



# Minutes

Confirmed on  
March 7, 2017

## Executive Committee

<b>Meeting No.</b>	22 (Special)	<b>Contact</b>	Jennifer Forkes, Committee Administrator
<b>Meeting Date</b>	Tuesday, February 7, 2017	<b>Phone</b>	416-392-4666
<b>Start Time</b>	9:30 AM	<b>E-mail</b>	exc@toronto.ca
<b>Location</b>	Committee Room 1, City Hall	<b>Chair</b>	Mayor John Tory

EX22.1	ACTION	Adopted		Ward:All
--------	--------	---------	--	----------

### 2017 Property Tax Rates and Related Matters

#### Committee Recommendations

The Executive Committee recommends that:

1. In calculating the tax ratios, City Council elect the following:
  - a. for the purposes of establishing notional tax rates, to exclude the assessment of a property in a property class from the calculation of the total assessment of the properties in that property class if the current value of the property has increased by 100 percent or decreased by 25 percent, in accordance with subsection 2.2(4) of Ontario Regulation 121/07 ("O.Reg. 121/07"); and
  - b. subject to receiving the necessary regulation, for the purpose of determining the tax revenue that is used to establish the allowable maximum 2017 revenue limit, to adjust the total assessment for property in a property class so that the assessment does not include changes to the tax roll resulting from eligible assessment-related losses (largely from appeals) from prior years, and advise the Ministry of Finance of this election.
2. City Council adopt the 2017 tax ratios shown in Column II for each of the property classes set out below in Column I:

Column I	Column II	Column III
Property Class	2017 Recommended Tax Ratios (before Graduated Tax Rates)	2017 Ending Ratios (after Graduated Tax Rates and Budgetary Levy Increase)
Residential	1.0000000	1.0000000
Multi-Residential	2.7277000	2.6611705
New Multi-Residential	1.0000000	1.0000000
Commercial General	2.8828055	2.8476492
Residual Commercial –Band 1	2.7339614	2.4854894
Residual Commercial –Band 2	2.7339614	2.8476492

120. City Council approve the 2018 - 2026 Budget Committee Recommended Capital Plan for Toronto Zoo totalling \$54.500 million in project estimates, comprised of \$6.500 million for 2018; \$6.000 million for 2019; \$6.000 million for 2020; \$6.000 million for 2021; \$6.000 million for 2022; \$6.000 million for 2023; \$6.000 million for 2024; \$6.000 million for 2025 and \$6.000 million in 2026.

#### Yonge-Dundas Square

121. City Council approve the 2018 - 2026 Budget Committee Recommended Capital Plan for Yonge-Dundas Square totalling \$0.450 million in project estimates, comprised of \$0.050 million for each of the years from 2018 to 2026.

#### 2017 Operating Budget

#### CITIZEN CENTRED SERVICES "A"

#### Affordable Housing Office

122. City Council approve the 2017 Budget Committee Recommended Operating Budget for the Affordable Housing Office of \$3.474 million gross, \$1.170 million net for the following services:

Service	Gross (\$000s)	Net (\$000s)
New Affordable Housing Development	1,244.7	389.2
Housing Improvement Programs	1,114.6	390.8
Housing Policy and Partnerships	1,114.7	389.6
Total Program Budget	3,474.0	1,169.6

123. City Council approve the 2017 service levels for the Affordable Housing office as outlined on pages 13, 16 and 19 of the 2017 Preliminary Operating Budget Notes - Affordable Housing Office, and associated staff complement of 23.0 positions.

#### Children's Services

124. City Council increase the 2017 Budget Committee Recommended Operating Budget for Children's Services by \$1.133 million gross and net to reinstate for 2017 only, grant funding for occupancy costs in child care centres located in the 4 district school boards to enable the City to enter into discussions with the Province on the inclusion of childcare occupancy costs in the Provincial funding formula, such increase to be funded by amending the Budget Committee recommended increased tax funding towards the Toronto Transit Commission's 2017 Net Operating Budget so that the final 2017 one-time draw from the Toronto Transit Commission Stabilization Reserve be reduced from the original amount of \$14.4 million included in the Preliminary Budget to \$14.014 million.

125. City Council approve, as amended by Recommendation 124, the 2017 Budget Committee Recommended Operating Budget for Children's Services of \$482.541 million gross, \$81.848 million net for the following services:

Service	Gross (\$000s)	Net (\$000s)
Child Care Delivery	373,171.7	68,765.0
Child Care System Management	109,369.7	13,083.0
Total Program Budget	482,541.4	81,848.0

126. City Council approve the 2017 service levels for Children's Services as outlined on pages 16 and 19 of the 2017 Preliminary Operating Budget Notes - Children's Services, and associated staff complement of 982.5 positions.

127. City Council approve an increase of \$3.003 million gross and net with a corresponding increase in service levels, as reflected in the 2017 Budget Committee Recommended Budget above to enhance access to childcare by adding 300 new childcare subsidies bringing the total subsidies to 26,359 spaces.

128. City Council approve permanent property tax funding of \$2.717 million, as reflected in the 2017 Budget Committee Recommended Budget above, to replace one-time use of reserve draw from the Child Care Expansion Reserve Fund (XR1101), historically used as a bridging strategy to balance the annual operating budget short fall for the provision of child care subsidies thereby permanently replacing the need for the 5 year Child Care funding strategy previously approved by Council in 2015.

129. Given the current child care crisis in Toronto, City Council request the Provincial Government to review the funding formula that relates Subsidies to Spaces, whereas the number of fee subsidies has grown by 8.6 percent, while the number of licenced spaces has grown by 29.1 percent since the spring of 2010, and therefore, an additional 4,918 subsidies, or \$49.2 million are required to achieve the 2010 Ratio of Subsidies to Spaces.

130. City Council reaffirm and convey its decision of July 12, 2016 (EX16.21) to the Minister of Education in support of a continuum of learning and the stabilization of early years and child care programs located in school buildings by undertaking the following five actions which have been developed collaboratively by the City of Toronto and the Toronto District School Board (TDSB), the Toronto Catholic District School Board (TCDSB), Conseil scolaire Viamonde, and Conseil scolaire de district catholique Centre-Sud:

- a. improve the funding formula in order to fully fund the occupancy cost of early learning and child care space in schools directly to the school boards;
- b. ensure the funding formula takes into account the highest cost of building, operating and maintaining spaces for young children;
- c. ensure the funding formula for early learning space is not a per person rate, but a per room rate;
- d. ensure the funding formula accounts for the incrementally higher costs of operating before and after school programs in share spaces, and

e. ensure that the school utilization formula reflects the improved funding formula and fully accounts for early learning space in schools.

131. City Council request the City Manager to start discussions with Provincial counterparts on their recent Provincial announcements to create 100,000 day care spaces in Ontario, including Toronto. The discussions should include but not be limited to:

a. a planning process by which capital projects in Toronto are prioritized by the City, it is imperative that the Province address these issues before substantial Provincial expansion projects are implemented, and

b. the lack of operating support systems, such as, the School Occupancy Grant funding.

132. City Council request the City Manager to report on the number of new spaces that will be created through the Children's Services Capital Reserve and the School Boards/Ministry of Education capital program, over the next 10 year capital cycle, including a close analysis on how many day care spaces will be created and the cost of adding fee subsidies at least for 25 percent of the new spaces.

133. City Council request that the City Manager to report to the Executive Committee on his findings on Recommendations 131, and 132 at the earliest possible time.

134. City Council request the City Manager to review the overlapping of services provided by the City of Toronto and the Province of Ontario as a result of the Child Care and Early Years Act and report back in the third quarter of 2017. The review should include consultation with the relevant city divisions and child care providers, including City-operated child care centres and independent and/or non-profit child care providers.

#### Court Services

135. City Council approve the 2017 Budget Committee Recommended Operating Budget for Court Services of \$51.959 million gross, \$10.090 million net for the following services:

Service	Gross (\$000s)	Net (\$000s)
Court Case Management	35,267.4	(4,399.2)
Provincial Offences/Licencing Tribunal Dispute Resolution	11,256.8	9,956.6
Default Fine Collection Management	5,434.8	4,532.7
Total Program Budget	51,959.0	10,090.1

136. City Council approve the 2017 service levels for Court Services as outlined on pages 15, 17, and 20 of the 2017 Preliminary Operating Budget Notes - Court Services, and associated staff complement of 252 positions.

137. City Council approve the 2017 new user fees for Court Services identified in Appendix 7 of the 2017 Preliminary Operating Budget Notes - Court Services, for inclusion in the Municipal Code Chapter 441 "Fees and Charges".