

# 2024 Budget Notes

## Ombudsman Toronto

Budget submissions from the Accountability Officers (Auditor General, Integrity Commissioner, Lobbyist Registrar and Ombudsman) have not been the subject of an administrative review and have not been submitted to the City Manager or Chief Financial Officer and Treasurer for review, approval or recommendation prior to submission to the Budget Committee as set out in Chapter 3 of the Toronto Municipal Code, "Accountability Officers."

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at 416-392-7062 or [ombudsman@toronto.ca](mailto:ombudsman@toronto.ca).

### Description

Mandated by provincial legislation (the *City of Toronto Act, 2006*), Ombudsman Toronto is an independent and effective voice for fairness, accountability, and transparency at the City of Toronto. We hold the City government accountable to the people it serves. We identify problems, find practical solutions, and make recommendations for how the City can improve its systems and service to the public.

We:

- Listen to the public's complaints about City services and administration and identify areas of concern.
- Investigate by asking questions, gathering information, and analyzing evidence.
- Explore ways to resolve individual cases without taking sides.
- Shine a light on problems, recommend system improvements, and show staff and the public what fair service requires.

### Why We Do It

Part of the City's mandatory accountability framework, Ombudsman Toronto serves as a bridge between people and their municipal government. We work to ensure that the City (and almost all of its agencies, corporations, and boards) treat people fairly in how they deliver services. We also humanize the City government for people whose dealings with it have left them feeling mistreated or alienated. Our work helps to increase people's trust and confidence in their City government. In short, the work we do makes Toronto better and provides an essential and legally-mandated service to ensure transparency, accountability, and fairness in how the City administration operates.

#### Ombudsman Toronto

**Kwame Addo**

Ombudsman

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## What Service We Provide

What We Deliver	Who We Serve		
	The Public	City Staff	City Council
1. <b>An impartial, confidential, and accessible place for members of the public to make a complaint about unfair treatment by City of Toronto services and administration.</b>	✓	✓	✓
2. <b>Expert investigative work to find fair resolutions and make recommendations based on the evidence.</b>	✓	✓	✓
3. <b>Engagement with the public, City staff, and City Council to educate on the role of Ombudsman Toronto and the importance of fairness across all City services and operations.</b>	✓	✓	✓
4. <b>Consultations with City staff to provide guidance and help improve service to the public.</b>		✓	
5. <b>Review the fairness of Toronto Police procedures and programs to improve accountability of the Toronto Police, through expanded oversight role of Toronto Police Service.</b>	✓	✓	✓
6. <b>Review the fairness of housing-related policies and other systemic investigations of housing issues through the creation of the Deputy Ombudsman (Housing) role and housing unit within Ombudsman Toronto's structure.</b>	✓	✓	✓

### **Resources Required (2024 Operating Budget)**

**Total (Gross) Budget: \$3.792 million**

## Budget at a Glance

2024 OPERATING BUDGET				2024 - 2033 10-YEAR CAPITAL PLAN			
<u>\$Million</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>\$Million</u>	<u>2024</u>	<u>2025-2033</u>	<u>Total</u>
Revenues	\$0.0	\$0.0	\$0.0	Gross Expenditures	\$0.0	\$1.5	\$1.5
Gross Expenditures	\$3.8	\$3.8	\$3.8	Debt	\$0.0	\$1.5	\$1.5
Net Expenditures	\$3.8	\$3.8	\$3.8				
Approved Positions	24.0	24.0	24.0				

## How Well We Are Doing: Behind the Numbers

Performance Measures
<ul style="list-style-type: none"> <li>• <b>3,558* complaints handled</b> about the City of Toronto administration</li> <li>• <b>2 systemic investigation reports</b> completed into City of Toronto actions and processes</li> <li>• <b>2 systemic investigations launched</b> into issues of potential unfairness in City of Toronto processes and procedures</li> <li>• <b>37 formal recommendations made</b> (and countless informal ones)</li> <li>• <b>61 formal recommendations monitored</b></li> <li>• <b>20 Consultations</b> conducted with City staff</li> <li>• <b>100+ engagement sessions</b> with the public, City staff, and elected officials</li> </ul>
<p><i>*Projected number to year end, as of October 31, 2023.</i></p>
Behind the Numbers
<ul style="list-style-type: none"> <li>• Through efficient and impartial complaint handling, <b>we continued to resolve concerns raised by members of the public</b> who felt they had been served unfairly by the City of Toronto.</li> <li>• Our investigative reports shed light on issues of significant unfairness in the delivery of City of Toronto services, <b>increasing overall accountability and strengthening the public’s trust in their local government.</b></li> <li>• Our recommendations created positive systemic change by <b>making the City of Toronto administration work more fairly and equitably for everyone.</b></li> <li>• Our work does not stop when we issue a public report and make recommendations. <b>We continue to monitor the City of Toronto’s actions</b> until we are satisfied it has successfully implemented our recommendations, ensuring our investigation reports result in tangible, real-life positive impacts for people in Toronto.</li> <li>• Through consultations, we proactively <b>helped City of Toronto staff</b> design better systems and processes and <b>provided guidance on what fair service requires.</b></li> <li>• By meaningful engaging, we helped ensure that members of the public know about us when they need us, and that City of Toronto staff and elected officials <b>know what we do and how we work.</b></li> </ul>

## How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
<b>Outcome Measures</b>								
Handling a large number of complaints from the public	We will continue to resolve a <b>large number of complaints</b> from the public effectively and quickly	2,802 cases	3,587 cases	3,603 cases	3,558 cases	●	Overall increase expected, plus additional increase related to police oversight and housing unit	Overall increase expected, plus additional increase related to police oversight and housing unit
Address systemic issues of broad and significant unfairness	We will continue to address public concerns regarding <b>systemic issues in how the City serves people</b> by launching investigations	2 public reports	2 public reports	2-3 public report	2 public reports	●	2-3 public reports	2-3 public reports
Address systemic issues related to the administration of housing policies	We will review the <b>fairness of housing-related policies</b> by conducting systemic investigations and systems reviews into housing issues	N/A	N/A	N/A	N/A	N/A	1-2 public reports	1-2 public reports
Address systemic issues related to the administration of police policies and procedures	We will review the <b>fairness of TPS and TPSB's policies and procedures</b> through systemic investigations	N/A	N/A	N/A	N/A	N/A	1-2 public reports	1-2 public reports
Providing consultations to City staff	We continue to <b>proactively work with City staff through consultations</b> to prevent complaints before they arise by ensuring new policies, processes, and services are fair	14	18	19	20	●	N/A (Provided on as-needed basis)	N/A (Provided on as-needed basis)

**2023 Projection to 2023 Target Comparison**

● 100% (MET TARGET)

● 70 - 99% (LOW RISK)

● 69% and Under (REQUIRES ATTENTION)

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
<b>Outcome Measures</b>								
Conducting meaningful engagement with the public, City staff, and City Council	We will deliver informational presentations and meetings to <b>ensure stakeholders know about our services and understand our role</b>	66	82	75	104	●	105	105
<b>Service Level Measures</b>								
Addressing complaints and concerns as quickly as possible	We are <b>addressing complaints and concerns as quickly as possible</b> and working to maintain service standards despite large case numbers	1 business day for calls, 2 business days for written complaints	2 business days for calls, 5 business days for written complaints	1 business day for calls, 2 business days for written complaints	1 business day for calls, 2 business days for written complaints	●	1 business day for calls, 2 business days for written complaints	1 business day for calls, 2 business days for written complaints
Responding to increasing awareness of our services and demand	Despite a large number of complaints, we are <b>closing cases more quickly</b> thanks to more staff and better processes. However, if case numbers and complexity of complaints continue to rise, we may see an increase in case duration.	62% closed within 7 days; 92% closed within 30 days	72% closed within 7 days; 92% closed within 30 days	72% closed within 7 days; 92% closed within 30 days	48% closed within 7 days; 84% closed within 30 days	●	As awareness of the Office grows, complaints are also expected to rise. Case handling may take longer. Available staff will also play a role.	As awareness of the Office grows, complaints are also expected to rise. Case handling may take longer.

● 100% (MET TARGET)     
 ● 70 - 99% (LOW RISK)     
 ● 69% and Under (REQUIRES ATTENTION)

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

In 2023, we remained committed to our vision of a City of Toronto that serves all people fairly. To achieve that goal, we resolved individual complaints from members of the public, created positive systemic change through investigations, and engaged meaningfully with members of the public, City staff, and City Council to address potential areas of unfairness before complaints arose.

#### Resolving Individual Complaints from the Public

- Over the past five years, the number of cases handled by Ombudsman Toronto has **increased by 53%**.
- The **complexity of the complaints** we receive has also continued to increase, as issues in the city too become more complex.
- Despite this increase, staff remain steadfast in their commitment to **resolving complaints as quickly** and efficiently as possible.
- As a part of that work, we have reintroduced in-person complaint intake, **increasing accessibility** of our services for members of the public who may face barriers contacting our office online or by phone.
- We also developed and launched a new Ombudsman Toronto website to ensure members of the public **can easily access information about our services and make complaints online**.

#### Creating Positive Systemic Change

- At Ombudsman Toronto, we are focused on improving systems and policies **to make City of Toronto services fairer and more equitable for all people in Toronto**.
- In March 2023, we released the findings of our investigation into the City's clearing of encampments in the summer of 2021, which found the City acted unfairly by choosing speed over the needs of people. We made 23 recommendations to **improve the fairness and transparency of the City's response to encampments**, which the City agreed to implement and Council adopted.
- In June 2023, we released the findings of our investigation into Toronto Community Housing Corporation's (TCHC) tenant human rights complaint process, which found that TCHC was not prioritizing the human rights of its tenants. We made 14 recommendations **to ensure that TCHC maintains a housing environment where tenants' human rights are respected and protected**, which the City agreed to implement and Council adopted.
- We are **monitoring the implementation our recommendations** in these reports and will continue doing so until we are satisfied they have been successfully implemented.
- In July 2023, in response to Council's directive, we **established a new housing unit** within Ombudsman Toronto, led by a Deputy Ombudsman (Housing), to ensure City housing policies and procedures are fair and aligned with the City's commitment to protecting the right to adequate housing. To date, the housing unit is fully staffed, has begun meaningful engagement with the public, and has launched its first investigation.
- Additionally, all appropriate staff have completed their background checks in accordance with the Memorandum of Understanding with the Toronto Police Service and Toronto Police Services Board, and we have **completed extensive preliminary investigations** into two issue topics.

## Building Relationships and Engaging Meaningfully

- **Meaningful engagement** helps ensure that everyone knows who we are and how to access our services. It also helps us better understand what issues people in Toronto are facing and identify potential fairness concerns that may require our attention.
- In 2023, we continued our **targeted outreach and engagement activities**, including introducing the Ombudsman to members of the public and City staff and focusing our engagement strategy on equity-deserving groups and communities facing increased barriers to accessing City services. These efforts resulted in a 20% increase in engagement activities.
- We also increased the languages our educational materials are available in by 120% **to ensure information about our services is accessible to all residents in Toronto.**

## Proactively Addressing Fairness Concerns

- A key part of our work at Ombudsman Toronto is to **proactively address fairness concerns before complaints arise** through consultations and training with City staff.
- In 2023, we conducted **20 consultations with City staff** and presented monthly on the City's Accountability Framework to all new City staff as a part of the City's New Employee Onboarding program.
- Additionally, we created **a designated landing page on ELI with tools and resources for City staff** providing guidance on what fair service entails and how to continue delivering it despite difficult circumstances.

## Making a Positive Impact – A Snapshot of Our Work in 2023

As a direct result of our work in 2023:

- Parks, Forestry & Recreation **improved the accessibility** of its recreation sign-up process, making it easier for people with visual impairments to access the service.
- A member of the public **received a rightful refund of \$2,260** from Toronto Hydro after waiting two years.
- A member of the public was able to **resolve a malfunctioning sewage system**, after concluding that a City contractor was negligent when relining the City portion of the sewer.
- A vulnerable TCHC tenant and their family were able to **stay an eviction notice** while working with TCHC to resolve an arrears issue.
- Toronto Building updated its website to ensure it provides the public with **accurate and timely information.**
- Several City Divisions now have the **knowledge and guidance** required to continue delivering fair service despite dealing with a member of the public who is displaying difficult behaviour.
- The City Manager's Office created one centralized tool to help the public navigate the different City tribunal complaints processes, **improving the accountability** of the process by making it easier for members of the public to make a complaint.

## Key Challenges and Risks

- The complexity of cases our office receives continues to increase each year, impacting the time it takes to close cases and complete investigations. Our oversight role over the Toronto police and the new housing unit have contributed to this increased complexity, as well.
- At Council's directive, Ombudsman Toronto submitted a proposed budget in January 2023 outlining the resources required to create a housing unit, led by a Deputy Ombudsman (Housing), to oversee the fairness of the City of Toronto's housing policies and procedures. In March 2023, Council adopted a motion for Ombudsman Toronto to create the unit, but at a reduced budget equalling two full-time staff

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members. As a result, the housing unit has had to rely on staff resources from the general investigation team, further impacting the speed with which the office was able to resolve complaints.

- In early 2023, we had completed an extensive preliminary investigation as a part of our MOU with the Toronto Police Service (TPS) and Toronto Police Services Board (TPSB) and were ready to begin the formal investigation. Shortly thereafter, the matter was brought before the courts, requiring our office to begin another extensive preliminary investigation into a second topic. This caused a delay in the launch of a police oversight investigation, which was outside of our control.

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### Priority Actions

- Listen to and resolve the public's complaints as effectively and as quickly as possible.
  - Identify and address systemic issues in how the City serves people, including launching housing and police-related investigations.
  - Consult with City staff to help build fair systems and services, and show them what equitable service requires.
  - Meaningfully engage with the public and City staff to inform them of our role and services, including proactively building relationships with the housing community to better inform the activities of the housing unit.
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## RECOMMENDATIONS

The Ombudsman recommends:

1. The 2024 Operating Budget for Ombudsman Toronto of \$3.792 million gross and net:

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
<b>Total Office Budget</b>	<b>\$3,792.0</b>	<b>\$0.0</b>	<b>\$3,792</b>

- The 2024 staff complement for Ombudsman Toronto of 24.0 positions comprised of 0.0 capital positions and 24.0 operating positions.
2. The 2025-2033 Capital Plan for Ombudsman Toronto totalling \$1.5 million in project estimates as detailed by project in [Appendix 5b](#).

# **2024 OPERATING BUDGET**

## 2024 OPERATING BUDGET OVERVIEW

Table 1: 2024 Operating Budget by Service

(In \$000s)	2022 Actual	2023 Budget	2023 Projection*	2023 Budget excl COVID	2024 Base Budget	2024 New / Enhanced	2024 Budget	Change v. 2023 Budget excl COVID	
By Service	\$	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>									
Ombudsman Toronto									N/A
<b>Total Revenues</b>									N/A
<b>Expenditures</b>									
Ombudsman Toronto	2,681.2	3,651.5	3,151.5	3,651.5	3,792.1		3,792.1	140.6	3.8%
<b>Total Gross Expenditures</b>	<b>2,681.2</b>	<b>3,651.5</b>	<b>3,151.5</b>	<b>3,651.5</b>	<b>3,792.1</b>		<b>3,792.1</b>	<b>140.6</b>	<b>3.8%</b>
<b>Net Expenditures</b>	<b>2,681.2</b>	<b>3,651.5</b>	<b>3,151.5</b>	<b>3,651.5</b>	<b>3,792.1</b>		<b>3,792.1</b>	<b>140.6</b>	<b>3.8%</b>
<b>Approved Positions**</b>	<b>18.0</b>	<b>24.0</b>	<b>N/A</b>	<b>24.0</b>	<b>24.0</b>		<b>24.0</b>	<b>N/A</b>	<b>N/A</b>

\*2023 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

### KEY COST DRIVERS – FUNDING PRIORITIES

**Total 2024 Base Budget** expenditures of \$3.792 million gross reflecting an increase of \$0.141 million in spending above 2023 Budget, predominantly arising from:

- Increase in salaries and benefits budget to reflect the full staff complement required to deliver the office's mandate, including the annualization impact for staffing costs for the newly formed Housing Commissioner function in 2023 and an adjustment for two additional working days in 2024.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in Ombudsman Toronto's 2024 Operating Budget do not have any significant equity impacts.

## 2024 OPERATING BUDGET KEY DRIVERS

The 2024 Net Operating Budget for Ombudsman Toronto is \$0.141 million or 3.8% higher than the 2023 Net Budget, when reversing 2023 pandemic costs and applying a zero-based budget approach to all prior year COVID-19 related financial impacts. Table 2 below summarizes the key cost drivers for the 2024 Budget.

**Table 2: 2024 Key Cost Drivers**

(In \$000s)	2024				2025
	Revenues	Gross	Net	Positions**	Annualized impact (Net)
<b>2023 Budget</b>		3,651.5	3,651.5	24.0	N/A
<b>2023 Projection*</b>		3,151.5	3,151.5	N/A	N/A
<b>2023 Budget (excl. COVID)</b>		3,651.5	3,651.5	24.0	N/A
<b>Key Cost Drivers:</b>					
<i>Prior Year Impacts</i>					
Annualization of Salary & Benefits cost for Housing Commissioner function		225.6	225.6		
Reversal of one-time website development cost in 2023		(80.0)	(80.0)		
Reversal of one-time Annual Report design costs in 2023		(8.0)	(8.0)		
Reversal of one-time set-up costs for the Housing Commissioner function		(44.4)	(44.4)		
<i>Salary &amp; Benefits</i>					
Base salary & benefits, and working day adjustments		19.9	19.9		1.1
<i>Non-Salary Inflation</i>					
Inflationary impact		4.1	4.1		2.8
<i>Other Changes</i>					
Technology costs		23.4	23.4		(20.0)
<b>Sub Total Key Cost Drivers</b>		<b>140.6</b>	<b>140.6</b>		<b>(16.1)</b>
<b>Affordability Measures:</b>					
<b>Sub Total Affordability Measures</b>					
<b>Total 2024 Budget</b>		<b>3,792.1</b>	<b>3,792.1</b>	<b>24.0</b>	<b>(16.1)</b>
<b>Change from 2023 Budget (excl. COVID) (\$)</b>		<b>140.6</b>	<b>140.6</b>	<b>N/A</b>	<b>N/A</b>
<b>Change from 2023 Budget (excl. COVID) (%)</b>	<b>N/A</b>	<b>3.8%</b>	<b>3.8%</b>	<b>N/A</b>	<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

### Key Base Drivers:

#### Prior Year Impacts:

Increase of \$0.226 million in annualization impact for salaries & benefits costs for staff in the newly operational Housing Commissioner function, partially offset by reversal of one-time set-up costs for the function as well as reversal of one-time website development and annual report design costs.

#### Salaries & Benefits:

Increase in salaries & benefits of \$0.020 million to reflect the full staff complement required to deliver the office's mandate and an adjustment for two additional working days in 2024.

#### Non-Salary Inflation:

Economic factor adjustment of \$0.004 million for non-payroll expenditure items.

#### Other Changes:

Increase in technology costs of \$ \$0.023 million to reflect additional license requirements.

**2025 & 2026 OUTLOOKS****Table 3: 2025 and 2026 Outlooks**

(In \$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
<b>Revenues</b>			
<b>Total Revenues</b>			
<b>Gross Expenditures</b>			
Base Salary, benefits and working day adjustments		1.1	15.5
Reversal of one-time license set-up costs		(20.0)	
Inflationary Impacts for non-payroll costs		2.8	2.5
<b>Total Gross Expenditures</b>	<b>3,792.1</b>	<b>(16.1)</b>	<b>18.0</b>
<b>Net Expenditures</b>	<b>3,792.1</b>	<b>(16.1)</b>	<b>18.0</b>
<b>Approved Positions</b>			
	<b>24.0</b>		

**Key drivers**

The 2025 Outlook with total gross expenditures of \$3.776 million reflects an anticipated \$0.016 million or 0.43% decrease in gross and net expenditures below the 2024 Operating Budget. The 2026 Outlook expects an increase of \$0.018 million or 0.48% above 2025 gross expenditures.

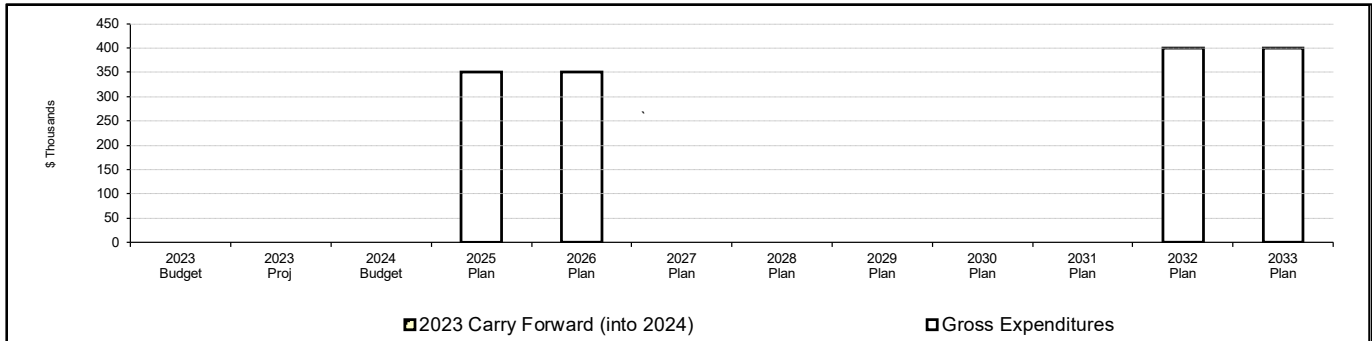
These changes arise from the following:

- Salary and benefit adjustments related to 261 working days in 2025 and 2026 versus 262 working days in 2024 and benefit rate changes for the two outlook years.
- Reversal of one-time software license set-up fees and,
- Economic factor adjustments for non-payroll expenditure items.

# **2024 – 2033 CAPITAL BUDGET AND PLAN**

**2024 – 2033 CAPITAL BUDGET & PLAN OVERVIEW**

**Chart 1: 10-Year Capital Plan Overview**



In \$000's	2023		2024 Capital Budget and 2025 - 2033 Capital Plan										Total 10 Year Plan
	Budget	Projection	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
	<b>Gross Expenditures by Project Category:</b> Health & Safety & Legislated SOGR Service Improvement & Growth <b>Total by Project Category</b>												
<b>Financing:</b> Debt Reserves/Reserve Funds Development Charges Provincial Federal Debt Recoverable Other Revenue <b>Total Financing</b>													


Changes to Existing Projects (\$0.0 Million)	New Projects (\$0 Million)	Capital Needs Constraints (\$0.0 Million)
None	None	None

**Note:**

For additional information, refer to [Appendix 5](#) for a more detailed listing of the 2024 and 2025-2033 Capital Budget & Plan by project.

**2024 – 2033 CAPITAL BUDGET AND PLAN**

**\$1.5 Million 10-Year Gross Capital Program**


<b>Enhanced Resiliency</b>
\$1.5 M 100%
<ul style="list-style-type: none"> <li>• <i>Ombudsman Case Management System SOGR 2025</i></li> <li>• <i>Ombudsman Case Management System SOGR 2032</i></li> </ul>

**How the Capital Program is Funded**

<b>City of Toronto</b>	
\$1.5 M 100%	
Debt	\$1.5 M



# APPENDICES

## Appendix 1

### 2024 Operating Budget by Category

Category (In \$000s)	2021	2022	2023	2023	2024	2024 Change from 2023		2024 Change from	
	Actual	Actual	Budget	Projection*	Budget	Budget	%	2023 Projection	%
	\$	\$	\$	\$	\$	\$		\$	
Contribution From Reserves/Reserve Funds	200.0								
Sundry and Other Revenues	0.1								
<b>Total Revenues</b>	<b>200.1</b>								
Salaries and Benefits	2,344.6	2,589.2	3,348.3	2,848.3	3,593.8	245.5	7.3%	745.5	26.2%
Materials & Supplies	3.0	3.4	5.5	5.5	4.9	(0.6)	(10.8%)	(0.6)	(10.8%)
Equipment	7.4	4.1	49.0	49.0	5.1	(44.0)	(89.7%)	(44.0)	(89.7%)
Service and Rent	67.8	84.5	248.6	248.6	188.2	(60.4)	(24.3%)	(60.4)	(24.3%)
<b>Total Gross Expenditures</b>	<b>2,422.8</b>	<b>2,681.2</b>	<b>3,651.5</b>	<b>3,151.5</b>	<b>3,792.1</b>	<b>140.6</b>	<b>3.8%</b>	<b>640.6</b>	<b>20.3%</b>
<b>Net Expenditures</b>	<b>2,222.7</b>	<b>2,681.2</b>	<b>3,651.5</b>	<b>3,151.5</b>	<b>3,792.1</b>	<b>140.6</b>	<b>3.8%</b>	<b>640.6</b>	<b>20.3%</b>

\*Projection based on 9 Month Variance

## Appendix 2

### Summary of 2024 Service Changes

N/A

## Appendix 3

### Summary of 2024 New / Enhanced Service Priorities Included in Budget

N/A

## Appendix 4

### Summary of 2024 New / Enhanced Service Priorities Included in Budget

N/A

## Appendix 5

### 2024 Capital Budget; 2025 - 2033 Capital Plan Including Carry Forward Funding

(In \$000s)	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2024 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Ombudsman Case Management System Replacement 2025		350	350								700		700	
Ombudsman Case Management System Replacement 2032									400	400	800		800	
<b>Total Expenditures (including carry forward from 2023)</b>		350	350						400	400	1,500		1,500	

\*Information above includes full project / sub-project 2024-2033 Budget and Plan cash flows. Does not break out the climate component costs separately.

## Appendix 5a

### 2024 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

## Appendix 5b

### 2025 - 2033 Capital Plan

(In \$000s)	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2025 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Ombudsman Case Management System Replacement 2025	350	350								700		700	
Ombudsman Case Management System Replacement 2032								400	400	800		800	
<b>Total Expenditures</b>	350	350						400	400	1,500		1,500	

## **Appendix 6**

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

N/A

## **Appendix 7**

### **Capacity to Spend Review**

N/A

## **Appendix 8**

### **Summary of Capital Needs Constraints**

N/A

## **Appendix 9**

### **Capital Program Provincial/Federal Funding Streams by Project**

N/A

## **Appendix 10**

### **Inflows and Outflows to/from Reserves and 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 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).