

# 2023 Budget Notes

## Toronto Police Services Board

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### Description

The Toronto Police Services Board is the seven member civilian body that governs and oversees the Toronto Police Service under Ontario's *Police Services Act*. The Board is dedicated to ensuring that Toronto's police services are delivered in partnership with our communities, to keep the city the best and safest place to be.

The *Police Services Act* requires the Board to, among other things: ensure adequate and effective policing in the City of Toronto; generally determine the objectives and priorities for police services in the municipality, after consultation with the Chief of Police; set policies for the effective management of the police force; recruit and appoint the Chief of Police, Deputy Chiefs of Police, the Chief Administrative Officer, and the Chief Information Officer; direct the Chief of Police and monitor their performance; negotiate the labour contracts with the associations/organizations representing the Service's members; and, determine the budget for the police service.

### Why We Do It

The Board is responsible for ensuring the provision of adequate and effective police services in Toronto. As the employer of all members of the Toronto Police Service, the Board is responsible for negotiating all labour contracts, the hiring and termination of all members, and monitoring the disciplinary processes applied by the Chief. The Board and Office of the Police Services Board works closely with the Chief of Police and senior leadership team to set the strategic vision for the Service, and provide oversight through policies and other legally binding direction. The Board also creates forums for members of the public to engage and provide their perspectives and input concerning today's policing issues.

*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.*

#### **Toronto Police Services Board:**

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## What Service We Provide

### Governance & Oversight

**Who We Serve:** Toronto residents, businesses and community organizations/groups, as well as those who work in or visit the city; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General

**What We Deliver:** Modern and effective governance that is viewed as leading in Canada; evidence-based oversight and accountability measures, which are responsive to community and Service demands, within a challenging fiscal climate

### Policy Development

**Who We Serve:** Toronto residents, businesses and community organizations/groups, as well as those who work in or visit the city; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General

**What We Deliver:** Leading methods and approaches to evidence-based policy development, which effectively engage the public, community organizations, government and other stakeholders into the police governance process

### Public Engagement & Consultation

**Who We Serve:** Toronto residents, businesses and community organizations/groups; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General; community organizations/groups, government and other stakeholders

**What We Deliver:** Leading methods and approaches to effectively engage the public across Toronto's diverse communities, community organizations/groups, government and other stakeholders on current issues in the policing and police governance environment

**How Much Resources (gross 2023 operating budget): \$3.3 Million**

## Budget at a Glance\*

2023 OPERATING BUDGET			
\$Million	2023	2024	2025
Revenues	\$1.1	\$1.1	\$1.1
Gross Expenditures	\$3.3	\$3.5	\$3.5
Net Expenditures	\$2.2	\$2.4	\$2.4
Approved Positions	10.5	10.5	10.5

Toronto Police Services Board does not have a 10-Year Capital Budget and Plan

\*This document reflects the 2023 Operating Budget as tabled by the City's City Manager and Chief Financial Officer and Treasurer, which is consistent with the budget approved by the Toronto Services Police Board.

**COVID 19 IMPACT AND RECOVERY****2023 Impact and Recovery****Operating Budget Impact**

- The Board and Office of the Police Services Board have worked within the current pandemic context to continue delivering good quality police governance in a rapidly changing, unpredictable environment. We have absorbed all costs associated with the changes needed to transition to hybrid Board meetings, a hybrid work model, and to mitigate disruptions to our service delivery to the public.
- All costs associated with pandemic-related impacts (e.g. technology to facilitate hybrid Board meetings, staff hybrid working arrangements) have been absorbed within the 2023 Operating Budget. Every effort will be made to continue to absorb future costs of this nature, if any.

**Service Level Changes**

- The Board and Office of the Police Services Board's service delivery has remained high and responsive throughout the pandemic. We have continued to hold monthly virtual and/or hybrid Board meetings, engage our government and community partners, and improve transparency and accessibility through our website and social media.
- The Board Office Staff have continued to support the Board's two advisory panels (Anti-Racism Advisory Panel and the Mental Health and Addictions Advisory Panel), engaging communities of practice and lived experience on a variety of community safety and governance priorities.
- The Board Office team is seen as leaders in the civilian police governance space, regularly contributing to various government and other processes concerning legislative, programmatic, and policy matters impacting policing and community safety. The team is also regularly featured as experts, speakers and panelists at conferences, seminars, inquiries and in other forums on police governance, oversight and community safety topics.

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Completion of the most extensive Chief of Police selection process in the Board's history, resulting in the Board appointing the Service's new Chief
- Continuing to work with the Service on the implementation of the 81 recommendations on comprehensive policing reform in Toronto – a body of work that other police boards and commissions in Canada have relied on and used to guide their own work, as well as the recommendations from the *Missing and Missed* report on missing person investigations
- Development and implementation of a new Artificial Intelligence Policy, the first of its kind in Canada, and a significant update to the Board's Adequacy Standards governance framework, including a new approach to monitoring for compliance with standards
- Continuation of a public-facing consultative process on the upcoming revision to the Use of Force Policy
- Continuation of close working relationship with the City as it develops SafeTO and its Alternative Community Crisis Response Model
- Ongoing work with the Board's Anti-Racism Advisory Panel (ARAP) and the renewal of the Mental Health and Addictions Advisory Panel (MHAAP) membership
- Increased transparency and engagement through our website (i.e. regular press releases, increasing the accessibility for our policies from PDFs to user-friendly HTML formats, up-to-date information on Board initiatives, enhanced public consultation on policy development, etc.) and social media platforms
- Participation in professional forums to profile the innovative practices developed by Board Office Staff, and to contribute to modern civilian police governance approaches in Canada and abroad
- Continued engagement with the Province on the regulatory development process led by the Ministry of the Solicitor General ahead of the coming into force of the *Community Safety and Policy Act, 2019*, including providing commentary on and proposals concerning new regulations
- Continuation of the implementation of a Memorandum of Understanding with Midaynta Community Services (Mending a Crack in the Sky [MCIS]), developing sustained links with Neighbourhood Community Officers located within the west end Divisions (22, 12, 13, 23) and the Service's Community Partnerships & Engagement Unit
- Enhancing the Board's governance supports through work undertaken pursuant to an MOU with the Auditor General, and establishing a new relationship with Ombudsman Toronto to diversify information channels and expertise

### Key Challenges and Risks

The Board and Office of the Police Services Board must:

- Continue its high degree of engagement with diverse communities on significant policing issues;
- Continue to evolve its civilian governance structures, processes, policies and approaches to maintain its position as a leader in this space, and in the midst of the most significant legislative changes to Ontario's policing environment in decades;
- Continue to improve its access to information and analysis on the impact and effectiveness of policing standards, Board Policies and direction to the Chief, and the Service's programs and initiatives;
- Maintain transparency and accessibility to its work and governance processes; and,
- Address the many and wide-ranging priorities, initiatives, and projects that are currently being implemented or that are forecasted to be addressed in 2023, in a manner that maintains public confidence in Toronto's police governance and oversight, while ensuring Board members and Board Office Staff can respond to unanticipated events.

### Priority Actions

- Continued collaboration with the Service in the implementation of the remainder of the Board's 81 Recommendations on Police Reform and 151 Recommendations from the *Missing and Missed* report concerning missing persons investigations;

- Engaging and working collaboratively with the Ontario Human Rights Commission on the inquiry into racial profiling and racial discrimination of Black persons by the Toronto Police Service;
- Continued work with City of Toronto partners on the *SafeTO: Community Safety and Well-Being Plan* and the implementation of the City's Alternative Community Crisis Support Service pilot;
- Enhanced work to streamline, modernize and improve the Board's governance approaches through analysis of the impacts of statutory adequacy standards, Board Policies and directions, and the development of new leading police governance policies in Canada; and,
- Continually enhancing the quality of information and level of analysis on the effectiveness and the impacts of the Service's various initiatives that are made available to the Board and the public.

Throughout 2023, the Board will continue this and other work in a transparent and consultative spirit, in a manner that ensures continued effective governance and fair and accountable policing in Toronto.

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**TABLED BUDGET**

The City Manager and Chief Financial Officer and Treasurer have tabled:

1. The 2023 Operating Budget for the Toronto Police Services Board of \$3.253 million gross, \$1.076 million revenue and \$2.177 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Toronto Police Services Board	3,252.5	1,075.7	2,176.8
<b>Total Program Budget</b>	<b>3,252.5</b>	<b>1,075.7</b>	<b>2,176.8</b>

- The above includes a 2023 budgeted staff complement for the Toronto Police Services Board of 10.5 operating positions.

# **2023 OPERATING BUDGET**

## 2023 OPERATING BUDGET OVERVIEW

**Table 1: 2023 Operating Budget by Service**

(In \$000s)	2021 Actual	2022 Budget	2022 Projection*	2023 Base Budget	2023 New / Enhanced	2023 Budget	Change v. 2022 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Toronto Police Services Board	1,904.0	1,075.7	1,011.1	1,075.7		1,075.7	64.6	6.4%
<b>Total Revenues</b>	<b>1,904.0</b>	<b>1,075.7</b>	<b>1,011.1</b>	<b>1,075.7</b>		<b>1,075.7</b>	<b>64.6</b>	<b>6.4%</b>
<b>Expenditures</b>								
Toronto Police Services Board	3,813.4	3,045.5	2,980.9	3,069.8	182.7	3,252.5	271.6	9.1%
<b>Total Gross Expenditures</b>	<b>3,813.4</b>	<b>3,045.5</b>	<b>2,980.9</b>	<b>3,069.8</b>	<b>182.7</b>	<b>3,252.5</b>	<b>271.6</b>	<b>9.1%</b>
<b>Net Expenditures (including COVID-19)</b>	<b>1,909.4</b>	<b>1,969.8</b>	<b>1,969.8</b>	<b>1,994.1</b>	<b>182.7</b>	<b>2,176.8</b>	<b>207.0</b>	<b>10.5%</b>
<b>Required COVID-19 Support</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Net Budget (excluding COVID-19 supports)</b>	<b>1,909.4</b>	<b>1,969.8</b>	<b>1,969.8</b>	<b>1,994.1</b>	<b>182.7</b>	<b>2,176.8</b>	<b>207.0</b>	<b>10.5%</b>
<b>Approved Positions**</b>	<b>7.5</b>	<b>7.5</b>	<b>N/A</b>	<b>7.5</b>	<b>3.0</b>	<b>10.5</b>	<b>N/A</b>	<b>N/A</b>

\* 2022 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

## KEY COST DRIVERS – FUNDING PRIORITIES

**Total 2023 Budget** expenditures of \$3.253 million gross reflecting an increase of \$0.272 million in spending above 2022 projected year-end actuals, predominantly arising from:

- Increase in salaries and benefits from cost of living adjustment
- Three additional staff to inform and support Board's governance and oversight function, as well as address the Missing and Missed recommendations that emphasize the need for additional professional staff to fulfil the Board's statutory mandate

## EQUITY IMPACTS OF BUDGET CHANGES

**Equity impacts:** The changes in Toronto Police Services Board's 2023 Operating Budget have the following equity impacts:

The increase in staffing within the Toronto Police Services Board (Board) office will have a **high positive** equity impact. Indigenous People, Immigrants, Refugees & Undocumented individuals, women, 2SLGBTQ+, Persons with Disabilities, Racialized Groups, Black, Vulnerable Youth, and Vulnerable Seniors will be positively impacted.

The *Indigenous Engagement Advisor* (1) will work towards developing governance and oversight approaches in support of the Toronto Police Service's implementation of the City's *Reconciliation Action Plan*, and generally improve ongoing communication between the Board and the Indigenous Nations and their communities in Toronto, with a goal of ensuring that Indigenous voices, perspectives and advice are regularly engaged and given respectful consideration. Furthermore, the Advisor will support the work of the Mental Health and Addictions Advisory Panel and the Anti-Racism Advisory Panel.

The *Governance Quality Assurance Analysts* (2) will develop and help execute evaluation plans for the implementation and effectiveness of Board Policies, directions and recommendations stemming from external reviews, including those relating to police reform, anti-Black racism, systemic discrimination, and mental health.

Additional staff will enable the Board to increase its capacity to address the Service's role in systemic inequities and better meet the needs of Indigenous Peoples, Black communities, and other equity-deserving groups within Toronto.



## 2023 OPERATING BUDGET KEY DRIVERS

The 2023 Operating Budget for Toronto Police Services Board of \$3.253 million gross is \$0.272 million or 9.1% higher than the 2022 Projected Actuals. Table 2 below summarizes the key cost drivers for the 2023 Budget.

**Table 2: 2023 Operating Budget by Revenue / Expenditure Category**

Category (In \$000s)	2020 Actual	2021 Actual	2022 Budget	2022 Projection*	2023 Budget	2023 Change from 2022 Projection	
	\$	\$	\$	\$	\$	\$	%
Contribution From Reserves/Reserve Funds	3,187.5	1,904.0	1,075.7	1,011.1	1,075.7	64.6	6.4%
<b>Total Revenues</b>	<b>3,187.5</b>	<b>1,904.0</b>	<b>1,075.7</b>	<b>1,011.1</b>	<b>1,075.7</b>	<b>64.6</b>	<b>6.4%</b>
Salaries and Benefits	1,258.5	1,282.2	1,354.4	1,276.0	1,561.4	285.4	22.4%
Materials & Supplies	6.3	2.9	7.6	7.8	7.6	(0.2)	(2.7%)
Equipment	5.1	16.5	6.2	6.1	6.2	0.1	1.6%
Service and Rent	3,397.3	2,087.0	1,252.5	1,266.2	1,252.5	(13.7)	(1.1%)
Contribution To Reserves/Reserve Funds	424.8	424.8	424.8	424.8	424.8		
<b>Total Gross Expenditures</b>	<b>5,092.0</b>	<b>3,813.4</b>	<b>3,045.5</b>	<b>2,980.9</b>	<b>3,252.5</b>	<b>271.6</b>	<b>9.1%</b>
<b>Net Expenditures</b>	<b>1,904.5</b>	<b>1,909.4</b>	<b>1,969.8</b>	<b>1,969.8</b>	<b>2,176.8</b>	<b>207.0</b>	<b>10.5%</b>

\*Projection based on 9 Month Variance

### Key Base Drivers:

#### Salaries & Benefits:

In August 2019, the Board negotiated a new collective agreement with the Senior Officers' Organization, and, at its meeting of October 22, 2019, approved a recommendation to ratify the same monetary settlement to Excluded staff, which includes members of the Board Office Staff. As a result, the 2023 impact of the settlement, amounting to \$0.022 million, has been reflected in the Board's 2023 Operating Budget. In addition, three additional permanent staff have been included in order to enhance Board's governance and oversight function, as well as address the Missing and Missed recommendations. More details are provided in the next section under New and Enhanced Service Priorities.

#### Services and Rents:

The 2022 Projected Actuals reflect expenditures related to the Chief of Police Selection Process. These expenditures were not budgeted for as they are not required on an annual basis. As the Selection Process occurred over two fiscal years, the 2022 expenditures associated with the process were able to be absorbed from within the Board's 2022 Operating Budget. As the Selection Process has been concluded, these expenditures will not carry over into 2023.

#### New and Enhanced Service Priorities:

The Board is seeking to hire three additional permanent staff: two Governance Quality Assurance Analysts and one Indigenous Engagement Advisor. The additional staff will enhance the Board's governance and oversight function, as well as address the *Missing and Missed* recommendations. These new staff roles will permit the Office of the Police Services Board to stand up additional capacity in important governance and oversight areas, in particular:

- be part of the Monitoring and Evaluation Team and support the development of the annual work plan
- independently analyze data collected directly or provided by the Service to inform Board decisions
- carry out monitoring and evaluation plans for the implementation and effectiveness of adequacy standards, Board Policies and direction, and recommendations emanating from external reviews and inquiries
- establish and foster key partnerships with Indigenous Nations and their communities, organizations, City partners and key stakeholders
- develop and implement a governance and oversight approach to the Toronto Police Service's implementation of the City's Reconciliation Action Plan
- support the Board's evolving communication and engagement strategies
- support work of the permanent Mental Health and Addictions Advisory Panel and the Anti-Racism Advisory Panel

## 2024 &amp; 2025 OUTLOOKS

Table 3: 2024 and 2025 Outlooks

(\$000s)	2023 Budget	2024 Incremental Outlook	2025 Incremental Outlook
Revenues	1,075.7		
Gross Expenditures	3,252.5	182.7	
<b>Net Expenditures</b>	<b>2,176.8</b>	<b>182.7</b>	
<b>Approved Positions</b>	<b>10.5</b>		

## Key drivers

The 2024 Outlook with total gross expenditures of \$3.436 million reflects an anticipated \$0.183 million or 5.6% increase in gross expenditures above the 2023 Operating Budget. The 2025 Outlooks is anticipated to stay in line with the 2024 gross expenditures.

These changes arise from the following:

- Annualized costs of 3 additional staff to be hired in 2023 to support Board's governance and oversight functions, as well as address the continued implementation of the *Missing and Missed* recommendations.
- Cost of Living Adjustments for Board Staff are usually in line with the collective agreement increases for the Toronto Police Senior Officers' Organization (SOO). The current agreement expires on December 31, 2023 and a new collective agreement for the SOO will have to be negotiated. No funding is included in the 2024 and 2025 outlooks, and the City will make an estimated provision in its corporate accounts for the purpose of funding the collective agreement that is ultimately negotiated.

# APPENDICES

## **Appendix 1**

**COVID-19 Impact and Recovery**

**N/A**

## **Appendix 2**

**2023 Affordability Measures**

**N/A**

## **Appendix 3**

**Summary of 2023 Service Changes**

**N/A**

## Appendix 4

### Summary of 2023 New / Enhanced Service Priorities Included in Budget



#### 2023 Tabled Operating Budget - New and Enhanced Service Priorities Summary by Service (\$000's)

Form ID		Agencies - Cluster  Program - Toronto Police Services Board	Adjustments				2024 Plan Net Change	2025 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
28108		Additional Resources for Governance and Oversight Function						
74	NA	<b>Description:</b>						
<p>The Board will be hiring three additional staff: two Governance Quality Assurance Analysts and one Indigenous Engagement Advisor. The additional staff will inform and support Board's governance and oversight function, as well as address the Missing and Missed recommendations, in particular, be part of the Monitoring and Evaluation Team and support the development of the annual plan, develop monitoring and evaluation plans for the implementation and effectiveness of recommendations emanating from external reviews and inquiries, establish and foster key partnership with Indigenous Nations and their communities, organizations, City partners and key stakeholders, develop and implement a strategy for reconciliation, support Boards communication and engagement strategies, support work of the Mental Health and Addictions Advisory Panel and the Anti-Racism Advisory Panel.</p>								
<b>Service Level Impact:</b>								
<p>The additional staff will enable the Board to increase its capacity to address important governance and oversight matters, address the Missing and Missed recommendations and the Service's role in systemic inequalities. The Indigenous Engagement Advisor (1) will work towards developing governance and oversight approaches in support of the Toronto Police Service's implementation of the City's Reconciliation Action Plan, and generally improve ongoing communication between the Board and the Indigenous Nations and their communities in Toronto, with a goal of ensuring that Indigenous voices, perspectives and advice are regularly engaged and given respectful consideration. Furthermore, the Advisor will support the work of the Mental Health and Addictions Advisory Panel and the Anti-Racism Advisory Panel. The Governance Quality Assurance Analysts (2) will develop and help execute evaluation plans for the implementation and effectiveness of Board Policies, directions and recommendations stemming from external reviews, including those relating to police reform, anti-Black racism, systemic discrimination, and mental health.</p>								
<b>Equity Statement:</b>								
<p>The increase in staffing within the Toronto Police Services Board (Board) office will have a high positive equity impact. Indigenous People, Immigrants, Refugees &amp; Undocumented individuals, women, 2SLGBTQ+, Persons with Disabilities, Racialized Groups, Black, Vulnerable Youth, and Vulnerable Seniors will be positively impacted. Additional staff will enable the Board to increase its capacity to address the Service's role in systemic inequities and better meet the needs of Indigenous Peoples, Black communities, and other equity-deserving groups within Toronto.</p>								
<b>Service: Toronto Police Service Governance &amp; Oversight</b>								
Total Tabled Budget Changes:			182.7	0.0	182.7	3.00	182.7	0.0
<b>Tabled New/Enhanced Service Priorities:</b>			<b>182.7</b>	<b>0.0</b>	<b>182.7</b>	<b>3.00</b>	<b>182.7</b>	<b>0.0</b>

## **Appendix 5**

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

**N/A**

## **Appendix 6**

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

**N/A**

## **Appendix 6a**

**2023 Cash Flow and Future Year Commitments Including Carry Forward Funding**

**N/A**

## **Appendix 6b**

**2024 - 2032 Capital Plan**

**N/A**

## **Appendix 7**

**Reporting on Major Capital Projects: Status Update**

**N/A**

## **Appendix 8**

**Capacity to Spend Review**

**N/A**

## **Appendix 9**

**Summary of Capital Needs Constraints**

**N/A**

## Appendix 10

### Inflows and Outflows to/from Reserves and Reserve Funds 2023 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
<b>Beginning Balance</b>		<b>8,607.0</b>	<b>5,733.8</b>	<b>3,860.6</b>
Police Legal Liabilities Reserve	XQ1901			
<i>Withdrawals (-) TPS</i>		(3,152.3)	(3,152.3)	(3,152.3)
<i>Withdrawals (-) Board</i>		(1,075.7)	(1,075.7)	(1,075.7)
<i>Contributions (+) TPS</i>		930.0	1,930.0	2,930.0
<i>Contributions (+) Board</i>		424.8	424.8	424.8
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>5,733.8</b>	<b>3,860.6</b>	<b>2,987.4</b>
<b>Balance at Year-End</b>		<b>5,733.8</b>	<b>3,860.6</b>	<b>2,987.4</b>

\* Based on 9-months 2022 Reserve Fund Variance Report

## Appendix 11

### Glossary

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

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

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

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

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

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

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

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

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

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

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

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

**Tax Supported Budget:** Budget funded by property taxes.

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