

# 2021 Budget Notes

## TORONTO PUBLIC LIBRARY

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### Description

Toronto Public Library (TPL) provides free and equitable access to services that meet the changing needs of Torontonians. The Library preserves and promotes universal access to a broad range of human knowledge, experience, information and ideas in a welcoming and supportive environment.

### Why We Do It

Toronto Public Library is the vital active ingredient that informs and inspires Toronto and its communities, making us all more resilient, more knowledgeable, more connected and more successful.

*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

#### Toronto Public Library

**Who We Serve:** Residents who use library services and community agencies & partners

**What We Deliver:** Toronto Public Library provides residents with a seamless library experience – in person, online and in the community – with the goal of ensuring that everyone who wants to use the library has the opportunity to do so in ways that are convenient and responsive to their needs. The Library provides access to a full range of services across five service pillars:

**Spaces, Collections, Programs, Staff and Technology.**

**How Much Resources (gross operating budget):** \$221.6 million

### Budget at a Glance\*

#### 2021 OPERATING BUDGET

\$Millions	2021	2022	2023
Revenues	\$17.5	\$19.2	\$20.9
Gross Expenditures	\$221.6	\$231.0	\$235.3
Net Expenditures	\$204.1	\$211.8	\$214.4
Approved Positions	1,787.8	1,800.8	1,805.8

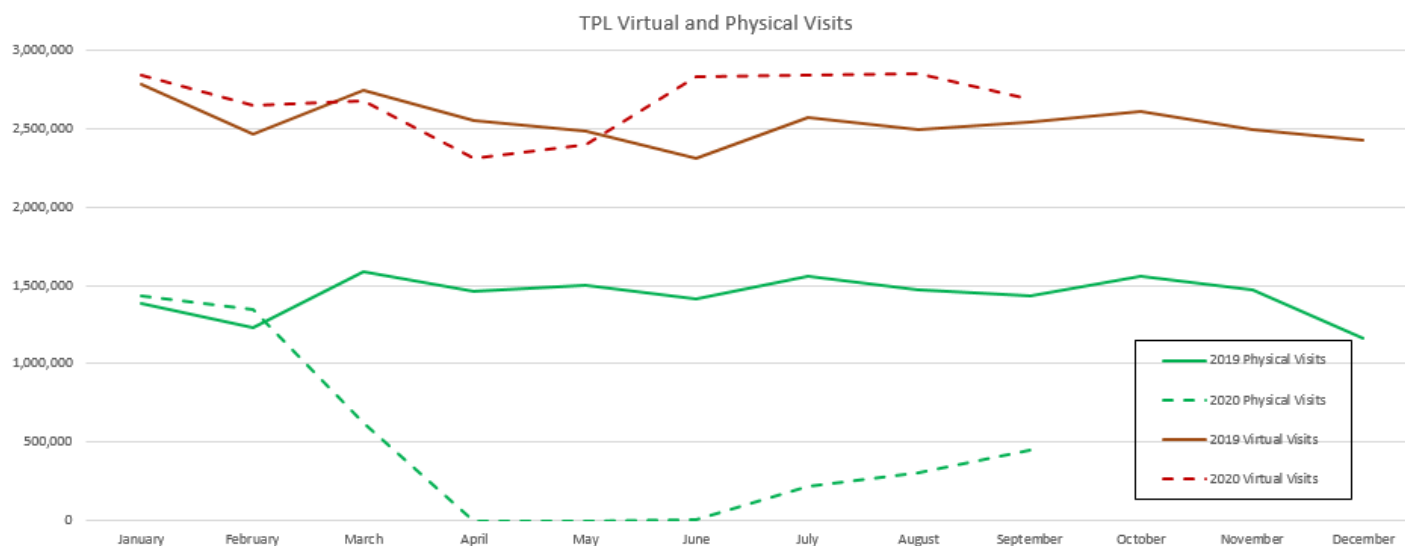
#### 2021 - 2030 10-YEAR CAPITAL PLAN

\$Millions	2021	2022-2030	Total
Gross Expenditures	\$44.8	\$394.5	\$439.3
Debt	\$35.4	\$300.3	\$335.7

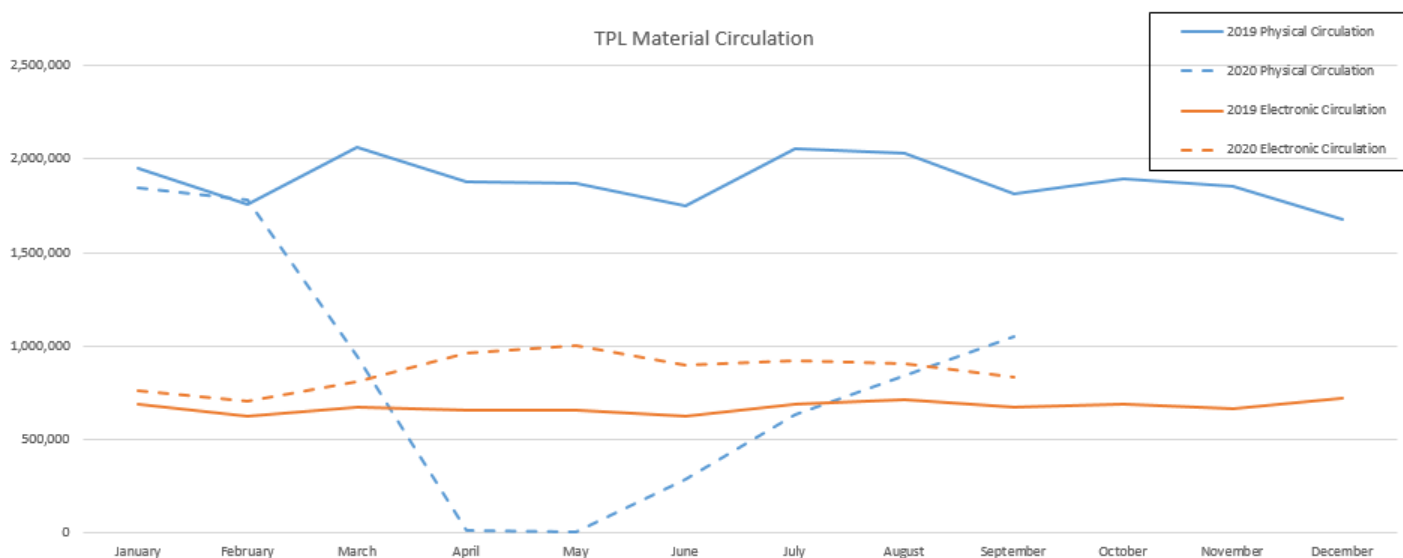
Note: Includes 2020 carry forward funding to 2021

\*This document reflects the 2021 Operating Budget and 2021-2030 Capital Budget and Plan as recommended by the City's City Manager and Chief Financial Officer and Treasurer, which differs from the budget approved by TPL Board. Please refer to appendix 12 for details.

## How Well We Are Doing – Behind the Numbers



- Based on recommendations from Toronto's Medical Officer of Health, the City of Toronto cancelled most programming and closed a number of facilities, including public libraries in response to the evolving COVID-19 situation. This had an immediate impact on the actual circulation and visits.
- Virtual visits to TPL website ([www.torontopubliclibrary.ca](http://www.torontopubliclibrary.ca)) have increased throughout the pandemic and maintained a consistent trend after reopening.
- Since the initial lockdown as a result of COVID19, physical visits to branches are seeing a steady increase, despite reduced capacity for space and services. Some of the branches are still not fully open, certain in branch services are unavailable, and there is no Sunday service.



- On May 14, 2020, Ontario Premier announced stage 1 reopening of services effective May 19, 2020, including libraries for pick up and deliveries.
- Increased and sustained use of library's electronic resources and digital collections compared to 2019
- Sharp increase in physical collections circulation as a result of curbside pick-up initiative
- Physical collections have started to surpass digital collections as branches have reopened

## How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Outcome Measures								
Toronto Public Library	Physical circulation per capita	8.0	7.8	7.7	3.0	7.3	7.2	●
Toronto Public Library	eBook and eAudiobook circulation per capita	2.4	2.7	3.3	3.5	3.6	3.7	●
Toronto Public Library	User satisfaction with variety of programs and classes offered	79%	83%	83%	83%	83%	83%	●
Service Level Measures								
Toronto Public Library	Library Open Hours	268,882	265,672	268,093	155,940	272,500	279,391	●
Toronto Public Library	Library Materials Budget per capita	\$6.69	\$6.88	\$6.51	\$6.88	\$6.80	\$6.71	●
Toronto Public Library	User satisfaction with the variety of books and other materials available	91%	88%	88%	88%	88%	88%	●
Other Measures								
Toronto Public Library	Well maintained spaces to improve customer experience (total virtual + physical visits)	47.0 M	47.7 M	49.7 M	40.3 M	46.7 M	48.7 M	●
Toronto Public Library	Youth Hubs to support youth and address goals of the Toronto Poverty Strategy and Toronto Youth Equity Strategy	11	13	15	23	23	23	●
Toronto Public Library	Total Operating Cost per Library Use	\$1.85	\$1.94	\$2.17	\$3.15	\$2.34	\$2.32	●
Toronto Public Library	Torontonians who agree public libraries are an important resource for the community	92%	90%	90%	90%	90%	90%	●

**COVID-19 IMPACT AND RECOVERY**

2020 Impact	2021 Impact and Recovery
<b>Financial Impact (Operating)</b> <ul style="list-style-type: none"> <li>Increased security and janitorial service costs and janitorial supply costs (PPE, disinfectant): \$1.400 million</li> <li>Revenues pressures: printing, room/venue rentals, fines: \$4.850 million</li> <li>Salary and benefit cost savings: \$7.115 million</li> </ul>	<b>Financial Impact (Operating)</b> <ul style="list-style-type: none"> <li>Increased janitorial supplies (PPE, ad-hoc cleaning): \$0.300 million</li> <li>Increased contracted janitorial and security: \$2.000 million</li> <li>Decreased revenues related to tenants and venues rentals, printing and fines: \$3.633 million</li> </ul>
<b>Financial Impact (Capital)</b> <ul style="list-style-type: none"> <li>Pivoted organization to support working remotely where necessary by providing 400+ additional computing devices, increased access to VPN and enabling additional features of Office365 and WebEx</li> <li>Some planning and execution impact to individual building projects, especially smaller state of good repair work and new projects approved in 2020</li> </ul>	<b>Financial Impact (Capital)</b> <ul style="list-style-type: none"> <li>Continued provision of current technologies for staff productivity, communication and collaboration to support both on-site and remote work as well as digital services to our customers</li> <li>Formalization of an IT Security, Risk and Governance Program to ensure a safe and secure IT environment (both on-site and remote) that will minimize the risks of cyberattacks</li> </ul>
<b>Service Level Changes</b> <ul style="list-style-type: none"> <li>Curbside drop-off and pick up of materials (May)</li> <li>Limited in-branch services (June – July): scheduled in-branch holds pickup and computer access; print, scan &amp; photocopy; use of washrooms; Answerline and in-branch phone service</li> <li>Additional in-branch services (August): self-checkout of holds; library card registration; more Digital Innovation Hub computer time; browse and borrow item; connect and use Wi-Fi; work or study (with limited seating); access quick reference services</li> <li>Additional in-branch services (September – December): Leading to Reading; Adult Literacy; Library Settlement Partnership; Digital Innovation Hub &amp; Fabrication Studios; Bookmobile; Home Library Services; open remaining branches; open all youth hubs</li> </ul>	<b>Service Level Changes</b> <ul style="list-style-type: none"> <li>No fines, room rentals or other in-branch revenues until Q2-Q3</li> <li>Q1 no in-branch programming; reduced in-branch capacity (spaces &amp; technology); continued online programming</li> <li>Q1/February: reinstatement of Sunday service at largest branches, including Research &amp; Reference, District and larger Neighbourhood libraries</li> <li>Q3: Smallest branches will reopen and gradual reinstatement of all remaining services</li> <li>All service level changes are subject to change based on any further or extended COVID19 restrictions</li> <li>Additional janitorial and guard services are monitored and adjusted in response to pandemic needs and requirements</li> </ul>

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Food Security: food banks in library branches serving over 40,000 individuals to date
- Literacy & Learning: free books with food hampers, free books to City shelters, online Adult Literacy service, online school outreach, career coaches in residence
- Digital Access & Inclusion: internet connectivity kits, WiFi hotspot lending, WiFi on Wheels, branch WiFi
- Social Inclusion & Engagement: seniors wellness checks, Bloom Cam, PRESTO card distribution, Toronto Office of Recovery and Rebuild (TORR) Art Installations, StrollTO

### Key Challenges and Risks

- COVID impact: reduced revenues, increased costs, unpredictable impact on operations and staffing
- Digital Services Modernization
  - Accelerate digital capabilities
  - Increase cyber security controls
  - Improve data driven decision-making
- Contract pressures, economic increases
- Support equity and inclusion, especially for vulnerable populations, through poverty reduction initiatives

### Priority Actions

- Focus on keeping buildings open to those in the community with the highest needs
- Respond to increases in demand and pivot between digital and in-person services as needed
- Be agile to scale back high-contract services if necessary
- Continue to add digital services and community-based services as needed

## RECOMMENDATIONS

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

1. City Council approve the 2021 Operating Budget for Toronto Public Library of \$221.576 million gross, \$17.460 million revenue and \$204.117 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Toronto Public Library	221,576.3	17,459.7	204,116.6
<b>Total Program Budget</b>	<b>221,576.3</b>	<b>17,459.7</b>	<b>204,116.6</b>

2. City Council approve the 2021 staff complement for Toronto Public Library of 1,787.8 positions comprised of 5.0 capital position and 1,782.8 operating positions.
3. City Council approve the 2021 Capital Budget for Toronto Public Library with cash flows and future year commitments totaling \$140.985 million as detailed by project in [Appendix 6a](#).
4. City Council approve the 2022-2030 Capital Plan for Toronto Public Library totalling \$298.356 million in project estimates as detailed by project in [Appendix 6b](#).
5. City Council request that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2021 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

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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 v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Toronto Public Library	21,875.5	20,639.7	16,603.9	17,759.7	(300.0)	17,459.7	855.7	5.2%
<b>Total Revenues</b>	<b>21,875.5</b>	<b>20,639.7</b>	<b>16,603.9</b>	<b>17,759.7</b>	<b>(300.0)</b>	<b>17,459.7</b>	<b>855.7</b>	<b>5.2%</b>
<b>Expenditures</b>								
Toronto Public Library	209,948.0	217,334.4	212,360.5	221,576.3		221,576.3	9,215.8	4.3%
<b>Total Gross Expenditures</b>	<b>209,948.0</b>	<b>217,334.4</b>	<b>212,360.5</b>	<b>221,576.3</b>		<b>221,576.3</b>	<b>9,215.8</b>	<b>4.3%</b>
<b>Net Expenditures</b>	<b>188,072.6</b>	<b>196,694.7</b>	<b>195,756.5</b>	<b>203,816.6</b>	<b>300.0</b>	<b>204,116.6</b>	<b>8,360.1</b>	<b>4.3%</b>
<b>Approved Positions</b>	<b>1,732.3</b>	<b>1,769.8</b>	<b>1,769.8</b>	<b>18.0</b>		<b>1,787.8</b>	<b>18.0</b>	<b>1.0%</b>

\*2020 Projection based on Q3 Variance Report

### COSTS TO MAINTAIN EXISTING SERVICES

**Total 2021 Base Budget** gross expenditures of \$221.576 million reflecting an increase of \$9.216 million in spending above 2020 projection (prior to enhancements), predominantly arising from:

- Contractual salary & benefit increases, primarily related to collective bargaining agreement
- Inflationary increases for utilities and contracted services
- Digital Services Modernization
- COVID-19 related pressures including increased security and janitorial costs and lost revenues from fines, print and venue rentals

Given the financial impacts of COVID-19 on 2020 actuals, a further comparison of the 2021 Recommended Budget (excluding 2021 COVID-19 impacts) to the 2020 Council approved Budget is provided below:

- 2021 Base Budget of \$203.817 million in net expenditures reflects a \$1.189 million net increase from the 2020 Council approved Budget, when excluding \$5.933 million in estimated COVID-19 financial impacts.**

### COSTS TO ENHANCE SERVICES

**New and Enhanced Service** expenditures of \$0.300 million net, enabling:

- Fines elimination for children's library materials (\$0.300 million net)

Not included in the City Staff recommended budget are Digital Literacy for Seniors and Community Librarians Outreach budget enhancements requested by the Board. Full details of these can be seen in Appendix 5.

### EQUITY IMPACTS OF BUDGET CHANGES

**Increasing equity for Indigenous peoples, Black, and all equity seeking groups:** Toronto Public Library's 2021 Staff Recommended Operating Budget includes an investment of \$0.300 million for fines elimination. This enhancement will have a positive impact on Indigenous peoples, Black and racialized groups, persons with low income, members of the LGBTQ2S+ community, persons with disabilities, youth, immigrants, refugees, undocumented individuals and persons experiencing homelessness or precarious housing, increasing their access to City information, library services (collections, technology, programs, staff expertise), training and/or employment, civic engagement and community participation, a sense of identity and belonging, as well as safety and security. This investment supports many of City of Toronto's key equity strategies, including the TO Prosperity: Toronto Poverty Reduction Strategy, Toronto Strong Neighbourhoods Strategy, Toronto Seniors Strategy, Toronto Action Plan to Confront Anti-Black Racism and Toronto Recovery and Rebuild Strategy.



**No significant equity impacts:** The changes in Toronto Public Library's 2021 Operating Base Budget do not have any significant equity impacts.

The Fines Elimination (Children's Fines) budget enhancement has a **HIGH POSITIVE EQUITY IMPACT**.

Not included in the City Staff recommended budget are the Digital Literacy for Seniors and Community Librarians Outreach budget enhancements, which both have a **MEDIUM POSITIVE EQUITY IMPACT**. Full details can be seen in Appendix 5.

## 2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for Toronto Public Library is \$8.060 million net or 4.1% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget and Table 2b below outlines the balancing actions undertaken, 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	151,473.7	156,893.4	158,378.4	157,630.4	(748.1)	-0.5%
2	COVID-19 Impact			(6,215.0)	2,104.3	8,319.3	-133.9%
3	Materials, Supplies & Equipment	3,203.9	3,268.6	4,014.7	3,226.1	(788.6)	-19.6%
4	Library Materials	20,241.7	20,924.4	20,941.1	21,447.5	506.4	2.4%
5	Service and Rent	31,839.4	33,029.8	32,023.0	35,464.9	3,441.9	10.7%
6	Contribution To Capital	1,778.0	1,778.0	1,778.0	400.0	(1,378.0)	-77.5%
7	Contribution To Reserves	1,411.4	1,440.2	1,440.2	1,303.1	(137.1)	-9.5%
Total Expenditures		209,948.0	217,334.4	212,360.5	221,576.3	9,215.8	4.3%
Revenues							
1	Provincial Subsidies	5,842.2	5,678.4	5,739.2	5,714.2	(25.0)	-0.4%
2	COVID-19 Impact			(5,350.0)	(3,828.3)	1,521.7	-28.4%
3	User Fees & Donations	10,550.7	9,253.0	10,506.5	9,782.1	(724.4)	-6.9%
4	Transfer from Capital	1,283.2	1,406.9	1,406.9	1,685.6	278.8	19.8%
5	Draw from Reserve Funds	4,199.3	4,301.4	4,301.4	4,406.0	104.6	2.4%
Total Revenues		21,875.5	20,639.7	16,603.9	17,759.7	1,155.7	7.0%
Net Expenditures		188,072.6	196,694.7	195,756.5	203,816.6	8,060.1	4.1%
Approved Positions		1,732.3	1,769.8	1,769.8	1,787.8	18.0	1.0%

### Salaries & Benefits:

The decrease of \$0.748 million over 2020 year-end projection, is primarily related to cost of living, step and progression pay and benefit increases (net of the savings related to the Voluntary Separation Program) offset by savings related to TPL's phased reopening strategy. The 2020 year-end projection is lower than 2021 budget as there have been salary remuneration savings in 2020 (hiring delays, overtime, extra hours, extended leave) as impacted by COVID-19.

### Services and Rents:

Increase of \$3.442 million over 2020 projection, primarily related to contract cost increases, including utilities, security and janitorial costs. The 2020 year-end projection is lower than 2021 budget as there have been some savings related to library programming and utilities, partially offset by increased security and janitorial costs.

**Contributions to Capital:**

A reduction of \$1.378 million in the operating contribution to Technology Asset Management Program (TAMP) reflects the reallocation of funds within existing operating budget for funding the new operating model of the Digital Services Modernization, which will enable TPL to modernize its digital services and perform new functions associated with cybersecurity, data & analytics, and online services while addressing high-risk resourcing gaps.

**Other Revenue Changes:**

An increase in revenues of \$1.156 million compared to the 2020 projection, though a decrease of \$2.880 million compared to 2020 budget, as TPL continues to monitor the impacts of COVID-19. The 2021 revenue budget assumes a return to pre-COVID revenue levels during the third quarter.

**Table 2b: 2021 Balancing Actions**

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Line by line efficiencies	Line By Line	64.9	(143.9)	(208.8)				
Foregoing non-union progression and COLA	Other		(527.0)	(527.0)				
Voluntary Separation Program	Other		(2,012.0)	(2,012.0)		1,887.0	1,887.0	
Savings from Phased Reopening	Other		(2,822.7)	(2,822.7)		2,822.7	2,822.7	
<b>Total Balancing Actions</b>		<b>64.9</b>	<b>(5,505.6)</b>	<b>(5,570.5)</b>	<b>-</b>	<b>4,709.7</b>	<b>4,709.7</b>	<b>-</b>

**BALANCING ACTIONS**

- Line by line efficiencies totalling \$0.209 million net comprised mainly of savings from a number of expenditure lines including postage and fuel;
- Foregoing non-union progression and cost of living adjustments totalling \$0.527 million net;
- Voluntary Separation Program (VSP), which has the same terms and conditions as the City's VSP, totalling \$2.012 million; and
- Additional savings of \$2.823 million to align the budget with TPL's phased reopening strategy, primarily related to Sunday services.

**Table 2c: 2021 New / Enhanced**

New / Enhanced Request	2021				2022 Annualized	Equity Impact	Supports Key Issue / Challenge
	Revenue	Gross	Net	Positions			
In \$ Thousands							
1 Fines Elimination - Children's	(300.0)		300.0		(600.0)	High	Fines create social inequity and barriers to access for most vulnerable in the community
Total New / Enhanced	(300.0)		300.0		(600.0)		

**Fines Elimination – Children's Fines**

The Fines Elimination budget enhancement totalling \$0.300 million net and gross (2021-2022 total cost of \$0.600 million net and gross) seeks to eliminate overdue fines on children's materials through a phased-in approach by material type, beginning with children's library materials in 2021 and adult library materials in 2022 which will be requested as part of the 2022 Budget submission. The TPL Foundation will fundraise \$0.300 million in 2021 to partially offset the \$0.600 million budget pressure related to eliminating children's fines, and will attempt to fundraise a further \$0.300 million in 2022 to partially offset the budget pressure related to eliminating adult fines. There are nearly 200 fines-free Canadian library systems, including 27 in Ontario and nine in the GTA, and these numbers are increasing.

There is growing evidence that overdue fines do not encourage the return of material as intended but may actually act as a barrier to the use of all library services. Fines create social inequity as the membership cards of people from racialized and low-income (high priority) communities are blocked from library use at a higher rate than others.

A total of 5% of children from these communities have blocked cards compared to 1% of children from other areas. Just the fear of incurring fines may act as a barrier to use. Only 28% of Torontonians from racialized and low-income communities, many of them newcomers, are library members, compared to 35% from other areas. During the Library's closure due to COVID-19, Torontonians without library cards had no access to its extensive digital collections, including resources to support home schooling. As it has reopened, the Library has played a critical role in connecting people to resources for employment and learning as the economic impacts of COVID-19 continue. And these impacts have been shown to be greater for Torontonians from racialized and low-income communities.

Fines revenue has been declining for a number of years, down 22% from 2015, because of the increase in the use of digital materials, which do not incur overdue fines.

Not included in the City Staff recommended budget are Digital Literacy for Seniors and Community Librarians Outreach budget enhancements. Full details of these can be seen in [Appendix 5](#).

## 2022 & 2023 OUTLOOKS

**Table 3: 2022 and 2023 Outlooks**

(\$000s)	2020 Budget	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook
Revenues	20,639.7	16,603.9	17,459.7	19,193.4	20,933.7
Gross Expenditures	217,334.4	212,360.5	221,576.3	230,956.2	235,334.9
<b>Net Expenditures</b>	<b>196,694.7</b>	<b>195,756.6</b>	<b>204,116.6</b>	<b>211,762.9</b>	<b>214,401.2</b>
<b>Approved Positions</b>	<b>1,769.8</b>	<b>1,769.8</b>	<b>1,787.8</b>	<b>1,800.8</b>	<b>1,805.8</b>

## Key drivers

The 2022 Outlook with total gross expenditures of \$230.956 million reflects an anticipated \$9.380 million or 4.2 per cent increase in gross expenditures above the 2021 Operating Budget; The 2023 Outlooks reflects an increase of \$4.379 million or 1.9 per cent above 2022 gross expenditures.

These changes arise from the following:

- Salary and benefit increases related to collective agreement
- Economic increases for service contracts, utilities and library materials
- Reversal of savings from the VSP and phased reopening in 2021, partially offset by decrease in COVID-19 related expenditures
- Digital services modernization and operating impact of Capital

### Note:

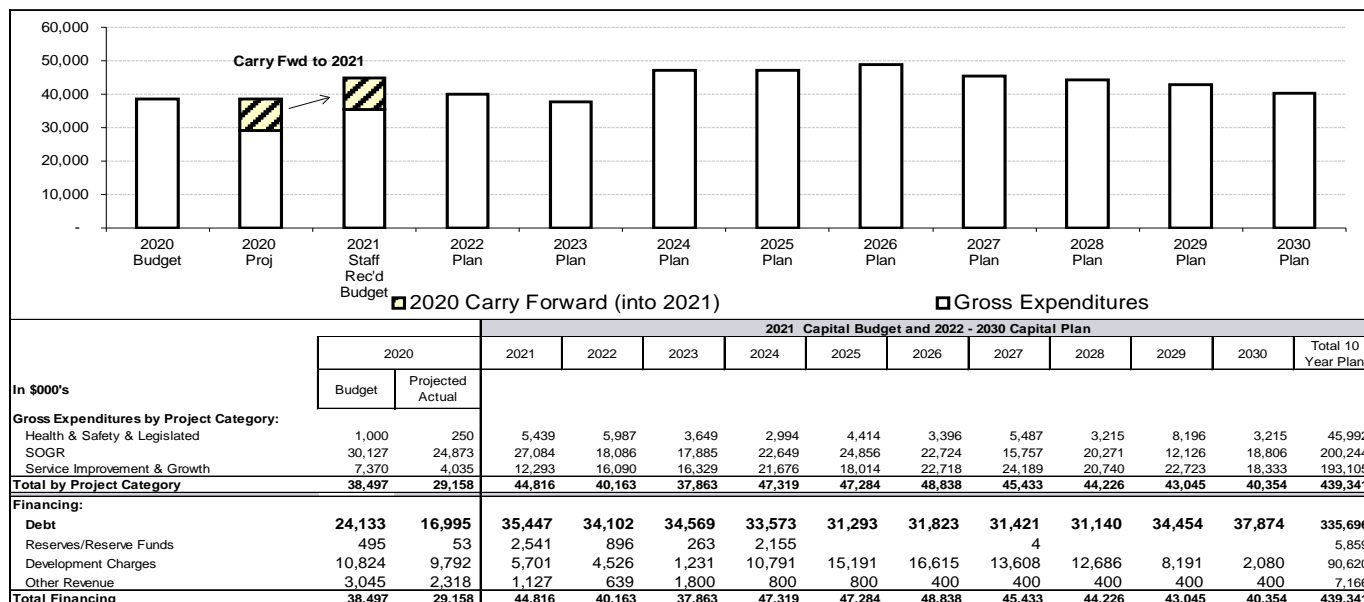
1. For additional information on 2021 key cost drivers refer to [Appendix 2](#) and [Appendix 4](#) for the 2021 New and Enhanced Service Priorities, respectively.

# 2021 – 2030 CAPITAL BUDGET AND PLAN

## 2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview

(\$'000)



In \$'000's		2021 Capital Budget and 2022 - 2030 Capital Plan												Total 10 Year Plan
		2020 Budget	2020 Projected Actual	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
<b>Gross Expenditures by Project Category:</b>														
Health & Safety & Legislated		1,000	250	5,439	5,987	3,649	2,994	4,414	3,396	5,487	3,215	8,196	3,215	45,992
SOGR		30,127	24,873	27,084	18,086	17,885	22,649	24,856	22,724	15,757	20,271	12,126	18,806	200,244
Service Improvement & Growth		7,370	4,035	12,293	16,090	16,329	21,676	18,014	22,718	24,189	20,740	22,723	18,333	193,105
<b>Total by Project Category</b>		<b>38,497</b>	<b>29,158</b>	<b>44,816</b>	<b>40,163</b>	<b>37,863</b>	<b>47,319</b>	<b>47,284</b>	<b>48,838</b>	<b>45,433</b>	<b>44,226</b>	<b>43,045</b>	<b>40,354</b>	<b>439,341</b>
<b>Financing:</b>														
<b>Debt</b>		<b>24,133</b>	<b>16,995</b>	<b>35,447</b>	<b>34,102</b>	<b>34,569</b>	<b>33,573</b>	<b>31,293</b>	<b>31,823</b>	<b>31,421</b>	<b>31,140</b>	<b>34,454</b>	<b>37,874</b>	<b>335,696</b>
Reserves/Reserve Funds		495	53	2,541	896	263	2,155			4				5,859
Development Charges		10,824	9,792	5,701	4,526	1,231	10,791	15,191	16,615	13,608	12,686	8,191	2,080	90,620
Other Revenue		3,045	2,318	1,127	639	1,800	800	800	400	400	400	400	400	7,166
<b>Total Financing</b>		<b>38,497</b>	<b>29,158</b>	<b>44,816</b>	<b>40,163</b>	<b>37,863</b>	<b>47,319</b>	<b>47,284</b>	<b>48,838</b>	<b>45,433</b>	<b>44,226</b>	<b>43,045</b>	<b>40,354</b>	<b>439,341</b>

### Changes to Existing Projects (-\$19.9 Million)

- Increased funding for
  - *Albert Campbell Library* project (\$2.277 million gross).
  - *Dawes Road* project (\$4.769 million gross).
  - *Mall Branch* project (\$1.180 million gross).
  - *Service Modernization* project (\$1.618 million gross).
  - *Toronto Reference Library* project (\$0.750 million gross)
  - *Technology Asset Management Program* (\$1 million gross)
- Decreased funding of \$22.726 million over the 10-year plan for the Multi-Branch Renovation Program as costs have been re-allocated to three projects moved from prior year unfunded needs budget submission to the current funded 10-year plan.

### New Projects (\$93.8 Million)

- Three projects moved from prior year unfunded needs budget submission:
  - *Parkdale Library Relocation and Expansion* (\$32.705 million) with construction starting in 2026.
  - *Etobicoke Civic Centre new Construction* (\$29.859 million) with construction starting in 2024.
  - The construction phase of the *Lillian H. Smith Renovation and Expansion* (\$31.066 million).
- \$0.144 million added for planning and design of the Deer Park Library.




### Capital Needs Constraints (\$65.3 Million)

- *Danforth/Coxwell Library Relocation and Expansion* (\$17.642 million) with construction starting in 2025.
- *City Hall Library Relocation and Expansion* (\$16.130 million) with construction starting in 2024.
- The construction phase of the *St. Lawrence Library Relocation and Expansion* of \$31.508 million is not fully funded and is not included in TPL's Capital Budget and Plan.

#### Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2021 and 2022-2030 Capital Budget & Plan by project; [Appendix 7](#) for Reporting on Major Capital Projects – Status Update; and [Appendix 8](#) for Capital Needs Constraints, respectively.

**2021 – 2030 CAPITAL BUDGET AND PLAN****\$439 Million 10-Year Gross Capital Program**

		
<b>Aging Infrastructure</b>	<b>Information Technology</b>	<b>Modernization and On-Line Services</b>
\$352 M 80%	\$57 M 13%	\$30 M 7%
Stand Alone buildings; Shared Facilities; Mall units; Structural Maintenance; Building Systems; Other SOGR	Hardware and Software; Servers; Network; Printers	Printing efficiencies; Self-serve fines payment at self-checkout stations and online; Customer Service Modernization; Telepresence technology

**How the Capital Program is Funded**

<b>City of Toronto</b>		<b>Provincial Funding</b>	<b>Federal Funding</b>
<b>\$439 M 100%</b>		<b>\$ 0 M 0%</b>	<b>\$ 0 M 0%</b>
Debt	\$ 335 M		
Reserve Draws	\$ 6 M		
Development Charges	\$ 91 M		
Other	\$ 7 M		

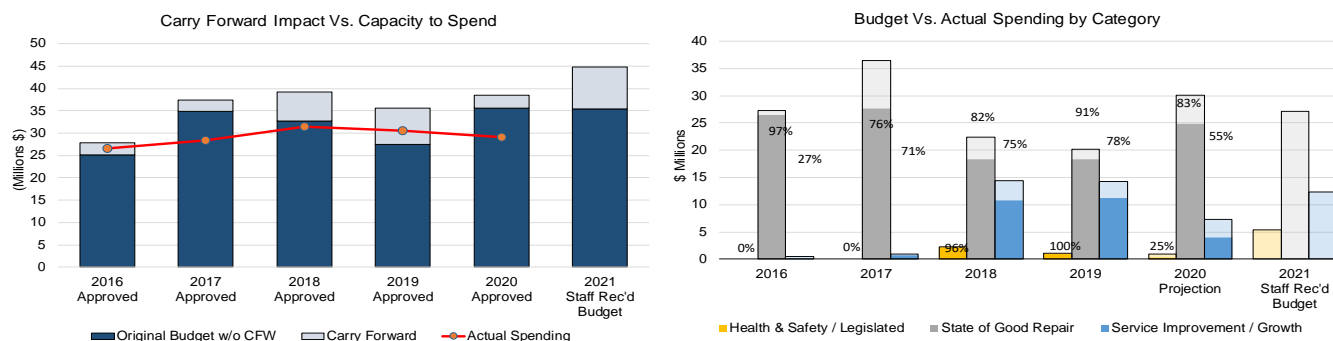
## CAPACITY TO SPEND REVIEW

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 Toronto Public Library'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.

Toronto Public Library's actual spending over the previous five years, from 2015 to 2019, has averaged \$27.332 million per year or 85%.

**Chart 2 – Capacity to Spend**



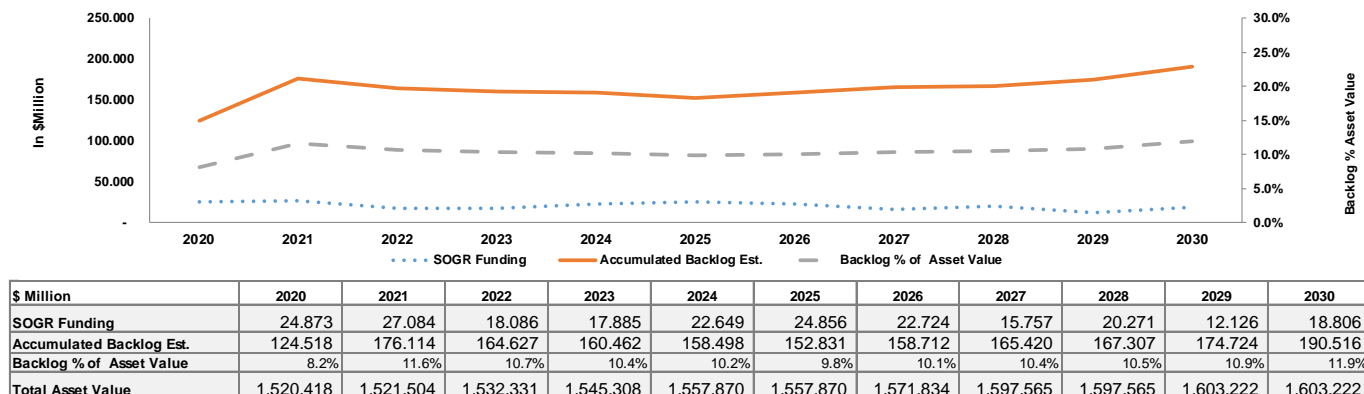
### Capacity to Spend Review Impact on the 10-Year Plan

Based on the review of historical capital spending constraints and a capacity to spend review, \$7.260 million in capital spending originally cash flowed in 2021 has been deferred to 2022, and \$12.611 million cash flowed in 2022 deferred to 2023. Adjustments to the Capital Plan are noted below:

- **North York Central Library** – This project was adjusted through the 2020 third quarter variance report to spend planned 2021 cash flow funding in 2020 as the project was proceeding ahead of schedule. The remaining work totalling \$1.205 million is reflected in 2021.
- **Centennial Library** – The construction start of this project has been deferred to 2022 to align with the City's planning approval process.
- **Dawes Road Library** – The construction start of this project has been deferred from 2022 to 2023 to align with the City's planning approval process.
- **Maryvale Library** – The planning and design work was delayed in 2020 due to COVID-19 and the cash flow will be carried forward into 2021. As a result, the construction end date has been extended from 2021 to 2022.
- **Northern District Library** – The planning and design work was delayed in 2020 due to COVID-19 and the cash flow will be carried forward into 2021 with construction phase to start in 2023.
- **Mall Branch** – Negotiations with the mall landlord was delayed due to COVID-19. The 2020 cash flow will be carried forward into 2021 and the construction end date has been extended from 2022 to 2023.
- **Albert Campbell Library** – This project was accelerated to spend planned 2021 cash flow funding in 2020 as the project was proceeding ahead of schedule.
- **York Woods Library** – This project was accelerated to spend planned 2021 cash flow funding in 2020 as the project was proceeding ahead of schedule. The remaining work totalling \$3.694 million is reflected in 2021.
- **Barbara Frum Library** – The planning and design work has been deferred from 2021 to 2023 with construction to start in 2025.
- Planning and design work for *Lillian H. Smith, Parliament and Sanderson Libraries* that were originally cash flowed to start in 2021 has been deferred to future years based on most current information available.

**STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG**

The chart below depicts the SOGR funding and accumulated backlog estimates for Toronto Public Library's 100 branches and two service buildings.

**Chart 3: Total SOGR Funding & Backlog**

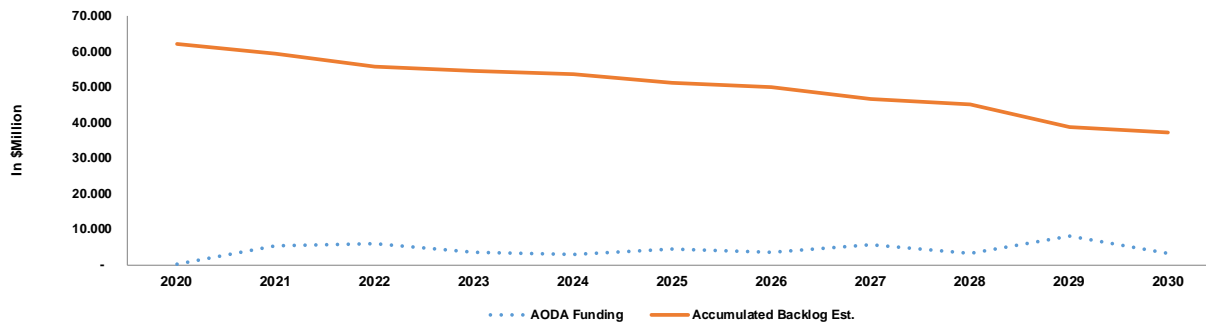
- More than 62 branches or 70% of total square footage of Toronto Public Library's buildings were built in between 1960-80s.
- While on-going lifecycle facility maintenance is part of the current Toronto Public Library capital program, the age of the portfolio will continue to be a growing challenge and require increased capital investment on a go forward basis. Neglecting such maintenance could result in material deterioration of facilities, putting at risk the on-going utilization of branches as a significant community asset by limiting TPL's ability to provide adequate space and service to the general public.
- The 10-Year Staff Recommended Capital Plan has \$200.244 million in gross funding for building SOGR projects over the 10-year period to address Toronto Public Library's aging infrastructure, including capital investment of \$22.3 million for Toronto Reference Library to address the ongoing SOGR backlog for this 41-year-old, five-storey, 434,841 sq. ft. central research library that serves the entire city of Toronto.
- A comprehensive Property Condition Assessment (PCA) was completed in 2020, performed by an external firm. The PCA provided a thorough assessment of the building envelope (e.g. windows, brick deterioration, sealant, roofing), mechanical systems (e.g. heating and cooling, elevators), plumbing and other utilities, lighting, furnishings and finishes, wall and floor coverings, site work (e.g. parking lot paving), fire and life-safety systems and recommended replacement/repair based on industry standards for lifecycle replacement. The PCA indicates more SOGR funding requirements than previously identified over the next 10 years to address an aging facilities infrastructure.
- Based on the 2021 – 2030 Staff Recommended Capital Plan, the accumulated backlog will increase from \$124.518 million at the end of 2020 to an anticipated \$190.516 million by 2030, while the backlog remains at approximately 12% of asset value.

**Accessibility for Ontarians with Disabilities Act, 2005 (AODA)**

Toronto Public Library is committed to reducing barriers to accessibility in all branches. The chart below depicts the AODA funding and accumulated backlog estimates for Toronto Public Library's 100 branches and two service buildings.



Chart 4: Total AODA Funding &amp; Backlog



\$ Million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
AODA Funding	0.250	5.439	5.987	3.649	2.994	4.414	3.396	5.487	3.215	8.196	3.215
Accumulated Backlog Est.	62.221	59.428	55.817	54.401	53.583	51.313	49.970	46.482	45.127	38.736	37.070

- The PCA also included requirements under AODA and identified an accumulated AODA compliance backlog of \$62.221 million at the end of 2020.
- Based on the 2021 – 2030 Staff Recommended Capital Plan, the accumulated backlog is expected to decrease to \$37.070 million by 2030.

## OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

The 10-Year Capital Plan will Budget will impact future year Operating Budgets by \$6.691 million net over the 2021-2030 period, primarily due to additional operating expenses required to support the renovated and expanded work facilities upon completion, as shown in Table 4 below.

**Table 4: Net Operating Impact Summary**  
(In \$000's)

Projects	2021 Budget		2022 Plan		2023 Plan		2024 Plan		2025 Plan		2021-2025		2021-2030	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
<b>Previously Approved</b>														
Albert Campbell Library Renovation			203	3.0	203						406	3.0	406	3.0
Bayview-Bessarion Library Relocation & Expansion			38	3.5	38						76	3.5	76	3.5
Dawes Road Library Reconstruction											-	-	394	3.0
Mall Branch Relocation & Expansion					250	2.0					250	2.0	250	2.0
Maryvale Library Relocation and Expansion			271	1.0							271	1.0	271	1.0
Technology Asset Management Program	203		241		400		400		400		1,644	-	1,644	
Wychwood Library Renovation and Expansion			155	1.5							155	1.5	155	1.5
York Woods Library Renovation	72	2.0	210								282	2.0	282	2.0
<b>Sub-Total: Previously Approved</b>	<b>275</b>	<b>2.0</b>	<b>1,118</b>	<b>9.0</b>	<b>891</b>	<b>2.0</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>3,084</b>	<b>13.0</b>	<b>3,478</b>	<b>16.0</b>
<b>New Projects - 2021</b>														
<b>Sub-Total: New Projects - 2021</b>														
<b>New Projects - Future Years</b>														
Barbara Frum Library Renovation											-		182	1.0
Centennial Library Reconstruction							11				11		11	
Deer Park Library Relocation & Expansion											-		12	
Etobicoke Civic Centre New Construction											-		405	3.0
High Park Library Renovation											-		12	
Northern District Library Renovation									436	3.0	436	3.0	436	3.0
Parkdale Library Reconstruction											-		133	1.0
Perth/Dupont Library Relocation & Expansion							11				11		11	
Technology Asset Management Program											-		2,000	
Weston Library Renovation											-		11	
<b>Sub-Total: New Projects - Future Years</b>							<b>22</b>	<b>-</b>	<b>436</b>	<b>3.0</b>	<b>458</b>	<b>3.0</b>	<b>3,213</b>	<b>8.0</b>
<b>Total (Net)</b>	<b>275</b>	<b>2.0</b>	<b>1,118</b>	<b>9.0</b>	<b>891</b>	<b>2.0</b>	<b>422</b>	<b>-</b>	<b>836</b>	<b>3.0</b>	<b>3,542</b>	<b>16.0</b>	<b>6,691</b>	<b>24.0</b>

The 2021 operating costs associated with the completion of Technology Asset Management Program and York Woods Library Renovation in 2021, as mentioned above, have been included in the 2021 Operating Budget for Toronto Public Library. Any future operating impacts will be reviewed each year and be considered as part of future year budget processes.

### Previously Approved projects

- *Albert Campbell Library Renovation* - This project involves a renovation of a three story district library that will revitalize all of the public service areas. New spaces and services include a Digital Innovation Hub, Innovation Space, Enhanced Learning Centre and Telepresence equipment. There will also be a Teen Zone and Indigenous focused space.
- *Maryvale Library Relocation* - This project involves a relocation and expansion of a 6,748 sq ft library branch within the Parkway mall. The project will include a redesigned open floor plan and barrier free access for the public, programming spaces for branch and community use, quiet study spaces, customer self-service for check-out and check-in protective security systems. Improved focus areas for teens in particular as well as zoned areas for children, adults and seniors will be created.
- *Wychwood Library Renovation and expansion* - The renovation and 8,716 sq. ft. expansion will include a revitalization of all public service areas. An expansion will include an early literacy centre for children and a flexible senior's space. The project includes an indoor amenity space that will replace the lawn bowling pavilion being removed at the rear of the property. The site services for the lawn bowling green will also be relocated and the garden shed for storage of outdoor equipment will be replaced with additional funding provided by Parks, Forestry and Recreation.
- *York Woods Library Renovation* - This project involves an interior redesign and renovation of the ground and second floors of the branch, improving the connection between the two floors, and a modernization of the theatre. The branch will include a Digital Innovation Hub, Discovery Zone, and a Kids Stop. There will also be multipurpose program space created to support a youth hub, newcomer services, co-sponsored programs and partnerships. A modest addition to the front entrance will be included to improve street presence of the branch.
- *Technology Asset Management Program* - This project provides for the scheduled replacement of PCs and laptops; self-serve (RFID) technology; miscellaneous digital technology, digital signage and presentation equipment for meeting rooms, innovation hub hardware and software; the servers and software supporting the library systems and websites; the network and security equipment and linking all the branches to the central computing site and the Internet.

### New projects

- *Northern District Library Renovation* - This project involves interior and exterior renovations to washrooms, lighting and HVAC systems, replacement of windows, building structure, underground parking, fire alarm system and elevator replacement. A KidsStop, Discover Zone, as well as a digital innovation hub will be incorporated into the renovation.
- *Etobicoke Civic Centre Library New Construction* - Brand new construction of a 28,000 Sq Ft district library on City-owned property at the new Etobicoke Civic Centre complex in south central Etobicoke, an area that is experiencing significant commercial and residential growth. The project will include an open floor plan and barrier-free access for the public, space for adult and children's collections; possible business incubation or hoteling space; study and lounge seating, multipurpose programming space for branch and community use, installation of self-service circulation, and protective security systems. The library will include a KidsStop, a Play & Learn STEM kit that contain robotics and equipment for programming; a digital innovation hub; an enhanced learning centre which provides digital literacy training; telepresence equipment; and a youth hub, a drop-in space for activities.
- *Parkdale Library Relocation and Expansion* - City Council adopted a motion on March 28, 2017 requesting City staff to coordinate the redevelopment of City-owned properties at 1313, 1303 Queen Street West and 220 Cowan Ave. City real estate launched the Parkdale Community Hub Feasibility Study. The study includes the Parkdale branch, Parkdale Arts & Culture Centre and the Masaryk-Cowan Community Recreation Centre. The redevelopment of the Parkdale library will include zoned spaces for children, teens and adults. The library will include a KidsStop, a Play & Learn STEM kit; music instrument lending library; digital collaboration and creation spaces; and a youth hub.

# APPENDICES

## Appendix 1

## COVID-19 Financial Impact - Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
<b>Revenue Loss</b>						
Reduced Venues costs and revenues	(2,700.0)	(500.0)	2,200.0	(1,411.9)	(159.1)	1,252.9
Reduced Print revenues	(800.0)		800.0	(763.0)		763.0
Reduced Fines revenues	(1,500.0)		1,500.0	(1,394.3)		1,394.3
Other misc. revenues	(350.0)		350.0	(259.5)	(36.6)	222.9
<b>Sub-Total</b>	<b>(5,350.0)</b>	<b>(500.0)</b>	<b>4,850.0</b>	<b>(3,828.7)</b>	<b>(195.7)</b>	<b>3,633.0</b>
<b>Expenditure Increase</b>						
Increase in janitorial contract/supplies/PPE		600.0	600.0		1,300.0	1,300.0
Increase in security contract/casual		300.0	300.0		1,000.0	1,000.0
Other		500.0	500.0			
<b>Sub-Total</b>		<b>1,400.0</b>	<b>1,400.0</b>		<b>2,300.0</b>	<b>2,300.0</b>
<b>Savings due to Underspending</b>						
Salary (delayed hiring, EL, Sundays)		(6,800.0)	(6,800.0)			
Benefits		(2,100.0)	(2,100.0)			
Other (e.g. Utilities, Supplies, Vehicle Res.)		(900.0)	(900.0)			
<b>Sub-Total</b>		<b>(9,800.0)</b>	<b>(9,800.0)</b>			
<b>Savings due to Management Actions</b>						
Voluntary Separation Program (VSP)		2,685.0	2,685.0			
<b>Sub-Total</b>		<b>2,685.0</b>	<b>2,685.0</b>			
<b>Total COVID-19 Impact</b>	<b>(5,350.0)</b>	<b>(6,215.0)</b>	<b>(865.0)</b>	<b>(3,828.7)</b>	<b>2,104.3</b>	<b>5,933.0</b>

## Appendix 2

### 2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018	2019	2020	2020	2021	2021 Change from 2020 Projection	
	Actual**	Actual**	Budget	Projection*	Budget		
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	5,973.6	5,842.2	5,678.4	5,739.2	5,714.2	(25.0)	(0.4%)
Federal Subsidies							
Other Subsidies							
User Fees & Donations	7,816.3	8,005.9	7,061.6	3,134.2	3,492.4	358.2	11.4%
Licences & Permits Revenue							
Transfers From Capital	1,128.6	1,283.2	1,406.9	1,406.9	1,685.6	278.8	19.8%
Contribution From Reserves/Reserve Funds	4,807.8	4,199.3	4,301.4	4,301.4	4,406.0	104.6	2.4%
Sundry and Other Revenues	2,207.1	2,544.8	2,191.4	2,022.3	2,161.4	139.2	6.9%
Inter-Divisional Recoveries							
<b>Total Revenues</b>	<b>21,933.5</b>	<b>21,875.5</b>	<b>20,639.7</b>	<b>16,603.9</b>	<b>17,459.7</b>	<b>855.7</b>	<b>5.2%</b>
Salaries and Benefits	145,555.2	151,473.7	156,893.4	152,163.4	157,550.4	5,386.9	3.5%
Materials & Supplies	2,050.1	2,298.6	2,117.6	2,399.7	2,369.4	(30.3)	(1.3%)
Equipment	1,122.2	844.5	1,147.0	1,300.6	1,147.0	(153.6)	(11.8%)
Library Materials	19,974.1	20,241.7	20,924.4	20,941.1	21,447.5	506.4	2.4%
Service and Rent	30,907.9	31,839.4	33,029.8	32,023.0	37,354.9	5,331.9	16.7%
Contribution To Capital	3,628.0	1,778.0	1,778.0	1,778.0	400.0	(1,378.0)	(77.5%)
Contribution To Reserves/Reserve Funds	954.1	1,411.4	1,440.2	1,440.2	1,303.1	(137.1)	(9.5%)
Other Expenditures	75.4	60.8	4.0	314.5	4.0	(310.5)	(98.7%)
Inter-Divisional Charges							
<b>Total Gross Expenditures</b>	<b>204,267.1</b>	<b>209,948.0</b>	<b>217,334.4</b>	<b>212,360.5</b>	<b>221,576.3</b>	<b>9,215.9</b>	<b>4.3%</b>
<b>Net Expenditures</b>	<b>182,333.6</b>	<b>188,072.6</b>	<b>196,694.7</b>	<b>195,756.5</b>	<b>204,116.6</b>	<b>8,360.1</b>	<b>4.3%</b>
<b>Approved Positions</b>	<b>1,685.8</b>	<b>1,678.3</b>	<b>1,769.8</b>	<b>1,655.8</b>	<b>1,787.8</b>	<b>132.0</b>	<b>8.0%</b>

\* Year-End Projection Based on Q3 2020 Variance Report

\*\* Prior Year 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		Agencies - Cluster	Adjustments				2022 Plan Net Change	2023 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
23253		Fines Elimination - Children's Fines						
74	Positive	<b>Description:</b> <p>A 3-year phased fines elimination that would eliminate fines for children (\$600K) and adults (\$1,400K)</p> <p><b>Service Level Impact:</b></p> <p>Maintains current service levels</p> <p><b>Equity Statement:</b></p> <p>The Fines Elimination budget proposal's overall equity impact is high positive for Indigenous peoples, Black and racialized groups, persons with low income, members of the LGBTQ2S+ community, persons with disabilities, youth, seniors, immigrants, refugees, undocumented individuals and persons experiencing homelessness or precarious housing. Access to library collections and services will be positively impacted. Library fines pose a significant barrier to library use for many vulnerable populations, especially racialized groups, people living in poverty and persons with low-income. Fines create social inequity as the membership cards of people from racialized and low-income (high priority) communities are blocked from library-use at a higher rate than others'. 5% of children from these communities have blocked cards compared to 1% of children from other areas. Just the fear of incurring fines may act as a barrier to use. Only 28% of Torontonians from racialized and low-income communities, many of whom are newcomers, are library members, compared to 35% from other areas. Eliminating fines will increase access to valuable library resources, and support the well-being of children, youth and families, persons from equity seeking groups and vulnerable populations.</p> <p><b>Service:</b> Toronto Public Library</p>						
Total Staff Recommended Changes:			0.0	(300.0)	300.0	0.00	300.0	0.0
<b>Staff Recommended New/Enhanced Services:</b>			<b>0.0</b>	<b>(300.0)</b>	<b>300.0</b>	<b>0.00</b>	<b>300.0</b>	<b>0.0</b>

## Appendix 5

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

New / Enhanced Service Description (in \$000s)	2021 Total			Incremental Change			
	\$	\$	Position	2021 Plan		2022 Plan	
	Gross	Net	#	Net	Pos.	Net	Pos.
<b>Council Directed:</b>							
Open Hours Plan						8,583.4	96.0
<b>Sub-Total Council Directed</b>						<b>8,583.4</b>	<b>96.0</b>
<b>Referred to Budget Process:</b>							
Digital Literacy for Seniors	212.2	212.2	2.0	212.2	2.0	510.8	2.0
Community Librarians	106.5	106.5	2.0	106.5	2.0	304.6	2.0
<b>Sub-Total Referred to Budget Process</b>	<b>318.7</b>	<b>318.7</b>	<b>4.0</b>	<b>318.7</b>	<b>4.0</b>	<b>815.4</b>	<b>4.0</b>
<b>Total 2021 New / Enhanced Services</b>	<b>318.7</b>	<b>318.7</b>	<b>4.0</b>	<b>318.7</b>	<b>4.0</b>	<b>9,398.8</b>	<b>100.0</b>

Enhancements totalling \$0.319 million net and gross, including 4.0 FTEs, not recommended by City Staff include:

#### Digital Literacy for Seniors

- A 2021 budget enhancement to support social connectedness by expanding digital literacy programs for seniors in libraries will address the diverse needs and challenges among Toronto's seniors through two complementary programs as identified in the City of Toronto's Seniors Strategy 2.0 medium-term recommendation within 2020-2022:
  - In-branch Digital Literacy for Seniors, and
  - Community-based Digital Literacy for Seniors.
- The budget enhancement totals \$0.212 million (2021-2022 total cost is \$0.723 million net and gross to support eight additional branches each year), including 4.0 FTEs, to be phased over two years (2.0 FTEs in 2021 and 2.0 FTEs in 2022).

#### Community Librarians

- The Community Librarians' budget enhancement totalling \$0.107 million net and gross (2021-2022 total cost of \$0.411 million net and gross), including 4.0 FTEs phased over two years (2.0 FTEs in 2021 and 2.0 FTEs in 2022), establishes a permanent team of four community librarians dedicated to serving vulnerable, underserved populations across the city.
- TPL's community librarianship emphasis on reaching out to vulnerable communities aligns with the City of Toronto's Poverty Reduction Strategy (PRS) and is an exciting new concept that moves librarians out of traditional library settings into a new community-based framework for providing library service. While working onsite in partner agency locations, community librarians work closely with agency staff and clients. The intent is for the community librarians to learn about and understand these clients' information needs, and respond by providing the best possible mix of the full range of library services and programs.

#### 2022 – 2023 Open Hours

- The Open Hours Plan total cost is \$17.2 million, including 96.0 FTEs and will increase open hours by adding open days Monday through Saturday, expanded Sunday service and introducing late evening and late night hours at District and R&R branches.



## 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
LB001	Albert Campbell Library Renovation	6,059	5,963	1,059	-	-	-	-	-	-	-	13,081	1,246	11,835	-
LB002	Answerline & Community Space Rental Modernization	746	-	-	-	-	-	-	-	-	-	746	-	-	746
LB003	Barbara Frum Library Renovation	-	-	178	539	3,090	3,746	4,437	1,649	-	-	13,639	912	12,727	-
LB004	Bayview-Bessarion Library Relocation & Expansion	4,502	2,900	-	-	-	-	-	-	-	-	7,402	373	-	7,029
LB005	Centennial Library Reconstruction	-	1,544	5,659	4,222	-	-	-	-	-	-	11,425	454	-	10,971
LB006	Dawes Road Library Reconstruction	461	435	4,000	5,164	5,355	3,898	-	-	-	-	19,313	421	-	18,892
LB007	Deer Park Library Relocation & Expansion	-	144	-	-	-	-	-	-	-	-	144	-	-	144
LB008	Etobicoke Civic Centre NewConstruction	351	1,065	-	5,283	8,852	8,889	5,419	-	-	-	29,859	-	-	29,859
LB009	High Park Library Renovation	-	121	368	-	1,967	3,978	2,749	-	-	-	9,183	1,927	7,256	-
LB010	Integrated Payment Solutions	145	-	-	-	-	-	-	-	-	-	145	-	-	145
LB011	Lillian H. Smith Library Renovation and Expansion	-	-	-	240	714	-	7,406	8,186	7,754	7,720	32,020	732	-	31,288
LB012	Mall Branch Relocation & Expansion	92	3,669	3,530	-	-	-	-	-	-	-	7,291	223	-	7,068
LB013	Maryvale Library Relocation and Expansion	1,618	1,101	-	-	-	-	-	-	-	-	2,719	347	-	2,372
LB014	Mimico Library Renovation	-	-	-	-	-	-	262	795	-	3,389	4,446	4,446	-	-
LB015	Multi-Branch Renovation Program - SOGR	5,683	6,032	4,939	5,230	4,793	4,940	5,060	5,260	5,417	5,580	52,934	4,140	48,793	-
LB016	Multi-Branch Renovation Program - Accessibility	2,750	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	16,250	16,250	-	-
LB017	North York Central Library Renovation - Phase 2	1,205	-	-	-	-	-	-	-	-	-	1,205	104	1,101	-
LB018	Northern District Library Renovation	100	151	2,527	5,320	4,957	-	-	-	-	-	13,055	517	12,538	-
LB019	Northern District Library Streetscaping	442	495	-	-	-	-	-	-	-	-	937	-	937	-
LB020	Parkdale Library Reconstruction	-	-	89	253	-	7,271	8,675	8,288	8,129	-	32,705	1,863	-	30,842
LB021	Parliament Street Library Relocation & Expansion	-	-	-	291	883	-	-	4,143	5,762	6,983	18,062	1,949	-	16,113
LB022	Perth/Dupont Library Relocation & Expansion	-	-	1,266	3,619	-	-	-	-	-	-	4,885	1,521	-	3,364
LB023	Port Lands NewConstruction	-	-	-	-	-	-	-	-	278	843	1,121	-	-	1,121
LB024	RichviewBuilding Elements	175	1,219	1,037	1,054	-	-	-	-	-	-	3,485	-	3,485	-
LB025	Sanderson Library Renovation	-	-	-	-	168	510	-	4,296	3,906	3,846	12,726	1,882	10,844	-
LB026	Service Modernization and Transformation	1,734	1,860	1,886	1,104	1,131	1,160	1,189	1,218	1,249	1,286	13,817	-	-	13,817
LB027	St. Lawrence Library Relocation & Expansion - Design	-	-	374	-	-	-	-	-	-	-	374	-	-	374
LB028	Technology Asset Management Program	6,373	5,014	5,451	5,802	5,776	6,815	5,236	5,391	5,550	5,707	57,115	-	57,115	-
LB029	Toronto Reference Library Renovation	3,323	2,500	2,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	22,323	1,803	20,520	-
LB030	Virtual Branch Services	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	15,000	-	-	15,000
LB031	Weston Library Renovation	159	482	-	4,198	4,598	2,631	-	-	-	-	12,068	1,851	10,217	-
LB032	Wychwood Library Renovation and Expansion	3,704	2,468	-	-	-	-	-	-	-	-	6,172	2,213	-	3,959
LB033	York Woods Library Renovation	3,694	-	-	-	-	-	-	-	-	-	3,694	819	2,875	-
<b>Total Expenditures (including carry forward from 2020)</b>		<b>44,816</b>	<b>40,163</b>	<b>37,863</b>	<b>47,319</b>	<b>47,284</b>	<b>48,838</b>	<b>45,433</b>	<b>44,226</b>	<b>43,045</b>	<b>40,354</b>	<b>439,341</b>	<b>45,992</b>	<b>200,244</b>	<b>193,105</b>

## 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
LB001	Albert Campbell Library Renovation	6,059	5,963	1,059	-	-	-	-	-	-	-	13,081	10,804	2,277	-
LB002	Answerline & Community Space Rental Modernization	746	-	-	-	-	-	-	-	-	-	746	746	-	-
LB004	Bayview-Bessarion Library Relocation & Expansion	4,502	2,900	-	-	-	-	-	-	-	-	7,402	7,402	-	-
LB006	Dawes Road Library Reconstruction	461	435	4,000	5,164	5,355	3,898	-	-	-	-	19,313	14,544	4,769	-
LB008	Etobicoke Civic Centre New Construction	351	1,065	-	-	-	-	-	-	-	-	1,416	-	-	1,416
LB010	Integrated Payment Solutions	145	-	-	-	-	-	-	-	-	-	145	145	-	-
LB012	Mall Branch Relocation & Expansion	92	3,669	3,530	-	-	-	-	-	-	-	7,291	6,111	1,180	-
LB013	Maryvale Library Relocation and Expansion	1,618	1,101	-	-	-	-	-	-	-	-	2,719	2,684	35	-
LB015	Multi-Branch Renovation Program - SOGR	5,683	6,032	4,939	5,170	-	-	-	-	-	-	21,824	22,883	(1,059)	-
LB016	Multi-Branch Renovation Program - Accessibility	2,750	1,500	1,500	1,450	-	-	-	-	-	-	7,200	7,200	-	-
LB017	North York Central Library Renovation - Phase 2	1,205	-	-	-	-	-	-	-	-	-	1,205	1,205	-	-
LB018	Northern District Library Renovation	100	151	-	-	-	-	-	-	-	-	251	251	-	-
LB019	Northern District Library Streetscaping	442	495	-	-	-	-	-	-	-	-	937	937	-	-
LB024	Richview Building Elements	175	1,219	1,037	1,054	-	-	-	-	-	-	3,485	3,485	-	-
LB026	Service Modernization and Transformation	1,734	1,860	1,886	1,000	-	-	-	-	-	-	6,480	4,862	1,618	-
LB028	Technology Asset Management Program	6,373	5,014	4,651	4,712	-	-	-	-	-	-	20,750	23,662	(2,912)	-
LB029	Toronto Reference Library Renovation	3,323	2,500	2,500	1,960	-	-	-	-	-	-	10,283	9,533	750	-
LB030	Virtual Branch Services	1,500	1,500	1,500	1,450	-	-	-	-	-	-	5,950	5,950	-	-
LB031	Weston Library Renovation	159	482	-	-	-	-	-	-	-	-	641	-	-	641
LB032	Wychwood Library Renovation and Expansion	3,704	2,468	-	-	-	-	-	-	-	-	6,172	6,172	-	-
LB033	York Woods Library Renovation	3,694	-	-	-	-	-	-	-	-	-	3,694	3,694	-	-
Total Expenditure (including carry forward from 2020)		44,816	38,354	26,602	21,960	5,355	3,898	-	-	-	-	140,985	132,270	6,658	2,057

## 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
LB003	Barbara Frum Library Renovation	-	178	539	3,090	3,746	4,437	1,649	-	-	13,639	912	12,727	-
LB005	Centennial Library Reconstruction	1,544	5,659	4,222	-	-	-	-	-	-	11,425	454	-	10,971
LB007	Deer Park Library Relocation & Expansion	144	-	-	-	-	-	-	-	-	144	-	-	144
LB008	Etobicoke Civic Centre New Construction	-	-	5,283	8,852	8,889	5,419	-	-	-	28,443	-	-	28,443
LB009	High Park Library Renovation	121	368	-	1,967	3,978	2,749	-	-	-	9,183	1,927	7,256	-
LB011	Lillian H. Smith Library Renovation and Expansion	-	-	240	714	-	7,406	8,186	7,754	7,720	32,020	732	-	31,288
LB014	Mimico Library Renovation	-	-	-	-	-	262	795	-	3,389	4,446	4,446	-	-
LB015	Multi-Branch Renovation Program - SOGR	-	-	60	4,793	4,940	5,060	5,260	5,417	5,580	31,110	1,791	29,319	-
LB016	Multi-Branch Renovation Program - Accessibility	-	-	50	1,500	1,500	1,500	1,500	1,500	1,500	9,050	9,050	-	-
LB018	Northern District Library Renovation	-	2,527	5,320	4,957	-	-	-	-	-	12,804	517	12,287	-
LB020	Parkdale Library Reconstruction	-	89	253	-	7,271	8,675	8,288	8,129	-	32,705	1,863	-	30,842
LB021	Parliament Street Library Relocation & Expansion	-	-	291	883	-	-	4,143	5,762	6,983	18,062	1,949	-	16,113
LB022	Perth/Dupont Library Relocation & Expansion	-	1,266	3,619	-	-	-	-	-	-	4,885	1,521	-	3,364
LB023	Port Lands New Construction	-	-	-	-	-	-	-	278	843	1,121	-	-	1,121
LB025	Sanderson Library Renovation	-	-	-	168	510	-	4,296	3,906	3,846	12,726	1,882	10,844	-
LB026	Service Modernization and Transformation	-	-	104	1,131	1,160	1,189	1,218	1,249	1,286	7,337	-	-	7,337
LB027	St. Lawrence Library Relocation & Expansion - Des	-	374	-	-	-	-	-	-	-	374	-	-	374
LB028	Technology Asset Management Program	-	800	1,090	5,776	6,815	5,236	5,391	5,550	5,707	36,365	-	36,365	-
LB029	Toronto Reference Library Renovation	-	-	40	2,000	2,000	2,000	2,000	2,000	2,000	12,040	633	11,407	-
LB030	Virtual Branch Services	-	-	50	1,500	1,500	1,500	1,500	1,500	1,500	9,050	-	-	9,050
LB031	Weston Library Renovation	-	-	4,198	4,598	2,631	-	-	-	-	11,427	1,851	9,576	-
<b>Total Expenditures</b>		<b>1,809</b>	<b>11,261</b>	<b>25,359</b>	<b>41,929</b>	<b>44,940</b>	<b>45,433</b>	<b>44,226</b>	<b>43,045</b>	<b>40,354</b>	<b>298,356</b>	<b>29,528</b>	<b>129,781</b>	<b>139,047</b>

## Appendix 7

## Reporting on Major Capital Projects: Status Update

(\$000s)

Division/Project name		2020 Cash Flow			Total Project		Status	Start Date	End Date		On Budget	On Time
		Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
Toronto Public Library												
Albert Campbell Library		4,277	3,961	5,474	17,939	5,622	On Track	Jan-19	Dec-22	Dec-22	Ⓒ	Ⓒ
	Comments:	Construction is progressing ahead of schedule due to strong contractor performance.										
	Explanation for Delay:											
Bayview-Bessarion Library		3,857	2,168	3,857	15,322	6,232	On Track	Jan-14	Dec-22	Jun-22	Ⓒ	Ⓒ
	Comments:	This is a shared use facility with timelines managed by Parks, Forestry and Recreation. Project is under construction.										
	Explanation for Delay:											
Maryvale Relocation		1,648	14	30	2,714	14	Significant Delay	Jan-20	Dec-21	Dec-22	Ⓒ	Ⓡ
	Comments:											
	Explanation for Delay:	Project was delayed due to late Council approval of the lease agreement as a result of COVID-19										
North York Central Phase 2		3,447	4,432	5,842	12,718	10,103	On Track	Jan-18	Dec-22	Dec-21	Ⓒ	Ⓒ
	Comments:	The work is proceeding ahead of schedule due the branch closure allowing for more options for the contractor to schedule work even with the COVID restrictions.										
	Explanation for Delay:											
Wychwood Library		4,162	2,366	3,366	15,796	8,624	Minor Delay	Jan-15	Dec-22	Dec-22	Ⓒ	Ⓜ
	Comments:											
	Explanation for Delay:	Construction is delayed due to the Ontario government mandated construction shut down which lasted approximately 4 weeks.										
York Woods Renovation		3,873	4,323	6,059	11,758	6,329	On Track	Jan-18	Dec-22	Dec-21	Ⓒ	Ⓒ
	Comments:	Construction is progressing ahead of schedule due to strong contractor performance.										
	Explanation for Delay:											

On/Ahead of Schedule Ⓒ >70% of Approved Project Cost  
 Minor Delay < 6 months Ⓐ Between 50% and 70%  
 Significant Delay > 6 months Ⓔ < 50% or > 100% of Approved

## Appendix 8

### Summary of Capital Needs Constraints

(In \$ Millions)

Project Description	Total Project	Non-Debt	Debt Required	Cash Flow (In \$ Millions)									
				2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>NOT INCLUDED</b>													
City Hall Relocation and Expansion	16.130	11.835	4.295	-	0.265	0.273	2.221	4.045	4.892	4.434	-	-	-
Danforth/Coxwell Relocation and Expansion	17.642	9.343	8.299	-	0.226	0.685	-	5.574	5.311	4.023	1.823	-	-
St. Lawrence Library Relocation & Expansion - Construction	31.508	24.686	6.822	-	-	-	-	-	6.477	7.805	8.952	8.274	-
<b>Total Needs Constraints (Not Included)</b>	<b>65.280</b>	<b>45.864</b>	<b>19.416</b>	<b>-</b>	<b>0.491</b>	<b>0.958</b>	<b>2.221</b>	<b>9.619</b>	<b>16.680</b>	<b>16.262</b>	<b>10.775</b>	<b>8.274</b>	<b>-</b>

- In addition to the Staff Recommended 10-Year Capital Plan of \$439.341 million, TPL have also identified \$65.280 million in capital needs constraints, as reflected in the table above that will be considered for future funding in the budget process of future years.
- These 3 projects have city partners which will involve phased developments.
  - City Hall Relocation and Expansion: The provincial and municipal courts will be relocating from Old City Hall. Following analysis by the consultant team and City staff, the recommended approach for the future use of Old City Hall is to provide a Museum of Toronto and wedding chamber on the second floor, Toronto Public Library Branch on the ground floor, and a mix of complementary commercial and institutional uses throughout the rest of Old City Hall.
  - Expansion and relocation of the Danforth/Coxwell branch is linked to the completion of the Danforth garage master planning study with a clear direction for the redevelopment of the entire site. At its meeting of January 31, 2018, City Council approved the preferred property located at 1627 Danforth Ave (the "Danforth Garage") for the consolidation of the current Toronto Police Service 54 and 55 Police District facility which directed City staff to undertake the development of a master plan for the site. The Master Plan reviewed the properties at the southeast corner of Danforth Ave. and Coxwell Ave. These properties included 1577 Danforth Ave. (Tobias House), 1627 Danforth Ave. (Danforth Garage), and 1675 Danforth Ave. (TPL branch), and are together known as "the Property" for purposes of the Master Plan. The Master Plan was adopted by City Council at the June 18, 2019 meeting.
  - The planning and design phase of the St. Lawrence Library Relocation and Expansion project is included in the Staff Recommended 10-Year Capital Plan. The construction phase of this project, which will start in 2026, is not fully funded. Toronto Public Library is proposing to construct a 30,000 square feet branch on the First Parliament site, situated on the south west corner of Front and Parliament Streets and relocate the existing St. Lawrence Library to this new site.

## Appendix 9

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

**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	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
<b>Beginning Balance</b>		1,199.0	1,199.0	271.7	549.3
Reserve / Reserve Fund Name	XQ1700				
<i>Withdrawals (-)</i>			(1,162.2)	(85.2)	(235.4)
<i>Contributions (+)</i>			234.8	362.8	373.7
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		1,199.0	271.7	549.3	687.6
<b>Balance at Year-End</b>		1,199.0	271.7	549.3	687.6

\* Based on 9-month 2020 Reserve Fund Variance Report

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
<b>Beginning Balance</b>		30,142.3	30,142.3	14,678.1	17.8
Insurance Reserve Fund	XR1010				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>			1,068.3	1,068.3	1,068.3
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		30,142.3	31,210.6	15,746.4	1,086.1
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			(16,532.5)	(15,728.6)	1,486.6
<b>Balance at Year-End</b>		30,142.3	14,678.1	17.8	2,572.8

\* 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	Projected Balance as at Dec 31, 2020 *	Contributions / (Withdrawals)										Total
			2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	
XR2115 Development Charges - Library	Beginning Balance		34,661	32,233	31,423	36,535	31,971	22,892	11,658	3,321	(4,015)	(6,771)	
	Withdrawals (-)												
	Library Materials		(4,406)	(4,513)	(4,623)	(4,739)	(4,857)	(4,979)	(5,103)	(5,231)	(5,361)	(5,496)	(49,308)
	Capital Projects		(5,701)	(4,526)	(1,231)	(10,791)	(15,191)	(16,615)	(13,608)	(12,686)	(8,191)	(2,080)	(90,620)
	Total Withdrawals		(10,107)	(9,039)	(5,854)	(15,530)	(20,048)	(21,594)	(18,711)	(17,917)	(13,552)	(7,576)	(139,928)
	Contributions (+)												
	Contributions		7,679	8,229	10,966	10,966	10,969	10,360	10,374	10,581	10,796	11,008	101,928
	Total Contributions		7,679	8,229	10,966	10,966	10,969	10,360	10,374	10,581	10,796	11,008	101,928
Balance at Year-End		34,661	32,233	31,423	36,535	31,971	22,892	11,658	3,321	(4,015)	(6,771)	(3,339)	

\* Based on 9-month 2020 Reserve Fund Variance Report

## Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2020 *	Contributions / (Withdrawals)										Total
			2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	
XR3026 Planning Act Reserve Fund - Section 37	Beginning Balance		299,222	270,078	247,287	219,469	204,004	204,153	204,502	207,440	210,429	213,465	
	Withdrawals (-)												
	MB - Agincourt Library				(263)								(263)
	MB - Fairview Library		(1,121)										(1,121)
	MB - Fort York Library			(401)									(401)
	Northern District Library - Streetscaping		(442)	(495)									(937)
	Wychwood Library		(926)										(926)
	Perth / Dupont - 299 Campbell Ave.					(1,055)							(1,055)
	Barbara Frum Library								(4)				(4)
	Total Withdrawals		(2,489)	(896)	(263)	(1,055)	-	-	(4)	-	-	-	(4,707)
	Other Program / Agency Net Withdrawals & Contributions		(26,655)	(21,895)	(27,554)	(14,410)	149	349	2,942	2,989	3,036	3,084	(77,965)
Balance at Year-End		299,222	270,078	247,287	219,469	204,004	204,153	204,502	207,440	210,429	213,465	216,549	

\* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2020 *	Contributions / (Withdrawals)										Total
			2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	
XR3028 Planning Act Reserve Fund - Section 45	Beginning Balance		18,540	16,796	16,747	16,793	16,742	15,791	16,030	16,274	16,521	16,772	
	Withdrawals (-)												
	MB - Bendale Library		(52)										(52)
	Total Withdrawals		(52)	-									(52)
	Other Program / Agency Net Withdrawals & Contributions		(1,692)	(48)	45	(50)	(951)	239	243	247	251	255	(1,461)
Balance at Year-End		18,540	16,796	16,747	16,793	16,742	15,791	16,030	16,274	16,521	16,772	17,027	

\* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2020 *	Contributions / (Withdrawals)										Total
			2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	
XR1012 Land Acquisition Reserve Fund	Beginning Balance		138,588	133,940	105,671	102,920	100,666	98,889	97,332	98,271	99,224	100,192	
	Withdrawals (-)												
	Perth / Dupont - 299 Campbell Ave.					(1,100)							(1,100)
	Total Withdrawals		-	-	-	(1,100)	-	-	-	-	-	-	(1,100)
Other Program / Agency Net Withdrawals & Contributions			(4,648)	(28,269)	(2,751)	(1,154)	(1,777)	(1,557)	938	953	968	983	(36,313)
Balance at Year-End		138,588	133,940	105,671	102,920	100,666	98,889	97,332	98,271	99,224	100,192	101,175	

\* 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 provide 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

**Staff Recommended Operating / Capital Budget:** An operating or capital budget recommended by City Manager and Chief Financial Officer and Treasurer to City Council for consideration and approval.

**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).

**Value Based Outcome Review (VBOR):** The City conducted a Value Based Outcome Review in 2019 for all of its operations and agencies to identify specific opportunities and strategies to maximize the use of tax dollars, enhance its financial sustainability while achieving service outcomes. These opportunities will help the City chart its financial course in the next four years.

**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.

## Appendix 12

### Board Approved Vs. City Staff Recommended Budget

#### 2021 Operating Budget – Board Approved Vs. City Staff Recommended Budget

\$ Millions	Board Approved	City Staff Recommended	Difference	
			\$	%
Revenues	19.5	17.5	2.0	11.5%
Gross Expenditures	222.9	221.6	1.3	0.6%
Net Expenditures	203.4	204.1	(0.7)	-0.3%
Approved Positions	1,791.8	1,787.8	4.0	0.2%

- At its meeting on November 16, 2020, Toronto Public Library Board approved a revised 2021 Operating Budget Submission of \$222.895 million gross and \$203.435 million net for Toronto Public Library. Attached is a link to the report and decisions: <https://www.torontopubliclibrary.ca/content/about-the-library/pdfs/board/meetings/2020/nov16/11-2021-operating-budget-submission-revised-combined-2.pdf>
- As shown in the table above, the Board Recommended 2021 Operating Budget for Toronto Public Library is \$1.319 million gross higher and \$0.682 million net lower than the 2021 City Staff Recommended Operating Budget of \$221.576 million gross and \$204.117 million net. The differences in 2021 Board Recommended and City Staff Recommended Operating Budget have been co-ordinated with TPL and City staff, which are attributable to the following:
  - Additional base savings of \$1.000 million gross and net aligning the budget with the phased reopening strategy as well as revenue pressures of \$2.000 million that reflect a more gradual reinstatement of some library services as TPL continue to monitor the impact of COVID-19 and the lockdown measures announced by the Ontario government subsequent to the Board meeting on November 16, 2020.
  - New and enhanced service priorities of \$0.319 million gross and net, including 4.0 FTEs, related to Community Librarians and Digital Literacy for Seniors, both of which would have had a medium positive impact on equity-seeking groups, have not been included in the 2021 City Staff Recommended Operating Budget
- The above changes to the Board submission which are currently included in the 2021 City Staff Recommended Operating Budget will be reviewed by the Board at its January 25, 2021 meeting.

#### 2021-2030 Capital Budget and Plan – Board Approved Vs. City Staff Recommended Budget

\$ Millions	Board Approved	City Staff Recommended	Difference	
			\$	%
<b>2021</b>				
Gross Expenditures	41.3	44.8	(3.5)	-7.8%
Debt	31.9	35.4	(3.5)	-9.9%
<b>2022-2030</b>				
Gross Expenditures	394.5	394.5		
Debt	300.2	300.2		
<b>Total</b>				
Gross Expenditures	435.8	439.3	(3.5)	-0.8%
Debt	332.2	335.7	(3.5)	-1.0%

- The difference between the Board Approved and City Staff Recommended 2021-2030 Capital Budget and Plan is due to additional carry forward funding from 2020 into 2021.