

2022 Budget Notes

Toronto Employment & Social Services

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Description

Through a network of 14 full service offices, TESS manages an average monthly caseload of 91,000, the largest municipal administered social assistance delivery system in Canada. Under the authority of the Ontario Works (OW) Act and Regulations, TESS effectively serves over 150,000 Toronto residents in financial need to strengthen their social and economic well-being in their communities. The OW program:

- recognizes individual responsibility and promotes self-reliance through employment;
- provides financial assistance to those most in need while they meet obligations to become and stay employed; and
- is accountable to the taxpayers of both Ontario and Toronto.

Why We Do It

Toronto residents in financial need receive income supports, health benefits and employment assistance that is timely, accessible and responsive to their needs.

- The Provincial Ontario Works Act lays out eligibility criteria and the type and level of benefits available to clients.
- Income supports are designed to help with the costs of food, clothing and shelter.
- In order to receive financial assistance, clients must be willing to make reasonable efforts to find, prepare for and keep a job.

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

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What Service We Provide

Employment Services

Who We Serve: Social Assistance Recipients & Adult Dependants, Low Income (Unemployed & Under-Employed) Toronto Residents, and Employers.

What We Deliver: A range of employment services and programs to help social assistance clients prepare for, secure and maintain employment, and become financially independent.

How Much Resources (gross operating budget): \$62.0 million

Integrated Case Management and Service Planning

Who We Serve: Social Assistance Recipients & Adult Dependants, Low Income Toronto Residents.

What We Deliver: An action oriented service plan that addresses urgent needs, and identifies next steps to enhance client employability and life stabilization (i.e. housing, mental health).

How Much Resources (gross operating budget): \$125.3 million

Financial Supports

Who We Serve: Social Assistance Recipients & Adult Dependants, Low Income Toronto Residents.

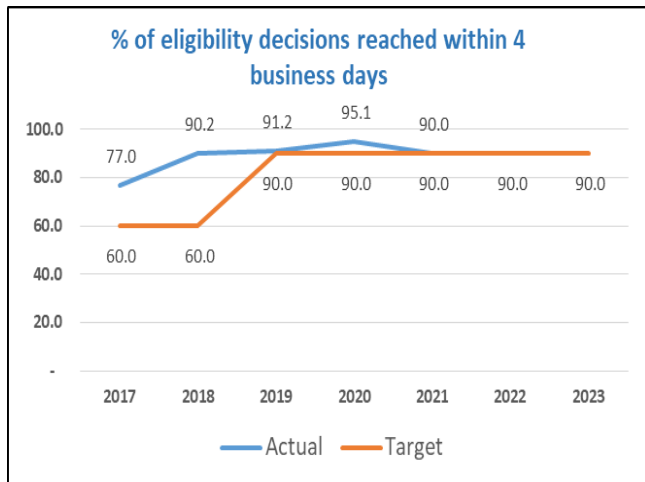
What We Deliver: Income supports and health benefits to Toronto residents in financial need.

How Much Resources (gross operating budget): \$970.5 million

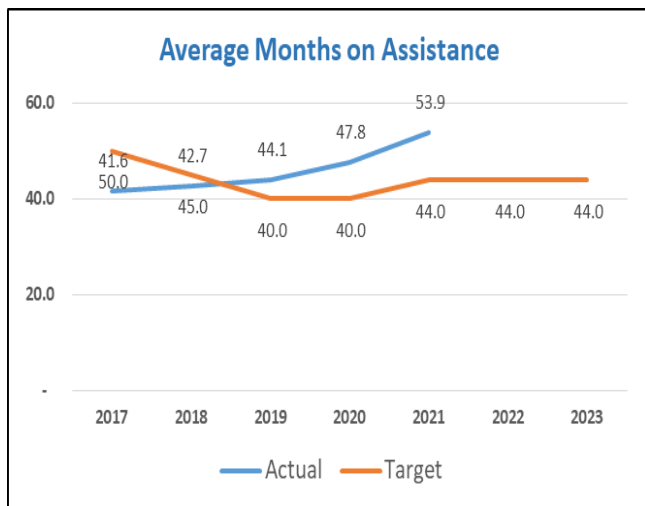
Budget at a Glance

2022 OPERATING BUDGET				2022 - 2031 10-YEAR CAPITAL PLAN			
\$Billion	2022	2023	2024	\$Billion	2022	2023-2031	Total
Revenues	\$1,076.4	\$1,073.4	\$1,065.7	Gross Expenditures	\$4.2	\$0.0	\$4.2
Gross Expenditures	\$1,157.8	\$1,160.2	\$1,163.8	Debt	\$3.3	\$0.0	\$3.3
Net Expenditures	\$81.4	\$86.8	\$98.0	Note: Includes 2021 carry forward funding			
Approved Positions	1,774.5	1,774.5	1,774.5				

How Well We Are Doing – Behind the Numbers



- Indicates service and accessibility for OW programs by showing how long it takes in days for clients to be informed (response time) if they are eligible to receive social assistance—from the time they request assistance to the time they are informed of their eligibility.
- A number of factors affect response time, including how long it takes for a client to provide the necessary information, the availability of interpreters when English is not the first language and the application process.
- % of eligibility decisions reached within 4 business days increased from 77% in 2017 to over 90% in the past four years due to the successful implementation of the Service Delivery (Access) Model.
- In response to COVID-19, the application process was changed in 2021 to enable Application Service Centre staff to issue the first OW payment at initial contact.
- As caseload levels increased at the end of 2021 staff were reassigned to respond to phone and online applications to maintain service levels.
- Under the province’s Social Assistance Recovery and Renewal (SARR) plan, financial assistance applications and eligibility determination will be centralized provincially early in 2022.



- Average months on assistance has increased since the beginning of the pandemic as long-term recipients generally stayed on social assistance while many City residents who might have otherwise required social assistance were able to access federal income support measures such as CRB and EI. With the end of CRB, the demand for social assistance is expected to surge, likely bringing average months on assistance back to pre-pandemic levels in 2022.
- While caseloads have declined over the past few years, the most important trend is the increase in the length of time people remain on OW and the accompanying increases in the complexity of client need.
- A high percentage of clients feel they cannot participate in the work force. The top challenges to finding and/or keeping a job as identified by OW recipients are poor health (temporary), lack of education and/or skills, transportation, lack of "Canadian" work experience and language skills.
- With increasingly challenging labour markets and with clients remaining on OW for longer periods, a wider range of services and supports, plus innovative approaches to designing and delivering services, are required to address needs. Further, given the barriers that many clients face, there may be individuals for whom employment is a longer term prospect.

How Well We Are Doing

Service	Measure	2019 Actual	2020 Actual	2021 Target	2021 Projection	Status	2022 Target	2023 Target
Outcome Measures								
Integrated Case Management and Service Planning	Average Months on Assistance	44.1	47.8	44.0	53.9	●	44.0	44.0
Employment Services	% of terminations exiting to employment	13.7%	13.7%	13.4%	17.5%	●	13.8%	14.2%
Service Level Measures								
Integrated Case Management and Service Planning	% of eligibility decisions reached within 4 business days	91.2	95.1	90.0	90.0	●	90.0	90.0
Integrated Case Management and Service Planning	% of caseload with employment income	11.6	7.6	7.5	7.5	●	7.8	8.0
Integrated Case Management and Service Planning	% of caseload on assistance more than 2 years	50.7	54.3	50.0	61.1	●	50.0	45.0
Integrated Case Management and Service Planning	% Service Plans that are Current	79.3	82.2	80.0	80.0	●	80.0	90.0
Other Measures								
Financial Supports	\$ benefits paid (in millions)	\$832.3	\$790.9	\$933.2	\$724.2	●	\$934.8	\$934.6
Financial Supports	# of financial and employment benefit payments processed annually	1,137,101	1,084,301	1,300,000	1,000,000	●	1,300,000	1,300,000

Note: Many metrics are below target in 2021 due to COVID-19 as City residents who might have otherwise have required social assistance were able to access federal income support programs. Workforce development programs and activities may not return to pre-COVID levels for some time given the uncertain evolution of the pandemic. Service levels will be reviewed once operations are normalized.

COVID-19 IMPACT AND RECOVERY

2022 Impact and Recovery

Operating Budget Impact

- With the federal income support programs ending, and consistent with provincial projections, TESS is anticipating a substantial caseload increase in 2022. The 2022 budgeted caseload has been set at 91,000, unchanged from the 2021 budget, however 23,000 cases higher than the 2021 experienced average monthly caseload.
 - The 8,000 cases between 83,000 and 91,000 are net zero as financial benefits are 100% funded by the Province and the 84 caseload contingent staff, based on a caseload ratio of 10.5 FTE per 1,000 cases, are funded by a draw from the Ontario Works reserve.
- The 2022 budget includes \$0.662 million, unchanged from the 2021 budget, for enhanced cleaning at TESS's 14 offices plus PPE for clients and staff.
- TESS is proposing a one-time investment of \$2.000 million gross and zero net in 2022 to enhance the Investing in Families program. This initiative will provide \$500 in tutoring supports for children aged 14 to 17. This age group has been most affected by the reduction of in-class learning as high school students have significantly less time to regain the learning loss before it will impact their post-secondary learning and access to the labour market. Funding will be provided through the National Child Benefit Supplement (NCBS) reserve fund.

Service Level Changes

- Employment benefits for OW recipients are expected to return to normal levels with more clients (many of whom may be "new" to social assistance and have recent labour market experience) requiring access to employment and training services/supports to gain experience and (re)build skills.
 - Workforce development programs and activities may not return to pre-COVID levels for some time given the uncertain evolution of the pandemic. Service levels will be reviewed once operations are normalized and Provincial program changes are implemented.
 - Operationalizing the hybrid working model and restarting/expanding in-person services at all TESS locations.
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EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- 100% of staff are equipped for mobility and telework to ensure ongoing services to vulnerable residents.
- Re-opened an additional 9 TESS locations to the public In October 2021 to ensure clients have access to in-person services and supports in their communities.
- In collaboration with Technology Services, piloted the virtual caseworker initiative and co-led the development of a Corporate Virtual Services Playbook through the Certified Experience Professionals (CEP) Program.
- Continued to deliver critical employment programs to enhance client access to employment related training and employment opportunities, including:
 - Over 70 OW clients placed into Work-Based learning internships with the City of Toronto
 - Successfully placed 3,270 clients in Purchase of Employment and Wrap Around Services programs
- Developed contingency plan to address the expected surge in Ontario Works applications due to Federal benefits expiring, involving re-assigning 78 staff to respond to phone and online applications.
- In partnership with Economic Development, POV 3rd Street, CEE Centre for Young Professionals and Miziwe Biik, launched Production Assistant training program to connect Black and Indigenous people to careers in the growing TV & Film industry.
- In partnership with the Ministry of Children, Community & Social Services, engaged over 300 staff in the co-design of the OW program, as part of Social Assistance Recovery and Renewal (SARR).
- Developed an Equity, Diversity & Inclusion team, a multi-year Confronting Anti-Black Racism action plan and established a Divisional Indigenous Affairs Committee.

Key Challenges and Risks

- While the unemployment rate in Toronto is forecast to decline in 2022, a number of challenges are evident. Employment gains remain uneven across different sectors and job types, with lower-paid service sector employment still lagging pre-pandemic levels. Long-term unemployment (continuous unemployment for 27 weeks or more) has grown, accounting for more than a quarter of total unemployment and the number of people unemployed for a year or more account for more than two-thirds of long-term unemployment, the highest on record. There is a risk that unemployment for some Toronto residents could transform into permanent disconnection from the labour market.
- TESS will need to continue to monitor and respond to the pandemic, broader policy directions, evolving client needs, and shifting local labour market conditions. Based on previous recessions and projected unemployment trends, TESS is anticipating a substantial caseload increase into 2022, and potentially lasting a number of years.
- Additional waves of COVID-19 could further impact the economic recovery and limit employment opportunities for clients.
- The percentage of OW clients who report significant and often intersecting barriers to employment – i.e. the complexity of client needs -- continues to grow. More than half of the OW caseload has been in receipt of financial assistance for over two years and greater than 30% have been on OW for over five years. These clients require access to life stabilization supports to address key barriers – health, housing, (digital) literacy, mental health, etc.
- In January 2021, the new employment services model launched in three diverse urban and rural communities. The province has announced a phased implementation of model in the remaining 12 new service areas, beginning with 4 in early 2022 (procurement process is underway). A December 2023 implementation date has been targeted for the new Toronto service area, with the procurement process likely beginning in early 2023.
- Implementing the Province's centralized intake model.

Priority Actions

- Support Social Assistance Recovery & Renewal (SARR), including the renewed provincial vision for social assistance transformation by:
 - Implementing the Provinces centralized intake model
 - Continuing to collaborate and co-design with the Province on future phases of SARR, including determining the City's role in the planned Employment Services Transformation
 - Focusing on strengthening connections to life stabilization services and supports through expanded and targeted partnerships and service navigation approaches in preparation for the new provincial model
 - Continue to implement Provincial and City modernization efforts
 - Increase access through digitized channels (i.e. MyBenefits portal, virtual caseworker initiative, Electronic Document Management)
 - Support Service Planning Renewal through renewed expectations for working remotely, changes to operational policy, updated staff development processes, and continued assessment of service planning effectiveness
 - Continue to support OW clients with necessary employment and life stabilization supports through the provision of Purchase of Employment Services (POES), Wrap Around Supports, and other critical programs and services
 - Advance the City's re-opening strategy by operationalizing the hybrid working model and restarting and expanding in-person services in all TESS service locations in a post COVID environment
 - In collaboration with CREM, relocate the Consillium Place office to Bridlewood Mall, amalgamate the Metro Hall and High Park / Parkdale offices at Dufferin Mall and open a new office at North York Civic Centre to replace the Lesmill office
 - Advance Equity, Diversity and Inclusion with a focus on confronting anti-Black racism, and the Indigenous community
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RECOMMENDATIONS

The City Manager and Chief Financial Officer and Treasurer recommend that:

1. City Council approve the 2022 Operating Budget for Toronto Employment & Social Services of \$1.158 billion gross, \$1.076 billion revenue and \$81.431 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Employment Services	61,956.5	46,456.1	15,500.4
Integrated Case Management and Service Planning	125,340.9	76,186.1	49,154.8
Financial Supports	970,538.3	953,762.6	16,775.7
Total Program Budget	1,157,835.7	1,076,404.8	81,430.9

2. City Council approve the 2022 staff complement for Toronto Employment & Social Services of 1,774.5 operating positions.
3. City Council approve 2022 Capital Budget for Toronto Employment & Social Services with cash flows totaling \$4.248 million as detailed by project in [Appendix 6a](#).

2022 OPERATING BUDGET

2022 OPERATING BUDGET OVERVIEW

Table 1: 2022 Operating Budget by Service

(In \$000s)	2020 Actual	2021 Budget	2021 Projection*	2022 Base Budget	2022 New / Enhanced	2022 Budget	Change v. 2021 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Employment Services	43,630.4	45,927.8	41,815.8	46,456.1		46,456.1	4,640.2	11.1%
Integrated Case Management and Service Plannin	80,622.7	76,121.9	77,319.7	76,186.1		76,186.1	(1,133.6)	(1.5%)
Financial Supports	809,078.8	953,515.8	690,060.6	951,762.6	2,000.0	953,762.6	263,702.0	38.2%
Total Revenues	933,331.9	1,075,565.4	809,196.1	1,074,404.8	2,000.0	1,076,404.8	267,208.6	33.0%
Expenditures								
Employment Services	57,040.9	61,824.1	53,378.6	61,956.5		61,956.5	8,577.9	16.1%
Integrated Case Management and Service Plannin	123,197.0	126,400.1	115,402.3	125,340.9		125,340.9	9,938.6	8.6%
Financial Supports	822,092.6	968,131.9	706,822.8	968,538.3	2,000.0	970,538.3	263,715.5	37.3%
Total Gross Expenditures	1,002,330.5	1,156,356.1	875,603.6	1,155,835.7	2,000.0	1,157,835.7	282,232.1	32.2%
Net Expenditures	68,998.6	80,790.7	66,407.5	81,430.9		81,430.9	15,023.4	22.6%
Approved Positions**	1,801.5	1,806.5	1,806.5	1,774.5		1,774.5	(32.0)	(1.8%)

*2021 Projection based on Q3 Variance Report

**YoY comparison based on approved positions

Given the financial impacts of COVID-19 on 2021 actuals, a further comparison of the 2022 Base Budget (excluding 2022 COVID-19 impacts) to the 2021 Council approved Budget (excluding 2021 COVID-19 impact) is provided below:

- **2022 Base Budget of \$80.769 million in net expenditures reflects a \$0.640 million net increase from the 2021 Council Approved Budget, when excluding \$0.662 million in estimated COVID-19 financial impacts.**

COSTS TO MAINTAIN EXISTING SERVICES

Total 2022 Base Budget expenditures of \$1.156 billion gross reflects an increase of \$280.232 million in spending above 2021 projected year-end actuals (prior to enhancements), predominantly arising from:

- \$223.8 million in 100% provincially funded financial and medical benefits
 - Primarily funding for eligible City residents to help cover the costs of basic needs (e.g. food) and housing. The OW caseload budget for 2022 has been set at 91,000, unchanged from the 2021 budgeted average monthly caseload however 23,000 above the current 2021 average monthly cases level.
 - Caseload levels remained below budget in 2021 as government income support programs were extended to October. These programs alleviated pressure on the OW program as City residents who might have otherwise required social assistance were able to access the federal income supports for most of the year. With the end of the programs, and based on previous recessions, projected unemployment trends and provincial forecasts, caseload is expected to increase significantly in 2022 and potentially 2023 and 2024.
- \$27.2 million in 100% provincially funded employment benefits as COVID-19 related restrictions and shutdowns limited the availability of workforce development programs in 2021. Expenditures are expected to return to normal levels in 2022 with more clients requiring access to employment and training services/supports to gain experience and (re)build skills.
- \$10.9 million in 100% provincially funded Housing Stabilization Fund (HSF) benefits. While the suspension of evictions for several months due to COVID-19 and the lower caseload reduced the demand for HSF benefits in 2021, it is expected that the need for homelessness prevention benefits will rise in 2022 in conjunction with the increase in caseload.
- \$15.9 million in salaries and benefits as hiring of front-line staff was deferred in 2021 due to the lower caseload. A job call for up to 250 caseworkers is underway, with onboarding expected to commence in the first quarter of 2022. The staffing budget also includes 84 caseload contingent positions to manage the 8,000 cases between

83,000 and 91,000 based on a caseload ratio of 10.5 FTE per 1,000 cases. The \$7.7 million funding for these positions will be provided from the Ontario Works (OW) reserve fund. This is consistent with the purpose of the reserve, which is to provide the flexibility to manage and mitigate the risks associated with a program delivery funding envelope based on caseload levels.

COSTS TO ENHANCE SERVICES

New and Enhanced Service expenditures of \$2.000 million gross, \$0.000 million net enabling:

- One-time funding for an enhancement of \$500 per dependant in Education Supports for Investing in Families (IIF) recipients in 2022. This tutoring initiative is aimed at 14 to 17 year olds to address the academic problems posed by the COVID-19 pandemic. The reduction of in-class learning in the 2020/2021 school years negatively impacted student learning. High school students have significantly less time to academically recover before it will impact their post-secondary learning and access to the labour market.
 - Making tutors available to more adolescents – especially those families least able to afford them – will be vital to combating learning losses that resulted when COVID-19 forced schools to shut down and transition to online-only instruction.
 - Funding for the initiative will be provided by a one-time draw from the National Child Benefit Supplement (NCBS) reserve fund.

EQUITY IMPACTS OF BUDGET CHANGES

Investing in Families Tuition Benefit will be a High-Positive equity impact:

To help 14 to 17 year-olds make up for the ground they lost in the 2020/2021 school year when the pandemic forced schools to shut down and transition to online-only instruction, TESS is proposing a one-time investment of \$2.000 million in 2022 to provide \$500 per child in tutoring supports to help address their academic problems. Recipients of social assistance, all of whom are low income persons, particularly single-parent, women-led families, families from racialized and newcomer communities, and families with children with special needs will be positively impacted by this investment. An intersectional analysis reveals that women make up 50% of the entire OW caseload, 24% are from single-parent families, and 25% of those who identified their race indicated that they were black.

2022 OPERATING BUDGET KEY DRIVERS

The 2022 Operating Budget for Toronto Employment & Social Services of \$1.158 billion gross is 32.2% higher than the 2021 Projected Actuals. Table 2a below summarizes the Operating Budget by revenue and expenditure category, while Table 2b summarizes New and Enhanced requests

Table 2a: 2022 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2019 Actual	2020 Actual	2021 Budget	2021 Projection*	2022 Budget	2022 Change from 2021 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	958,241.5	924,519.9	1,044,023.8	794,463.1	1,041,047.1	246,584.0	31.0%
Federal Subsidies	22.3	10.8	200.0	18.0	200.0	182.0	1010.3%
User Fees & Donations	0.1						
Transfers From Capital	1,489.8	66.6					
Contribution From Reserves/Reserve Funds			16,305.1		20,973.7	20,973.7	
Sundry and Other Revenues	11,011.4	7,711.5	14,222.4	14,351.1	13,820.1	(531.0)	(3.7%)
Inter-Divisional Recoveries	1,526.5	1,023.1	814.1	363.9	363.9	0.0	0.0%
Total Revenues	972,291.7	933,331.9	1,075,565.4	809,196.1	1,076,404.8	267,208.6	33.0%
Salaries and Benefits	171,157.9	166,543.3	168,819.3	155,072.8	170,965.8	15,893.0	10.2%
Materials & Supplies	10,492.5	7,832.4	15,491.0	9,642.6	15,374.1	5,731.5	59.4%
Equipment	546.7	355.2	298.4	1,726.1	298.4	(1,427.7)	(82.7%)
Service and Rent	71,665.8	57,043.5	79,564.1	55,171.0	74,523.0	19,352.0	35.1%
Contribution To Reserves/Reserve Funds	2,005.7	2,005.7	1,925.2	1,925.2	1,983.9	58.7	3.1%
Other Expenditures	785,950.1	759,087.3	872,573.5	638,879.7	877,090.5	238,210.8	37.3%
Inter-Divisional Charges	17,251.8	9,463.0	17,684.7	13,186.2	17,600.0	4,413.8	33.5%
Total Gross Expenditures	1,059,070.6	1,002,330.5	1,156,356.1	875,603.6	1,157,835.7	282,232.1	32.2%
Net Expenditures	86,778.9	68,998.6	80,790.7	66,407.5	81,430.9	15,023.4	22.6%

*2021 Projection based on Q3 Variance Report

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

\$3.0 million reversal of the one-time voluntary separation program savings, \$1.2 million related to contractual increases for bargaining unit staff in 2022, and \$11.7 million in caseload related vacancies in 2021.

Materials and Supplies:

\$4.6 million impacted by the reset of the 100% funded medical benefits budget to respond to an expected caseload driven increase in demands, \$0.4 million in 100% funded financial benefits, and \$0.4 million in City Hardship Fund benefits.

Services and Rents:

\$3.5 million in 100% funded client benefits, \$2.4 million in 100% funded employment benefits and \$11.0 million in 100% CHPI funded Housing Stabilization Fund expenditures.

Other Expenditures:

\$213.4 million in 100% funded client benefits due to the higher caseload and \$24.8 million in 100% funded employment benefits

Inter-Divisional Charges:

\$5.2 million in 100% funded childcare payments for dependants of Ontario Works clients to Children Services

Provincial Subsidies:

Increase due to higher provincially funded expenditures in accordance with the Ontario Works Act

Contribution from Reserves:

Includes \$7.7 million from the Ontario Works (OW) reserve to fund the 84 caseload contingent staff, \$10.3 million from the National Child Benefit Supplement (NCBS) reserve to fund Investing in Families benefits, \$1.5 million from the Social Assistance Stabilization (SAS) reserve to fund Housing Stabilization client benefits, and \$1.5 million from the Kids at Computers reserve to fund technology supports for clients.

Offsets and Efficiencies:

The **2022 Operating Budget** includes \$5.770 million in gross expenditure and \$7.439 million in net expenditure reductions attributed to:

- Reducing the Support Assistant complement by 25 to reflect administrative efficiencies gained during the pandemic, including those achieved from consolidation/centralization and Telework and planning to hire 50 vacant Support Assistant positions in July 2022 will generate savings of \$3.676 million gross and net.
- Reallocating \$1.669 million in provincial program delivery funding from the Investing in Families program to administration and replacing it with a draw from the National Child Benefit Supplement reserve fund.
- Reducing the divisions footprint by relocating Consilium Place to Bridlewood Mall, High Park/Parkdale and Metro Hall to Dufferin Mall and Lesmill to the North York Civic Centre for a savings of \$1.344 million gross and net
- Completing the digitization of Ontario Works files for a savings of \$0.750 million gross and net.

Table 2b: 2021 New / Enhanced

New / Enhanced Request	2022				2023 Annualized Gross	Equity Impact	Support Climate Initiatives	Supports Key Outcome / Priority Actions
	Revenue	Gross	Net	Positions				
In \$ Thousands								
1 Investing In Families Tuition Benefit	2,000.0	2,000.0				High - Positive	No	Investing in People and Neighborhoods
Total New / Enhanced	2,000.0	2,000.0						

The 2022 Operating Budget includes \$2.000 million in investments to support priority actions as detailed in the table above.

Investing in Families Tuition Benefit (\$2.000 million gross and \$0.000 million net):

- An enhancement of \$500 per dependent in Education Supports for Investing in Families (IIF) recipients. This tutoring initiative is aimed at 14 to 17 year olds to address the academic problems posed by the COVID-19. The reduction of in-class learning in the 2020/2021 school years due to the pandemic has negatively impacted student learning, with the 14-17 year old age group most affected. High school students have significantly less time to academically recover before it will impact their post-secondary learning and access to the labour market.
- The one year initiative is anticipated to cost \$2.0 million gross and zero net, 100% funded by a draw from the NCBS reserve fund; consistent with the purpose of the reserve which is to fund programs, benefits or services that increase incentives for families with children on social assistance to enter/re-enter the workforce.

Note:

1. For additional information on 2022 key cost drivers refer to [Appendix 2](#) for a summary of balancing actions, and [Appendix 4](#) for the 2022 New and Enhanced Service Priorities, respectively.

2023 & 2024 OUTLOOKS**Table 3: 2023 and 2024 Outlooks**

(\$000s)	2021 Projection	2022 Budget	2023 Outlook	2024 Outlook
Revenues	809,196.1	1,076,404.8	1,073,371.0	1,065,733.4
Gross Expenditures	875,603.6	1,157,835.7	1,160,151.8	1,163,761.6
Net Expenditures	66,407.5	81,430.9	86,780.8	98,028.2
Approved Positions	N/A	1,774.5	1,774.5	1,774.5

Key drivers

The 2023 Outlook with total gross expenditures of \$1.160 billion reflects an anticipated \$2.316 million or 0.20 per cent increase in gross expenditures above the 2022 Operating Budget; The 2024 Outlooks expects a further increase of \$3.610 million or 0.31 per cent above 2023 gross expenditures.

These changes arise from the following:

Impacts of 2022 decisions (annualizations, reversal of one-time measures or revenues)

- Annualization of 50 Support Assistant C's positions currently vacant are budgeted for the full year in 2023 and 2024 versus half the year in 2022 at a cost of \$1.838 million per year. **(2023 and 2024)**
- Reversal of the one-time Investing in Families Tuition Benefit of \$2.0. **(2023 and 2024)**

Salaries and Benefits

- Salary costs in 2023 and 2024 are mainly impacted by COLA, STEP and benefit increases of \$3.151 million and \$3.611 million respectively. **(2023 and 2024)**

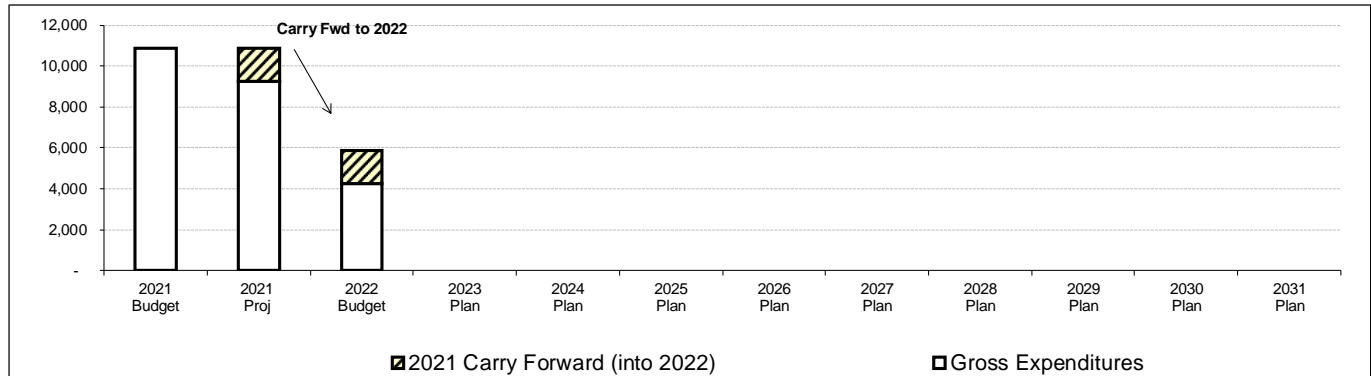
Revenue Changes

- In 2022 and 2023, 84 caseload contingent staff are funded by a draw from the OW reserve fund. There is insufficient funds in the reserve to fund the \$7.678 million cost of these positions in 2024. **(2024 Only)**

**2022 – 2031
CAPITAL BUDGET AND PLAN**

2022 – 2031 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview
(\$'000)



In \$'000's	2021		2022 Capital Budget and 2023 - 2031 Capital Plan										Total 10 Year Plan
	Budget	Projected Actual	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
	Gross Expenditures by Project Category:												
Health & Safety & Legislated SOGR													
Service Improvement & Growth	10,857	9,246	4,248										4,248
Total by Project Category	10,857	9,246	4,248										4,248
Financing:													
Debt	6,405	5,756	3,285										3,285
Reserves/Reserve Funds	3,453	2,490	963										963
Other Revenue	1,000	1,000											
Total Financing	10,857	9,246	4,248										4,248

Changes to Existing Projects
(\$0.0 Million)

New Projects
(\$0.0 Million)

Capital Needs Constraints
(\$3.75 Million)

Toronto Employment & Social Services has one unmet project over the 10-year planning horizon:



- The Beaches office located on 1631 Queen Street East will need to relocate as ModernTO will be redeveloping the site as part of the "Housing Now" initiative. As an alternative site is yet to be identified TESS has not included the project in the 10 year plan.

Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2022 and 2023-2031 Capital Budget & Plan by project; [Appendix 7](#) for Reporting on Major Capital Projects – Status Update; and [Appendix 8](#) for Capital Needs Constraints, respectively

2022 – 2031 CAPITAL BUDGET AND PLAN

\$4.248 Million 10-Year Gross Capital Program

	
Aging Infrastructure	Information Technology
\$3.285 M 77%	\$0.963 M 23%
TESS office renovation / relocation projects	Human Services Integration project

- Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction*

- Project includes workforce development requirements as outlined in the City's Social Procurement Program

*Information above includes full project / sub-project 2022-2031 Budget and Plan cash flows. Does not break out the climate component costs separately

How the Capital Program is Funded

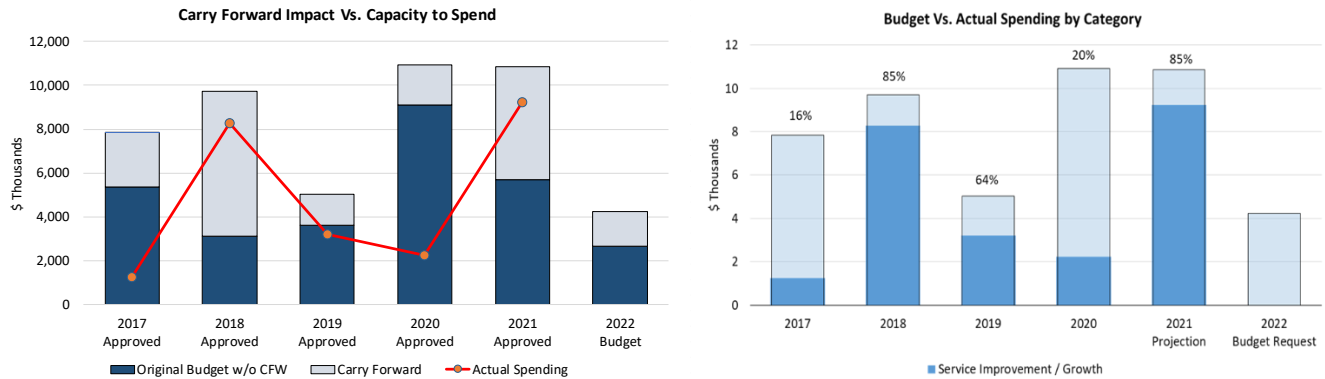
City of Toronto		Provincial Funding	Federal Funding
\$4.248 M 100%		\$0 M 0%	\$0 M 0%
Debt	\$ 3.285 M		
Reserve / Reserve Funds	\$ 0.963 M		

CAPACITY TO SPEND REVIEW

The 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten year capital plan. A review was undertaken to ensure budgets align with Toronto Employment & Social Services Division's ability to spend and the markets capacity to deliver.

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2021 underspending that will be carried forward into 2022 to complete capital work.

Chart 2 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

Based on the review of historical capital spending constraints and a capacity to spend review, \$1.611 million in capital spending originally cash flowed in 2021 has been deferred to 2022.

In 2021, TESS is forecasting to spend \$9.246 million or 85% of the 2021 Council Approved Capital Budget.

Adjustments to the Capital Plan are noted below:

- Human Services Integration project: \$0.963 million deferred from 2021 to 2022.
- Yonge Street office relocation project: \$0.648 million deferred from 2021 to 2022.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2022 Capital Budget will impact future year Operating Budgets by a total of \$1.124 million net, primarily due to the reduced footprint in relation to the Bridlewood, and Dufferin Mall office relocation projects.

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

Projects	2022 Budget		2023 Plan		2024 Plan		2025 Plan		2026 Plan		2022-2026		2022-2031	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
Bridlewood office relocation project	(669.0)		(44.4)									(713.4)		(713.4)
Dufferin Mall office relocation project	(281.1)	(4.0)	(127.2)		(2.6)							(411.0)	(4.0)	(411.0) (4.0)
Sub-Total: Previously Approved	(950.2)	(4.0)	(171.6)		(2.6)							(1,124.4)	(4.0)	(1,124.4) (4.0)
Total (Net)	(950.2)	(4.0)	(171.6)		(2.6)							(1,124.4)	(4.0)	(1,124.4) (4.0)

- The reduced office footprint due to relocating Consilium Place to Bridlewood Mall, and High Park/Parkdale and Metro Hall to Dufferin Mall will result in \$1.124 million net operating savings, including a reduction of 4 positions, over the 2022-2031 period.

APPENDICES

Appendix 1

COVID-19 Impact and Recovery

In \$ Thousands				
COVID-19 Impacts	2021 Net	2022		
		Revenues	Gross	Net
Expenditure Increase				
Enhanced Cleaning / PPE	662.0		662.0	662.0
8k Caseload Increase		67,370.3	75,048.3	7,678.0
OW Reserve Funding for 84 caseload staff		7,678.0		(7,678.0)
IIF - Tutoring Supports for 14-17 year-olds	800.0	2,000.0	2,000.0	
Total COVID-19 Impact	1,462.0	77,048.3	77,710.3	662.0

Appendix 2

2022 Balancing Actions

(\$000s)									
Recommendation	Savings Type	Equity Impact	2022				2023 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Realignment of Support Assistant C's	Efficiencies	None		(3,676.2)	(3,676.2)	(25.0)	1,795.9	1,795.9	
Investing in Families	Revenue Increase (Other)	None	1,668.7		(1,668.7)				(32.6)
Footprint Reduction	Efficiencies	None		(1,343.6)	(1,343.6)	(4.0)	(305.2)	(305.2)	
Electronic Document Management	Line by Line	None		(750.0)	(750.0)				116.4
Total Balancing Actions			1,668.7	(5,769.9)	(7,438.5)	(29.0)	1,490.7	1,574.4	-

The 2022 Operating Budget includes \$5.770 million in gross expenditure and \$7.439 million in net expenditure reductions attributed to:

Operational efficiencies and matching the 2022 Budget to anticipated actual expenditures:

- Reducing the Support Assistant complement by 25 to reflect administrative efficiencies gained during the pandemic, including those achieved from consolidation/centralization and Telework and planning to hire 50 vacant Support Assistant positions in July 2022 will generate savings of \$3.676 million gross and net.

Reserve draw increase:

- Reallocating \$1.669 million in provincial program delivery funding from the Investing in Families program to administration and replacing it with a draw from the National Child Benefit Supplement reserve fund.

Efficiencies due to footprint reduction:

- Reducing the divisions footprint by relocating Consilium Place to Bridlewood Mall, High Park/Parkdale and Metro Hall to Dufferin Mall and Lesmill to the North York Civic Centre for a savings of \$1.344 million gross and net

Line by Line review:

- Completing the digitization of Ontario Works files for a savings of \$0.750 million gross and net.

Appendix 3

Summary of 2022 Service Changes

N/A

Appendix 4

Summary of 2022 New / Enhanced Service Priorities Included in Budget

Form ID		Community and Social Services Program - Toronto Employment & Social Services	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
24337		Investing In Families Tuition Benefit						
74	Positive	Description:						
<p>\$2.0 million gross, \$0 net to increase the Investing In Families (IIF) program budget for a one-time tutoring initiative aimed at high school students to address the academic problems posed by the COVID-19 pandemic. This enhancement will provide an additional \$500 per dependent in Education Support for IIF recipients. This one year enhancement will be fully funded by a draw from the National Child Benefits Supplement (NCBS) Reserve and is in line with the reserves established purpose.</p> <p>Service Level Impact:</p> <p>Council approved service levels will not be affected by this initiative.</p> <p>Equity Statement:</p> <p>The budget proposal for the Increasing Education Supports for Low-income Families initiative will have a high positive equity impact. Toronto Employment & Social Services operating budget includes an investment of \$2 million in 2022 for tutoring supports aimed at 14 to 17 year-olds to address the academic problems posed by the COVID-19 pandemic. This investment will have high positive impacts on children who are combating learning losses that resulted when the pandemic forced schools to shut down and children transitioned to online-only instruction. Specifically, high school students have significantly less time to make up the learning loss before it will impact their access to the labour market and post-secondary learning, making this investment crucial for continued learning and development. Recipients of Ontario Works (OW), all of whom are low income persons, particularly single-parent, women-led families, families from racialized and newcomer communities, and families with children with special needs, will be positively impacted by this change. An intersectional analysis reveals that women make up 50% of the entire OW caseload, 24% are from single-parent families, and 25% of those who identified their race indicated that they were Black.</p> <p>Service: Financial Supports</p>								
		Total Staff Recommended Changes:	2,000.0	2,000.0	0.0	0.00	0.0	0.0
		Staff Recommended New/Enhanced Services:	2,000.0	2,000.0	0.0	0.00	0.0	0.0
<hr/>								
Summary:								
		Staff Recommended New / Enhanced Services:	2,000.0	2,000.0	0.0	0.00	0.0	0.0

Appendix 5

Summary of 2022 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

2022 Capital Budget; 2023 - 2031 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)	2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2023 - 2031 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
CSS905-01	H.S.I. Phase 2	963										963			963
CSS906-01	Bridlewood office relocation project	1,416										1,416			1,416
CSS906-02	Dufferin Mall office relocation project	1,220										1,220			1,220
CSS906-03	Yonge St. office relocation project	648										648			648
Total Expenditures		4,248										4,248			4,248

- Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction*
- Project includes workforce development requirements as outlined in the City's Social Procurement Program

*Information above includes full project / sub-project 2022-2031 Budget and Plan cash flows. Does not break out the climate component costs separately

Appendix 6a

2022 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total 2022 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
CSS905-01	H.S.I. Phase 2	963										963	963		
CSS906-01	Bridlewood office relocation project	1,416										1,416	1,416		
CSS906-02	Dufferin Mall office relocation project	1,220										1,220	1,220		
CSS906-03	Yonge St. office relocation project	648										648	648		
	Total Expenditure (including carry forward from 2021)	4,248										4,248	4,248		

Appendix 6b

2023 - 2031 Capital Plan

N/A

Appendix 7

Reporting on Major Capital Projects: Status Update

Division/Project name	2021 Cash Flow (Active Projects)			Total Project Cost (Active Projects)		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
Program Name: Toronto Employment & Social Services											
Project Name: HSI' Phase 2 CSS905-01	3,453	1,322	2,490	9,823	7,693	Minor Delay	Jan-18	Dec-21	May-22	Ⓢ	Ⓜ
Comments:	<p>The project has continued to sustain and improve the access and intake function to the city's key income support programs at the HSI Application and Support Centre (ASC) through Salesforce CRM enhancements including Rent Cafe data integration, CRM UI and workflow upgrades, call equivalency reporting to support operations, and development of OW Screening Tool. Development work on the extension of Fair Pass Transit Discount Program to residents in receipt of housing supports has begun. Completed transition of Emergency Energy Fund (EEF) Application Process out of the ASC to Neighbourhood Information Post and Phase 1 of the Welcome Policy modernization efforts continue to bring CLASS data into the CRM. Completed 6-month project with Ernst +Young Digitization of Needs-Tested Programs.</p> <p>By the end Q4 2021, HSI will deliver the following (a) Complete the extension of Fair Pass Transit Discount program to clients in receipt of housing supports (b) refresh Fair Pass online form and launch document upload function (c) HSI Online Strategy Roadmap and Design, (d) Roll-out 5 Toronto Grant Rebate and Incentive Programs processes within Smart Simple system (e) support choice-based implementation and (f) support training and onboarding of new ASC staff onto HSI programs and CRM. Further enhancement to Fair Pass to include AIV, Welcome Policy modernization phase 2 and Verint implementation will be key deliverables in 2022.</p>										
Explanation for Delay:	New business absorbed by project, insufficient staff resources due to COVID-19.										
On/Ahead of Schedule	Ⓢ		>70% of Approved Project Cost								
Minor Delay < 6 months	Ⓜ		Between 50% and 70%								
Significant Delay > 6 months	Ⓜ		< 50% or > 100% of Approved Project								

Appendix 8

Summary of Capital Needs Constraints

(In \$ Millions)

Project Description	Total Project	Non-Debt	Debt Required	Cash Flow (In \$ Millions)										
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Beaches-Leasehold Improvement	3.75		3.75	0.94	1.81									
Total Needs Constraints (Not Included)	0.00		0.00	0.00	0.00									

- The Beaches office located on 1631 Queen Street East will need to relocate as ModernTO will be redeveloping the site as part of the "Housing Now" initiative. As an alternative site is yet to be identified TESS has not included anything for this project in the Capital budget.

Appendix 9

2022 User Fee Changes

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds
2022 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2021 *	Withdrawals (-) / Contributions (+)		
			2022	2023	2024
		\$	\$	\$	\$
Beginning Balance		32,975.6	32,975.6	22,785.2	14,434.3
National Child Benefit Supplement	XR2102				
<i>Withdrawals (-)</i>			(10,295.7)	(8,295.7)	(8,890.6)
<i>Withdrawals SDA (-)</i>			(412.3)	(412.9)	(418.6)
<i>Contributions (+)</i>			517.7	357.7	226.6
Total Reserve / Reserve Fund Draws / Contributions		-	(10,190.3)	(8,350.9)	(9,082.6)
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		32,975.6	22,785.2	14,434.3	5,351.7

* Based on 9-month 2021 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2021 *	Withdrawals (-) / Contributions (+)		
			2022	2023	2024
		\$	\$	\$	\$
Beginning Balance		3,817.8	3,817.8	2,354.2	891.1
Kids At Compu Scholarship Proj Res Fund	XR2104				
<i>Withdrawals (-)**</i>			(1,500.0)	(1,500.0)	(905.1)
<i>Contributions (+)</i>			36.4	37.0	14.0
Total Reserve / Reserve Fund Draws / Contributions		-	(1,463.6)	(1,463.0)	(891.1)
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		3,817.8	2,354.2	891.1	0.0

* Based on 9-month 2021 Reserve Fund Variance Report

** Project funding will be drawn from the National Child Benefit Supplement Reserve Fund when the Kids at Computers Scholarship Project Reserve Fund is depleted.

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2021 *	Withdrawals (-) / Contributions (+)		
			2022	2023	2024
		\$	\$	\$	\$
Beginning Balance		19,136.2	19,136.2	11,638.1	4,142.9
Ontario Works	XR2101				
<i>Withdrawals (-)**</i>			(7,678.0)	(7,678.0)	-
<i>Contributions (+)</i>			179.9	182.7	65.0
Total Reserve / Reserve Fund Draws / Contributions		-	(7,498.1)	(7,495.3)	65.0
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		19,136.2	11,638.1	4,142.9	4,207.9

* Based on 9-month 2021 Reserve Fund Variance Report

** The Ontario Works reserve is being temporarily utilized to fund 84 caseload contingent staff to mitigate the impact on the tax base. TESS will monitor the caseload and move to property tax funding once the caseload stabilizes post-pandemic.

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2021 *	Withdrawals (-) / Contributions (+)		
			2022	2023	2024
		\$	\$	\$	\$
Beginning Balance		13,087.8	13,087.8	11,040.9	10,314.2
Social Assistance Stabilization Reserve	XQ1054				
<i>Operating Budget Withdrawals (-)</i>			(1,500.0)	(500.0)	(500.0)
<i>Operating Budget Withdrawals SDA (-)</i>			(226.0)	(226.7)	(228.3)
<i>Capital Budget Withdrawals (-)</i>			(321.0)		
<i>Contributions (+)</i>					
Total Reserve / Reserve Fund Draws / Contributions		-	(2,047.0)	(726.7)	(728.3)
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		13,087.8	11,040.9	10,314.2	9,585.9

* Based on 9-month 2021 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2021 *	Withdrawals (-) / Contributions (+)		
			2022	2023	2024**
		\$	\$	\$	\$
Beginning Balance		37,929.0	37,929.0	24,066.2	11,262.5
Insurance Reserve Fund	XR1010				
<i>Withdrawals (-)</i>					
<i>Toronto Employment & Social Services</i>			-	-	-
<i>Contributions (+)</i>					
<i>Toronto Employment & Social Services</i>			1,720.3	1,720.3	1,720.3
Total Reserve / Reserve Fund Draws / Contributions			1,720.3	1,720.3	1,720.3
Other Program / Agency Net Withdrawals & Contributions			(15,648.0)	(14,654.0)	(14,668.0)
Interest			65.0	130.0	
Balance at Year-End		37,929.0	24,066.2	11,262.5	(1,685.2)

* Based on 9-month 2021 Reserve Fund Variance Report

**Funds will be added through future years to address the projected shortfall in 2024.

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2021 *	Withdrawals (-) / Contributions (+)		
			2022	2023	2024
		\$	\$	\$	\$
Beginning Balance		31,376.0	31,376.0	29,373.1	27,566.2
Sick Leave Reserve Fund	XR1007				
<i>Withdrawals (-)</i>					
<i>Toronto Employment & Social Services</i>			-	-	-
<i>Contributions (+)</i>					
<i>Toronto Employment & Social Services</i>			263.6	263.6	263.6
Total Reserve / Reserve Fund Draws / Contributions			263.6	263.6	263.6
Other Program / Agency Net Withdrawals & Contributions			(2,330.5)	(2,280.5)	(2,280.5)
Interest			64.0	210.0	220.0
Balance at Year-End		31,376.0	29,373.1	27,566.2	25,769.2

* Based on 9-month 2021 Reserve Fund Variance Report

Inflows and Outflows to/from Reserves and Reserve Funds
2022 – 2031 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2021 *	Contributions / (Withdrawals)									
			2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan
XQ1054 Social Assistance Stabilization	Beginning Balance		13,088	11,041	10,314	9,586	9,086	8,586	8,086	7,586	7,086	6,586
	Withdrawals (-)											
	CSS905-01 - H.S.I.		(321)									
	Operating - SDFA		(226)	(227)	(228)							
	Operating - TESS		(1,500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
	Total Withdrawals		(2,047)	(727)	(728)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
	Contributions (+)											
Total Contributions			-	-	-	-	-	-	-	-	-	
Balance at Year-End		13,088	11,041	10,314	9,586	9,086	8,586	8,086	7,586	7,086	6,586	

* Based on 9-month 2021 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

N/A

Appendix 11

Glossary

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

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

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

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

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

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

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

New / Enhanced: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provided services; an example of an operating cost would be the cost to run the TTC subways.

Operating Impact of Completed Capital Projects: The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

Rate Supported Budget: Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority

State of Good Repair (SOGR): The cost of maintaining assets to ensure they are able to support the delivery of City services and meet service outcomes

Tax Supported Budget: Budget funded by property taxes.

User Fees: Program generated fee and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).