

# Investing In A Healthy Toronto

A Comparison of Toronto's Capital Budgets &  
Plan, 2003-2022

By Sheila Block

The Wellesley Institute engages in research, policy and community mobilization to advance population health.

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10 Alcorn Ave, Suite 300  
Toronto, ON, Canada M4V 3B2  
416.972.1010  
[contact@wellesleyinstitute.com](mailto:contact@wellesleyinstitute.com)



## EXECUTIVE SUMMARY

# Investing In A Healthy Toronto: A Comparison of Toronto's Capital Budgets & Plan, 2003-2022



It's time for a closer look at Toronto's capital budgets. Every year there is a lively debate about the operating budget. Individual capital investments like transit funding get a lot of attention. However, we should look at the capital budget with a wider lens. So many of our city's most pressing needs can only be addressed through capital budget spending, and while they include transit, they go far beyond it. The need for infrastructure investment is well documented. Last summer provided an extreme example when we saw flooding linked to climate change which strained our infrastructure. The need for greater investments in communities for youth at risk was also tragically apparent in the violence of last summer.

This report compares Mayor Ford's capital budgets over the last three years with capital budgets during the Miller administration and considers Mayor Ford's plans for the future as laid out in the 2013 budget's 10-year-capital plan.

Comparing capital spending during the Ford and Miller administrations provides some surprising results. Overall, the distribution of capital spending by program area was quite similar. Despite his commitment to "ending the war on the car," in Mayor Ford's first two capital budgets spending on hard services, including roads and other transportation infrastructure, fell both in absolute terms and as a share of total spending. At the same time, the share of spending on internal services has increased during his tenure. Mayor Ford's vision of a city government focused on maintaining roads and sidewalks also was not evident in his capital budgets. The share of expenditures on "state of good repair" was similar during Mayor Miller's and Mayor Ford's budgets.

However, Mayor Ford's plans for the next 10 years shows a major shift to spending on roads and maintenance of existing infrastructure. The Mayor's plan would shift spending priorities and see the share of capital spending on "hard" citizen-centred services B, more than double from its current level. Similarly, spending on state of good repair, or the maintenance of existing infrastructure, will increase by more than 35 percent. This plan shows a narrow vision of the city's role and possibilities. In a growing city like Toronto, only maintaining our existing inadequate infrastructure makes a bad situation worse. Our infrastructure needs to be both maintained and expanded, across the full range of services.

When we consider financing the capital budget, it is important to remember that Toronto cannot borrow for operating costs and can only borrow for investments in capital expenditures. Mayor Ford has reduced reliance on debt in his capital budgets. At a time of yawning infrastructure deficit and historic low interest rates this reduced reliance on debt financing is a crucial lost opportunity to return our city to a state of good repair, to invest in the infrastructure that make Toronto a livable city for everyone.

Experts believe that both the market's appetite for municipal bonds and the very low interest rates make this an historic opportunity to rebuild infrastructure at low costs. In his 10-year-capital plan the share of debt financing is reduced by almost a third. This will be accompanied by more than doubling the capital costs that are paid for from current revenues. This will redirect these funds away from operating expenditures to capital. In this interest rate environment and market, this plan will defy economic sense, starve the operating budget and the good repair of Toronto's future.

## Introduction

Toronto's capital budgets deserve more scrutiny. There is already a lively debate about the operating budget, and individual capital investments, like transit funding, get much attention. However we should look at the capital budget from a wider lens. So many of our city's most pressing needs can only be addressed through capital budget spending; and while they include transit, they go far beyond it. The need for infrastructure investment is well documented.<sup>[1]</sup> Last summer provided an extreme example when we saw flooding linked to climate change which strained our infrastructure. The need for greater investments in communities for youth at risk was also tragically apparent in the violence of last summer.

Shedding more light on capital budgeting will support a conversation about how the budget can build a healthier city. This paper will compare Mayor Ford's capital budgets over the last three years with capital budgets during the Miller administration. It will also consider Mayor Ford's plans for the next 10 years in last year's capital budget. Over those three periods, it will compare expenditures by program and by category, and compare financing of capital budgets.

## Health Impacts Of Capital Expenditures

How we raise and spend capital dollars has a profound impact on the health of the city and the health of our residents. Health impacts of capital expenditures can be identified in each cluster of the city's programs. Spending on parks, forestry and recreation, as well as shelter, support and housing have some of the most familiar impacts on our health. Access to parks, trails, playgrounds and recreation centres helps to promote increased physical activity and relaxation, which are associated with health benefits such as lower blood pressure and cholesterol levels, and reduced risk of cardiovascular disease, type 2 diabetes, stroke, obesity, breast and colon cancer, hypertension, and bone and joint diseases.<sup>[2][3]</sup> Physical activity not only reduces health risks, it can also improve the health of people who have chronic conditions such as diabetes, and can reduce the likelihood of premature death. There is also a relationship between physical activity and mental health as it can minimize symptoms related to stress, anxiety and poor self-esteem.<sup>[4]</sup>

The evidence is clear on the strong and adverse relationship between homelessness and poor mental and physical health.<sup>[5-7]</sup> Epidemiological studies point to high rates of poor health among individuals who are homeless, including mental illness,<sup>[8]</sup> infectious diseases (HIV and TB),<sup>[9, 10]</sup> and substance-abuse related ailments and injuries.<sup>[11]</sup> Overcrowding and poor physical infrastructures can amplify the spread of infections. Moreover, the connections between living conditions and respiratory illnesses, including asthma have well-established links with inadequate ventilation and air quality, and the presence of dampness, mould, and infestations.<sup>[12-14]</sup> Investment into housing and shelter conditions can therefore reduce all these health risks.

It is well known that investments in the built environment include opportunities to reduce health risks. They can result in design characteristics that improve physical activity and accessibility. Active transportation networks, such as sidewalks and bike lanes, encourage residents to walk and cycle, helping decrease overweight and obesity levels and cardiovascular risks.<sup>[2]</sup> Maintenance of sidewalks and proper cycling infrastructure are important investments as they prevent injury and fatality, while increasing accessibility and mobility.<sup>[15]</sup> Additional investment in the TTC can also improve health through effects on air pollution, noise, and improved access to employment and educational opportunities, health and social programs,

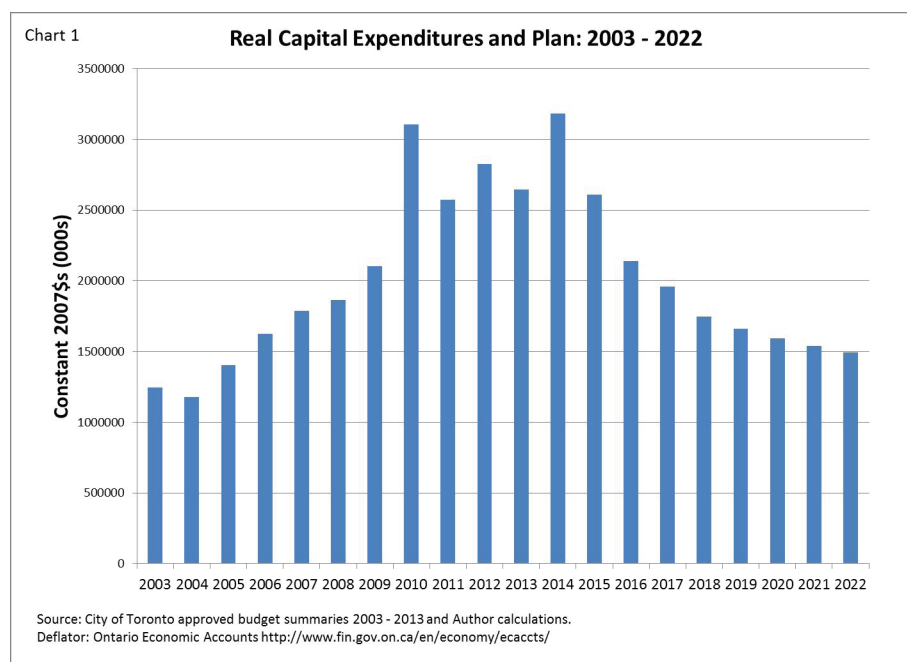
and cultural and recreational opportunities.<sup>[2]</sup> Health impacts of investments in the built environment extend to rate supported programs such as solid waste management and water. Improper waste water treatment and poor sanitation can increase the risk of drinking water becoming contaminated with deadly bacteria such as E.coli.<sup>[16]</sup> Furthermore, the replacement of lead pipes continues to reduce exposure to lead poisoning.<sup>[17]</sup> Capital budgets have multiple pathways to have an impact on health outcomes.

## City Of Toronto Capital Spending 2003 To 2013 And Plan To 2022

Toronto's capital spending in 2013 is budgeted at \$2.9 billion. It includes both rate supported and tax-supported spending. The rate supported budget includes capital investments in water services and solid waste management. The tax supported capital budget includes all other areas of city investment in city operations and agencies including the TTC.

Chart 1 shows inflation-adjusted actual and planned capital spending from 2003 to 2022. It shows a steady increase from 2003 to 2009. The sharp rise in 2010 coincides with the federal and provincial infrastructure stimulus spending programs. Capital spending levels out for the next three years from 2011 through to 2013. The capital plan shows a sharper rise in spending in 2014 and then a steady decline in spending out to 2022. This profile of declining spending in the out years of the 10-year plan is consistent with the capital plan in former Mayor Miller's last budget.

Over this period, spending categories have shifted in the city's reporting. In order to maintain comparability in program spending over time, we have adjusted spending categories to reflect the program categories in the 2013 budget. To compare rate and tax supported budgets, adjustments were made for spending in 2005 to 2008 budgets, where solid waste management was moved from the tax supported capital program to the rate supported program.



## Tax-Supported Capital Spending By Program

The city breaks down spending into the following program areas: citizen centred services A, citizen centred services B, internal services, other city programs, and agencies. Citizen centred services A includes a broad range of services from children's services

to economic development and culture. The largest component of citizen centred services A is parks, forestry and recreation, which accounts for 66 percent of planned spending in that area between 2013 and 2022. Citizen centred services B is comprised of hard services: fire services, city planning, transportation and waterfront initiative. It is dominated by transportation services which maintains the transportation infrastructure including roads, bridges, sidewalks and boulevards. It accounts for 90 percent of planned spending in citizen centred services B between 2013 and 2022. Internal services include: facilities management and real estate, financial services, fleet services, and information technology. "Other city programs" is the smallest category, the Pan Am Games account for 38 percent of planned spending in this area between 2013 and 2022. Agencies range from Exhibition Place to Toronto Public Library; and finally the TTC is reported separately.

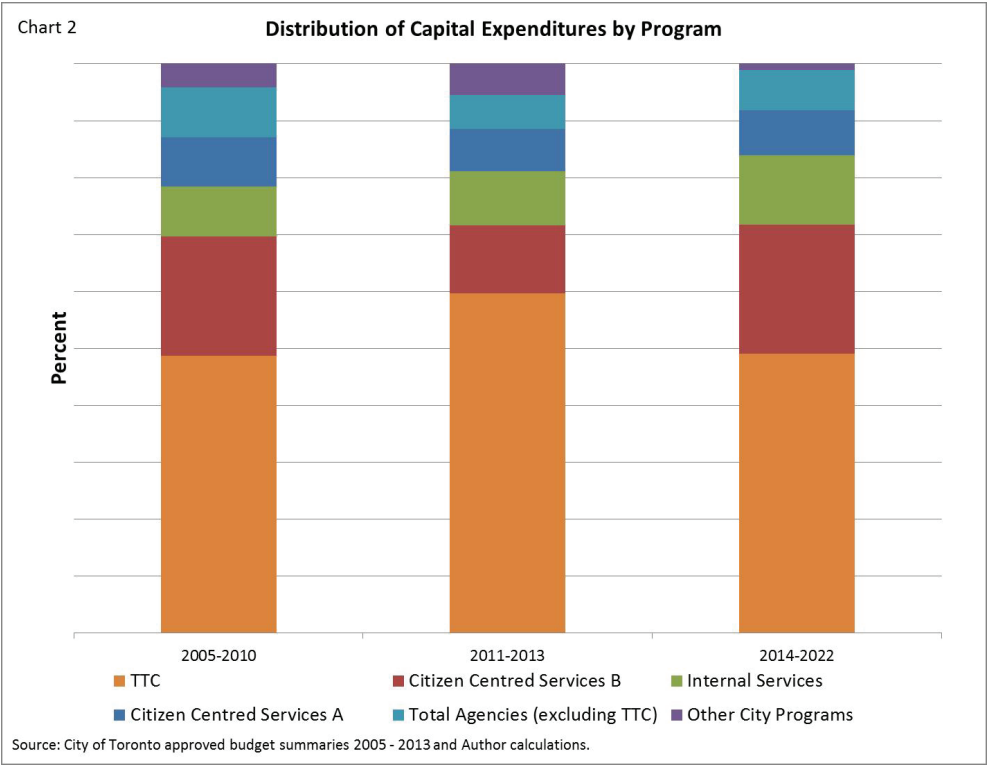
Chart 2 shows the distribution of capital spending by program areas for three periods: 2005-2010, 2011-2013, and planned expenditures from 2014 to 2022. The TTC dominates capital spending budgets over all three periods.

The share of spending on citizen centred services B, which is largely transportation services, decreased as a share of total spending in Mayor Ford's budgets. In fact, in two out of his three budgets, absolute dollar spending on transportation services declined. The Mayor's plan for the next 9 years is to expand spending on these services. The average share of total spending of these services over the 9 years is 23 percent, just slightly above the average between 2005 and 2010. However, this average masks the shift of capital resources over

### City Programs By Area

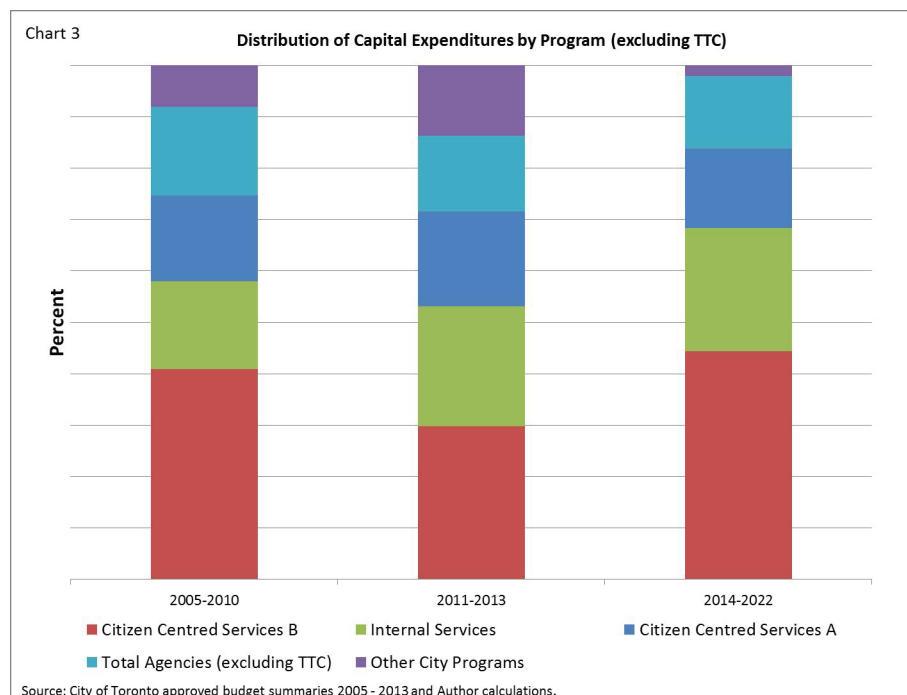
<b>Citizen Centred Services A</b> 311 Toronto Children's Services Court Services Economic Development and Culture Emergency Medical Services Long Term Care Homes Services Parks, Forestry, and Recreation Shelter, Support and Housing Administration Toronto Employment and Social Services
<b>Citizen Centred Services B</b> City Planning Fire Services Transportation Services Waterfront Revitalization Initiative
<b>Internal Services</b> Facilities Management and Real Estate Financial Services Fleet Services Information and Technology
<b>Other City Programs</b> Accountability Offices City Clerk's Office Pan Am Games Radio Replacement Project Sustainable Energy Plan IT Related Projects
<b>Agencies</b> Exhibition Place GO Transit Sony Centre (Hummingbird) Toronto and Region Conservation Authority Toronto Police Service Toronto Public Health Toronto Public Library Toronto Zoo Yonge-Dundas Square

the planning period. By the end of the period, planned spending on these hard services would have more than doubled as a share of total capital spending, from 15 to 31 percent.



## Program Spending Excluding The TTC

The TTC is such a large share of the capital budget; it can mask shifts in the shares of other components. Removing TTC spending provides a different perspective on changes in other components of the capital budget. Chart 3 shows the shares of expenditures by program area over the three periods: 2005 to 2010, 2011 to 2013 and 2014 to 2022. Over Mayor Ford's tenure, there was a sharp drop in the share of expenditures on the hard services included in citizen centred services B as compared to the period 2005-2010. This drop in spending on hard services, dominated by spending on roads is a surprise from a Mayor who declared an end to "the war on the car." It also shows a sharp rise in internal services for the city from 17 percent to 23 percent. This spending area includes facilities management and real estate, financial services, fleet services, and information and technology. There is also a rise in spending in the "other" category, largely due to increased spending on Union Station and the Pan Am Games. Planned program spending exclusive of the TTC from 2014 to 2022 shows an increasing share going to citizen services B with the bulk of the funds going to transportation.

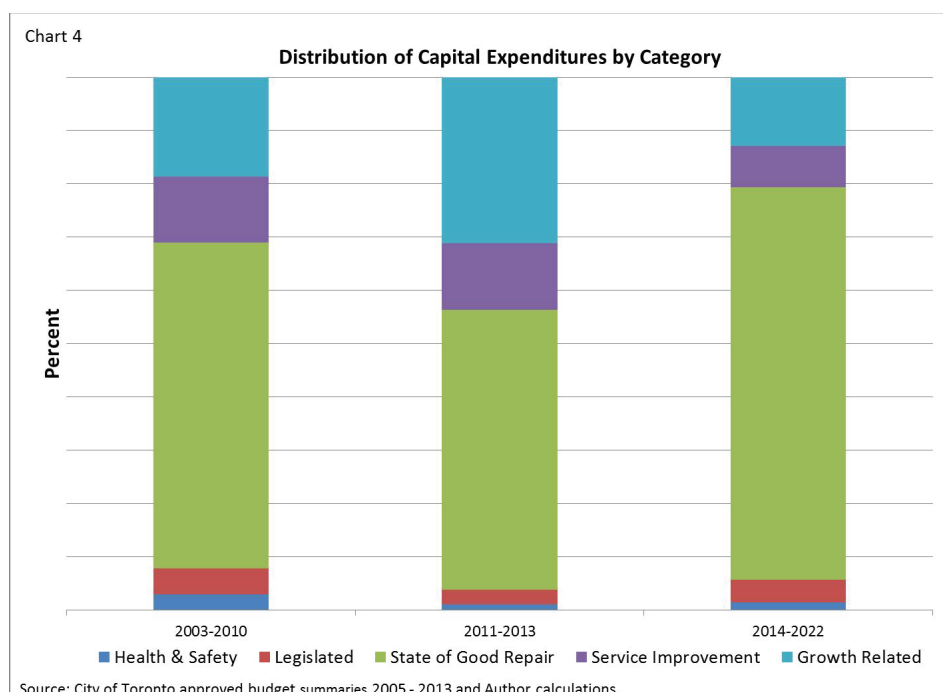


## Tax-Supported Spending By Category

Along with information on spending by program, the City categorizes capital spending as follows: health and safety; legislated; state of good repair; service improvement; and growth related.<sup>[18]</sup> Spending on state of good repair includes maintenance, and repair or replacement of existing assets. Spending on service improvements are capital investments that improve service delivery above the current council-approved standard or provides for the introduction of new services. Growth related expenditures support growth and development across the city. Spending on health and safety results from urgent repairs arising from a demonstrated concern for a health and safety hazard. Finally, legislated spending is required by provincial or federal legislation or compliance with city policy.



Chart 4 compares spending in these categories for three periods: 2003-2010; 2010-2013 and 2014 to 2022. It shows a sharp drop in the share of capital expenditures spent on state of good repair during Mayor Ford's tenure as compared to Mayor Miller's – 53 percent versus 61 percent – and a greater share of spending on growth related and service improvement investments. However, this trend will be reversed in the Mayor's plan for capital investment. Planned expenditures for 2014 to 2022 show a 21 percentage point rise in spending on state of good repair.

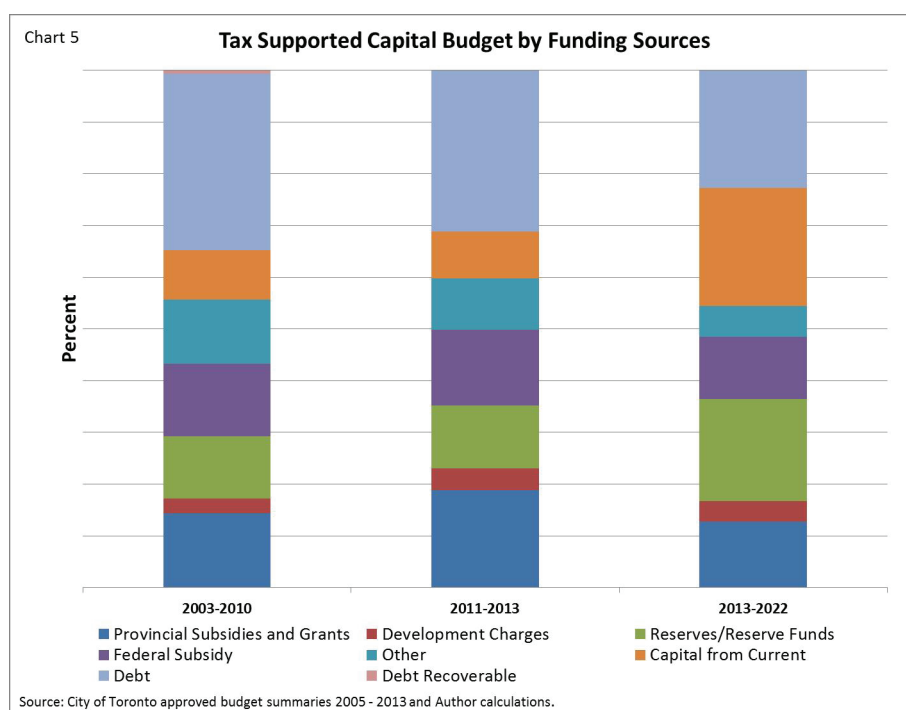


## Sources Of Financing Capital Expenditures

Municipalities are prohibited by law from borrowing to finance operating expenditures. Therefore any borrowing is to finance capital expenditures. From a public finance perspective there are a number of reasons why borrowing for capital investments is a wise decision.<sup>[19]</sup> Borrowing permits municipalities to synchronize the costs and benefits of expenditures over time for assets that are long lived. It supports intergenerational equity, as those who pay for services are the same people who are enjoying the benefits. From this perspective, property taxes are only appropriate for funding capital expenditures with a short life, like vehicles or computer equipment.

However, debt is not a panacea. It directs future revenues to interest and debt repayments and therefore away from provision of services. The city limits its debt service costs to 15 percent of property tax revenues.<sup>[20]</sup> These debt service costs are, of course, in part dependant on interest rates. Current low rates reduce interest costs for a given level of borrowing, and allows for more borrowing at a given cost. The current environment with low interest rates and an appetite for long term debt is an opportunity to finance the

city's capital expenditures at historic low costs.<sup>[21]</sup> In its 10 year plan, the Ford administration committed to keep debt charges to average 12 percent of property tax revenues; 20 percent below the city's own policy.<sup>[22]</sup> At a time with a yawning infrastructure deficit<sup>[1, 23]</sup> and historic low interest rates, this reduced reliance on debt financing is a crucial lost opportunity to return our city to a state of good repair and to invest in the infrastructure that makes Toronto a livable city for everyone. Chart 5 shows how capital expenditures are financed over three periods: 2003-2010; 2011 -2013; and planned financing for 2013-2022 in the 2013 budget. These expenditures are financed by: transfers from other levels of government, debt, reserves and reserve funds, and from current revenues. While funding from reserves and reserve funds was similar in the Miller and Ford years at about 12 percent, Mayor Ford's long term plan sees that rising to 20 percent over the period 2013-2022. Over the period 2011-2013, a slightly smaller share of total capital expenditures were financed from current revenues: 9 percent as compared to 10 percent from 2003 to 2010. However, in Mayor Ford's plan financing from current revenues will increase to 23 percent over the next 10 years. At 31 percent, Mayor Ford's reliance on debt was lower than Mayor Miller's at 34 percent. Mayor Ford's



plan is to reduce reliance on debt by almost one third; to 23 percent. This increased reliance on current revenues and decreased reliance on debt will sharply reduce funds available for operating expenditures.

## Conclusions

Comparing capital spending during the Ford and Miller administrations provides some surprising results. Overall, the distribution of capital spending by program area was quite similar. Despite his commitment to “ending the war on the car” in Mayor Ford's first two capital budgets, spending on hard services including transportation fell both absolutely and as a share of total spending. At the same time,

the share of spending on internal services has increased during Mayor Ford's tenure. Mayor Ford's vision of a city government focused on maintaining roads and sidewalks was not evident in his capital budgets. The share of expenditures on "state of good repair" were similar during Mayor Miller's and Mayor Ford's budgets.

However, Mayor Ford's plans for the next 10 years shows a major shift to spending on roads and maintenance of existing infrastructure. The Mayor's plan would shift spending priorities and see the share of capital spending on "hard" citizen centred services B, more than double from its current level. Similarly, spending on state of good repair, or the maintenance of existing infrastructure, will increase by more than 35 percent. This plan shows a narrow vision of the city's role and possibilities.

Turning to the financing of the capital budget, Mayor Ford has reduced reliance on debt in his capital budgets. At a time with a yawning infrastructure deficit <sup>[1, 23]</sup> and historic low interest rates, this reduced reliance on debt financing is a crucial lost opportunity to return our city to a state of good repair and to invest in the infrastructure that will make Toronto a livable city for everyone.

Experts believe that both the market's appetite for municipal bonds and the very low interest rates make this an historic opportunity to rebuild infrastructure at low costs. In Mayor Ford's 10-year capital plan, there is a planned reduction on reliance on debt financing by almost a third. This will be accompanied by more than doubling the capital costs that are paid for from current revenues. This will redirect these funds away from operating expenditures to capital. In this interest rate environment and market, this plan will defy economic sense, starve the operating budget, and threaten the good repair of Toronto's future.

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<b>Table 1 - Council Approved Capital Budgets and Plan (000s)</b>			
	Total Tax Supported Capital Program	Total Rate Supported Program	Total Capital Spending
2003	*	*	1,155,305
2004	*	*	1,114,587
2005	1,004,742	350,575	1,355,317
2006	1,229,371	372,205	1,601,576
2007	1,406,128	390,247	1,796,375
2008	1,544,312	382,969	1,927,281
2009	1,637,132	514,223	2,151,355
2010	2,430,746	760,650	3,191,396
2011	2,016,400	692,534	2,708,934
2012	2,337,902	699,308	3,037,210
2013	2,272,674	631,243	2,903,917
2014	2,618,289	947,519	3,565,808
2015	2,021,117	961,886	2,983,003
2016	1,546,723	950,745	2,497,468
2017	1,401,840	934,736	2,336,576
2018	1,242,837	884,773	2,127,610
2019	1,141,614	924,847	2,066,461
2020	1,040,371	983,125	2,023,496
2021	970,865	1,021,651	1,992,516
2022	1,004,020	972,487	1,976,507

\* Data Unavailable

Adjustments were made for spending in 2005 to 2008 budgets

Sources:

2003 [http://www.toronto.ca/budget2003/pdf/budget\\_2003.pdf](http://www.toronto.ca/budget2003/pdf/budget_2003.pdf)  
2004 [http://www.toronto.ca/budget2004/pdf/budget\\_2004.pdf](http://www.toronto.ca/budget2004/pdf/budget_2004.pdf)  
2005 [http://www.toronto.ca/budget2005/pdf/2005budgetbook\\_link.pdf](http://www.toronto.ca/budget2005/pdf/2005budgetbook_link.pdf)  
2006 [http://www.toronto.ca/finance/pdf/bs06\\_far05\\_vol4.pdf](http://www.toronto.ca/finance/pdf/bs06_far05_vol4.pdf)  
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2012 [http://www.toronto.ca/budget2012/2012\\_budget\\_summary/pdf/capital\\_appendices.pdf](http://www.toronto.ca/budget2012/2012_budget_summary/pdf/capital_appendices.pdf)  
2013-2022 [http://www.toronto.ca/budget2013/2013\\_budget\\_summary/pdf/capitalapp3.pdf](http://www.toronto.ca/budget2013/2013_budget_summary/pdf/capitalapp3.pdf)

<b>Table 2 - Distribution of Capital Expenditures by Program</b>			
	2005-2010	2011-2013	2014-2022
Citizen Centred Services A	9%	7%	8%
Citizen Centred Services B	21%	12%	23%
Internal Services	9%	9%	12%
Other City Programs	4%	6%	1%
Total Agencies (excluding TTC)	9%	6%	7%
TTC	49%	60%	49%
Total Tax Supported Capital Program	100%	100%	100%
City of Toronto Council Approved Budget Summaries 2005 – 2013 and author's calculations			

<b>Table 3 - Distribution of Capital Expenditures by Program (Excluding TTC)</b>			
	2003-2010	2011-2013	2014-2022
Citizen Centred Services A	17%	18%	16%
Citizen Centred Services B	41%	30%	44%
Internal Services	17%	23%	24%
Other City Programs	8%	14%	2%
Total Agencies (excluding TTC)	17%	15%	14%
Total Tax Supported Capital Program (excl. TTC)	100%	100%	100%
City of Toronto Council Approved Budget Summaries 2005 – 2013 and author's calculations			

<b>Table 4 - Distribution of Capital Expenditures by Category</b>			
	2003-2010	2011-2013	2014-2022
Health & Safety	3%	1%	1%
Legislated	5%	3%	4%
State of Good Repair	61%	53%	74%
Service Improvement	12%	13%	8%
Growth Related	19%	31%	13%
Total Expenditures	100%	100%	100%
City of Toronto Council Approved Budget Summaries 2005-2013 and author's calculations			

<b>Table 5 - Tax-Supported Capital Budget By Funding Sources</b>			
	<b>2003-2010</b>	<b>2011-2013</b>	<b>2013-2022</b>
Provincial Subsidies and Grants	14%	19%	13%
Development Charges	3%	4%	4%
Reserves/Reserve Funds*	12%	12%	20%
Federal Subsidy	14%	15%	12%
Other**	12%	10%	6%
Capital from Current	10%	9%	23%
Debt	34%	31%	23%
Debt Recoverable	1%	0%	0%
<b>Total Funding</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
* Reserves and Reserve Funds Combined ** Other includes cash donations and third party contributions City of Toronto Council Approved Budget Summaries 2005 – 2013 and author's calculations			