 Million

FURTHER ACTIONS



ACTIONS TAKEN TO REDUCE \$731 MILLION OPENING PRESSURE TO \$91 Million



PROPOSED ACTIONS

(In \$ Millions, figures are rounded)

2017 Operating Budget Pressures	
Expenditure Pressures	
TTC	175
TCHC	103
Compensation & Benefits (excl TTC & Police)	66
Tax Deficiencies	55
Phased Impact from TPC loss	45
Debt Charges	44
CFC (Capital From Current)	36
Police	24
Non-labour Inflationary Impact	19
Other Non Program	12
Employee Liability	10
Op Impact of Comp Capital Projects	7
Prior Year Impacts	4
Insurance	5
Other Base Pressures	4
Sub-total	611
Revenue Pressures	
Reversal: 2016 One-Time Revenues	38
TTC Ridership Chg / Rev Mix	33
Decrease in Corporate Revenues	14
Decrease in Toronto Hydro Div	35
Sub-total	120
Total	731

Expenditure Changes	
TTC Base Changes	(88)
Police Savings	(16)
Efficiencies	(24)
Non-Program Savings	(14)
Solid Waste Rebate (XL Bin)	(2)
Base Budget Reductions	(23)
Sub-total	(167)

Service Adjustments	
Service Adjustments	
Citizen Centred Services "A"	(6)
Citizen Centred Services "B"	(1)
Internal Services	(1)
City Manager & Other City Agencies	-
Sub-total	(10)

New & Enhanced Services	
Sub-total (exc. New Fees)	(3)
Total	(179)

Revenue Changes	
Other Revenue Changes	
New Transfers from Other Orders of Government	(16)
Volume Based & Other Revenue Changes	(24)
Add'l Parking Authority Revenues	(8)
Toronto Hydro Solution	(35)
Sub-total	(83)
Increases to Existing Fees	
TTC Fare Increase	(29)
User Fees (Inflation)	(10)
Increase to DARP Fees	(12)
Sub-total	(51)

New Fees/ Fees Above Inflation	
New Fees	(8)
Fees Above Inflation	(2)
Sub-total	(10)
Increases to Existing Taxes	
Additional MLTT	(99)
Assessment Growth / Adjustments	(67)
2.0% Residential Tax Increase	(50)
Sub-total	(216)
Total	(360)

Bridging Strategies	
Draw from TTC Stab Reserve	(14)
Proposed Bridging Strategies - City Ops	(5)
Proposed Bridging Strategies - Boards / Other	(9)
TCHC Board Deferrals	(72)
Sub-total	(100)

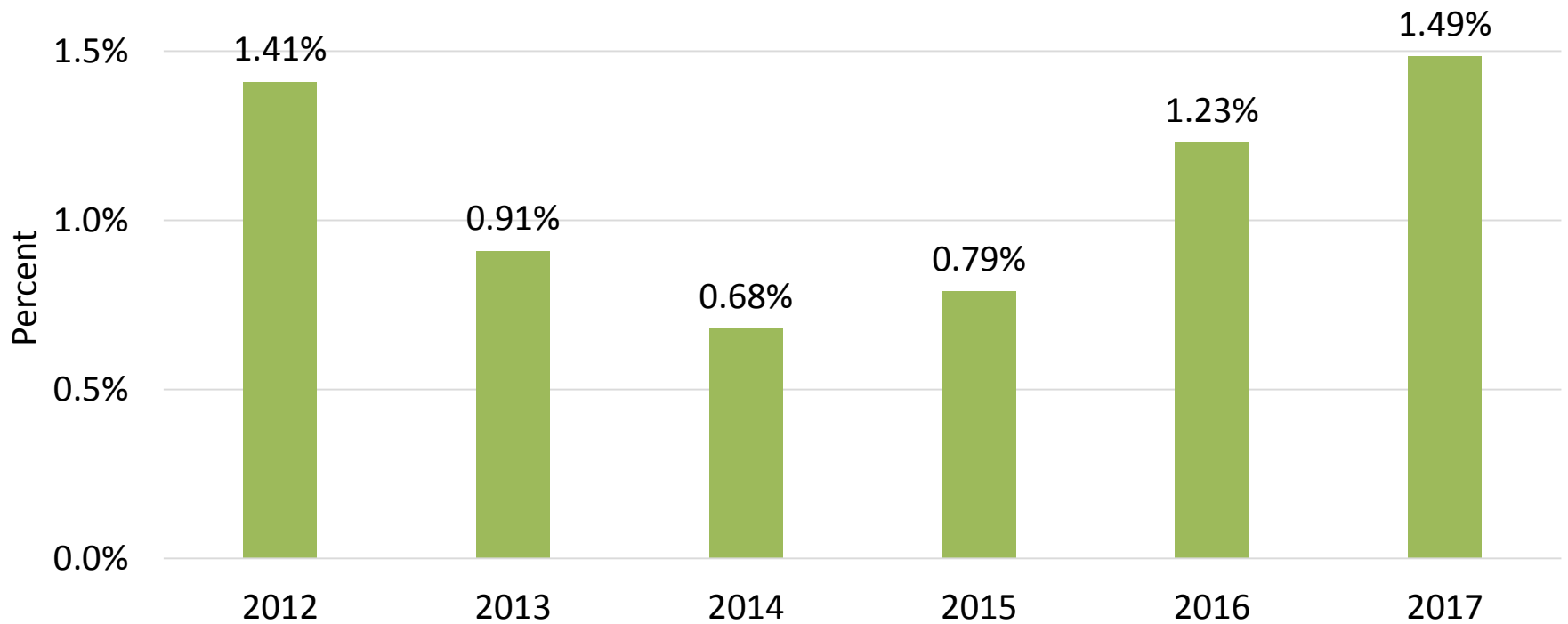
Service Adjustments	
Additional Service Adjustments	??
New Taxes & Revenues	
Sustainable Revenue Measures	
MLTT Harmonization	??
Commercial Tax (1/3 -> 1/2)	??
TPA Income Share	??
Requires Legislative / Regulatory Change	
Vacancy Rebate	??
Hotel Tax	??
Sub-total	-

\$91

INCLUDED EFFICIENCIES

(\$ 000's)	Efficiencies			2018 (Incremental)		2019 (Incremental)	
	\$		Pos	\$	Pos	\$	Pos
	Exp	Net		Net		Net	
Citizen Centred Services "A"	(8,458)	(8,165)	(87.2)	(4,715)	(34.1)	(180)	
Citizen Centred Services "B"	(6,824)	(6,100)	(30.5)	(56)		(74)	
Internal Services	(9,205)	(5,627)	(45.0)	(1,267)		(251)	
City Manager	(245)	(245)	(3.0)	(7)		(7)	
Other City Programs	(1,432)	(1,332)	(19.0)	(780)			
Accountability Offices	(304)	(304)	0.5	(366)		(29)	
City Operation	(26,469)	(21,773)	(184.2)	(7,191)	(34.1)	(540)	
TTC							
Agencies (Excl TTC & Police)	(3,501)	(1,893)	(34.6)	(185)		(4)	
Agencies	(3,501)	(1,893)	(34.6)	(185)		(4)	
Non-Program							
Grand Total	(29,970)	(23,665)	(218.9)	(7,377)	(34.1)	(544)	

ASSESSMENT GROWTH



	2012	2013	2014	2015	2016	2017
Assessment Growth & Adjustments	51	33	25	30	48	59

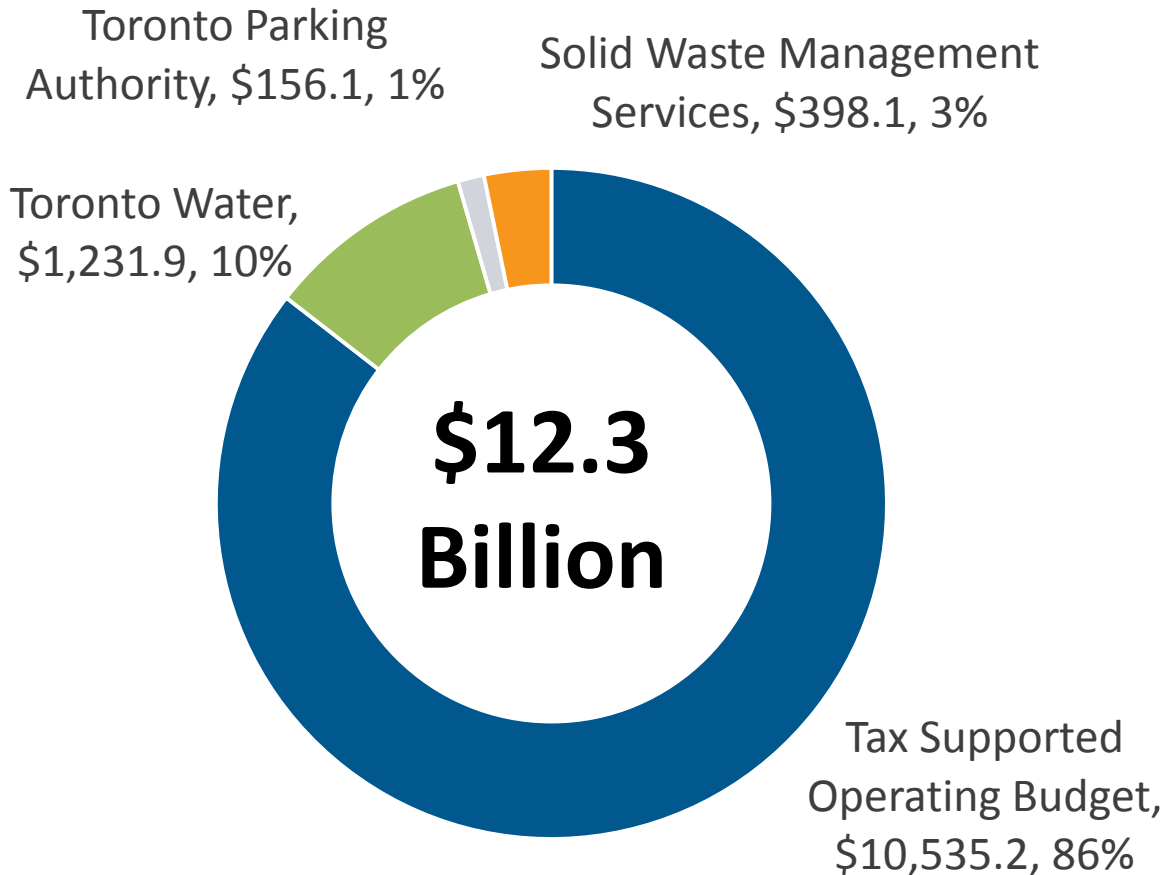
BUDGET COMMITTEE'S ACTIONS TO BALANCE BUDGET

(in \$000's)	Net
Preliminary 2017 Operating Budget as of Dec 6	90,570.0
Reversal of Service Changes and Bridging Strategies made by Budget Committee	
Reversal of Service Adjustments included in 2017 Preliminary Operating Budget	3,202.6
Reversal of New Transportation User Fee for Film Industry	2,000.0
Less: Additional Service Changes to be included	(2,284.0)
Reversal of select bridging strategies to reduce 2018 budget opening pressure	6,751.5
Sub-Total Expense	9,670.1
New Investments added by Budget Committee	
New Investments	20,259.9
Sub-Total New Investments	20,259.9
Pressure after additional expenses and investments	120,500.0
Budget Committee's Actions to Balance the 2017 Operating Budget	
Additional MLTT	(15,000.0)
Additional Toronto Hydro Dividend	(10,000.0)
MLTT Rate Harmonization	(77,000.0)
Increase FTHB Rebate for MLTT from \$3,725 to \$4,475	9,000.0
Additional TPA Revenue (75 --> 85% dividend)	(6,300.0)
Commercial Tax (1/3 --> 1/2)	(3,800.0)
Hotel Tax (20m net collection & net of GTMF)	(5,000.0)
Solid Waste Rebate reduction (M & L) \$1/bag/month	(7,300.0)
Elimination of Vacancy Unit Rebate	(5,500.0)
Assessment Growth revised calculations	2,500.0
Additional Provincial Revenue for Police Services	(2,100.0)
Budget Committee's Actions to Balance the 2017 Operating Budget Total	(120,500.0)
Remaining Pressure	-

BUDGET STAFFING IMPACT

	2016 Approved Staff Complement	2017 Complement Changes									
		Prior Year Impact	Operating Impacts of Capital Proj.	Capital Project Delivery	Base Changes	Efficiencies	Service Changes	Total Base Change	New/Enh Service Priorities	Total 2017 BC Rec'd Budget	Change from 2016 Approved
Citizen Centred Services "A"	13,096.3	(61.3)	19.4	71.2	(284.4)	(87.2)	(21.1)	(363.5)	26.4	12,759.3	(337.0)
Citizen Centred Services "B"	6,364.8	(5.0)				(30.5)		(35.5)	61.0	6,390.3	25.5
Internal Services	3,069.0		17.0	(59.2)	(6.5)	(45.0)	(15.0)	(108.7)	18.0	2,978.2	(90.7)
City Manager	429.0	(1.0)			12.0	(3.0)	(11.0)	(3.0)	6.0	432.0	3.0
Other City Programs	924.3	(12.9)	2.0	16.2	7.3	(19.0)	(2.0)	(8.3)	45.5	961.5	37.2
Accountability Offices	54.8					0.5		0.5		55.2	0.5
TOTAL - CITY OPERATIONS	23,938.0	(80.2)	38.4	28.2	(271.6)	(184.2)	(49.1)	(518.5)	156.9	23,576.5	(361.6)
Agencies											
TTC (incl. Wheel-Trans)	14,540.0		(287.0)		323.0			36.0	5.0	14,581.0	41.0
Police Services & Board	7,888.0									7,888.0	
Toronto Public Library	1,741.0					(8.7)		(8.7)		1,732.3	(8.7)
Toronto Public Health	1,864.6		3.0	(6.5)	(10.7)	(23.9)	(2.0)	(40.1)	6.5	1,831.0	(33.6)
Other Agencies	1,512.6		(0.0)		14.8	(2.0)		12.8	1.0	1,526.4	13.8
TOTAL - AGENCIES	27,546.2		(284.0)	(6.5)	327.2	(34.6)	(2.0)	0.0	12.5	27,558.7	12.5
Corporate Accounts (Inc Parkign Tags)	397.0									397.0	
TOTAL LEVY OPERATING BUDGET	51,881.2	(80.2)	(245.6)	21.7	55.6	(218.9)	(51.1)	(518.5)	169.4	51,532.1	(349.1)

TOTAL 2017 OPERATING BUDGET RESIDENTIAL IMPACTS



- Property Tax Increase:
 - 2% Budget Increase
 - 0.5% City Building Fund
- Toronto Water Increase:
 - 5%
- Solid Waste Management Services:
 - 3.9%
- TTC Fare Increase:
 - 10 cents on all fare media
- Parks & Recreation average user fee increase:
 - 3.1%
- Other average user fee increases:
 - 3.9%

OPERATING BUDGET GROUPINGS

Group	Program	Cluster	Colour
Emergency Services	Toronto Police Service	Agencies	Red
	Fire Services	Citizen Centred Services "B"	Red
	Toronto Paramedic Services	Citizen Centred Services "A"	Red
Social Programs	Toronto Employment & Social Services	Citizen Centred Services "A"	Blue
	Long Term Care Homes & Services	Citizen Centred Services "A"	Blue
	Children's Services	Citizen Centred Services "A"	Blue
	Toronto Public Health	Agencies	Blue
	Shelter, Support & Housing Administration	Citizen Centred Services "A"	Blue
Transit	TTC	Agencies	Green
Transportation	Transportation Services	Citizen Centred Services "B"	Green
Other City Services	Toronto Public Library	Agencies	Brown
	Parks, Forestry & Recreation	Citizen Centred Services "A"	Brown
	City Planning & MLS	Citizen Centred Services "B"	Brown
	Fleet and Facilities	Internal Services	Brown
	Affordable Housing Office	Citizen Centred Services "A"	Brown
	Court Services	Citizen Centred Services "A"	Brown
	Economic Development & Culture	Citizen Centred Services "A"	Brown
	Social Development, Finance & Administration	Citizen Centred Services "A"	Brown
	Policy, Planning, Finance & Administration	Citizen Centred Services "B"	Brown
	Engineering & Construction Services	Citizen Centred Services "B"	Brown
	Toronto Building	Citizen Centred Services "B"	Brown
	311 Toronto	Internal Services	Brown
	Association of Community Centres	Agencies	Brown
	Exhibition Place	Agencies	Brown
	Heritage Toronto	Agencies	Brown
	Theatres	Agencies	Brown
	Toronto Zoo	Agencies	Brown
	Arena Boards of Management	Agencies	Brown
	Yonge-Dundas Square	Agencies	Brown
	Toronto & Region Conservation Authority	Agencies	Brown
Non-Program	Corporate Accounts	Purple	
Governance and Internal Services	Office of the Chief Financial Officer	Internal Services	Yellow
	Office of the Treasurer	Internal Services	Yellow
	Information & Technology	Internal Services	Yellow
	City Manager's Office	City Manager	Yellow
	City Clerk's Office	Other City Programs	Yellow
	Legal Services	Other City Programs	Yellow
	Mayor's Office	Other City Programs	Yellow
	City Council	Other City Programs	Yellow
	Auditor General's Office	Accountability Offices	Yellow
	Integrity Commissioner's Office	Accountability Offices	Yellow
	Office of the Lobbyist Registrar	Accountability Offices	Yellow
Office of the Ombudsman	Accountability Offices	Yellow	
Corporate & Capital Financing	Debt Charges	Corporate Accounts	Purple
	Capital & Corporate Financing	Corporate Accounts	Purple

LIST OF ABBREVIATIONS

APS - Administrative Penalty System

BC – Budget Committee

CFC – Current From Capital

CVA - Current Value Assessment

DARP - Development Application Review Process

EDC - Economic Development & Culture

FTHB - First Time Home Buyers Rebate

GTHA - Greater Toronto and Hamilton Area

H&S - Health and Safety

MLTT - Municipal Land Transfer Tax

OW Upload - Ontario Works Benefit Upload

PEU - Parking Enforcement Unit

SOGR - State of Good Repair

SSE – Scarborough Subway Extension

TCHC – Toronto Community Housing Corporation

TELCCS - Toronto Early Learning & Child Care Services

TPA - Toronto Parking Authority

TTC – Toronto Transit Commission

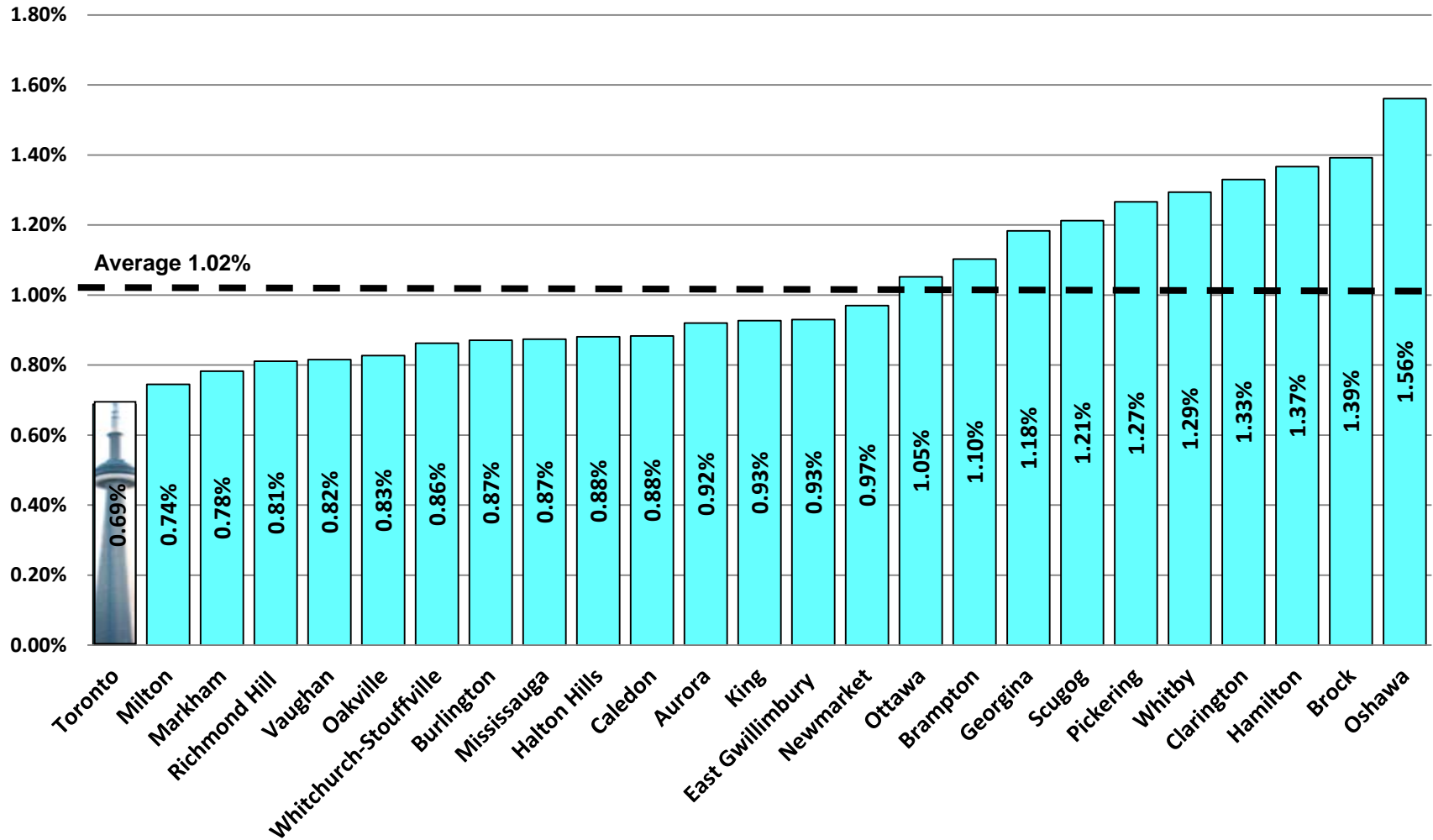
YoY - Year over Year



Property Tax Comparisons

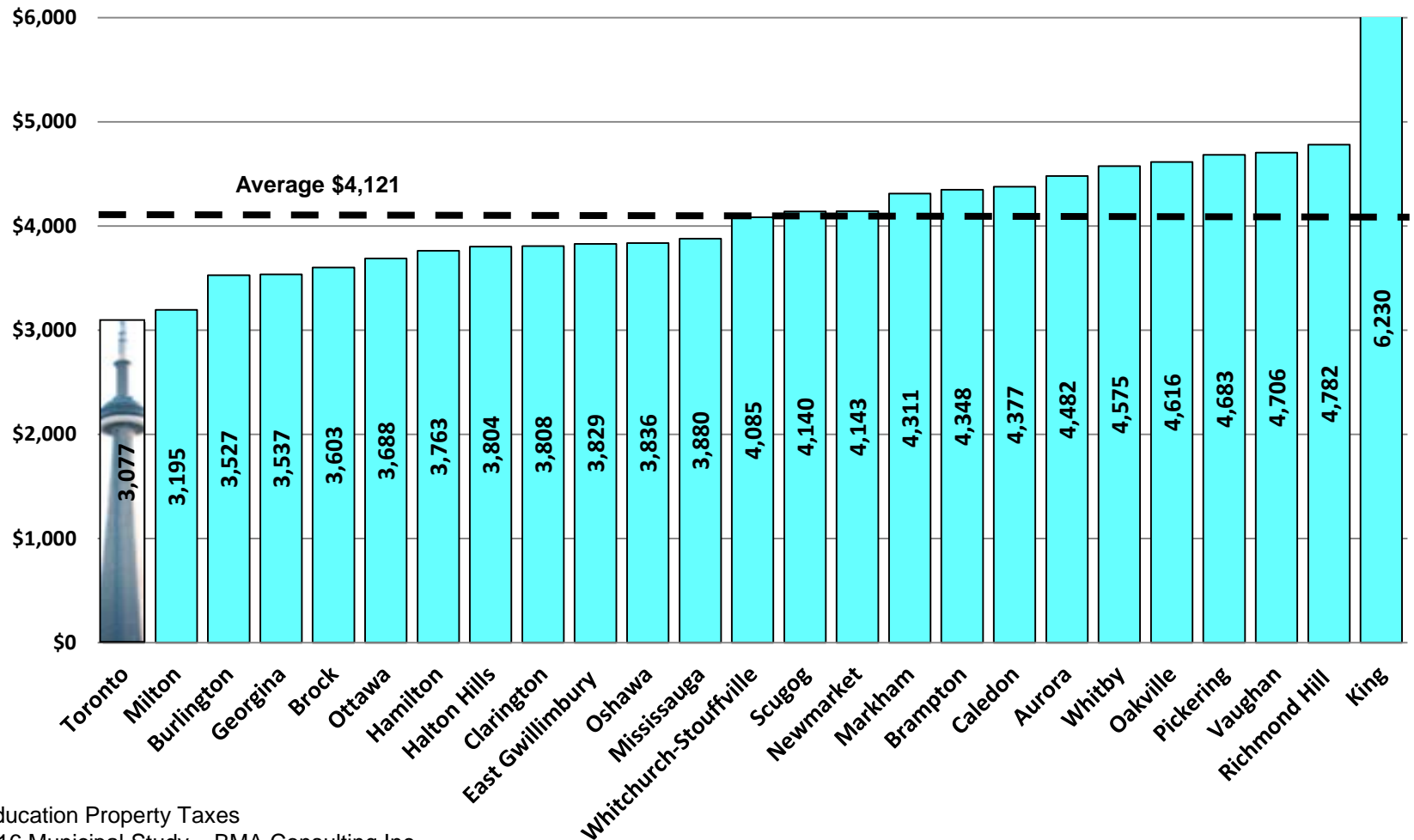


COMPARISON OF 2016 RESIDENTIAL PROPERTY TAX RATES GTHA MUNIS & OTTAWA



Source: 2016 Municipal Study – BMA Consulting Inc.
Includes Education Property Taxes

COMPARISON OF 2016 AVERAGE PROPERTY TAXES GTHA MUNIS & OTTAWA

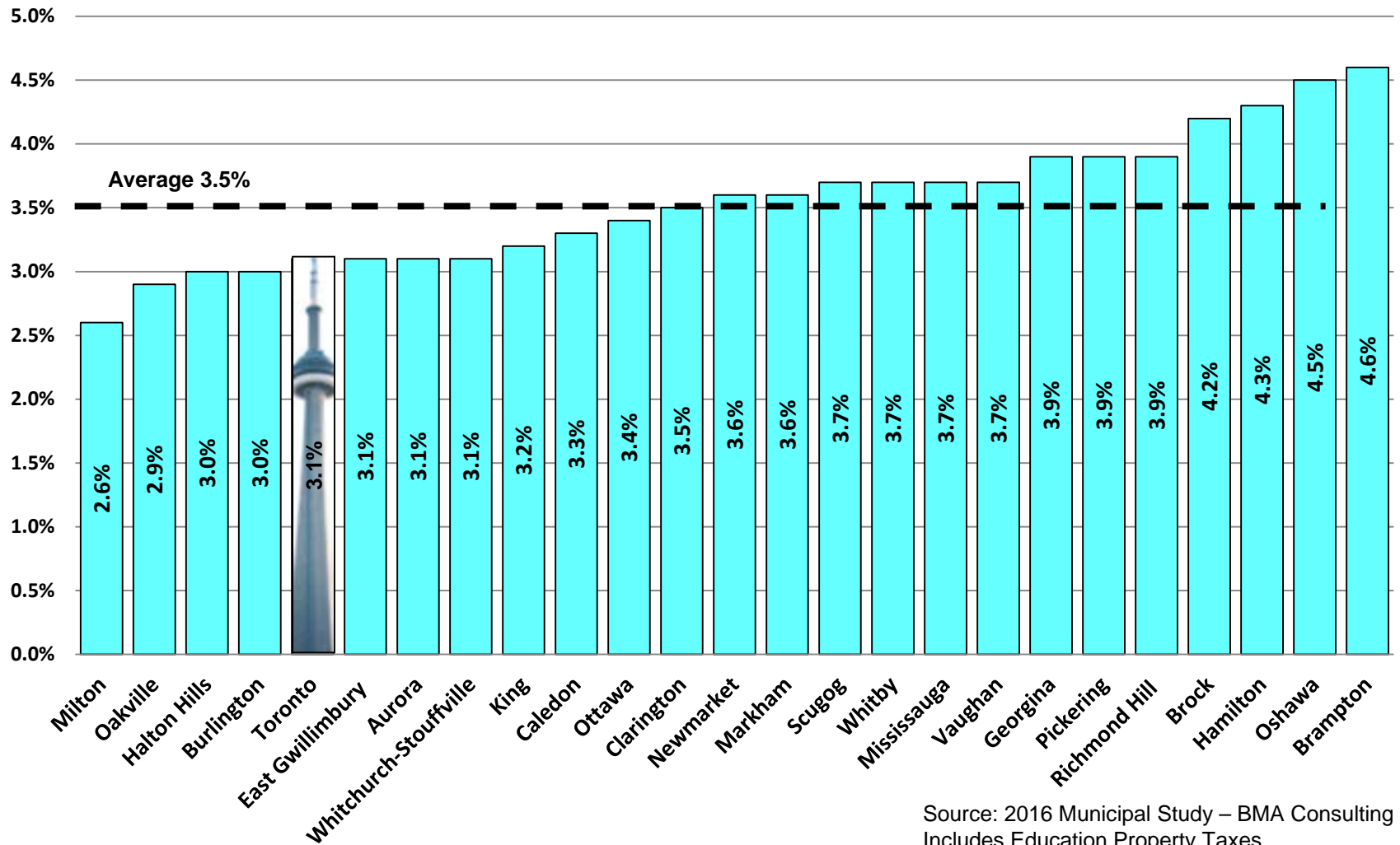


Includes Education Property Taxes

Source: 2016 Municipal Study – BMA Consulting Inc.

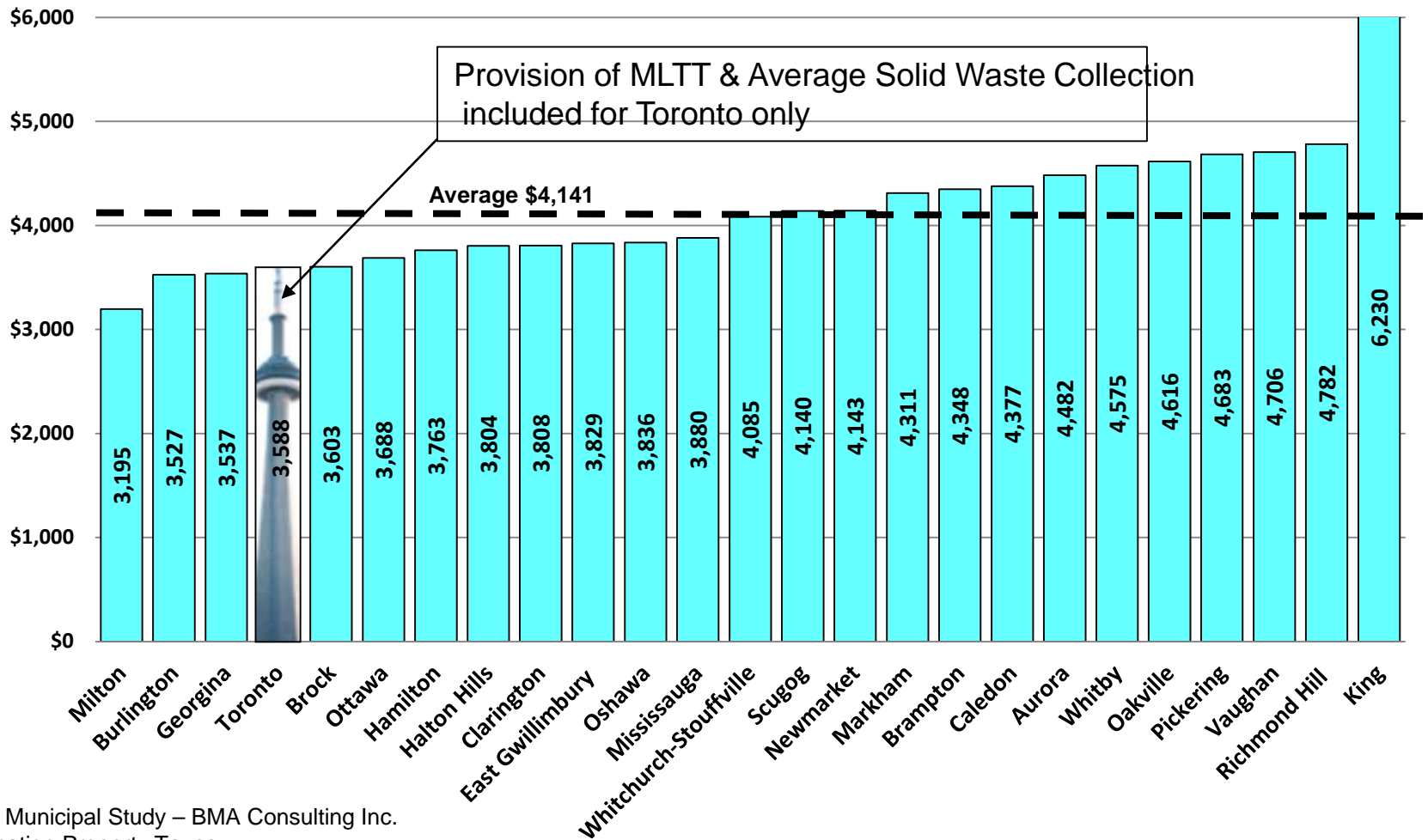
Note: Comparison is based on the weighted average median residential assessment of seven residential property types per MPAC Municipal Status Report 1st Quarter, 2016

2016 PROPERTY TAXES AS A % OF HOUSEHOLD INCOMES – GTHA MUNIS & OTTAWA



Source: 2016 Municipal Study – BMA Consulting Inc.
Includes Education Property Taxes
Based on 2015 Average Household Income

COMPARISON OF 2016 AVERAGE PROPERTY TAXES - GTHA MUNIS & OTTAWA

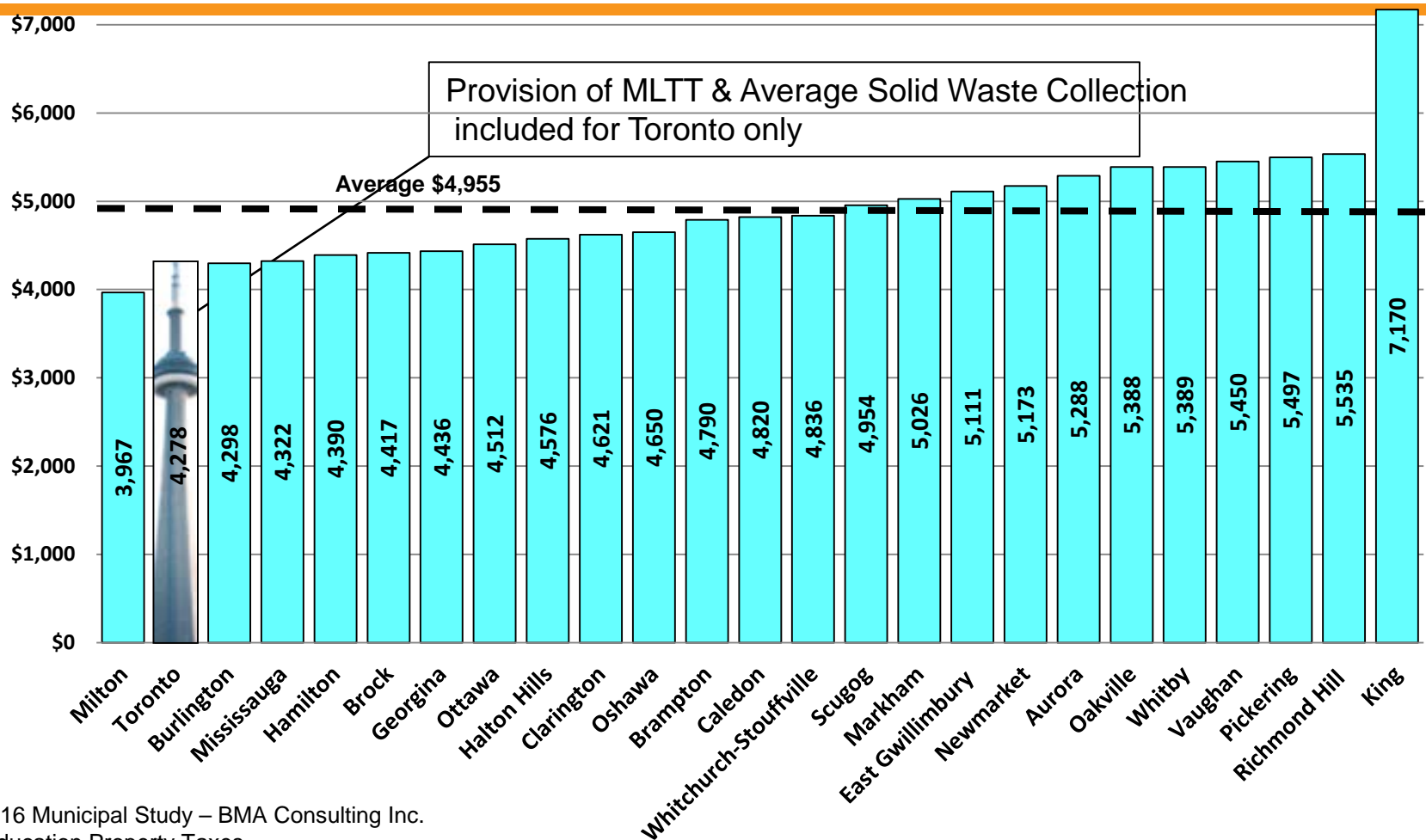


Source: 2016 Municipal Study – BMA Consulting Inc.

Includes Education Property Taxes

Note: Toronto tax burden shown with \$115 average Solid Waste Collection tax (medium bin) and \$396 average MLTT tax from residential sector.

COMPARISON OF 2016 AVERAGE PROPERTY TAXES + WATER/WASTEWATER COSTS



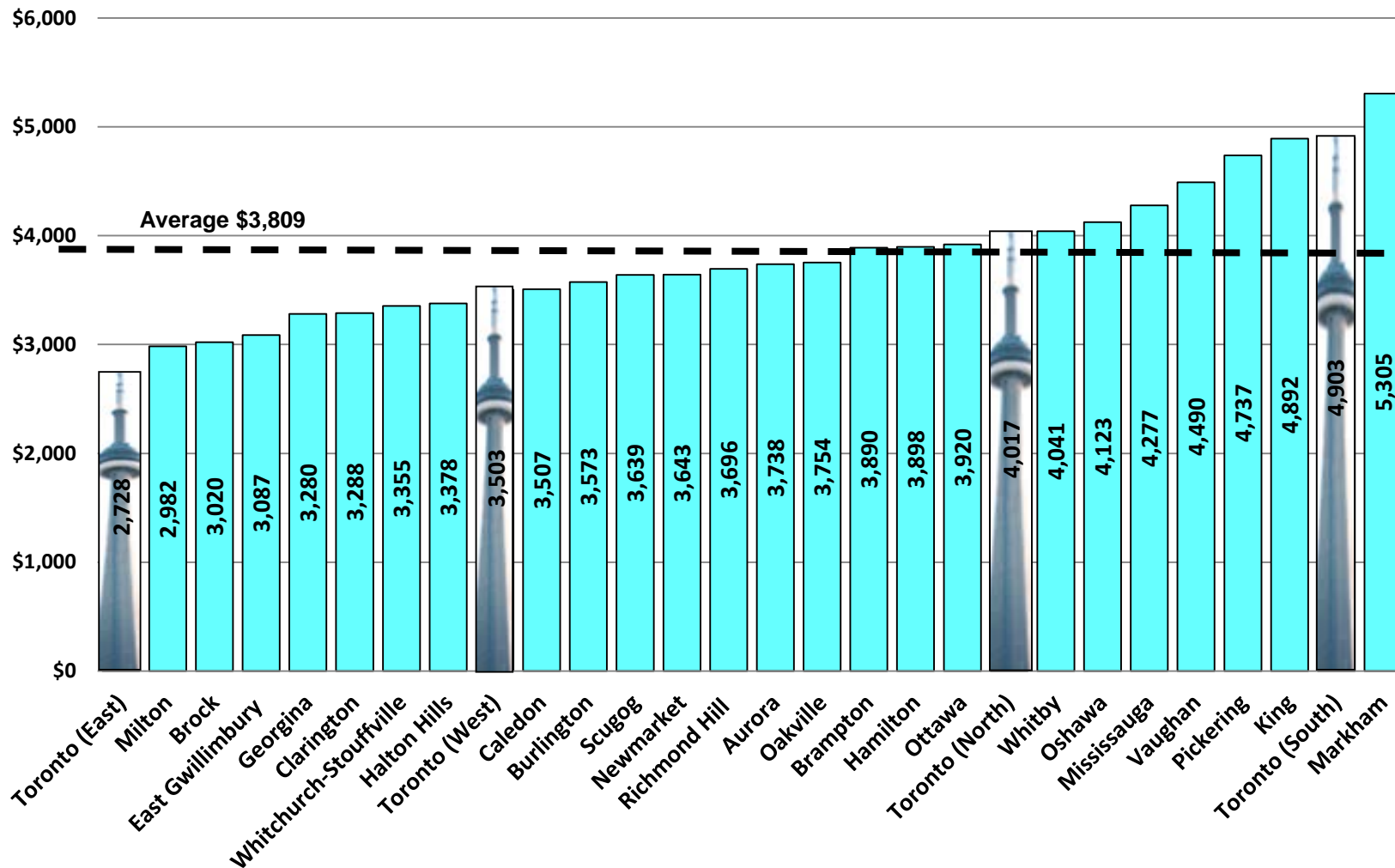
Source: 2016 Municipal Study – BMA Consulting Inc.

Includes Education Property Taxes

Note: Toronto tax burden shown with \$115 average Solid Waste Collection tax (medium bin) and \$396 average MLTT tax from residential sector.

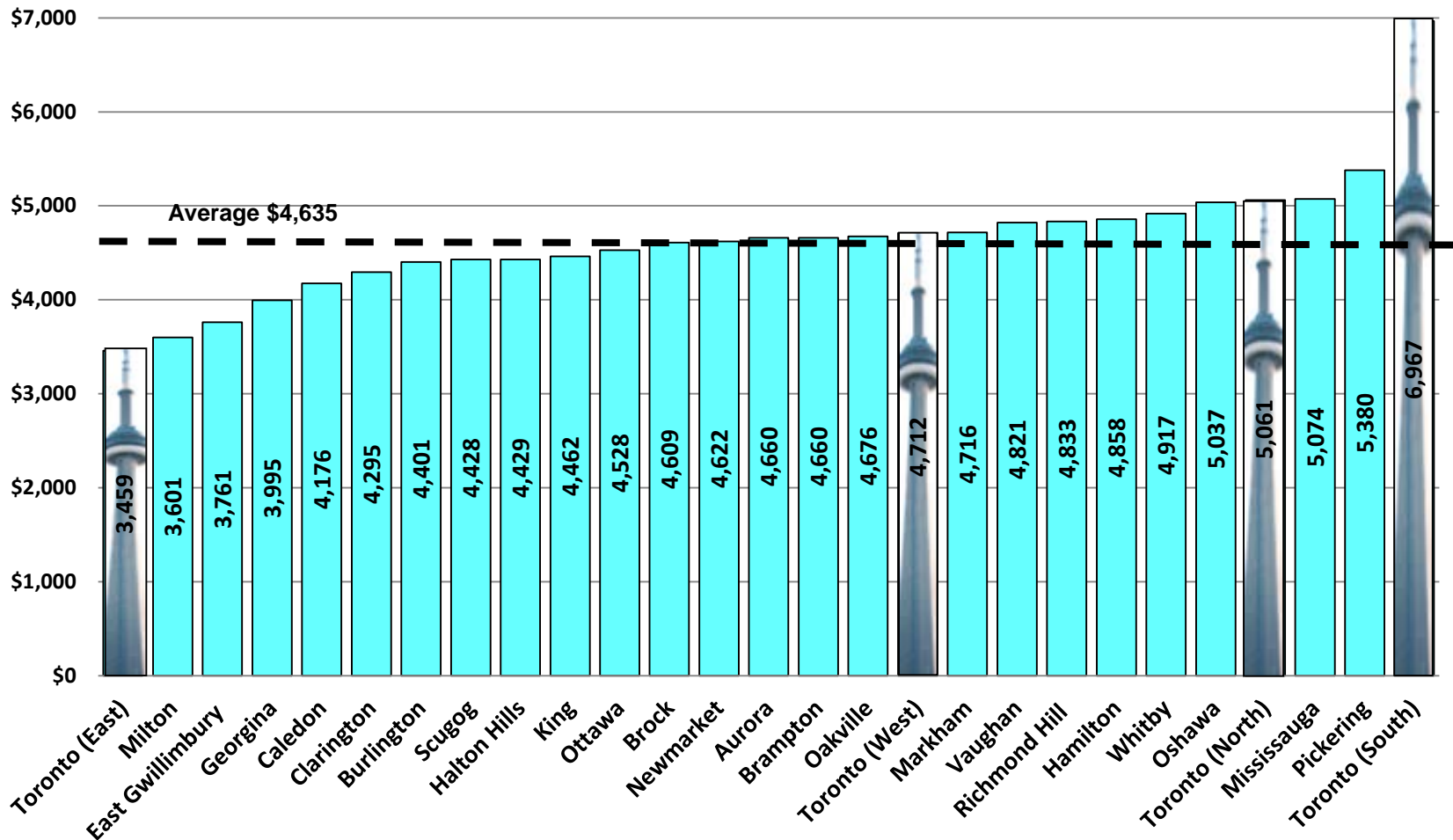
Water and Wastewater costs are based on a typical residential property with an average annual consumption of 200m³.

COMPARISON OF 2016 AVERAGE PROPERTY TAXES - GTHA MUNIS & OTTAWA DETACHED BUNGALOW



Source: 2016 Municipal Study – BMA Consulting Inc.

COMPARISON OF 2016 AVERAGE PROPERTY TAXES - GTHA MUNIS & OTTAWA TWO STORY HOME



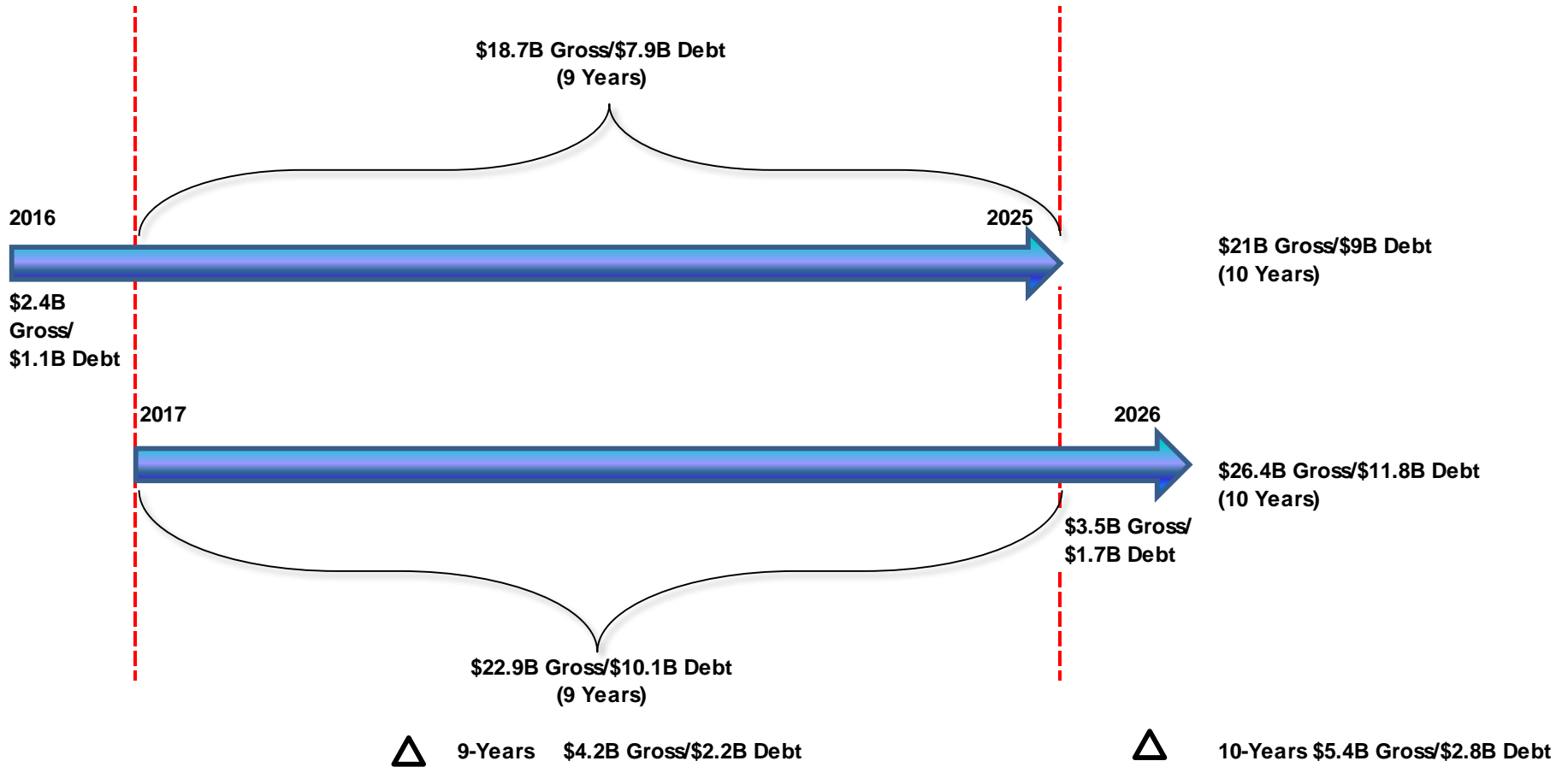
Source: 2016 Municipal Study – BMA Consulting Inc.
Includes Education Property Taxes
Two Storey Home – three bedroom, 2.5 bathrooms & two care garage.



2017 – 2026 Budget Committee Recommended Capital Budget & Plan Details



2017 - 2026 BC RECOMMENDED CAPITAL PLAN VS. 2016 – 2025 COUNCIL APPROVED



2017 – 2026 CAPITAL BUDGET AND PLAN \$26.5B BY CLUSTER OF SERVICES

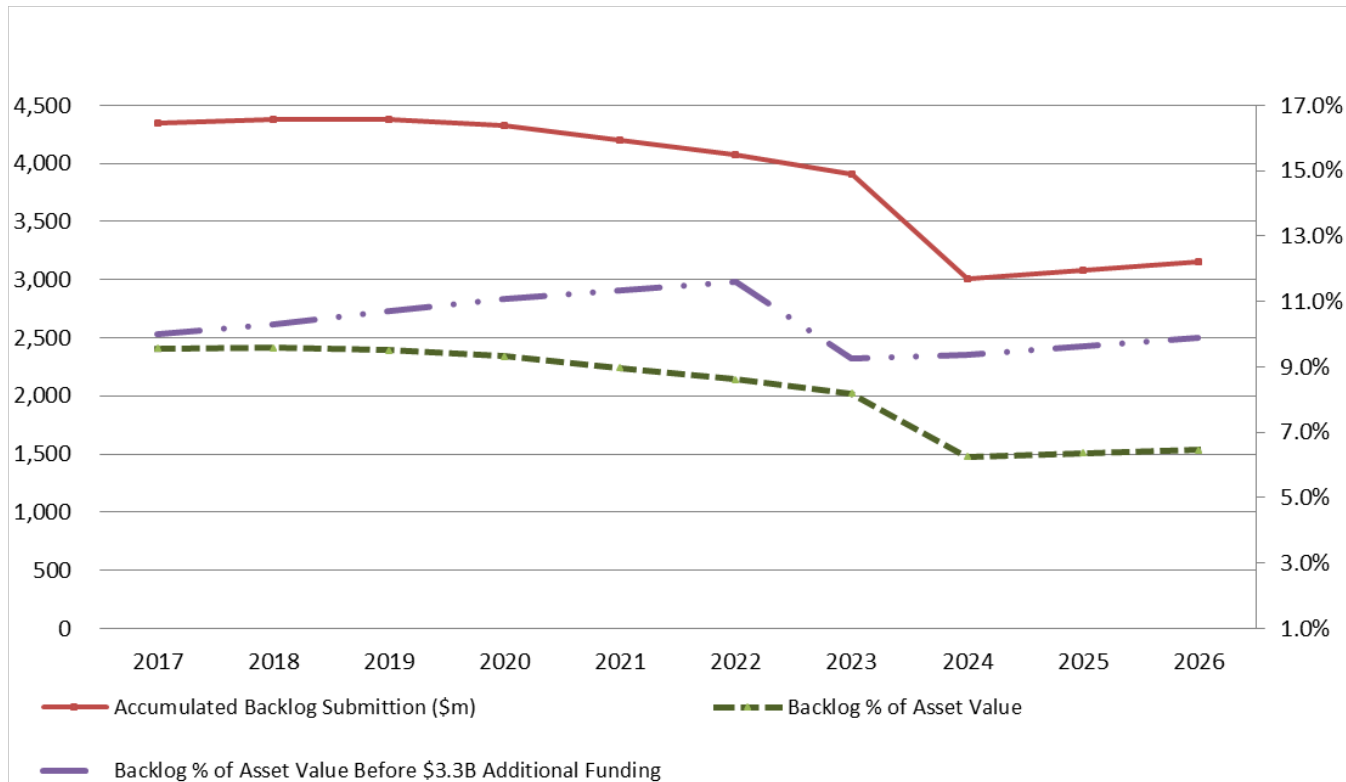
Programs (\$m)	2017				2017 - 2021				2017 - 2026			
	Budget Committee		Debt Target	Over/ (Under)	Budget Committee		Debt Target	Over/ (Under)	Budget Committee		Debt Target	Over/ (Under)
	Gross	Debt/ CFC			Gross	Debt/ CFC			Gross	Debt/ CFC		
Citizen Centred Services - A	249	100	112	(-12)	1,079	484	513	(-29)	1,695	977	976	0
Citizen Centred Services - B	533	287	275	12	3,720	1,999	1,255	744	6,784	4,293	3,407	886
Internal Services	304	118	133	(-15)	1,140	480	458	22	2,117	932	943	(-11)
Other City Programs	212	41	4	38	337	96	6	90	4,063	1,849	34	1,816
Total - City Operations	1,298	546	524	22	6,276	3,060	2,233	827	14,659	8,051	5,360	2,691
Agencies	172	118	56	62	701	413	334	80	1,237	696	619	78
Tax Supported before TTC	1,470	665	581	84	6,977	3,473	2,566	907	15,897	8,747	5,979	2,768
Toronto Transit Commission	1,307	397	691	(-294)	7,306	2,482	2,145	336	10,583	3,050	2,616	434
Tax Supported Programs	2,777	1,062	1,272	(-210)	14,283	5,955	4,712	1,243	26,480	11,797	8,594	3,203
CFC		292				1,925				5,069		
Debt Net by CFC		769				4,030				6,728		

2017 – 2026 CAPITAL BUDGET AND PLAN \$26.5B BY PROJECT CATEGORY

Expenditure (\$m)	Capital Budget and Plan										2017-2026	
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total	%
Health & Safety	40	25	19	23	17	22	30	25	19	20	240	1%
Legislated	101	112	108	116	105	76	68	69	43	11	810	3%
State of Good Repair	1,584	1,868	1,645	1,389	1,166	1,090	1,155	1,892	877	959	13,626	51%
Service Improvement	510	438	192	116	95	79	80	61	1,324	2,464	5,360	20%
Growth Related	541	1,272	988	978	834	739	565	293	191	43	6,444	24%
Total	2,777	3,715	2,953	2,623	2,218	2,006	1,898	2,340	2,453	3,497	26,480	100%

- Over half of the 10-year Capital investment is targeted at maintaining the City’s physical assets in a state of good repair (\$13.6B)
- \$11.8B (44%) investment is made to projects related to improve services and City’s growth such as:
 - Smart Track
 - Portland Flood Protection
 - Modernization and Transformation

STATE OF GOOD REPAIR BACKLOG AS % OF TOTAL ASSET TRENDING DOWN TO 6.5%



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total Asset Value	45,392	45,705	46,053	46,484	46,905	47,349	47,724	48,104	48,468	48,845
SOGR Backlog Before \$5.8B Additional Funding	4,531	4,710	4,939	5,149	5,314	5,497	4,425	4,499	4,662	4,825
Backlog % of Asset Value Before \$5.8B Additional Funding	10.0%	10.3%	10.7%	11.1%	11.3%	11.6%	9.3%	9.4%	9.6%	9.9%
Accumulated Backlog (\$M)	4,345	4,376	4,377	4,331	4,205	4,076	3,905	3,005	3,082	3,155
Backlog % of Asset Value	9.6%	9.6%	9.5%	9.3%	9.0%	8.6%	8.2%	6.2%	6.4%	6.5%

NON-DEBT CAPITAL FINANCING STRATEGY

Capital Financing Strategy - Reserve XQ0011																
Description (\$ Millions)	2012 - 2015 Secured Revenue					Future Year Capital Financing Strategy Revenue Estimates										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
Enwave	167															167
Enwave Dividend	11															11
TPLC Dividend	40															40
Prior Year Operating Surplus	214	186	126	155	98	86	50	50	50	50	50	50	50	50	50	1,315
MLTT (Above Operating Budget)				40	40	40	40									160
DC Increases								25	25	25	25	25				125
Future Years BT Dividend	20		10	15	15	25	25	25	25	25	25	25	25	25	25	310
Future Years Fed/Prov																0
TPA One-Time				67		9										77
Other	1	3														4
Bank Tower Surplus		30														30
Total:	453	219	136	277	153	160	115	100	100	100	100	100	75	75	75	2,239

Past, Current & Future Year Funding Requirements																
Description (\$ Millions)	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
TTC Capital	45	60	252	228	46	50	70	157	75							982
TTC TYSSE						39	27	24								90
Transportation Capital		15	61	61	48	47	63	44	42	42	42	269	137	30	30	929
FREEE Capital (St. Lawrence N.)						8	8								29	44
Waterfront Revitalization Initiative						0.3	5	7	7	4	2	1				27
Eglinton East LRT					2	2										4
Other Program Draws			37	13	28	6	13	1	1	0.4				0.6		99
Loss of Pooling Compensation (2014 Surplus)				30												30
Total	45	75	350	331	163	140	184	208	124	46	44	270	137	31	59	2,205

Available Capital Financing Strategy Funding (Based on Current Capital Requirements & Future Year Revenue Estimates)																
Description (\$ Millions)	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
Estimated Reserve Opening Balance	\$27	\$435	\$579	\$367	\$314	\$304	\$325	\$256	\$148	\$124	\$178	\$234	\$64	\$2	\$47	
Annual Funding Requirements	(\$45)	(\$75)	(\$350)	(\$331)	(\$163)	(\$140)	(\$184)	(\$208)	(\$124)	(\$46)	(\$44)	(\$270)	(\$137)	(\$31)	(\$59)	(\$2,205)
Annual Revenue Estimates	\$453	\$219	\$136	\$277	\$153	\$160	\$115	\$100	\$100	\$100	\$100	\$100	\$75	\$75	\$75	\$2,239
Estimated Reserve Closing Balance	\$435	\$579	\$366	\$314	\$304	\$325	\$256	\$148	\$124	\$178	\$234	\$64	\$2	\$47	\$63	
Advance Financing Requirements																0

EXPRESSWAY TOLLING

- Study on benefits and impacts currently underway; further assessment expected in staff report to Executive Committee in 2017
- Recovers costs from non-residents who make up about 40% of expressway trips, therefore expands City's tax base
- Could reduce travel times and increase public transit usage
- Would result in increased travel time and vehicle volumes on some local roads
- Requires provincial regulatory change under the COTA
- Can be implemented as early as 2019/20 depending on phasing
Could help address the Long-Term Financial Plan funding gap, particularly transit and transportation capital costs

EXPRESSWAY TOLLING PRELIMINARY FINANCIAL ESTIMATES

Type of Cost	Preliminary Estimate (2016\$)	Notes
One-time Implementation Costs	\$100-150 million	For gantries similar to 407, costs depend on technology chosen
Ongoing Operating Costs	\$50 to \$70 million annually	Incident management

Assumed Toll Rate Per Trip (2016\$)	Potential Net Annual Revenues (2016\$)	Notes
\$1.40	n/a (Cost recovery)	Break-even scenario
Under \$2.00	\$166 million	
\$3.90	\$272 million	Comparable to public transit and 407
\$5.20	\$336 million	

REVISED STRATEGIC REHABILITATION PLAN FOR F.G. GARDINER

Original Cash Flows and Funding Sources for the Period 2017 – 2026

(\$M)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	10-Year
Cash Flow											
Original	20.9	11.6	11.6	11.6	11.6	11.6	2,102.6	29.0	29.0	29.0	2,268.2
Funding Source											
Cap. Fin. RF	20.9	11.6	11.6	11.6	11.6	11.6	286.2	29.0	29.0	29.0	451.8
Federal							820.0				820.0
Debt							996.4				996.4

Cash Flows and Funding Sources for the New Approach for the Period 2017 – 2026

(\$M)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	10-Year
Cash Flow											
New Approach	3.0	111.9	215.2	220.6	228.1	250.1	256.3	998.1			2,283.4
Funding Source											
Cap. Fin. RF	3.0	29.4	11.6	11.6	11.6	11.6	238.8	106.5			423.9
Federal											0.0
Debt		82.5	203.7	209.1	216.6	238.5	17.5	891.6			1,859.5

Cash Flow and Funding Source Changes by Year for the Period 2017 – 2026

(\$M)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	10-Year
Cash Flow											
Change	-17.8	100.3	203.7	209.1	216.6	238.5	-1,846.2	969.1	-29.0	-29.0	15.2
Funding Source											
Cap. Fin. RF	-17.8	17.8					-47.4	77.5	-29.0	-29.0	-27.9
Federal							-820.0				-820.0
Debt		82.5	203.7	209.1	216.6	238.5	-978.8	891.6			863.1

CASH FLOW REQUIREMENTS FOR IMPLEMENTATION OF THE REVISED STRATEGIC REHABILITATION PLAN FOR F.G. GARDINER

\$ Million (inflated) Capital Construction Costs

New Approach Comparison	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total 10 Year
Plan "B" Cashflows	3	110	215	221	228	250	256	998	0	0	2283
Transportation Services Draft Budget (2017-2026)	29	12	12	12	12	12	2103	29	29	29	2276
Difference	-26	98	203	209	216	238	-1847	969	-29	-29	6

Total 2027 - 2039	TOTAL PROJECT COSTS
1340	3623

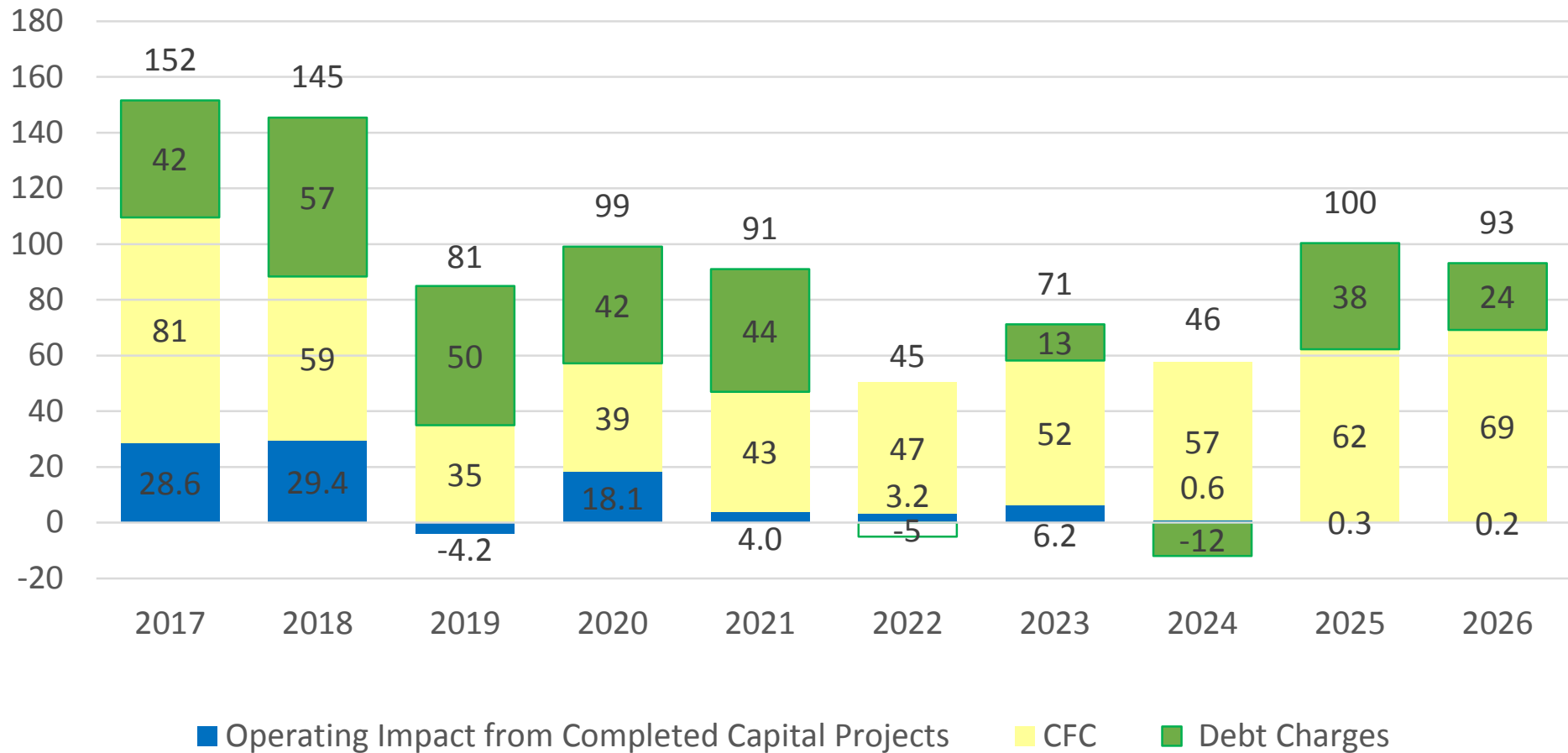
DBFOM Comparison	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total 10 Year
P3/AFP DBFOM Cashflows(includes Financing costs)	18	19	11	11	11	11	2980	62	56	51	3230
Transportation Services Draft Budget (2017-2026)	29	12	12	12	12	12	2103	29	29	29	2276
Difference	-11	7	-1	-1	-1	-1	877	33	27	22	954

Total 2027 - 2039	TOTAL PROJECT COSTS
1045	4275

EXPRESSWAY TOLLING

- Council requested 2 tolling scenarios
- Revenues Tools / Tolling report assumed FULL tolling starts in 2024
 - Scenario 1: Expressway Cost Recovery Toll
 - About \$1.40 per trip
 - Money used recover all costs associated with the Gardiner and Don Valley Parkway
 - All revenues used to offset capital, operating and maintenance costs over 30years
 - Frees up funding already approved in Capital Budget
 - Scenario 2: Expressway Toll to Generate Capital Revenues
 - Staff modelled \$2.00 toll per trip
 - Revenues could be applied to fund new capital projects (i.e. not specifically for Gardiner and the DVP)
 - Creates additional funding for the Capital Budget

OPERATING IMPACT OF CAPITAL



NON-DEBT CAPITAL FINANCING STRATEGY

Capital Financing Strategy - Reserve XQ0011																
Description (\$ Millions)	2012 - 2015 Secured Revenue					Future Year Capital Financing Strategy Revenue Estimates										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
Enwave	167															167
Enwave Dividend	11															11
TPLC Dividend	40															40
Prior Year Operating Surplus	214	186	126	155	98	86	50	50	50	50	50	50	50	50	50	1,315
MLTT (Above Operating Budget)				40	40	40	40									160
DC Increases								25	25	25	25	25				125
Future Years BT Dividend	20		10	15	15	25	25	25	25	25	25	25	25	25	25	310
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TPA One-Time				67		9										77
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Bank Tower Surplus		30														30
Total:	453	219	136	277	153	160	115	100	100	100	100	100	75	75	75	2,239

Past, Current & Future Year Funding Requirements																
Description (\$ Millions)	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
TTC Capital	45	60	252	228	46	50	70	157	75							982
TTC TYSSE						39	27	24								90
Transportation Capital		15	61	61	48	47	63	44	42	42	42	269	137	30	30	929
FREEE Capital (St. Lawrence N.)						8	8								29	44
Waterfront Revitalization Initiative						0.3	5	7	7	4	2	1				27
Eglinton East LRT					2	2										4
Other Program Draws			37	13	28	6	13	1	1	0.4				0.6		99
Loss of Pooling Compensation (2014 Surplus)				30												30
Total	45	75	350	331	163	140	184	208	124	46	44	270	137	31	59	2,205

Available Capital Financing Strategy Funding (Based on Current Capital Requirements & Future Year Revenue Estimates)																
Description (\$ Millions)	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
Estimated Reserve Opening Balance	\$27	\$435	\$579	\$367	\$314	\$304	\$325	\$256	\$148	\$124	\$178	\$234	\$64	\$2	\$47	
Annual Funding Requirements	(\$45)	(\$75)	(\$350)	(\$331)	(\$163)	(\$140)	(\$184)	(\$208)	(\$124)	(\$46)	(\$44)	(\$270)	(\$137)	(\$31)	(\$59)	(\$2,205)
Annual Revenue Estimates	\$453	\$219	\$136	\$277	\$153	\$160	\$115	\$100	\$100	\$100	\$100	\$100	\$75	\$75	\$75	\$2,239
Estimated Reserve Closing Balance	\$435	\$579	\$366	\$314	\$304	\$325	\$256	\$148	\$124	\$178	\$234	\$64	\$2	\$47	\$63	
Advance Financing Requirements																0

Thank You / End





CITY OF TORONTO
2017 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET
GROSS EXPENDITURE

Appendix 4.1

(In \$000's)	2016 Budget	2017 Base Budget	Change from 2016 Approved Budget		2017 New / Enh. Budget	2017 BC Recommended Operating Budget	Change from 2016 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
Citizen Centred Services "A"								
Affordable Housing Office	3,020	3,474	454	15.0%		3,474	454	15.0%
Children's Services	473,539	479,083	5,544	1.2%	3,458	482,541	9,002	1.9%
Court Services	50,002	51,104	1,103	2.2%	855	51,959	1,958	3.9%
Economic Development & Culture	78,163	79,419	1,257	1.6%	235	79,654	1,492	1.9%
Toronto Paramedic Services	204,913	210,484	5,571	2.7%		210,484	5,571	2.7%
Long-Term Care Homes & Services	254,570	255,639	1,069	0.4%	1,342	256,981	2,411	0.9%
Parks, Forestry & Recreation	451,957	452,327	369	0.1%	5,002	457,328	5,371	1.2%
Shelter, Support & Housing Administration	697,737	823,484	125,747	18.0%	6,100	829,583	131,847	18.9%
Social Development, Finance & Administration	54,159	49,212	(4,947)	(9.1%)	259	49,471	(4,688)	(8.7%)
Toronto Employment & Social Services	1,100,880	1,083,234	(17,646)	(1.6%)		1,083,234	(17,646)	(1.6%)
Sub-Total Citizen Centred Services "A"	3,368,939	3,487,459	118,521	3.5%	17,250	3,504,709	135,771	4.0%
Citizen Centred Services "B"								
City Planning	45,752	46,808	1,055	2.3%	1,267	48,075	2,323	5.1%
Fire Services	433,981	439,160	5,179	1.2%	665	439,826	5,844	1.3%
Municipal Licensing & Standards	50,735	51,865	1,130	2.2%	1,257	53,122	2,387	4.7%
Policy, Planning, Finance & Administration	22,208	23,071	864	3.9%		23,071	864	3.9%
Engineering & Construction Services	71,416	72,634	1,219	1.7%	612	73,247	1,831	2.6%
Toronto Building	53,825	54,852	1,027	1.9%	1,185	56,037	2,211	4.1%
Transportation Services	388,902	394,181	5,279	1.4%	3,258	397,439	8,537	2.2%
Sub-Total Citizen Centred Services "B"	1,066,819	1,082,572	15,753	1.5%	8,245	1,090,817	23,997	2.2%
Internal Services								
Office of the Chief Financial Officer	16,731	16,673	(58)	(0.3%)	318	16,991	260	1.6%
Office of the Treasurer	76,796	70,853	(5,944)	(7.7%)	1,931	72,784	(4,012)	(5.2%)
Facilities, Real Estate, Environment & Energy	194,264	194,646	382	0.2%	333	194,979	715	0.4%
Fleet Services	52,088	53,907	1,819	3.5%		53,907	1,819	3.5%
311 Toronto	18,975	17,624	(1,351)	(7.1%)		17,624	(1,351)	(7.1%)
Information & Technology	125,833	127,805	1,972	1.6%	10	127,815	1,982	1.6%
Sub-Total Internal Services	484,689	481,508	(3,181)	(0.7%)	2,593	484,101	(588)	(0.1%)
City Manager								
City Manager's Office	55,309	54,131	(1,177)	(2.1%)	899	55,031	(278)	(0.5%)
Sub-Total City Manager	55,309	54,131	(1,177)	(2.1%)	899	55,031	(278)	(0.5%)
Other City Programs								
City Clerk's Office	50,279	50,438	159	0.3%		50,438	159	0.3%
Legal Services	50,921	52,847	1,926	3.8%	4,936	57,783	6,862	13.5%
Mayor's Office	2,311	2,251	(60)	(2.6%)		2,251	(60)	(2.6%)
City Council	20,938	20,435	(503)	(2.4%)		20,435	(503)	(2.4%)
Sub-Total Other City Programs	124,449	125,971	1,521	1.2%	4,936	130,906	6,457	5.2%
Accountability Offices								
Auditor General's Office	5,033	4,902	(131)	(2.6%)	1,000	5,902	869	17.3%
Integrity Commissioner's Office	485	507	22	4.5%		507	22	4.5%
Office of the Lobbyist Registrar	1,156	1,154	(2)	(0.2%)		1,154	(2)	(0.2%)
Office of the Ombudsman	1,834	1,810	(24)	(1.3%)		1,810	(24)	(1.3%)
Sub-Total Council Appointed Programs	8,508	8,373	(135)	(1.6%)	1,000	9,373	865	10.2%
TOTAL - CITY OPERATIONS	5,108,713	5,240,015	131,302	2.6%	34,923	5,274,937	166,224	3.3%
Agencies								
Toronto Public Health	244,079	241,951	(2,128)	(0.9%)	2,717	244,667	588	0.2%
Toronto Public Library	194,767	198,371	3,603	1.9%	289	198,660	3,893	2.0%
Association of Community Centres	7,970	8,105	135	1.7%		8,105	135	1.7%
Exhibition Place	36,575	37,282	707	1.9%		37,282	707	1.9%
Heritage Toronto	766	795	29	3.8%		795	29	3.8%
Theatres	23,123	28,425	5,302	22.9%	633	29,058	5,935	25.7%
Toronto Zoo	51,065	52,086	1,021	2.0%		52,086	1,021	2.0%
Arena Boards of Management	8,642	9,013	371	4.3%		9,013	371	4.3%
Yonge-Dundas Square	2,332	2,352	20	0.9%		2,352	20	0.9%
Toronto & Region Conservation Authority	43,044	43,532	488	1.1%		43,532	488	1.1%
Toronto Transit Commission - Conventional	1,736,756	1,802,885	66,128	3.8%	1,398	1,804,282	67,526	3.9%
Toronto Transit Commission - Wheel Trans	123,666	151,169	27,503	22.2%		151,169	27,503	22.2%
Toronto Police Service	1,132,208	1,127,817	(4,391)	(0.4%)		1,127,817	(4,391)	(0.4%)
Toronto Police Services Board	3,052	2,809	(243)	(8.0%)		2,809	(243)	(8.0%)
TOTAL - AGENCIES	3,608,046	3,706,592	98,546	2.7%	5,036	3,711,628	103,583	2.9%



CITY OF TORONTO
2017 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET
GROSS EXPENDITURE

Appendix 4.1

(In \$000's)	2016 Budget	2017 Base Budget	Change from 2016 Approved Budget		2017 New / Enh. Budget	2017 BC Recommended Operating Budget	Change from 2016 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
Corporate Accounts								
<u>Capital & Corporate Financing</u>								
Capital from Current	212,607	293,902	81,295	38.2%		293,902	81,295	38.2%
Technology Sustainment	17,912	17,912				17,912		
Debt Charges	486,679	529,529	42,850	8.8%		529,529	42,850	8.8%
Capital & Corporate Financing	717,198	841,343	124,145	17.3%		841,343	124,145	17.3%
<u>Non Program Expenditures</u>								
Tax Deficiencies/Write offs	61,420	105,395	43,975	71.6%		105,395	43,975	71.6%
Assessment Function (MPAC)	40,670	42,270	1,600	3.9%		42,270	1,600	3.9%
Temporary Borrowing				n/a				n/a
Funding of Employee Related Liabilities	65,875	70,829	4,953	7.5%		70,829	4,953	7.5%
Tax Rebates for Registered Charities	7,157	7,157				7,157		
Programs Funded from Reserve Funds	130,435	140,881	10,447	8.0%		140,881	10,447	8.0%
Other Corporate Expenditures	52,073	50,763	(1,310)	(2.5%)		50,763	(1,310)	(2.5%)
Insurance Premiums & Claims	300	4,300	4,000	1333.3%		4,300	4,000	1333.3%
Parking Tag Enforcement & Operations Exp	65,580	65,701	121	0.2%	440	66,141	561	0.9%
Vacancy Rebate Program	23,000	17,500	(5,500)	(23.9%)		17,500	(5,500)	(23.9%)
Heritage Property Taxes Rebate	2,000	1,750	(250)	(12.5%)		1,750	(250)	(12.5%)
Street & Expressway Lighting Services				n/a				n/a
Pandemic Influenza Stockpiling		500	500	n/a		500	500	n/a
Solid Waste Management Services Rebate	153,802	144,302	(9,500)	(6.2%)		144,302	(9,500)	(6.2%)
Non-Program Expenditures	602,311	651,347	49,036	8.1%	440	651,787	49,476	8.2%
<u>Non Program Revenues</u>								
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	46,428	47,810	1,381	3.0%		47,810	1,381	3.0%
Third Party Sign Tax	1,116	1,116				1,116		
Interest/Investment Earnings	1,132	1,151	19	1.6%		1,151	19	1.6%
Other Corporate Revenues	2,092	4,762	2,670	127.7%		4,762	2,670	127.7%
Dividend Income				n/a				n/a
Provincial Gas Tax				n/a				n/a
Parking Authority Revenues	9,380		(9,380)	(100.0%)			(9,380)	(100.0%)
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
Non-Program Revenues	60,857	55,548	(5,310)	(8.7%)		55,548	(5,310)	(8.7%)
TOTAL - CORPORATE ACCOUNTS	1,380,366	1,548,238	167,871	12.2%	440	1,548,678	168,311	12.2%
n/a								
TOTAL LEVY OPERATING BUDGET BEFORE ASSESSMENT GROWTH AND TAX INCREASE	10,097,125	10,494,844	397,719	3.9%	40,399	10,535,243	438,118	4.3%
Assessment Growth								
TOTAL LEVY OPERATING BUDGET	10,097,125	10,494,844	397,719	3.9%	40,399	10,535,243	438,118	4.3%
Special Levy for Scarborough Subway	40,699	40,699				40,699		
City Building Fund						14,046		
TOTAL LEVY INCLUDING SCARBOROUGH SUBWAY EXTENSION LEVY	10,137,824	10,535,543	397,719	3.9%	40,399	10,589,988	452,164	4.5%
NON LEVY OPERATION								
Solid Waste Management Services	388,938	398,006	9,068	2.3%	117	398,124	9,185	2.4%
Toronto Parking Authority	84,743	92,637	7,894	9.3%		92,637	7,894	9.3%
Toronto Water	1,158,713	1,231,928	73,216	6.3%		1,231,928	73,216	6.3%
TOTAL NON LEVY OPERATING BUDGET	1,632,394	1,722,572	90,178	5.5%	117	1,722,689	90,295	5.5%
GRAND TOTAL	11,770,218	12,258,115	487,897	4.1%	40,516	12,312,678	542,459	4.6%



CITY OF TORONTO
2017 BUDGET COMMITTEE RECOMMENDED OPERATING BUDGET
REVENUE

Appendix 4.2

(In \$000's)	2016 Budget	2017 Base Budget	Change from 2016 Approved Budget		2017 New / Enh. Budget	2017 BC Recommended Operating Budget	Change from 2016 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
Citizen Centred Services "A"								
Affordable Housing Office	1,819	2,304	485	26.7%		2,304	485	26.7%
Children's Services	395,417	400,693	5,277	1.3%		400,693	5,277	1.3%
Court Services	41,457	41,858	401	1.0%	11	41,869	412	1.0%
Economic Development & Culture	19,221	18,099	(1,122)	(5.8%)	55	18,154	(1,067)	(5.6%)
Toronto Paramedic Services	125,991	132,295	6,303	5.0%		132,295	6,303	5.0%
Long-Term Care Homes & Services	206,077	208,316	2,239	1.1%	1,342	209,658	3,581	1.7%
Parks, Forestry & Recreation	135,872	135,665	(207)	(0.2%)	3,009	138,674	2,802	2.1%
Shelter, Support & Housing Administration	349,322	422,422	73,100	20.9%	100	422,521	73,199	21.0%
Social Development, Finance & Administration	22,136	17,018	(5,119)	(23.1%)	259	17,276	(4,860)	(22.0%)
Toronto Employment & Social Services	963,137	972,683	9,546	1.0%		972,683	9,546	1.0%
Sub-Total Citizen Centred Services "A"	2,260,449	2,351,352	90,903	4.0%	4,775	2,356,127	95,678	4.2%
Citizen Centred Services "B"								
City Planning	30,058	31,516	1,457	4.8%	1,267	32,783	2,725	9.1%
Fire Services	15,329	16,087	758	4.9%	1,015	17,101	1,773	11.6%
Municipal Licensing & Standards	30,842	31,339	497	1.6%	2,407	33,746	2,905	9.4%
Policy, Planning, Finance & Administration	12,448	13,963	1,515	12.2%		13,963	1,515	12.2%
Engineering & Construction Services	63,799	68,697	4,898	7.7%	494	69,191	5,392	8.5%
Toronto Building	64,580	65,607	1,027	1.6%	1,185	66,791	2,211	3.4%
Transportation Services	181,260	179,036	(2,223)	(1.2%)	6,905	185,941	4,682	2.6%
Sub-Total Citizen Centred Services "B"	398,315	406,244	7,929	2.0%	13,273	419,517	21,202	5.3%
Internal Services								
Office of the Chief Financial Officer	6,904	7,102	198	2.9%	178	7,280	376	5.4%
Office of the Treasurer	47,813	43,459	(4,354)	(9.1%)	1,103	44,562	(3,252)	(6.8%)
Facilities, Real Estate, Environment & Energy	124,939	127,090	2,151	1.7%		127,090	2,151	1.7%
Fleet Services	52,088	54,079	1,991	3.8%		54,079	1,991	3.8%
311 Toronto	9,080	7,986	(1,094)	(12.0%)		7,986	(1,094)	(12.0%)
Information & Technology	51,584	53,126	1,542	3.0%		53,126	1,542	3.0%
Sub-Total Internal Services	292,408	292,841	433	0.1%	1,281	294,122	1,714	0.6%
City Manager								
City Manager's Office	7,754	7,685	(69)	(0.9%)	399	8,084	330	4.3%
Sub-Total City Manager	7,754	7,685	(69)	(0.9%)	399	8,084	330	4.3%
Other City Programs								
City Clerk's Office	17,813	18,000	187	1.0%		18,000	187	1.0%
Legal Services	30,587	33,323	2,736	8.9%	2,069	35,392	4,805	15.7%
Mayor's Office				n/a				n/a
City Council	40	80	40	100.0%		80	40	100.0%
Sub-Total Other City Programs	48,440	51,402	2,962	6.1%	2,069	53,471	5,031	10.4%
Accountability Offices								
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
Sub-Total Council Appointed Programs				n/a				n/a
TOTAL - CITY OPERATIONS	3,007,366	3,109,525	102,159	3.4%	21,797	3,131,322	123,956	4.1%
Agencies								
Toronto Public Health	185,156	183,411	(1,745)	(0.9%)	460	183,870	(1,286)	(0.7%)
Toronto Public Library	17,593	19,608	2,016	11.5%		19,608	2,016	11.5%
Association of Community Centres	273	296	23	8.4%		296	23	8.4%
Exhibition Place	36,732	37,445	713	1.9%		37,445	713	1.9%
Heritage Toronto	460	497	37	8.1%		497	37	8.1%
Theatres	17,627	23,172	5,546	31.5%		23,172	5,546	31.5%
Toronto Zoo	39,180	40,512	1,332	3.4%		40,512	1,332	3.4%
Arena Boards of Management	8,652	9,033	381	4.4%		9,033	381	4.4%
Yonge-Dundas Square	1,945	1,975	30	1.5%		1,975	30	1.5%
Toronto & Region Conservation Authority	39,570	39,971	401	1.0%		39,971	401	1.0%
Toronto Transit Commission - Conventional	1,243,130	1,256,303	13,174	1.1%		1,256,303	13,174	1.1%
Toronto Transit Commission - Wheel Trans	6,954	8,492	1,538	22.1%		8,492	1,538	22.1%
Toronto Police Service	127,464	123,352	(4,112)	(3.2%)		123,352	(4,112)	(3.2%)
Toronto Police Services Board	750	500	(250)	(33.3%)		500	(250)	(33.3%)
TOTAL - AGENCIES	1,725,484	1,744,567	19,083	1.1%	460	1,745,027	19,543	1.1%

(In \$000's)	2016 Budget	2017 Base Budget	Change from 2016 Approved Budget		2017 New / Enh. Budget	2017 BC Recommended Operating Budget	Change from 2016 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
Corporate Accounts								
<u>Capital & Corporate Financing</u>								
Capital from Current				n/a				n/a
Technology Sustainment				n/a				n/a
Debt Charges	23,306	24,180	874	3.7%		24,180	874	3.7%
Capital & Corporate Financing	23,306	24,180	874	3.7%		24,180	874	3.7%
<u>Non Program Expenditures</u>								
Tax Deficiencies/Write offs	32,204	28,895	(3,309)	(10.3%)		28,895	(3,309)	(10.3%)
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	7,157	7,157				7,157		
Programs Funded from Reserve Funds	130,435	140,881	10,447	8.0%		140,881	10,447	8.0%
Other Corporate Expenditures	7,787	6,264	(1,523)	(19.6%)		6,264	(1,523)	(19.6%)
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	177,583	183,198	5,615	3.2%		183,198	5,615	3.2%
<u>Non Program Revenues</u>								
Tax Stabilization Reserve (Prior Year Surplus)				n/a				n/a
Payments in Lieu of Taxes	102,830	100,523	(2,307)	(2.2%)		100,523	(2,307)	(2.2%)
Supplementary Taxes	40,700	35,000	(5,700)	(14.0%)		35,000	(5,700)	(14.0%)
Tax Penalty Revenue	29,000	29,000				29,000		
Municipal Land Transfer Tax	532,028	715,810	183,781	34.5%		715,810	183,781	34.5%
Third Party Sign Tax	11,952	12,152	200	1.7%		12,152	200	1.7%
Interest/Investment Earnings	117,995	101,557	(16,438)	(13.9%)		101,557	(16,438)	(13.9%)
Other Corporate Revenues	11,221	13,921	2,700	24.1%		13,921	2,700	24.1%
Dividend Income	67,500	75,000	7,500	11.1%		75,000	7,500	11.1%
Provincial Gas Tax	91,600	91,600				91,600		
Parking Authority Revenues	56,327	49,034	(7,292)	(12.9%)		49,034	(7,292)	(12.9%)
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	102,414	106,455	4,042	3.9%	6,112	112,567	10,154	9.9%
Other Tax Revenues	13,499	13,095	(405)	(3.0%)		13,095	(405)	(3.0%)
Woodbine Slots Revenues	15,500	16,000	500	3.2%		16,000	500	3.2%
Gaming & Registry Revenues	4,297	4,530	234	5.4%		4,530	234	5.4%
Court Services Fine Revenue				n/a				n/a
Non-Program Revenues	1,232,163	1,398,978	166,815	13.5%	6,112	1,405,089	172,927	14.0%
TOTAL - CORPORATE ACCOUNTS	1,433,052	1,606,356	173,304	12.1%	6,112	1,612,468	179,416	12.5%
				n/a				
TOTAL LEVY OPERATING BUDGET BEFORE ASSESSMENT GROWTH AND TAX INCREASE	6,165,902	6,460,448	294,546	4.8%	28,369	6,488,817	322,914	5.2%
Assessment Growth								
TOTAL LEVY OPERATING BUDGET	6,165,902	6,460,448	294,546	4.8%	28,369	6,488,817	322,914	5.2%
Special Levy for Scarborough Subway								
City Building Fund								
TOTAL LEVY INCLUDING SCARBOROUGH SUBWAY EXTENSION LEVY	6,165,902	6,460,448	294,546	4.8%	28,369	6,488,817	322,914	5.2%
NON LEVY OPERATION								
Solid Waste Management Services	388,938	398,124	9,185	2.4%		398,124	9,185	2.4%
Toronto Parking Authority	136,988	156,051	19,063	13.9%		156,051	19,063	13.9%
Toronto Water	1,158,713	1,231,928	73,215	6.3%		1,231,928	73,215	6.3%
TOTAL NON LEVY OPERATING BUDGET	1,684,640	1,786,103	101,463	6.0%		1,786,103	101,463	6.0%
GRAND TOTAL	7,850,542	8,246,551	396,009	5.0%	28,369	8,274,920	424,378	5.4%

(In \$000's)	2016 Budget	2017 Base Budget	Change from 2016 Approved Budget		2017 New / Enh. Budget	2017 BC Recommended Operating Budget	Change from 2016 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
Citizen Centred Services "A"								
Affordable Housing Office	1,201	1,170	(31)	(2.6%)		1,170	(31)	(2.6%)
Children's Services	78,122	78,390	267	0.3%	3,458	81,848	3,726	4.8%
Court Services	8,545	9,246	701	8.2%	844	10,090	1,546	18.1%
Economic Development & Culture	58,941	61,321	2,379	4.0%	180	61,501	2,559	4.3%
Toronto Paramedic Services	78,922	78,189	(732)	(0.9%)		78,189	(732)	(0.9%)
Long-Term Care Homes & Services	48,493	47,323	(1,170)	(2.4%)		47,323	(1,170)	(2.4%)
Parks, Forestry & Recreation	316,085	316,662	577	0.2%	1,993	318,654	2,569	0.8%
Shelter, Support & Housing Administration	348,415	401,062	52,647	15.1%	6,000	407,062	58,647	16.8%
Social Development, Finance & Administration	32,023	32,194	172	0.5%		32,194	172	0.5%
Toronto Employment & Social Services	137,743	110,551	(27,192)	(19.7%)		110,551	(27,192)	(19.7%)
Sub-Total Citizen Centred Services "A"	1,108,490	1,136,107	27,617	2.5%	12,475	1,148,582	40,093	3.6%
Citizen Centred Services "B"								
City Planning	15,694	15,292	(402)	(2.6%)		15,292	(402)	(2.6%)
Fire Services	418,653	423,074	4,421	1.1%	(349)	422,725	4,072	1.0%
Municipal Licensing & Standards	19,893	20,526	633	3.2%	(1,150)	19,376	(517)	(2.6%)
Policy, Planning, Finance & Administration	9,759	9,108	(651)	(6.7%)		9,108	(651)	(6.7%)
Engineering & Construction Services	7,617	3,937	(3,680)	(48.3%)	118	4,056	(3,561)	(46.8%)
Toronto Building	(10,755)	(10,755)	(0)	0.0%		(10,755)	(0)	0.0%
Transportation Services	207,642	215,145	7,503	3.6%	(3,647)	211,498	3,855	1.9%
Sub-Total Citizen Centred Services "B"	668,504	676,328	7,824	1.2%	(5,029)	671,299	2,795	0.4%
Internal Services								
Office of the Chief Financial Officer	9,828	9,571	(256)	(2.6%)	140	9,711	(117)	(1.2%)
Office of the Treasurer	28,983	27,394	(1,590)	(5.5%)	829	28,223	(761)	(2.6%)
Facilities, Real Estate, Environment & Energy	69,326	67,556	(1,769)	(2.6%)	333	67,890	(1,436)	(2.1%)
Fleet Services		(172)	(172)	n/a		(172)	(172)	n/a
311 Toronto	9,895	9,638	(257)	(2.6%)		9,638	(257)	(2.6%)
Information & Technology	74,249	74,679	430	0.6%	10	74,689	440	0.6%
Sub-Total Internal Services	192,280	188,667	(3,614)	(1.9%)	1,312	189,979	(2,302)	(1.2%)
City Manager								
City Manager's Office	47,555	46,447	(1,108)	(2.3%)	500	46,947	(608)	(1.3%)
Sub-Total City Manager	47,555	46,447	(1,108)	(2.3%)	500	46,947	(608)	(1.3%)
Other City Programs								
City Clerk's Office	32,466	32,438	(28)	(0.1%)		32,438	(28)	(0.1%)
Legal Services	20,334	19,524	(810)	(4.0%)	2,867	22,391	2,057	10.1%
Mayor's Office	2,311	2,251	(60)	(2.6%)		2,251	(60)	(2.6%)
City Council	20,898	20,355	(543)	(2.6%)		20,355	(543)	(2.6%)
Sub-Total Other City Programs	76,009	74,568	(1,441)	(1.9%)	2,867	77,435	1,426	1.9%
Accountability Offices								
Auditor General's Office	5,033	4,902	(131)	(2.6%)	1,000	5,902	869	17.3%
Integrity Commissioner's Office	485	507	22	4.5%		507	22	4.5%
Office of the Lobbyist Registrar	1,156	1,154	(2)	(0.2%)		1,154	(2)	(0.2%)
Office of the Ombudsman	1,834	1,810	(24)	(1.3%)		1,810	(24)	(1.3%)
Sub-Total Council Appointed Programs	8,508	8,373	(135)	(1.6%)	1,000	9,373	865	10.2%
TOTAL - CITY OPERATIONS	2,101,347	2,130,490	29,143	1.4%	13,125	2,143,615	42,268	2.0%
Agencies								
Toronto Public Health	58,923	58,540	(383)	(0.6%)	2,257	60,797	1,874	3.2%
Toronto Public Library	177,175	178,762	1,588	0.9%	289	179,052	1,877	1.1%
Association of Community Centres	7,696	7,808	112	1.5%		7,808	112	1.5%
Exhibition Place	(157)	(163)	(6)	3.7%		(163)	(6)	3.7%
Heritage Toronto	306	298	(8)	(2.6%)		298	(8)	(2.6%)
Theatres	5,497	5,253	(244)	(4.4%)	633	5,886	389	7.1%
Toronto Zoo	11,885	11,574	(311)	(2.6%)		11,574	(311)	(2.6%)
Arena Boards of Management	(10)	(20)	(10)	99.7%		(20)	(10)	99.7%
Yonge-Dundas Square	387	377	(10)	(2.6%)		377	(10)	(2.6%)
Toronto & Region Conservation Authority	3,474	3,561	87	2.5%		3,561	87	2.5%
Toronto Transit Commission - Conventional	493,627	546,581	52,955	10.7%	1,398	547,979	54,352	11.0%
Toronto Transit Commission - Wheel Trans	116,712	142,678	25,965	22.2%		142,678	25,965	22.2%
Toronto Police Service	1,004,744	1,004,465	(280)	(0.0%)		1,004,465	(280)	(0.0%)
Toronto Police Services Board	2,302	2,309	7	0.3%		2,309	7	0.3%
TOTAL - AGENCIES	1,882,562	1,962,025	79,463	4.2%	4,577	1,966,602	84,040	4.5%

(In \$000's)	2016 Budget	2017 Base Budget	Change from 2016 Approved Budget		2017 New / Enh. Budget	2017 BC Recommended Operating Budget	Change from 2016 Approved Budget	
			\$ Incr / (Dcr)	%			\$ Incr / (Dcr)	%
Corporate Accounts								
<u>Capital & Corporate Financing</u>								
Capital from Current	212,607	293,902	81,295	38.2%		293,902	81,295	38.2%
Technology Sustainment	17,912	17,912				17,912		
Debt Charges	463,373	505,349	41,976	9.1%		505,349	41,976	9.1%
Capital & Corporate Financing	693,891	817,163	123,271	17.8%		817,163	123,271	17.8%
<u>Non Program Expenditures</u>								
Tax Deficiencies/Write offs	29,216	76,499	47,284	161.8%		76,499	47,284	161.8%
Assessment Function (MPAC)	40,670	42,270	1,600	3.9%		42,270	1,600	3.9%
Temporary Borrowing				n/a				n/a
Funding of Employee Related Liabilities	65,875	70,829	4,953	7.5%		70,829	4,953	7.5%
Tax Rebates for Registered Charities				n/a				n/a
Programs Funded from Reserve Funds		(0)	(0)	n/a		(0)	(0)	n/a
Other Corporate Expenditures	44,286	44,498	213	0.5%		44,498	213	0.5%
Insurance Premiums & Claims	300	4,300	4,000	1333.3%		4,300	4,000	1333.3%
Parking Tag Enforcement & Operations Exp	65,580	65,701	121	0.2%	440	66,141	561	0.9%
Vacancy Rebate Program	23,000	17,500	(5,500)	(23.9%)		17,500	(5,500)	(23.9%)
Heritage Property Taxes Rebate	2,000	1,750	(250)	(12.5%)		1,750	(250)	(12.5%)
Street & Expressway Lighting Services				n/a				n/a
Pandemic Influenza Stockpiling		500	500	n/a		500	500	n/a
Solid Waste Management Services Rebate	153,802	144,302	(9,500)	(6.2%)		144,302	(9,500)	(6.2%)
Non-Program Expenditures	424,728	468,149	43,421	10.2%	440	468,589	43,861	10.3%
<u>Non Program Revenues</u>								
Tax Stabilization Reserve (Prior Year Surplus)				n/a				n/a
Payments in Lieu of Taxes	(102,830)	(100,523)	2,307	(2.2%)		(100,523)	2,307	(2.2%)
Supplementary Taxes	(40,700)	(35,000)	5,700	(14.0%)		(35,000)	5,700	(14.0%)
Tax Penalty Revenue	(29,000)	(29,000)				(29,000)		
Municipal Land Transfer Tax	(485,600)	(668,000)	(182,400)	37.6%		(668,000)	(182,400)	37.6%
Third Party Sign Tax	(10,836)	(11,036)	(200)	1.8%		(11,036)	(200)	1.8%
Interest/Investment Earnings	(116,863)	(100,406)	16,457	(14.1%)		(100,406)	16,457	(14.1%)
Other Corporate Revenues	(9,130)	(9,160)	(30)	0.3%		(9,160)	(30)	0.3%
Dividend Income	(67,500)	(75,000)	(7,500)	11.1%		(75,000)	(7,500)	11.1%
Provincial Gas Tax	(91,600)	(91,600)				(91,600)		
Parking Authority Revenues	(46,947)	(49,034)	(2,088)	4.4%		(49,034)	(2,088)	4.4%
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	(102,414)	(106,455)	(4,042)	3.9%	(6,112)	(112,567)	(10,154)	9.9%
Other Tax Revenues	(13,499)	(13,095)	405	(3.0%)		(13,095)	405	(3.0%)
Woodbine Slots Revenues	(15,500)	(16,000)	(500)	3.2%		(16,000)	(500)	3.2%
Gaming & Registry Revenues	(3,588)	(3,822)	(234)	6.5%		(3,822)	(234)	6.5%
Court Services Fine Revenue				n/a				n/a
Non-Program Revenues	(1,171,305)	(1,343,430)	(172,125)	14.7%	(6,112)	(1,349,542)	(178,236)	15.2%
TOTAL - CORPORATE ACCOUNTS	(52,686)	(58,118)	(5,432)	10.3%	(5,672)	(63,790)	(11,104)	21.1%
n/a								
TOTAL LEVY OPERATING BUDGET BEFORE ASSESSMENT GROWTH AND TAX INCREASE	3,931,223	4,034,396	103,173	2.6%	12,030	4,046,426	115,204	2.9%
Assessment Growth						(52,150)	(52,150)	
Assessment Adjustments Per New Regulation						(6,872)	(6,872)	
TOTAL LEVY OPERATING BUDGET						3,987,404	56,182	1.4%
Special Levy for Scarborough Subway						40,699		
City Building Fund						14,046		
TOTAL LEVY INCLUDING SCARBOROUGH SUBWAY EXTENSION LEVY						4,101,171	129,250	3.3%
NON LEVY OPERATION								
Solid Waste Management Services	(0)	(117)	(117)	n/a	117	0	0	n/a
Toronto Parking Authority	(52,245)	(63,414)	(11,169)	21.4%		(63,414)	(11,169)	21.4%
Toronto Water		0	0	n/a		0	0	n/a
TOTAL NON LEVY OPERATING BUDGET	(52,245)	(63,531)	(11,286)	21.6%	117	(63,414)	(11,168)	21.4%



City of Toronto
2017 Budget Committee Recommended Staff Complement
Operating vs Capital

Program/Agency	2016 Council Approved Complement			2017 BC Recommended Staff Complement (includes Base & New)			Change from 2016 Council Approved Complement		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Citizen Centred Services "A"									
Affordable Housing Office	23.0		23.0	23.0		23.0			
Children's Services	981.9	9.0	990.9	973.5	9.0	982.5	(8.4)		(8.4)
Court Services	288.0		288.0	252.0		252.0	(36.0)		(36.0)
Economic Development & Culture	307.5	16.0	323.5	284.5	16.0	300.5	(23.0)		(23.0)
Toronto Paramedic Services	1,449.8	0.5	1,450.3	1,445.8	0.5	1,446.3	(4.0)		(4.0)
Long Term Care Homes & Services	2,372.0		2,372.0	2,373.9		2,373.9	1.9		1.9
Parks, Forestry & Recreation	4,512.7	96.0	4,608.7	4,283.9	149.1	4,433.0	(228.7)	53.0	(175.7)
Shelter, Support & Housing Administration	770.4	1.0	771.4	770.1	19.0	789.1	(0.2)	18.0	17.8
Social Development, Finance & Administration	148.5		148.5	147.0		147.0	(1.5)		(1.5)
Toronto Employment & Social Services	2,120.0		2,120.0	2,012.0		2,012.0	(108.0)		(108.0)
Sub-Total Citizen Centred Services "A"	12,957.8	122.5	13,096.3	12,514.4	193.6	12,759.3	(408.1)	71.0	(337.0)
Cluster B									
City Planning	366.5	9.5	376.0	376.5	9.5	386.0	10.0		10.0
Fire Services	3,167.3	1.0	3,168.3	3,175.3	1.0	3,176.3	8.0		8.0
Municipal Licensing & Standards	470.0	3.0	473.0	476.5	3.0	479.5	6.5		6.5
Policy, Planning, Finance & Administration	196.4		196.4	188.4		188.4	(8.0)		(8.0)
Engineering & Construction Services	123.9	442.2	566.1	127.7	446.4	574.1	3.7	4.3	8.0
Toronto Building	455.0	1.0	456.0	467.0	1.0	468.0	12.0		12.0
Transportation Services	1,027.2	101.7	1,129.0	1,010.1	107.8	1,118.0	(17.1)	6.1	(11.0)
Sub-Total Citizen Centred Services "B"	5,806.4	558.4	6,364.8	5,806.8	566.5	6,390.3	15.1	10.4	25.5
Internal Services									
Office of the Chief Financial Officer	103.0	12.0	115.0	105.0	12.0	117.0	2.0		2.0
Office of the Treasurer	660.2	43.0	703.2	646.2	9.0	655.2	(14.0)	(34.0)	(48.0)
Facilities, Real Estate, Environment & Energy	935.5	88.0	1,023.5	923.0	83.0	1,006.0	(12.5)	(5.0)	(17.5)
Fleet Services	186.0	8.0	194.0	178.0	3.0	181.0	(8.0)	(5.0)	(13.0)
Information & Technology	613.0	235.0	848.0	628.0	218.0	846.0	15.0	(17.0)	(2.0)
311 Toronto	164.0	21.3	185.3	160.0	13.0	173.0	(4.0)	(8.3)	(12.3)
Sub-Total Internal Services	2,661.2	407.8	3,069.0	2,633.2	338.0	2,978.2	(21.5)	(69.3)	(90.8)
City Manager									
City Manager's Office	412.0	17.0	429.0	411.0	21.0	432.0	(1.0)	4.0	3.0
Sub-Total City Manager	412.0	17.0	429.0	408.0	20.0	432.0	(1.0)	4.0	3.0
Other City Programs									
City Clerk's Office	403.0	10.9	413.9	386.3	16.3	402.6	(16.7)	5.5	(11.2)
Legal Services	307.9	2.5	310.4	356.4	2.5	358.9	48.5		48.5
Mayor's Office	20.0		20.0	20.0		20.0			
City Council	180.0		180.0	180.0		180.0			
Auditor General's Office	31.5		31.5	32.0		32.0	0.5		0.5
Office of the Lobbyist Registrar	8.3		8.3	8.3		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			
Corporate Accounts	3.0		3.0	3.0		3.0			
Sub-Total Other City Programs	968.7	13.4	982.0	994.0	18.8	1,019.8	32.3	5.5	37.8
TOTAL - CITY OPERATIONS	22,806.0	1,119.0	23,941.1	22,356.3	1,136.9	23,579.5	(383.1)	21.6	(361.6)
Agencies									
Toronto Public Health	1,840.9	23.7	1,864.6	1,813.8	17.1	1,831.0	(27.1)	(6.5)	(33.6)
Toronto Public Library	1,741.0		1,741.0	1,732.3		1,732.3	(8.7)		(8.7)
Association of Community Centres	77.9		77.9	77.9		77.9			
Exhibition Place	356.0	5.0	361.0	354.0	5.0	359.0	(2.0)		(2.0)
Heritage Toronto	7.0		7.0	7.0		7.0			
Theatres	171.9		171.9	187.7		187.7	15.8		15.8
Toronto Zoo	394.0		394.0	394.0		394.0			
Arena Boards of Management	67.7		67.7	67.7		67.7			
Yonge-Dundas Square	6.5		6.5	6.5		6.5			
Parking Tag Enforcement & Operations	394.0		394.0	394.0		394.0			
Toronto & Region Conservation Authority	426.6		426.6	426.6		426.6			
Toronto Transit Commission - Conventional	11,870.0	2,105.0	13,975.0	11,798.0	2,212.0	14,010.0	(72.0)	107.0	35.0
Toronto Transit Commission - Wheel Trans	565.0		565.0	571.0		571.0	6.0		6.0
Toronto Police Service	7,881.0		7,881.0	7,881.0		7,881.0			
Toronto Police Services Board	7.0		7.0	7.0		7.0			
Sub-Total Agencies	25,806.5	2,133.7	27,940.1	25,712.0	2,234.1	27,952.6	(88.0)	100.5	12.5
Total Tax Supported Operations	48,612.5	3,252.7	51,881.2	48,068.3	3,371.0	51,532.1	(471.1)	122.1	(349.1)

City of Toronto
2017 Budget Committee Recommended Operating Budget
Summary of Service Adjustments

Cluster / Division / Business Case Description (\$000s)	2017			2018 Incremental		2019 Incremental	
	Gross	Net	Position	Net	Position	Net	Position
Citizen Centred Service "A"							
Children's Services							
Close Capri TELCCCs due to H & S issues & low enrollment	(358)	(358)	(6.5)	(315)	(1.5)	(16)	0.0
Phase Out Occupancy Grants	(1,133)	(1,133)	0.0	(1,133)	0.0	0	0.0
Children's Services Total	(1,491)	(1,491)	(6.5)	(1,448)	(1.5)	(16)	0.0
Economic Development & Culture							
Discontinue Op. Zion Church Cultural Centre as an EDC Prog.	0	0	0.0	(30)	0.0	0	0.0
Reduce Funding for Cultural Hotspots	(50)	(50)	0.0	0	0.0	0	0.0
Reduce Previously Budgeted Nuit Blanche Enhancements in 2017	(142)	(142)	0.0	0	0.0	0	0.0
Economic Development & Culture Total	(192)	(192)	0.0	(30)	0.0	0	0.0
Long-Term Care Homes & Services							
Realignment of Staff	(630)	(630)	(3.0)	(5)	0.0	(5)	0.0
Reduction to backfill staff on Mandatory Education Training	(686)	(686)	0.0	0	0.0	0	0.0
Long-Term Care Homes & Services Total	(1,316)	(1,316)	(3.0)	(5)	0.0	(5)	0.0
Parks, Forestry & Recreation							
Close Toronto Island Ropes Course	(57)	(50)	(1.4)	0	0.0	0	0.0
Parks, Forestry & Recreation Total	(57)	(50)	(1.4)	0	0.0	0	0.0
Shelter, Support & Housing Administration							
Reduction of Complement through Attrition	(1,048)	(1,048)	(10.3)	(28)	0.0	(29)	0.0
Shelter, Support & Housing Administration Total	(1,048)	(1,048)	(10.3)	(28)	0.0	(29)	0.0
Toronto Paramedic Services							
Discontinue the Public Awareness Campaign	(150)	(75)	0.0	0	0.0	0	0.0
Toronto Paramedic Services Total	(150)	(75)	0.0	0	0.0	0	0.0
Citizen Centred Service "A" Total	(4,253)	(4,172)	(21.1)	(1,511)	(1.5)	(49)	0.0
Citizen Centred Service "B"							
Policy, Planning, Finance & Administration							
Discontinue Emergency Cooling Centre Program Provided by OE	(30)	(30)	0.0	0	0.0	0	0.0
Policy, Planning, Finance & Administration Total	(30)	(30)	0.0	0	0.0	0	0.0
Transportation Services							
Reduce Street Sweeping - Local Roads	(315)	(315)	0.0	0	0.0	0	0.0
Reduce Street Sweeping on Arterial Roads to 1 per month	(2,000)	(2,000)	0.0	0	0.0	0	0.0
Transportation Services Total	(2,315)	(2,315)	0.0	0	0.0	0	0.0
Citizen Centred Service "B" Total	(2,345)	(2,345)	0.0	0	0.0	0	0.0
Internal Services							
Facilities, Real Estate, Environment & Energy							
Move to Standard Custodial Service Delivery-Toronto Police	(850)	(0)	(4.0)	0	0.0	0	0.0
Facilities, Real Estate, Environment & Energy Total	(850)	(0)	(4.0)	0	0.0	0	0.0
Information & Technology							
Reduced Capacity to Provide Critical Business App Support	(313)	(313)	(3.0)	0	0.0	0	0.0
Reduced Capacity to Provide Geospatial & Open Data Support	(272)	(272)	(3.0)	0	0.0	0	0.0
Reduced Capacity to Provide Geospatial Data/Analytics Supp	(204)	(204)	(2.0)	0	0.0	0	0.0
Reduced Capacity to Provide Public Facing Web App. Support	(115)	(115)	(1.0)	0	0.0	0	0.0
Reduced Capacity to Provide Sharepoint Application Support	(204)	(204)	(2.0)	0	0.0	0	0.0
Information & Technology Total	(1,108)	(1,108)	(11.0)	0	0.0	0	0.0
Internal Services Total	(1,958)	(1,108)	(15.0)	0	0.0	0	0.0
City Manger's Office							
City Manger's Office							
Delays in Addressing Audit Recommendations for e-Learning	(302)	(302)	(3.0)	(13)	0.0	(13)	0.0
Delays in Responses to Corporate Initiatives	(110)	(110)	(1.0)	(9)	0.0	(5)	0.0
Impact to Delivery of Governance and Govt-wide Initiatives	(130)	(130)	(1.0)	(7)	0.0	(6)	0.0
Reduced Capacity for Early Grievance Resolution	(189)	(189)	(2.0)	(8)	0.0	(8)	0.0
Reduced Capacity to Coord. & Lead Bus. Transformation Proj.	(34)	(34)	0.0	0	0.0	0	0.0
Reduced Services Levels in Hiring Process for Divisions	(200)	(200)	(2.0)	(5)	0.0	(8)	0.0
Reduced Support for Early Return to Work	(168)	(168)	(2.0)	(8)	0.0	(7)	0.0
City Manger's Office Total	(1,134)	(1,134)	(11.0)	(49)	0.0	(48)	0.0
City Manger's Office Total	(1,134)	(1,134)	(11.0)	(49)	0.0	(48)	0.0
Other City Programs							
City Clerk's Office							
Service Delivery Model Review	(108)	(108)	(2.0)	(36)	0.0	0	0.0
City Clerk's Office Total	(108)	(108)	(2.0)	(36)	0.0	0	0.0
Other City Programs Total	(108)	(108)	(2.0)	(36)	0.0	0	0.0
Agencies							
Toronto Public Health							
Health Promotion Efficiencies	(97)	(24)	(2.0)	(25)	0.0	0	0.0
Management Rationalization & Restructuring	(471)	(118)	(4.0)	(28)	0.0	0	0.0
Toronto Public Health Total	(567)	(142)	(6.0)	(53)	0.0	0	0.0
Agencies Total	(567)	(142)	(6.0)	(53)	0.0	0	0.0
Grand Total	(10,366)	(9,010)	(55.1)	(1,649)	(1.5)	(98)	0.0

**City of Toronto
2017 Budget Committee Recommended Operating Budget
Summary of New & Enhanced Services**

Category / Business Case Description (\$000s)	2017			2018 Incremental		2019 Incremental	
	Gross	Net	Position	Net	Position	Net	Position
Investing in Arts & Culture							
Economic Development & Culture							
Growing Toronto's Screen Industry - A Film Friendly City	180	180	0.0	0	0.0	0	0.0
Mackenzie House Laneway Improvement	10	0	0.0	0	0.0	0	0.0
Museum and Heritage Services - Photography	20	0	0.0	0	0.0	0	0.0
Planned Arts & Culture Spending Increase (\$25/Capita)	0	0	0.0	2,000	0.0	0	0.0
Zion School House Desk Configuration	25	0	0.0	0	0.0	0	0.0
Theatres							
Bring in New Leadership for Civic Theatres	633	633	1.0	(633)	(1.0)	0	0.0
Investing in Arts & Culture Total	868	813	1.0	1,367	(1.0)	0	0.0
Investing in Poverty Reduction							
Shelter, Support & Housing Administration							
Trsf to TCHC for Completion of Phase 3 of Regent Park	6,000	6,000	0.0	0	0.0	0	0.0
Toronto Public Health							
Student Nutrition Program - Expansion	958	958	0.0	1,068	0.0	0	0.0
Student Nutrition Program-Strengthen Current Pgm	1,145	1,145	0.0	1,396	0.0	0	0.0
Toronto Urban Health Fund - Year 3	150	38	0.0	150	0.0	150	0.0
Toronto Public Library							
Internet Wi Fi hotspot lending enhancement	150	150	0.0	0	0.0	0	0.0
Sunday open hours - year round service at District branches	139	139	0.0	106	0.0	0	0.0
Investing in Poverty Reduction Total	8,543	8,431	0.0	2,720	0.0	150	0.0
Expanding Tree Canopy							
Parks, Forestry & Recreation							
Advancement of Tree Maintenance	2,100	0	5.0	0	0.0	(0)	(5.0)
Cost Recovery- Enf. & Compliance for Dangerous Private Trees	200	(25)	0.0	0	0.0	0	0.0
Growing Toronto's Tree Canopy - Private Lands	176	0	2.0	0	0.0	(0)	0.0
Tree Planting - Council Priority to Maintain 2016 Level	1,200	1,200	0.0	0	0.0	0	0.0
Tree Planting & Care on Private Lands-Private Partnerships	1,060	1,060	0.0	0	0.0	0	0.0
Expanding Tree Canopy Total	4,736	2,235	7.0	0	0.0	(0)	(5.0)
Promoting Community Wellness							
Long-Term Care Homes & Services							
Prov. funded pos. to meet leg stds for resident acuity needs	1,342	0	6.8	8	0.0	9	0.0
Parks, Forestry & Recreation							
Community Recreation Programming Development	(2)	(2)	(2.4)	6	0.0	6	0.0
Tennis Pilot Permit Project	8	0	0.0	0	0.0	0	0.0
Toronto Public Health							
Health Hazard and Food Safety Inspections	166	41	2.5	22	0.0	0	0.0
Overdose Response Enhancement	297	74	4.0	22	0.0	0	0.0
Promoting Community Wellness Total	1,811	114	10.9	58	0.0	15	0.0
Improving Access to Child Care							
Children's Services							
4 Temporary Staff To Help Administer System Growth	455	455	4.0	18	0.0	19	0.0
Add 75 Child Care Subsidies as Directed by Council in 2016	750	750	0.0	0	0.0	0	0.0
Additional 225 subsidies to enhance access to child care	2,253	2,253	0.0	0	0.0	0	0.0
Improving Access to Child Care Total	3,458	3,458	4.0	18	0.0	19	0.0
Investing in Safe Transportation							
City Manager's Office							
Transit Initiatives & Federal Infrastructure Programs	399	0	3.0	0	0.0	0	(3.0)
Toronto Transit Commission - Conventional							
Fit for Duty	1,300	1,300	0.0	0	0.0	0	0.0
Transit Enforcement Officers - Increased Powers	98	98	5.0	1,200	0.0	0	0.0
Transportation Services							
Capital Infrastructure Planning Unit - Project Lead	115	40	1.0	0	0.0	0	0.0
Cycling Network Plan Delivery	339	0	4.0	(0)	2.0	0	0.0
Road Safety Plan Delivery	747	90	7.0	219	2.0	14	0.0
Traffic Congestion Management - Project Lead (Capital)	115	(0)	1.0	0	0.0	0	0.0
Investing in Safe Transportation Total	3,113	1,528	21.0	1,419	4.0	14	(3.0)
Advancing Environment Sustainability							
Facilities, Real Estate, Environment & Energy							
Implementation of 2017 TransformTO Key Priorities	333	333	6.0	293	0.0	(626)	(6.0)
Social Development, Finance & Administration							
Temporary Complement to support TR Energy Retrofit Program	139	0	1.0	0	0.0	0	(1.0)
Tower Residents & Staff Engagement Initiative	50	0	0.0	0	0.0	0	0.0
Youth Civic Engagement Food Justice Project - TNO	70	0	0.0	0	0.0	0	0.0
Advancing Environment Sustainability Total	592	333	7.0	293	0.0	(626)	(7.0)
Investing in Transformation & Modernization							
Court Services							
New Administrative Penalty System for Parking Violations	855	855	7.0	505	0.0	22	0.0
Fire Services							
Transformation Plan - Staffing & Re-Inspection Fees	469	(546)	8.0	(519)	0.0	9	0.0
Legal Services							
Positions Increase for the New Administrative Penalty System	2,867	2,867	30.5	(432)	(9.0)	(86)	0.0
Non-Program Expenditures							
PEU - Contribution for Replacing Digital	440	440	0.0	0	0.0	0	0.0
Non-Program Revenues							
Increase In Parking Taq Revenue		(6,112)	0.0	(5,215)	0.0	0	0.0
Transportation Services							
Divisional Service Delivery Review	1,000	1,000	0.0	(1,000)	0.0	0	0.0
Investing in Transformation & Modernization Total	5,631	(1,496)	45.5	(6,661)	(9.0)	(55)	0.0

City of Toronto
2017 Budget Committee Recommended Operating Budget
Summary of New & Enhanced Services

Category / Business Case Description (\$000s)	2017			2018 Incremental		2019 Incremental	
	Gross	Net	Position	Net	Position	Net	Position
Strengthening City Building Support							
City Planning							
Add a Permanent Director, Committee of Adjustment	202	0	1.0	0	0.0	0	0.0
Canada 150 Grant for Bentway Programming	175	0	0.0	0	0.0	0	0.0
UR-Additional Staffing Resources for Development Review	890	0	9.0	0	0.0	0	(9.0)
Engineering & Construction Services							
Audit Function (evaluate contracts, etc.)	136	(0)	1.0	0	0.0	0	0.0
Proj Mgmt to Deliver Infrastructure after Completion of EAs	240	0	2.0	(0)	0.0	(0)	0.0
Review Impacts of Other Gov't / Agency Projects	118	118	1.0	5	0.0	5	0.0
Review Work for Metrolinx	118	0	1.0	(0)	0.0	0	0.0
Legal Services							
Additional Staffing Resources for DARP Review	656	0	5.0	0	0.0	(0)	(5.0)
Positions Increase for Processing Development Applications	448	(0)	4.0	176	0.0	26	0.0
Parks, Forestry & Recreation							
DARP - Additional Staff Resources (Staff Report)	260	0	3.0	0	0.0	0	(3.0)
Toronto Building							
Support new CA requirement - Support zoning incr. volumes	1,185	0	12.0	0	0.0	(0)	0.0
Strengthening City Building Support Total	4,428	118	39.0	181	0.0	31	(17.0)
Strengthening Financial Management, Oversight & Support							
Auditor General's Office							
Temporary Increase in Auditor General's Office Budget	1,000	1,000	0.0	1,500	0.0	1,400	0.0
City Manager's Office							
Expanding Internal Audit Functions	500	500	3.0	0	0.0	0	0.0
Fire Services							
Conveyance Clerk to process Fire Code Violations	56	56	0.0	28	0.0	0	0.0
Solicitor Required to Address Fire Code & Safety Violations	140	140	0.0	70	0.0	0	0.0
Information & Technology							
Open Source Data Pilot Initiative	10	10	0.0	(20)	0.0	10	0.0
Legal Services							
Additional Solicitors for Fire Services	140	0	1.0	0	0.0	0	0.0
Conveyance Clerk to support Fire Services	56	0	1.0	0	0.0	0	0.0
Increased in Legal Insurance Claims Support	768	0	4.0	(0)	0.0	(0)	0.0
Municipal Licensing & Standards							
Licensing Framework Rental Apartment Buildings (MRAB)	507	(1,150)	12.0	(451)	0.0	32	0.0
ML&S Grant to the Toronto Wildlife Centre	750	0	0.0	0	0.0	0	0.0
Office of the Chief Financial Officer							
New Risk & Insurance Mgmt Pos Dedicated to Transportation	79	0	1.0	0	0.0	0	0.0
Provide added capacity for long term financial planning	140	140	1.0	6	0.0	6	0.0
Sr Financial Planning Analyst pos. Supporting Social Housing	100	0	1.0	(0)	0.0	(0)	0.0
Office of the Treasurer							
Additional dedicated support SW	103	0	1.0	(4)	0.0	5	0.0
PMMD Program Review Funded by Base Reduction in Treasurer	1,829	829	8.0	3,489	7.0	1,107	(1.0)
Shelter, Support & Housing Administration							
Snr. Financial Analyst Position for TCHC Funded by SSHA	100	0	0.0	0	0.0	0	0.0
Transportation Services							
Mgmt of Contaminated Lands-Sr Environ Proj Mgr (Regulatory)	142	142	1.0	6	0.0	6	0.0
Street Lighting Assets Condition Assessment	800	800	0.0	(800)	0.0	0	0.0
Strengthening Financial Management, Oversight & Support Total	7,220	2,467	34.0	3,823	7.0	2,567	(1.0)
Grand Total	40,399	18,001	169.4	3,219	1.0	2,113	(33.0)

*Please note "New Investments" Table does not include New User Fees. When New User Fees are incorporated the Net figure becomes \$12.030 million.



CITY OF TORONTO
BC RECOMMENDED 2017 - 2026 CAPITAL BUDGET AND PLAN SUMMARY

(\$000)	2017				2017 - 2026			
	Budget Committee		Debt Target	Over/ (Under)	Budget Committee		Debt Target	Over/ (Under)
	Gross	Debt/ CFC			Gross	Debt/ CFC		
Citizen Centred Services - A								
Children's Services	26,386	2,469	2,469		69,131	16,002	16,002	
Economic Development and Culture	17,640	10,482	9,334	1,148	167,254	97,744	96,634	1,110
Long Term Care Homes Services	10,298	7,565	7,565		84,789	68,299	68,299	
Parks, Forestry & Recreation	143,410	49,504	62,882	(13,378)	1,204,806	684,736	684,736	
Shelter, Support & Housing Administration	36,525	21,032	21,032		100,674	77,047	77,837	(790)
Toronto Employment & Social Services	2,850				2,850			
Toronto Paramedic Services	11,680	8,954	8,954		65,617	32,686	32,686	
Citizen Centred Services - A	248,789	100,006	112,236	(12,230)	1,695,121	976,514	976,194	320
Citizen Centred Services - B								
City Planning	7,098	4,355	4,003	352	62,432	40,274	38,674	1,600
Fire Services	9,802	5,278	4,528	750	45,987	16,273	15,038	1,235
Transportation Services	420,468	272,586	255,714	16,872	5,293,968	4,159,110	3,315,864	843,246
Waterfront Revitalization Initiative	95,942	4,968	11,233	(6,265)	1,381,662	77,236	37,564	39,672
Citizen Centred Services - B	533,310	287,187	275,478	11,709	6,784,049	4,292,893	3,407,140	885,753
Internal Services								
311 Toronto	1,201	1,201	3,925	(2,724)	20,331	20,331	20,331	
Facilities Management, Real Estate & Environment	184,134	75,090	92,801	(17,712)	1,030,316	677,072	708,094	(31,023)
Financial Services	15,193	12,287	10,518	1,769	52,552	39,406	37,906	1,500
Fleet Services	48,050				576,594			
Information & Technology	54,992	29,448	25,778	3,670	437,660	195,156	176,545	18,611
Internal Services	303,570	118,026	133,022	(14,997)	2,117,453	931,965	942,876	(10,912)
Other City Programs								
Accountability Offices					1,400	1,400	1,400	
City Clerk's Office	7,447	5,248	5,608	(360)	52,604	41,393	41,393	
Corporate Initiatives	208,066	39,433	1,500	37,933	4,019,250	1,817,010	1,500	1,815,510
IT Related Projects	(3,544)	(3,544)	(3,544)		(10,636)	(10,636)	(10,636)	
Other City Programs	211,969	41,137	3,564	37,573	4,062,618	1,849,167	33,657	1,815,510
Total - City Operations	1,297,638	546,356	524,300	22,056	14,659,241	8,050,539	5,359,867	2,690,672
Agencies								
Exhibition Place	4,390	4,390	4,390		97,263	97,263	96,763	500
GO Transit	60,000	60,000		60,000	60,000	60,000		60,000
Sony Centre (Hummingbird)	5,884	5,209	2,800	2,409	8,634	7,959	5,550	2,409
Toronto & Region Conservation Authority	15,275	3,000	3,000		183,897	38,000	38,000	
Toronto Police Service	46,811	17,511	21,411	(3,900)	522,984	224,254	232,459	(8,205)
Toronto Public Health	3,981	2,217	2,217		27,787	26,023	26,023	
Toronto Public Library	29,525	19,967	16,565	3,402	275,367	182,312	159,432	22,880
Toronto Zoo	6,500	6,000	6,000		61,000	60,000	60,000	
Yonge-Dundas Square			50	(50)	450	450	500	(50)
Agencies	172,366	118,294	56,433	61,861	1,237,382	696,261	618,727	77,534
Tax Supported before TTC	1,470,004	664,650	580,733	83,917	15,896,623	8,746,800	5,978,594	2,768,206
Toronto Transit Commission								
Toronto Transit Commission	1,100,258	376,563	524,818	(148,255)	6,841,741	2,576,745	2,142,358	434,387
Scarborough Subway Extension	22,807		146,000	(146,000)	3,397,850	439,004	439,000	4
Spadina Subway Extension	183,543	20,463	20,462	1	343,798	34,425	34,424	1
Toronto Transit Commission	1,306,608	397,026	691,280	(294,254)	10,583,389	3,050,174	2,615,782	434,392
Tax Supported Programs	2,776,613	1,061,676	1,272,013	(210,337)	26,480,013	11,796,974	8,594,376	3,202,598
Rate Supported Programs								
Solid Waste Management	103,777				667,096			
Toronto Parking Authority	99,049				519,094			
Toronto Water	729,565				12,080,155			
Rate Supported Programs	932,391				13,266,345			
Total - All Programs	3,709,004	1,061,676	1,272,013	(210,337)	39,746,358	11,796,974	8,594,376	3,202,598