

2021 Budget Notes

City Planning Division

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Description

The City Planning Division is helping to build Toronto's future by managing the growth and physical form of the city – how it looks, feels and moves, and the opportunities it provides in terms of jobs and services to its residents.

City Planning delivers the following services:

- City Building & Policy Development
- Development Review, Decision & Implementation

Why We Do It

Development applications comply with the Official Plan, other legislation, and principles of good planning. Applicants receive timely and fair recommendations on development applications.

The City of Toronto has an Official Plan and Design Guidelines for balanced and socially and environmentally resilient physical growth. Policy and guideline development is integrated and collaborative.

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.

What Service We Provide

City Building & Policy Development

Who We Serve: Community Groups, Interest Groups, Property Owners

What We Deliver: Improving the built environment, the integration of land use and transportation, the natural environment, the optimization of the City's waterfront assets, the partnership with planning agencies and other orders of government, and achieving revitalization while ensuring the creation of sustainable neighbourhoods.

How Much Resources (2021 gross operating budget): \$23.253 million

Development Review, Decision & Implementation

Who We Serve: Applicants, Community Groups, Interest Groups, Property Owners

What We Deliver: Review development applications to ensure desirable development through public consultation and timely review process, while ensuring the implementation of Council policies and applying relevant provincial regulations and plans.

How Much Resources (2021 gross operating budget): \$30.136 million

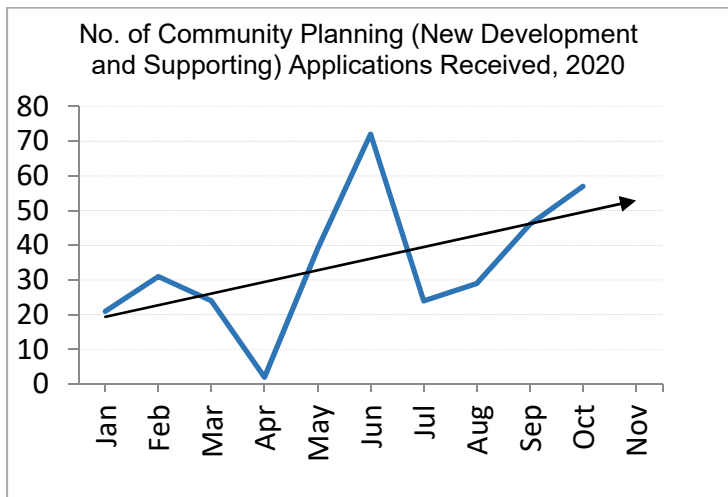
Budget at a Glance

OPERATING BUDGET			
\$Million	2021	2022	2023
Revenues	\$39.9	\$41.1	\$41.4
Gross Expenditures	\$53.4	\$54.7	\$55.3
Net Expenditures	\$13.5	\$13.6	\$13.9
Approved Positions	451.0	451.0	449.0

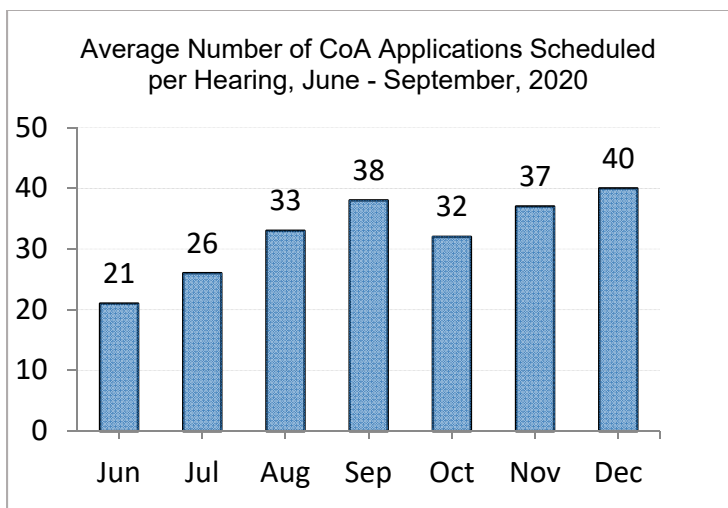
10-YEAR CAPITAL PLAN			
\$Million	2021	2022-2030	Total
Gross Expenditures	\$6.6	\$54.4	\$61.1
Debt	\$3.0	\$26.8	\$29.8

Note: Includes 2020 carry forward funding to 2021

How Well We Are Doing – Behind the Numbers



- In 2020, to-date, the number of Official Plan Amendments, Zoning By-law Amendments and Site Plan Control applications received have trended up.
- Total number of Community Planning applications for 2020 is expected to be similar to 2019; however, their size and complexity grow.



- The number of Committee of Adjustment applications scheduled for a panel hearing was greatly impacted by the suspension of City Planning services, due to COVID-19, but it is recovering.
- Since resumption of City Planning services in June, and with revised procedures and experience using the Webex video conference platform, staff and panel members have been able to increase and schedule more applications per hearing. (A decline in October was due to fewer but more complicated applications being scheduled, and a three-month start of member cross-appointments.)

How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Outcome Measures								
Development Review, Decision & Implementation	Time-frame (weeks) from receipt of Committee of Adjustment application to hearing date, city-wide average	12	9	9	12	9	8	●
City Building & Policy Development	% proposed residential units with 500 metres of higher order transit	88%	61%	60%	60%	60%	60%	●
Development Review, Decision & Implementation	% of complete / incomplete notice sent within 30 days	78%	72%	80%	80%	80%	80%	●
Service Level Measures								
Development Review, Decision & Implementation	# of complex OPA/Rezoning decisions within 18 months	59%	59%	80%	45%	80%	80%	●
City Building & Policy Development	# of City Building studies completed	36	22	18	18	18	18	●

COVID-19 IMPACT AND RECOVERY

2020 Impact	2021 Impact and Recovery
<p>Financial Impact (Operating)</p> <p>Due to emergency closures and public health regulations, City Planning has experienced the following financial impacts:</p> <ul style="list-style-type: none"> • \$0.046 million in additional staff related overtime, personal protective equipment (PPE) and supplies expenses. • \$0.307 million in additional costs for teleworking to ensure safety and compliance with the prevailing guidelines from the Medical Office of Health. • \$0.390 million in costs related to the lump sum payment to permanent staff who were eligible to retire under the Voluntary Separation Program. • \$2.967 million in projected cost savings in salaries and benefits due to the hiring slow down while continuing recruitment for essential positions. 	<p>Financial Impact (Operating)</p> <p>Due to the continuation of emergency closures and public health regulations, City Planning will experience the following financial impacts:</p> <ul style="list-style-type: none"> • \$0.769 million in projected cost savings in salaries and benefits (and corresponding revenue reduction of \$0.126 million) due to the implementation of the Voluntary Separation Program. • \$0.309 million in projected cost savings in salaries due to the cancellation of the non-union performance pay.
<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> • \$1.973 million in deferred project costs to align with delivery forecast and constraints. • Reviewed projects and accelerated alternate projects as needed. 	<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> • Continue to review with partner divisions on project progress and scheduling.
<p>Service Level Changes</p> <ul style="list-style-type: none"> • City Planning staff continue to work from home and have moved to virtual format of community consultations, public meetings and Community of Adjustment hearings. • Hiring slow-down has impacted the delivery of legislated service and City Council priorities. • Protocols and processes have been implemented in accordance with prevailing health and safety measures to allow all services to be offered. 	<p>Service Level Changes</p> <ul style="list-style-type: none"> • There are no anticipated impacts to service levels as a result of COVID-19 during 2021. • The Service Levels will be reviewed and adjusted to reflect processes and protocols as required in accordance with prevailing health and safety guidelines and advice from the Medical Officer of Health.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Following the COVID-19 related suspension of non-essential services on March 18, City Planning resumed full services on June 1, including virtual public hearings at the Committee of Adjustment, which started on June 3.
- Zoning By-law amendments to implement the Finch West LRT were adopted.
- City-wide and site-specific Temporary Use By-laws were initiated to expand zoning permissions for outdoor patios.
- Growing Up: Planning for Children in New Vertical Communities Urban Design Guidelines adopted by City Council.
- Expanding Housing Options in Neighbourhoods approach and work plan approved.
- Proposed Affordable Rental Housing and Affordable Rents Definition and Inclusionary Zoning draft Official Plan and Zoning By-law amendments endorsed by the Planning and Housing Committee.
- Municipal Code amendments for Heritage applications and decisions adopted.
- Retail Design Manual adopted by City Council.
- Golden Mile Secondary Plan and Urban Design Guidelines adopted by Scarborough Community Council and City Council.
- Processed more than 400 Community Planning development review applications.
- Processed approximately 3000 Committee of Adjustment minor variance and consent applications.
- Priority affordable housing applications and initiatives, including modular supportive housing proposals, were processed and approved.

Key Challenges and Risks

- Prioritize transit, housing and planning frameworks.
- Implementation of Concept 2 Keys (C2K) governance and streamlining changes in the Development Review process.
- High volume of appeals to the Local Planning Appeal Tribunal and Toronto Local Appeal Body.
- Improve the effectiveness and efficiency of the Committee of Adjustment and Community Planning; harmonizing policies and practices.
- Ensure staffing resources are aligned to current work volume pressures.
- Delivering on service levels and legislated requirements, given budgetary restraints.

Priority Actions

- Key work plan priorities, and related actions:
 - Maintaining and Creating Housing, including advancing Expanding Housing Options in Neighbourhoods.
 - Keeping Toronto Moving, such as support and coordination for Provincial and City priority transit lines.
 - Investing in People and Neighbourhoods, through the creation of Complete Communities and Employment Centres.
 - Championing, influencing and leading strategic City Building including COVID-19 Recovery and Rebuild.
 - Tackling Climate Change and Building Resilience, such as continued implementation of Port Lands Flood Protection.
 - Driving Policy and Practice Change, Process Transformation and Future Work, including a city-wide heritage survey.
- Advancing service delivery improvements (C2K, e-Business, Application Information Centre improvements).
- Adjusting policies and practices to support ongoing legislative changes impacting appeals to the Local Planning Appeal Tribunal (LPAT).
- Addressing a loss of employees due to retirements / internal promotions / resignations / 2020 voluntary separation program, and filling vacancies in key areas.

RECOMMENDATIONS

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

1. City Council approve the 2021 Operating Budget for City Planning of \$53.388 million gross, \$39.948 million revenue and \$13.440 million net for the following services:

Service:	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
City Building & Policy Development	23,252.7	5,458.5	17,794.2
Development Review, Decision & Implementation	30,135.7	34,489.4	(4,353.7)
Total Program Budget	53,388.4	39,947.9	13,440.5

2. City Council approve the 2021 staff complement for City Planning of 451.0 positions comprised of 15.1 capital position and 435.9 operating positions.
3. City Council approve the technical adjustments, discontinuation and transfer to user fees, for City Planning identified in [Appendix 9](#), for inclusion in the Municipal Code Chapter 441 "Fees and Charges".
4. City Council approve the 2021 Capital Budget for City Planning with cash flows and future year commitments totaling \$11.182 million as detailed by project in [Appendix 6a](#).
5. City Council approve the 2022-2030 Capital Plan for City Planning totalling \$49.894 million in project estimates as detailed by project in [Appendix 6b](#).

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2021 OPERATING BUDGET

2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection	2021 Base Budget	2021 New / Enhanced	2021 Budget	Change vs. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
City Building & Policy Development	4,768.5	7,107.9	4,322.9	5,458.5		5,458.5	1,135.5	26.3%
Development Review, Decision & Implementation	38,331.8	33,988.5	34,287.2	34,034.6	454.8	34,489.4	202.2	0.6%
Total Revenues	43,100.2	41,096.4	38,610.2	39,493.1	454.8	39,947.9	1,337.7	3.5%
Expenditures								
City Building & Policy Development	23,538.2	24,474.2	22,247.5	23,252.7		23,252.7	1,005.2	4.5%
Development Review, Decision & Implementation	27,336.0	30,172.6	27,896.8	29,681.0	454.8	30,135.7	2,239.0	8.0%
Total Gross Expenditures	50,874.2	54,646.9	50,144.2	52,933.6	454.8	53,388.4	3,244.2	6.5%
Net Expenditures	7,774.0	13,550.5	11,534.0	13,440.5		13,440.5	1,906.5	16.5%
Approved Positions	439.0	450.0	450.0	447.0	4.0	451.0	1.0	0.2%

*2020 Projection based on Q3 Variance Report

COSTS TO MAINTAIN EXISTING SERVICES

Total 2021 Base Budget expenditures of \$52.934 million gross reflecting an increase of \$2.789 million in spending above 2020 projected year-end actuals (prior to enhancements), predominantly arising from:

- Increases in salaries and benefits for existing positions, including the annualization of 13 positions added in the 2020 Budget (funded by fees and reserves), due to anticipated positions to be filled in 2021 to meet service demands, which were vacant in 2020 due to COVID-19 response.
- Continuing support of City Council directed and other initiatives; including Development Review process and service delivery, Bill 139 and 108 impacts, waterfront development and transit expansion projects.
- Above pressures are partially offset by expenditure savings arising from a line by line review and revenues from development application review fees.

Given the financial impacts of COVID-19 on 2020 actuals, a further comparison of the 2021 Base Budget to the 2020 Council Approved Budget is provided below:

- 2021 Base Budget totalling \$13.441 million in net expenditures reflects a \$0.110 million net decrease below the 2020 Council Approved Budget.

COSTS TO ENHANCE SERVICES

New and Enhanced Service expenditures of \$0.455 million gross and \$0 net, enabling:

- Additional 4 positions to accelerate development approvals for affordable housing across Toronto as part of the Housing Now Initiative (\$0.455 million gross, \$0 net).

EQUITY IMPACTS OF BUDGET CHANGES

Increasing access to affordable housing: City Planning's 2021 Operating Budget includes an investment of \$0.454 million to support the development of the Housing Now Initiative, which will have a positive impact on women, seniors, newcomers, and low-income residents, increasing their access to affordable housing. This investment supports numerous City of Toronto equity strategies and commitments including Housing Opportunities Toronto Action Plan, Social Procurement Policy, Strong Neighbourhoods Strategy, Toronto Newcomer Strategy and the Toronto Seniors Strategy.

2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for City Planning is \$52.934 million gross or 5.6% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2c summarizes New and Enhanced requests.

Table 2a: 2021 Key Drivers – Base Budget

Key Cost Drivers	2019 Actuals	2020 Budget	2020 Projection	2021 Base Budget	Change vs. 2020 Projection	
					\$	%
Expenditures						
1 Salaries and Benefits	46,332.5	50,502.8	46,495.2	49,443.8	2,948.7	6.3%
2 Materials & Supplies	128.1	133.0	81.9	138.0	56.2	68.6%
3 Equipment	486.1	572.4	572.4	323.8	(248.6)	-43.4%
4 Service and Rent	2,051.0	1,740.0	1,267.4	1,610.0	342.6	27.0%
5 Contribution To Reserves	103.2	102.6	102.6	102.3	(0.3)	-0.3%
6 Other Expenditures	1,773.4	1,596.0	1,624.8	1,315.7	(309.1)	-19.0%
Total Expenditures	50,874.2	54,646.9	50,144.2	52,933.6	2,789.4	5.6%
Revenues						
1 User Fees & Donations	36,033.6	30,842.7	32,246.5	31,409.6	(836.8)	-2.6%
2 Transfers From Capital	2,441.4	4,360.6	2,617.5	2,194.2	(423.3)	-16.2%
3 Draw from Reserve Funds	3,236.4	4,141.4	2,982.5	3,387.5	405.0	13.6%
4 Other Revenues and Recoveries	1,388.9	1,751.6	763.7	2,501.8	1,738.1	227.6%
Total Revenues	43,100.2	41,096.4	38,610.2	39,493.1	882.9	2.3%
Net Expenditures	7,774.0	13,550.5	11,534.0	13,440.5	1,906.5	16.5%
Approved Positions	439.0	450.0	450.0	447.0	(3.0)	-0.7%

*2020 Projection based on Q3 Variance Report

Salaries & Benefits: Include inflationary increases on existing salaries and benefits, and anticipated positions to be filled to meet service levels and advance City Council directed and other initiatives in 2021. These increases have been partially offset by reductions to address COVID-19 financial impacts including the cancellation of non-union performance pay and the implementation of the Voluntary Separation Program.

Other Expenditures: Include the 2021 funding for The Bentway Conservancy (\$0.800 million).

User Fees & Donations: Include inflationary increases of 1.86% to development application review fees and anticipated volume increases.

Draw from Reserve Funds: Include recoveries for staff working on the advancement of development review, Growth Plan related Zoning projects and issues arising from Provincial Bills 139 and 108.

Other Revenue and Recoveries: Include recoveries for positions addressing externally funded projects, primarily emergent activities in transit development and expansion funded by Metrolinx.

Table 2b: 2021 Balancing Actions

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Line-by-line review	Line By Line	(40.0)	(71.7)	(31.7)				
Inflationary increase to user fees (1.86%)	Revenue Increase (User Fees)	566.9		(566.9)				
Non-union Performance Pay cancellation	Other		(309.4)	(309.4)				
Voluntary Separation Program	Other	(125.9)	(769.1)	(643.2)				
Total Balancing Actions		401.0	(1,150.2)	(1,551.2)	-			-

The **2021 Operating Budget** includes \$1.551 million in net expenditure reductions attributed to:

Line-by-Line Review:

- A reduction in base expenditures in equipment, rents and other expenditures contributes to City Planning's efforts to manage resources and reflect actual experience.

Revenue Increase:

- User fees increased to align to projected and inflationary increases.

Salaries and Benefits Projected Savings (Other):

- Mitigation efforts to address COVID-19 financial impacts include salaries and benefits cost containment by adopting vacancy management strategies, implementing the Voluntary Separation Program and the cancellation of non-union performance pay.

Table 2c: 2021 New / Enhanced

New / Enhanced Request	2021				2022 Annualized Gross	Equity Impact
	Revenue	Gross	Net	Positions		
In \$ Thousands						
1 Housing Now Initiative	454.8	454.8		4.0	475.5	Medium
Total New / Enhanced	454.8	454.8		4.0	475.5	

Housing Now Initiative:

- Request for 4 dedicated positions (2 senior planners, 1 planner and 1 assistant planner) to accelerate development approvals for affordable housing across Toronto in support of Housing Now Initiative, a city-wide initiative and part of the HousingTO 2020-2030 Action Plan. Housing Now Initiative will enable the City to achieve its target of approving 40,000 affordable rental and supportive homes by 2030.

City Council's Housing Now Initiative has grown from the initial 4 priority projects to 17 locations across Toronto where new mixed income, mixed-use and complete communities will be built. Additional locations will be added to the initiative in 2021.

Note:

- For additional information on 2021 key cost drivers refer to [Appendix 2](#) as well [Appendix 4](#) for the 2021 New and Enhanced Service Priorities.

2022 & 2023 OUTLOOKS**Table 3: 2022 and 2023 Outlooks**

(\$000s)	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook
Revenues	38,610.2	39,947.9	41,050.0	41,409.2
Gross Expenditures	50,144.2	53,388.4	54,665.2	55,284.6
Net Expenditures	11,534.0	13,440.5	13,615.1	13,875.4
Approved Positions	450.0	451.0	451.0	449.0

Key drivers

The 2022 Outlook with total gross expenditures of \$54.665 million reflects an anticipated \$1.276 million or 2.4 per cent increase in gross expenditures above the 2021 Operating Budget. The 2023 Outlook expects a further increase of \$0.619 million or 1.1 per cent above 2022 gross expenditures.

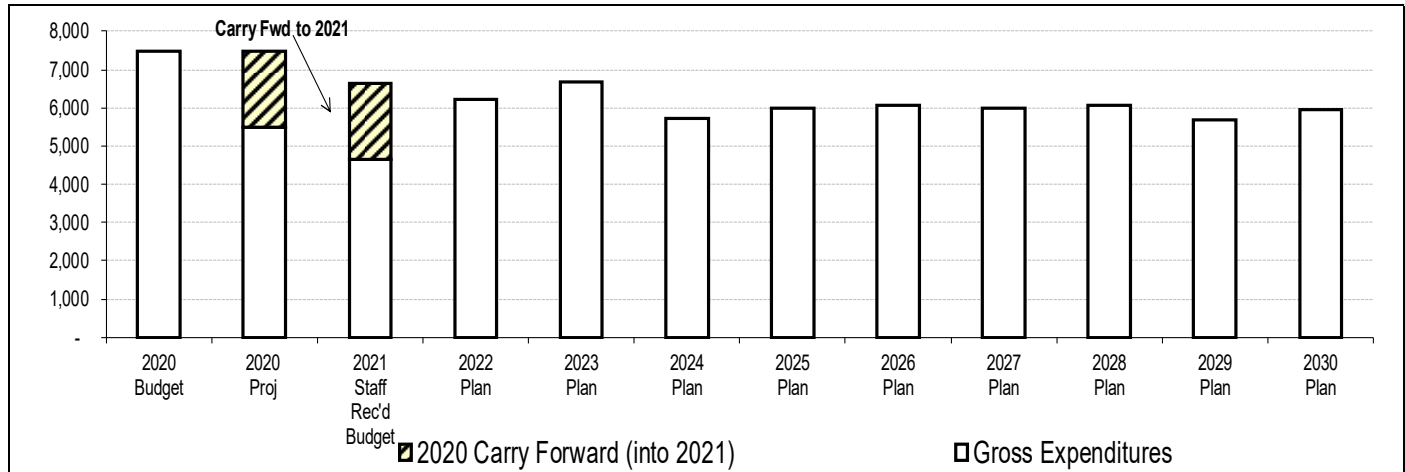
These changes arise from inflationary increases for salaries and benefits.

These increases are partially offset by anticipated inflationary increases for development application review fees.

2021 – 2030
CAPITAL BUDGET AND PLAN

2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

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



		2021 Capital Budget and 2022 - 2030 Capital Plan												
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total 10 Year Plan	
In \$'000's		Budget	Projected Actual											
Gross Expenditures by Project Category:														
Legislated		865	203	550	640	400	250	500	400	300	375	-	250	3,665
Growth		6,609	4,359	6,091	5,596	6,290	5,480	5,486	5,668	5,700	5,700	5,700	5,700	57,411
Total by Project Category		7,474	4,562	6,641	6,236	6,690	5,730	5,986	6,068	6,000	6,075	5,700	5,950	61,076
Financing:														
Debt		4,015	2,512	3,020	3,095	3,289	2,967	3,070	3,166	3,353	2,680	2,520	2,620	29,780
Reserves/Reserve Funds		100												-
Development Charges		3,359	2,050	3,621	3,141	3,401	2,763	2,916	2,902	2,647	3,395	3,180	3,330	31,296
Total Financing		7,474	4,562	6,641	6,236	6,690	5,730	5,986	6,068	6,000	6,075	5,700	5,950	61,076

Changes to Existing Projects

- The 2021-2030 Capital Budget and Plan reflects a net increase of \$2.630 million over the nine common years (2021-2029):
- To reflect historical spending for Heritage Studies (\$2.7M) and the Zoning By-law OP conformity review (\$0.2M);
- Updated estimates for the Growth, Avenue/Area, Transportation and Transit Studies (\$2.0M) and Civic Improvements (\$3M); and
- Moving and funding the Toronto Archaeological Resources Plan (\$0.5M) within the operating budget.

New Projects

- The 2021-2030 Capital Budget and Plan does not include any new projects.

Capital Needs Constraints






- City Planning does not have any unmet needs over the 10-year planning horizon.

Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2021 and 2022-2030 Capital Budget & Plan by project.

2021 – 2030 CAPITAL BUDGET AND PLAN

\$61.1 Million 10-Year Gross Capital Program

				
Development Studies	Civic Improvements	Legislated	Plans	Heritage
\$22.3 M 37%	\$30.2 M 49%	\$3.7 M 6%	\$0.7 M 1%	\$4.1 M 7%
Growth; Avenue/ Area; Transportation and Transit	Places	Official Plan 5- Year Review; Zoning By-law OP Conformity Review	Secondary Plan Implementation	Heritage Conservation District Studies; CHRA

How the Capital Program is Funded

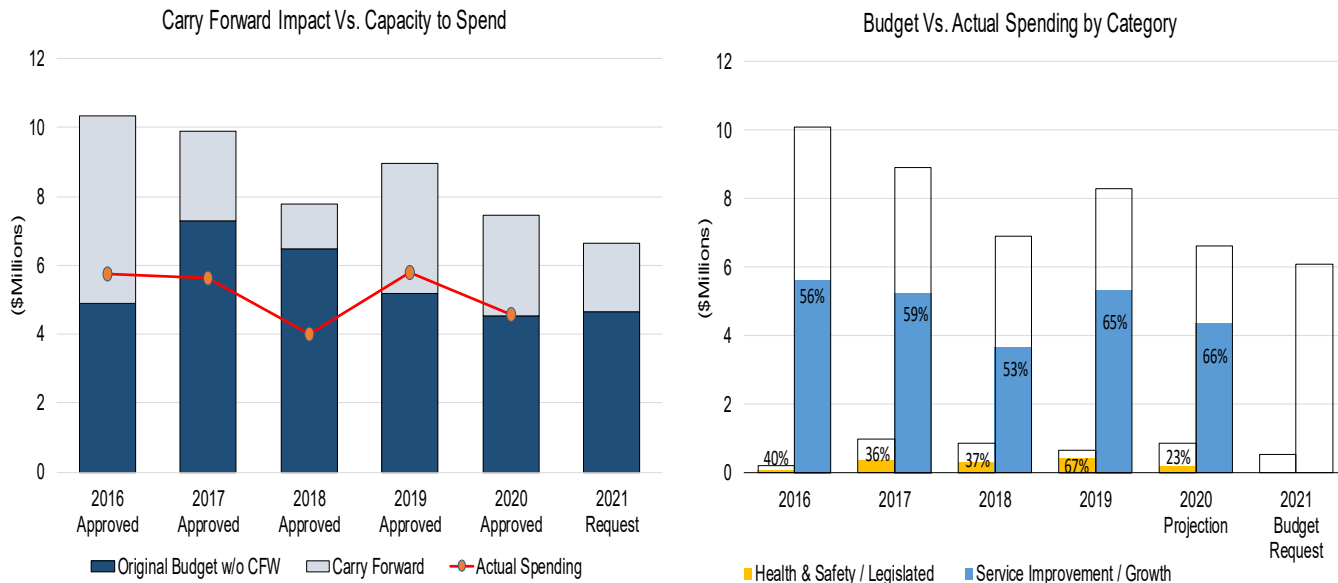
City of Toronto		Provincial Funding	Federal Funding
\$61.1 M 100%		\$0.0 M 0%	\$0.0 M 0%
Debt	\$ 29.8 M		
Development Charges	\$ 31.3 M		

CAPACITY TO SPEND REVIEW

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

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2020 underspending that will be carried forward into 2021 to complete capital work.

Chart 2 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

Growth projects such as Civic Improvements – Places and development studies like Growth Studies represent on average about 94% of the annual capital budget. These projects typically have a multi-year delivery schedule and experience project underspending due in part to the timing of construction projects coordinated with partner divisions or the complexity of studies, with the additional challenge of the COVID-19 pandemic in 2020.

City Planning continues to review its capacity to deliver and has adjusted the 10-year capital plan to average \$6.076 million in yearly spending. In addition, as part of this review, \$1.973 million of unspent 2020 funds will be carried forward into 2021.

APPENDICES

Appendix 1

COVID-19 Financial Impact - Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
Expenditure Increase						
Overtime, PPE and supplies		45.7	45.7			
Teleworking expenses		306.6	306.6			
Sub-Total		352.3	352.3			
Savings due to Management Actions						
Hiring Slowdown		(2,967.5)	(2,967.5)			
Voluntary Separation Program		390.1	390.1	(125.9)	(769.1)	(643.2)
Non-union Performance Pay cancellation					(309.4)	(309.4)
Sub-Total		(2,577.5)	(2,577.5)	(125.9)	(1,078.5)	(952.6)
Total COVID-19 Impact		(2,225.2)	(2,225.2)	(125.9)	(1,078.5)	(952.6)

Appendix 2

2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018	2019	2020	2020	2021	2021 Change from	
	Actual	Actual	Budget	Projection*	Total Staff Budget	2020 Projected	Actual
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations	32,270.5	36,033.6	30,842.7	32,246.5	31,409.6	(836.8)	(2.6%)
Licences & Permits Revenue							
Transfers From Capital	3,007.6	2,441.4	4,360.6	2,617.5	2,194.2	(423.3)	(16.2%)
Contribution From Reserves/Reserve Funds	2,457.4	3,236.4	4,141.4	2,982.5	3,842.3	859.7	28.8%
Sundry and Other Revenues	1,657.3	1,388.9	1,751.6	763.7	2,501.8	1,738.1	227.6%
Inter-Divisional Recoveries							
Total Revenues	39,392.7	43,100.2	41,096.4	38,610.2	39,947.9	1,337.7	3.5%
Salaries and Benefits	44,165.6	46,332.5	50,502.8	46,495.2	49,898.6	3,403.4	7.3%
Materials & Supplies	133.3	128.1	133.0	81.9	138.0	56.2	68.6%
Equipment	325.4	486.1	572.4	572.4	323.8	(248.6)	(43.4%)
Service and Rent	2,284.9	2,051.0	1,740.0	1,267.4	1,610.0	342.6	27.0%
Contribution To Capital							
Contribution To Reserves/Reserve Funds	91.0	103.2	102.6	102.6	102.3	(0.3)	(0.3%)
Other Expenditures	2,045.0	1,773.4	1,596.0	1,624.8	1,315.7	(309.1)	(19.0%)
Inter-Divisional Charges							
Total Gross Expenditures	49,045.3	50,874.2	54,646.9	50,144.2	53,388.4	3,244.2	6.5%
Net Expenditures	9,652.5	7,774.0	13,550.5	11,534.0	13,440.5	1,906.5	16.5%
Approved Positions	430.0	439.0	450.0	450.0	451.0	1.0	0.2%

* Year-End Projection Based on Q3 2020 Variance Report

** Prior Year Budget and Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Appendix 3

Summary of 2021 Service Changes

N/A

Appendix 4

Summary of 2021 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services Program - City Planning	Adjustments				2022 Plan Net Change	2023 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
23612		CP - Housing Now Initiative						
74	Positive	Description:						
<p>Four dedicated positions (2 Senior Planners, 1 Planner and 1 Assistant Planner) to accelerate development approvals for affordable housing across Toronto, in support of the Housing Now Initiative. Housing Now is a city-wide initiative and part of the HousingTO 2020-2030 Action Plan, which will help the City in achieving its target of approving 40,000 affordable rental and supportive homes by 2030. Council's Housing Now Initiative has grown from the initial 4 priority projects to 17 locations across Toronto where new mixed income, mixed-use and complete communities will be built. Additional locations will be added to the Initiative in 2021. The positions will be funded from the Capital Revolving Reserve Fund for Affordable Housing (XR1058).</p> <p>Service Level Impact:</p> <p>The Service Level of a 6-month planning approval processes on first 4 priority sites was achieved. Maintaining this Service Level across a larger number of Housing Now sites/proposal.</p> <p>Equity Statement:</p> <p>The Housing Now budget proposal's overall equity impact is medium positive. Many members of equity-seeking groups, including women, seniors, newcomers, and low income residents, will be positively impacted as this proposal will be used to support the development of the Housing Now Initiative, which advances a number of the City of Toronto's equity strategies and commitments including the Housing Opportunities Toronto Action Plan, Social Procurement Policy, Strong Neighbourhoods Strategy, Toronto Newcomer Strategy and the Toronto Seniors Strategy. Women, seniors, newcomers, and low-income residents are disproportionately impacted by lack of affordable housing and childcare as well as access to city spaces, which the Housing Now initiative seeks to address. An intersectional analysis shows that many of these populations are also racialized, Black, and/or Indigenous.</p> <p>Service: Development Review, Decision & Implementation</p>								
Total Changes:			454.8	454.8	0.0	4.00	0.0	0.0
New/Enhanced Services:			454.8	454.8	0.0	4.00	0.0	0.0
<hr/>								
Summary:								
New / Enhanced Services:			454.8	454.8	0.0	4.00	0.0	0.0

Appendix 5

Summary of 2021 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

2021 Capital Budget; 2022 - 2030 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2021 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
UR001	Growth Studies	1,400	1,400	1,623	1,400	1,400	1,500	1,500	1,500	1,500	1,500	14,723			14,723
UR002	Avenue / Area Studies	250	250	250	250	250	300	300	300	300	300	2,750			2,750
UR003	Transportation and Transit Studies	400	500	440	500	500	500	500	500	500	500	4,840			4,840
UR004	Heritage Studies	500	400	400	400	400	400	400	400	400	400	4,100			4,100
UR005	Secondary Plan Implementation	622	123									745			745
UR006	Places - Civic Improvements	2,919	2,923	3,577	2,930	2,936	2,968	3,000	3,000	3,000	3,000	30,253			30,253
UR007	Five Year Review of the Official Plan	450	400	200	250	500	400	300	150		250	2,900	2,900		
UR008	Zoning By-law Official Plan Conformity Review	100	240	200					225			765	765		
Total Expenditures (including carry forward from 2020)		6,641	6,236	6,690	5,730	5,986	6,068	6,000	6,075	5,700	5,950	61,076	3,665		57,411

Appendix 6a

2021 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total 2021 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
UR001	Growth Studies	1,400	1,100	223								2,723	1,663	(170)	1,230
UR002	Avenue / Area Studies	250	250									500	250		250
UR003	Transportation and Transit Studies	400	190									590	290	(100)	400
UR004	Heritage Studies	500	400									900	1,200	(400)	100
UR005	Secondary Plan Implementation	622	123									745	868	(123)	
UR006	Civic Improvements - Places	2,919	1,461	654								5,034	2,111		2,923
UR007	Five Year Review of the Official Plan	450	100									550	370	(60)	240
UR008	Zoning By-law Official Plan Conformity Review	100	40									140	120	(40)	60
	Total Expenditure (including carry forward from 2020)	6,641	3,664	877								11,182	6,872	(893)	5,203

Appendix 6b

2022 - 2030 Capital Plan

Project Code	(In \$000s)	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2022-2030 Total	Health & Safety & Legislated	SOG	Growth & Improved Service
UR001	Growth Studies	300	1,400	1,400	1,400	1,500	1,500	1,500	1,500	1,500	12,000			12,000
UR002	Avenue / Area Studies		250	250	250	300	300	300	300	300	2,250			2,250
UR003	Transportation and Transit Studies	250	500	500	500	500	500	500	500	500	4,250			4,250
UR004	Heritage Studies		400	400	400	400	400	400	400	400	3,200			3,200
UR005	Secondary Plan Implementation													
UR006	Civic Improvements - Places	1,462	2,923	2,930	2,936	2,968	3,000	3,000	3,000	3,000	25,219			25,219
UR007	Five Year Review of the Official Plan	300	200	250	500	400	300	150		250	2,350	2,350		
UR008	Zoning By-law Official Plan Conformity Review	200	200					225			625	625		
Total Expenditures		2,512	5,873	5,730	5,986	6,068	6,000	6,075	5,700	5,950	49,894	2,975		46,919

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Summary of Capital Needs Constraints

(In \$ Millions)

N/A

Appendix 9

2021 User Fee Changes (Excludes User Fees Adjusted for Inflation)

Table 9a - New User Fees

N/A

Table 9b – Fees Above Inflation

N/A

Table 9c - User Fees for Discontinuation

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2020 Approved Rate	Year Introduced	Reason for Discontinuation
UR055.3	Add'l fee: by-law amend: bldg if gross f	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$3.01		Fee no longer used

Table 9d - User Fees for Technical Adjustments

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2020 Approved Rate	2021 Budget Rate	Reason for Adjustment
UR024.2	Committee of Adjustment Historic Decision Research Request - 1000m radius	Development Review, Decision and Implementation	Full Cost Recovery	Per Request	\$150.00	\$150.00	Inadvertently excluded in Municipal Code 441
UR001	Review of application for official plan amendment	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$58,241.56	\$59,324.85	correct description
UR003	Additional Fee: if buildings having gross floor area over 500 sq. m. -Residential	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$9.06	\$9.23	correct description
UR003.1	Additional Fee: if buildings having gross floor area over 500 sq. m. Non-Residential	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$7.50	\$7.64	correct description
UR003.2	Additional Fee: if buildings having gross floor area over 500 sq. m. -Mixed use	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$4.77	\$4.86	correct description
UR004	Application fee for holding by-law amendment	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$22,286.68	\$22,701.21	correct description
UR005	Base fee for plan of subdivision approval	Development Review, Decision and Implementation	Full Cost Recovery	Each Plan	\$55,539.72	\$56,572.76	correct description
UR006	Additional fee for each proposed lot - plan of subdivision approval	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/each proposed lot	\$2,011.41	\$2,048.82	correct description
UR007	Base fee for approval of description pursuant to the Condominium Act, 1998	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$9,801.13	\$9,983.43	correct description
UR008	Additional fee per unit for approval of description pursuant to the Condominium Act 1998	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/unit	\$27.11	\$27.61	correct description
UR009	Base fee for part lot control under Section 50(5) of the Planning Act	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$9,256.63	\$9,428.80	correct description
UR011	Base fee for site plan control (approval of plans and drawings under Section 41 of the Planning Act)	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee	\$22,224.60	\$22,637.98	correct description
UR012.1	Additional fee for site plan control for the first 200 square metres of chargeable area Residential Use (The first 500 sq. m. is included in the base fee)	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$15.67	\$15.96	correct description
UR012.2	Additional fee for site plan control if building gross floor area -next 700 square metre-Residential Use	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$12.11	\$12.34	correct description

Table 9d - User Fees for Technical Adjustments (continued)

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2020 Approved Rate	2021 Budget Rate	Reason for Adjustment
UR012.3	Additional fee for site plan control if building gross floor area -next 3,000 square metre-Residential Use	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$7.86	\$8.01	correct description
UR012.4	Additional fee for site plan control if building gross floor area over 4,400 square metre-Residential Use	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$3.91	\$3.98	correct description
UR012.5	Additional fee for site plan control if building gross floor area is over 500 sq. m.-Non-Residential Use	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$7.37	\$7.51	correct description
UR012.6	Additional fee for site plan control if building gross floor area is over 500 sq. m. - Mixed Use	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$5.05	\$5.14	correct description
UR013	Site Plan Amendment	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$22,224.60	\$22,637.98	correct description
UR014	Application fee for minor variance, Clear Title (i.e., no construction involved)	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$1,238.10	\$1,261.13	correct description
UR014.1	Application fee for minor variance, clear title(no construction involved) - with Order to Comply (OTC)	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$2,476.20	\$2,522.26	correct description
UR015	Minor variance fee for additions and alterations to existing dwellings with three units or less	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$1,652.17	\$1,682.90	correct description
UR016	Additions and alterations to existing dwellings with three units or less: With OTC (Order to comply)	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$3,304.34	\$3,365.80	correct description
UR017	Minor variance fee for residential dwellings with three units or less	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$3,714.33	\$3,783.42	correct description
UR018	Residential Dwelling (3 units or less) With OTC (order to comply)	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$7,428.66	\$7,566.84	correct description
UR019	Application fee for minor variance for , commercial, industrial or institutional uses	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$4,807.28	\$4,896.70	correct description
UR020	All other residential, commercial, industrial or institutional uses - With OTC (order to comply)	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$9,614.56	\$9,793.40	correct description
UR021	Consent under Section 50(3) of the Planning Act - Base fee for severing one lot into two, or establishing a new easement	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee per Application	\$5,989.58	\$6,100.99	correct description

Table 9d - User Fees for Technical Adjustments (continued)

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2020 Approved Rate	2021 Budget Rate	Reason for Adjustment
UR022	Application fee for each additional lot created	Development Review, Decision and Implementation	Full Cost Recovery	Per lot	\$4,863.54	\$4,954.00	correct description
UR023	Validation of title, clear title, leases, mortgage discharge, lot additions, re-establishing easements	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$1,686.96	\$1,718.34	correct description
UR024	Research Request Fee re:Committee of Adjustment research requests - 500m radius	Development Review, Decision and Implementation	City Policy	Per Request	\$150.00	\$150.00	correct description
UR025	Administrative costs of reviewing applications under the Heritage Tax Rebate Program	City Building and Policy Development	City Policy	Per application	\$100.00	\$100.00	correct description
UR026	Administrative costs of reviewing applications under the Heritage Tax Rebate Program - Non-residential property with total current value assessment less than \$2,500,000.00	City Building and Policy Development	City Policy	Per application	\$250.00	\$250.00	correct description
UR027	Administrative costs of reviewing applications under the Heritage Tax Rebate Program - Non-residential property with total current value assessment greater than or equal to \$2,500,000.00 and less than \$10,000,000.00	City Building and Policy Development	City Policy	Per application	\$500.00	\$500.00	correct description
UR028	Administrative costs of reviewing applications under the Heritage Tax Rebate Program - Non-residential property with total current value assessment greater than or equal to \$10,000,000.00	City Building and Policy Development	City Policy	Per application	\$1,500.00	\$1,500.00	correct description
UR029	Base fee to review rental housing demolition and conversion	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee per Application	\$7,252.53	\$7,387.43	correct description
UR030	Development Review Application Fee pursuant to City of Toronto Act 2007. Rental Housing Demolition & Conversion.	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$290.11	\$295.51	correct description
UR031	Base fee for rental housing demolition and conversion - delegated approval	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee per Application	\$1,450.50	\$1,477.48	correct description

Table 9d - User Fees for Technical Adjustments (continued)

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2020 Approved Rate	2021 Budget Rate	Reason for Adjustment
UR032	Additional fee per unit for rental housing demolition and conversion - delegated approval	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$72.53	\$73.88	correct description
UR033	Condominium base fee for rental housing demolition and conversion	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee per Application	\$4,351.53	\$4,432.47	correct description
UR034	Additional fee per unit for condominium rental housing demolition and conversion	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$72.53	\$73.88	correct description
UR035	Base fee for condominium rental housing demolition and conversion - delegated approval	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee	\$1,450.50	\$1,477.48	correct description
UR036	Development Review Application Fee pursuant to City of Toronto Act 2007. Rental Housing Demolition & Conversion - Application Ch. 667 - Condominium - Delegated Approval - Per Unit.	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$72.53	\$73.88	correct description
UR038	Development Review Application Fee pursuant to City of Toronto Act 2007. Application Ch. 667 - Conversion to Freehold - Per unit fee - subject to sub-section 442-9E.	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/unit	\$72.53	\$73.88	correct description
UR039	Development Review Application Fee pursuant to City of Toronto Act 2007. Application Ch. 667 - Conversion to Freehold - Delegated Approval - Base fee.	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee	\$1,450.50	\$1,477.48	correct description
UR040	Development Review Application Fee pursuant to City of Toronto Act 2007. Rental Housing Demolition & Conversion - Conversion to Freehold - Delegated Approval - Per unit fee.	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/unit	\$72.53	\$73.88	correct description
UR041	Base fee for review application of conversion to coownership or life lease	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee per Application	\$17,406.13	\$17,729.88	correct description
UR042	Application review fee for conversion to co-ownership or life lease	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/unit	\$72.53	\$73.88	correct description
UR043	Base fee for review application for conversion to co-ownership or life lease - delegated approval	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee per Application	\$1,450.50	\$1,477.48	correct description

Table 9d - User Fees for Technical Adjustments (continued)

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2020 Approved Rate	2021 Budget Rate	Reason for Adjustment
UR044	Review application fee for conversion to co-ownership or life lease	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/unit	\$72.53	\$73.88	correct description
UR045	Base fee for review application of rental housing demolition & conversion	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee	\$4,351.53	\$4,432.47	correct description
UR046	Additional fee per unit for rental housing demolition & conversion - other consents	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/unit	\$72.53	\$73.88	correct description
UR047	Base fee for application review of rental housing demolition and conversion	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee per Application	\$1,450.50	\$1,477.48	correct description
UR048	Development Review Application Fee pursuant to City of Toronto Act 2007. Rental Housing Demolition & Conversion - Other Consents - Delegated Approval - Per unit fee.	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/unit	\$72.53	\$73.88	correct description
UR051	Requests for formal confirmation re: property listed, designated or being considered re: OHA	City Building and Policy Development	City Policy	Per Request	\$60.00	\$60.00	correct description
UR052	Compliance regarding Heritage Easement Agreements and Section 37 Agreements	City Building and Policy Development	City Policy	Per Request	\$60.00	\$60.00	correct description
UR053	Base fee for Telecommunication Tower Application	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee	\$5,308.64	\$5,407.38	correct description
UR054	Legal services processing for Section 37 agreement	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$16,324.32	\$16,627.95	correct description
UR055	Base fee for official plan and zoning by-law amendment - Residential or Non-Residential	Development Review, Decision and Implementation	Full Cost Recovery	Base Fee	\$41,382.54	\$42,152.26	correct description
UR055.1	Additional fee for official plan and zoning by-law amendment for building if gross floor area is over 500 square metres -Residential	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$8.14	\$8.29	correct description
UR055.2	Additional fee for official plan and zoning by-law amendment for building if gross floor area is over 500 square metres -Non-Residential	Development Review, Decision and Implementation	Full Cost Recovery	Per \$/sq. m	\$7.25	\$7.38	correct description

Table 9d - User Fees for Technical Adjustments (continued)

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2020 Approved Rate	2021 Budget Rate	Reason for Adjustment
UR056	Base fee for condominium rental conversion	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$16,424.52	\$16,730.02	correct description
UR058	Base Fee for Plan of Condominium Approval - standard, phased, leasehold	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$9,801.13	\$9,983.43	correct description
UR059	Plan of Condominium Approval for new common elements or vacant land	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$13,793.45	\$14,050.01	correct description
UR060	Amendment to Plan of Condominium Approval	Development Review, Decision and Implementation	Full Cost Recovery	Per application	\$4,215.56	\$4,293.97	correct description
UR061.1	Subdivision/Rezoning - Additional Fee per development lot	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$2,011.41	\$2,048.82	correct description
UR061.2	Subdivision/Rezoning - Additional Fee for building if gross floor area is over 500 sq. m. -Residential	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$9.06	\$9.23	correct description
UR061.3	Subdivision/Rezoning - Additional Fee for building if gross floor area is over 500 sq. m. -Non-Residential	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$7.50	\$7.64	correct description
UR061.4	Subdivision/Rezoning - Additional Fee for building if gross floor area is over 500 sq. m. -Mixed Use	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$4.77	\$4.86	correct description
UR062	Base fee for official plan and zoning by-law amendment combination - Mixed Use	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$30,492.39	\$31,059.55	correct description
UR062.1	Additional fee for official plan and zoning by-law amendment for mixed use development if gross floor area is over 500 square metres - primary Residential	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$8.14	\$8.29	correct description
UR062.2	Additional fee for official plan and zoning by-law amendment for mixed use development if gross floor area is over 500 square metres - primary Non-Residential	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$7.25	\$7.38	correct description
UR062.3	Additional fee for official plan and zoning by-law amendment for mixed use development if gross floor area is over 500 square metres - secondary	Development Review, Decision and Implementation	Full Cost Recovery	Per unit	\$3.01	\$3.07	correct description

Table 9e - User Fees for Transfers

Rate ID	Rate Description	Fee Category	Fee Basis	2020 Approved Rate	2021 Budget Rate	Transfer from	Transfer to
UR063	Fee, per appellant per hearing, to appeal	Full Cost Recovery	Per unit	\$300.00	\$300.00	City Planning	Court Services

Table 9f - User Fees for Rationalization

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2021 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		8,082.6	9,019.1	9,959.4
CP Development Technology	XR1306			
<i>Withdrawals (-)</i>		(163.5)	(163.5)	(163.5)
<i>Contributions (+)</i>		1,082.0	1,082.0	1,082.0
<i>Interest Income (+)</i>		17.9	21.8	34.4
Total Reserve / Reserve Fund Draws / Contributions		9,019.1	9,959.4	10,912.3
Balance at Year-End		9,019.1	9,959.4	10,912.3

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		18,800.7	11,246.2	7,117.2
Development Application Review	XR1307			
<i>Withdrawals (-)</i>		(2,286.9)	(2,333.6)	(2,333.6)
<i>Contributions (+)</i>				
<i>Interest Income (+)</i>		31.5	21.1	17.2
Total Reserve / Reserve Fund Draws / Contributions		16,545.2	8,933.7	4,800.8
Other Program / Agency Net Withdrawals & Contributions		(5,299.0)	(1,816.6)	(1,451.5)
Balance at Year-End		11,246.2	7,117.2	3,349.3

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		2,449.9	1,654.2	857.1
Gardiner West Public Realm Improvement	XR3034			
<i>Withdrawals (-)</i>		(800.0)	(800.0)	(750.0)
<i>Contributions (+)</i>				
<i>Interest Income (+)</i>		4.3	2.9	1.6
Total Reserve / Reserve Fund Draws / Contributions		1,654.2	857.1	108.7
Balance at Year-End		1,654.2	857.1	108.7

* Based on 9-month 2020 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		15,142.3	12,548.9	9,920.7
Insurance Reserve Fund	XR1010			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>		102.3	102.3	102.3
<i>Interest Income (+)</i>		29.0	25.8	28.3
Total Reserve / Reserve Fund Draws / Contributions		15,273.6	12,677.0	10,051.3
Other Program / Agency Net Withdrawals & Contributions		(2,724.7)	(2,756.3)	(2,785.4)
Balance at Year-End		12,548.9	9,920.7	7,265.9

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		299,221.6	269,397.2	245,923.8
Section 37 Reserve Fund	XR3026			
<i>Withdrawals (-)</i>		(137.1)	(137.1)	(137.1)
<i>Contributions (+)</i>				
<i>Interest Income (+)</i>		596.4	591.9	761.7
Total Reserve / Reserve Fund Draws / Contributions		299,681.0	269,852.1	246,548.4
Other Program / Agency Net Withdrawals & Contributions		(30,283.8)	(23,928.3)	(30,056.3)
Balance at Year-End		269,397.2	245,923.8	216,492.1

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		228,758.8	214,871.1	198,764.2
Capital Revolving Reserve Fund	XR1058			
<i>Withdrawals (-)</i>		(454.8)	(475.5)	(497.3)
<i>Contributions (+)</i>				
<i>Interest Income (+)</i>		465.3	475.1	644.6
Total Reserve / Reserve Fund Draws / Contributions		228,769.4	214,870.8	198,911.5
Other Program / Agency Net Withdrawals & Contributions		(13,898.2)	(16,106.5)	(6,341.9)
Balance at Year-End		214,871.1	198,764.2	192,569.6

* Based on 9-month 2020 Reserve Fund Variance Report

Inflows and Outflows to/from Reserves and Reserve Funds

2021 – 2030 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan
XR2120	Beginning Balance	12,435	12,170	12,494	13,756	15,343	16,880	18,520	20,700	22,222	24,047
Development Charges Reserve Fund- Development Studies	<i>Withdrawals (-)</i>										
	<i>Growth Studies</i>	(869)	(840)	(974)	(840)	(840)	(660)	(240)	(900)	(900)	(900)
	<i>Avenue / Area Studies</i>	(90)	(150)	(150)	(126)	(126)	(127)	(127)	(180)	(180)	(180)
	<i>Transportation and Transit Studies</i>	(240)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
	<i>Secondary Plan Implementation</i>	(646)	-	-	-	-	-	-	-	-	-
	<i>Five Year Review of the Official Plan</i>	(97)	(363)	(120)	(150)	(300)	(240)	(180)	(90)	-	(150)
	<i>Zoning By-law Official Plan Conformity Review</i>	(76)	(144)	(120)	-	-	-	-	(125)	-	-
	<i>Other Division/Agency Withdrawals</i>	(521)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)
	Total Withdrawals	(2,539)	(2,118)	(1,985)	(1,737)	(1,887)	(1,648)	(1,168)	(1,916)	(1,701)	(1,851)
	<i>Contributions (+)</i>	2,249	2,414	3,204	3,205	3,211	3,011	3,041	3,102	3,164	3,227
	<i>Interest Income (+)</i>	26	28	43	120	213	277	307	336	363	391
	Total Contributions	2,275	2,442	3,247	3,325	3,424	3,288	3,348	3,438	3,527	3,618
	Balance at Year-End	12,170	12,494	13,756	15,343	16,880	18,520	20,700	22,222	24,047	25,813

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan
XR2121	Beginning Balance	5,668	5,149	4,968	4,776	4,999	5,249	5,194	4,924	4,680	4,462
Development Charges Reserve Fund- Civic Improvements	<i>Withdrawals (-)</i>										
	<i>Civic Improvements - Places</i>	(1,603)	(1,344)	(1,737)	(1,347)	(1,350)	(1,575)	(1,800)	(1,800)	(1,800)	(1,800)
	<i>Other Division/Agency Withdrawals</i>	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
	Total Withdrawals	(1,606)	(1,347)	(1,740)	(1,350)	(1,353)	(1,578)	(1,803)	(1,803)	(1,803)	(1,803)
	<i>Contributions (+)</i>	1,075	1,154	1,532	1,532	1,535	1,440	1,454	1,483	1,513	1,543
	<i>Interest Income (+)</i>	11	12	16	40	68	82	79	75	72	68
	Total Contributions	1,086	1,166	1,548	1,572	1,603	1,522	1,533	1,558	1,585	1,612
	Balance at Year-End	5,149	4,968	4,776	4,999	5,249	5,194	4,924	4,680	4,462	4,271

* Based on 9-month 2020 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: 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).

Voluntary Separation Program – On July 28th, 2020, City Council approved the implementation of a Voluntary Separation Program for staff who are eligible to retire with an unreduced pension providing a lump sum payment of up to three months' salary to eligible employees, subject to the terms of the program guidelines, funded through savings generated from a combination of permanently eliminating vacated positions and/or holding the positions vacant for a minimum of six months.