

# 2020 Budget Notes

## City Planning

*While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at 416-392-7896 or David.Troian@toronto.ca.*

### What we do

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

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### Why we do it

City Planning's mission is to guide and manage the City's physical changes and growth, and the effects on the social, economic and natural environment while seeking to enhance the quality of life for Toronto's diverse residential and business communities.

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### Who we serve

#### **City Building & Policy Development**

- Applicants
- Community Groups
- Interest Groups
- Property Owners

#### **Beneficiaries**

- Businesses
- Residents
- City and Agency Staff
- Visitors

#### **Development Review, Decision & Implementation**

- Applicants
- Community Groups
- Interest Groups
- Property Owners

#### **Beneficiaries**

- Businesses
  - Residents
  - City and Agency Staff
  - Visitors
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## Budget at a glance

STAFF RECOMMENDED OPERATING BUDGET				STAFF RECOMMENDED 10-YEAR CAPITAL PLAN			
\$Million	2020	2021	2022	\$Million	2020	2021-2029	Total
Revenues	\$40.7	\$41.3	\$41.4	Gross Expenditures	\$7.4	\$52.5	\$59.9
Gross Expenditures	\$53.9	\$55.3	\$55.9	Debt	\$4.4	\$29.0	\$33.4
Net Expenditures	\$13.2	\$14.0	\$14.5	<i>Note: Includes 2019 carry forward funding to 2020</i>			
Approved Positions	450.0	448.0	444.0				

## Key service outcomes

Outcomes	Description
<b>Excellence in planning</b>	City Planning will provide support and advice to City Council to help ensure that Toronto's growth contributes to the kind of communities, neighbourhoods and city Torontonians want by providing clear, consistent and compelling communication, to applicants, and the broader public, including pursuing fuller collaboration.
<b>Influential and balanced planning policy, and advancing a city building agenda</b>	City Planning will work with stakeholders and other City Divisions to set goals and policies for responsible development. In particular, the Division will promote housing and mobility options by advancing a city building agenda that improves the livelihood of residents.

## Goals and metrics

Planned Activities to Achieve Outcomes		2018 Actual	2019 Projected Actual	2020 Target	Status
	<b>Reduced Committee of Adjustment (CoA) hearing back-log: Time-frame (weeks) from receipt of a CoA application to hearing date, city-wide average</b>	12	9	8	<span style="color: green;">●</span>
	<b>Complete Development Review applications: Complete / Incomplete Notice sent within 30 days</b>	78%	72%	80%	<span style="color: orange;">●</span>

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## Our experience and success

- Launched Housing Now Initiative with site-specific reviews.
- Council adopted city-wide Zoning By-law amendments to facilitate laneway suites, secondary suites, municipal shelters and craft breweries, to enhance housing options and vitality of neighbourhoods.
- Transportation Master Plans were completed for St. Clair Avenue West and Don Mills Crossing, and Ontario Line planning.
- Completed multiple Civic Improvements projects, including the Gatineau Hydro Trail Nodes; Humber Bay Shores Phase 2; Kingston Road medians (Morningside Avenue to Manse Road); The Kingsway BIA planter lighting enhancement; and the Kay Gardiner Beltline Iron Horse sculptures.
- Completed three Cultural Heritage Resource Assessments, one Heritage Conservation District Study, and the City-wide Heritage Survey Feasibility Study report.
- Completed one Urban Design Guidelines, for Danforth Avenue, to set policy for appropriate design and development.
- Processed more than 400 Community Planning development review applications.
- Recommended development approvals contributed to housing support across the city.
- Processed approximately 3,500 Committee of Adjustment minor variance and consent application.

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## Key challenges and risks

- Implications of managing legislated changes from Bill 108 as it applies to the Planning Act, Development Charges Act, Local Planning Appeal Tribunal (LPAT) Act and Ontario Heritage Act, for example, new legislation adds timeline pressures for heritage review.
- High number of appeals to the Local Planning Appeal Tribunal and Toronto Local Appeal Body.
- Prioritize transit planning, housing and planning frameworks.
- Implementation of End-to-End Review of the Development Review Process, to improve the effectiveness and efficiency of Community Planning and the Committee of Adjustment.
- Ensure staffing resources are aligned to current work volume pressures.
- Growth studies continue to be complex and long-term, and involve escalation in consultant costs.
- Investment in under-utilized large sites, or regeneration areas require more complex review, launching new streams of work, requiring significant shifts in staff resources.

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## Priority actions

- Advance service delivery improvements, including End-to-End Review, e-Business and Application Information Centre improvements.
  - Update zoning frameworks, including Housing Now city-wide zoning.
  - Realign Committee of Adjustment staffing resources to address application volume by geography.
  - Adjust policies and practices to support ongoing legislative changes impacting appeals to the LPAT.
  - Advance the next round of Official Plan review to comply with the Growth Plan for the Greater Golden Horseshoe.
  - Continue to implement internal processes to advance priority studies, reallocate uncommitted capital, and systematically track the divisional study work program.
  - Implement phases in large projects to better align growth capital with anticipated study spend rates.
  - Deliver transportation network master planning in support of growth areas.
  - Balance resource needs related to Growth Plan conformity (e.g. Major Transit Station Areas) through 2022 with other items on the study work program.
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## Our key service levels



Complete 18 City Building  
(Growth Plan) Studies



Complete 80% of  
OPA/Zoning By-law  
Amendment Applications  
within 9-18 months



Complete 65% of  
routine applications for  
site plan approval  
within 4-8 months

## Key service deliverables

- Prioritize transit, housing and planning frameworks.
- Respond to growth pressures and distribution of study work across the districts.
- Ensure staffing resources are aligned to current work volume pressures.
- Improve capacity and effectiveness of the Committee of Adjustment.
- Shape growth by advancing proactive city building initiatives.
- Maximize capacity to deliver studies and related capital projects.

## RECOMMENDATIONS

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

1. City Council approve the 2020 Staff Recommended Operating Budget for City Planning of \$53.956 million gross, \$13.240 million net for the following services:

<b>Service:</b>	<b>Gross (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net (\$000s)</b>
Development Review, Decision & Implementation	29,669.8	33,687.9	(4,018.1)
City Building & Policy Development	24,286.1	7,027.6	17,258.5
<b>Total Program Budget</b>	<b>53,955.9</b>	<b>40,715.5</b>	<b>13,240.4</b>

2. City Council approve the 2020 staff complement for City Planning of 450 positions, comprising 416.9 operating and 33.1 capital positions.
3. City Council approve 2020 Staff Recommended Capital Budget for City Planning with cash flows and future year commitments totaling \$11.659 million as detailed by project in [Appendix 5a](#).
4. City Council approve the 2021-2029 Staff Recommended Capital Plan for City Planning totalling \$48.267 million in project estimates as detailed by project in [Appendix 5b](#).

### Program / Agency:

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# **2020 STAFF RECOMMENDED OPERATING BUDGET**

**2020 OPERATING BUDGET OVERVIEW**

**Table 1: 2020 Staff Recommended Operating Budget by Service**

(\$000s)	2018	2019	2020	2020 New /	2020 Staff	Change v. 2019	
	Actuals *	Projected Actuals *	Base Budget	Enhanced	Rec'd Budget	Projected	Actual
By Service	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>							
Development Review, Decision & Implementa	33,825.8	32,627.1	32,423.8	1,264.1	33,687.9	1,060.8	3.3%
City Building & Policy Development	5,567.0	6,036.5	7,027.5		7,027.5	991.0	16.4%
<b>Total Revenues</b>	<b>39,392.7</b>	<b>38,663.6</b>	<b>39,451.4</b>	<b>1,264.1</b>	<b>40,715.5</b>	<b>2,051.8</b>	<b>5.3%</b>
<b>Expenditures</b>							
Development Review, Decision & Implementa	25,287.5	28,049.3	28,405.7	1,264.1	29,669.8	1,620.5	5.8%
City Building & Policy Development	23,757.7	23,400.4	24,286.1		24,286.1	885.7	3.8%
<b>Total Gross Expenditures</b>	<b>49,045.3</b>	<b>51,449.6</b>	<b>52,691.8</b>	<b>1,264.1</b>	<b>53,955.9</b>	<b>2,506.2</b>	<b>4.9%</b>
<b>Net Expenditures</b>	<b>9,652.5</b>	<b>12,786.0</b>	<b>13,240.4</b>	<b>0.0</b>	<b>13,240.4</b>	<b>454.4</b>	<b>3.6%</b>
<b>Approved Positions</b>	<b>430.0</b>	<b>439.0</b>	<b>437.0</b>	<b>13.0</b>	<b>450.0</b>	<b>11.0</b>	<b>2.5%</b>

\*2018 Actuals and 2019 Actuals (based on Q3 2019) adjusted retroactively to remove interdepartmental charges and recoveries.

**COSTS TO MAINTAIN EXISTING SERVICES**

**Total 2020 Base Budget** expenditures of \$52.692 million gross reflecting an increase of \$1.242 million in spending above 2019 projected year-end actuals (prior to enhancements or efficiencies), predominantly arising from:

- Salary and benefit increases and annualization of 9.0 positions added in the 2019 Budget.
- Position changes reflecting completed and new initiatives; including Rail Deck, Cultural Heritage Resource Assessments, Lower Don coordination and Transit Planning.
- Development application review fees increase of 2.46% for inflation.

**COSTS TO ENHANCE SERVICES**

**New and Enhanced Service** expenditures of \$1.264 million gross, enabling:

- The End-to-End Development Review, including the addition of 3.0 positions to implement the Chief Transformation Office and consultant recommendations on the End-to-End Review of the Development Review Process.
- Conducting the Toronto Heritage Survey, including the addition of 4.0 positions to deliver the first phase of the Toronto Heritage Survey, which includes the Indigenous Engagement Project.
- Undertaking Growth Related Zoning Projects, including the addition of 2.0 positions to support Zoning By-law 2.0 modernization; complete Residential zone and Employment Industrial categories reviews; implement Provincial policy (e.g., for Major Transit Station Areas zoning); and to provide greater assistance to Community Planning district staff on preparing Zoning By-law amendments..
- Improving the Heritage Research and Evaluation of Planning Applications, including the addition of 2.0 positions to undertake upfront heritage evaluation and research to inform development review, and provide early identification of potential heritage resources.
- Responding to Bill 108 timelines and streamline application intake process, including the addition of 2.0 positions to address the increasing number of planning applications, building permits and heritage permits for properties that are on the Heritage Register and to implement the new application process under the Ontario Heritage Act.

**EQUITY IMPACTS OF BUDGET CHANGES**

**No equity impacts:** The changes in City Planning's 2020 Staff Recommended Operating Budget have no equity impacts.

**2020 STAFF RECOMMENDED OPERATING BUDGET KEY DRIVERS**

The 2020 Staff Recommended Operating Budget for City Planning is \$52.691 million gross or 2.4% higher than the 2019 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes New and Enhanced requests.

**Table 2a: 2020 Key Drivers – Base Budget**

Key Cost Drivers (\$000)	2018 Actuals	2019 Proj. Actuals	2020 Staff Rec'd Base Budget	Year over Year Changes	
				\$	%
<b>Expenditures</b>					
1 Salaries and Benefits	44,165.6	47,041.3	48,941.3	1,900.1	4.0%
2 Materials & Supplies	133.3	133.0	133.0		
3 Equipment	325.4	267.5	259.1	(8.4)	-3.1%
4 Service and Rent	2,284.9	2,015.3	1,739.1	(276.2)	-13.7%
5 Contribution To Capital					
6 Contribution To Reserves	91.0	103.2	103.5	0.3	0.3%
7 Other Expenditures	2,045.0	1,889.4	1,515.7	(373.7)	-19.8%
<b>Total Expenditures</b>	<b>49,045.3</b>	<b>51,449.6</b>	<b>52,691.8</b>	<b>1,242.1</b>	<b>2.4%</b>
<b>Revenues</b>					
1 Provincial Subsidies					
2 Federal Subsidies					
3 User Fees & Donations	32,270.5	30,679.4	30,059.3	(620.1)	-2.0%
4 Transfers From Capital	3,007.6	2,685.6	4,360.6	1,675.0	62.4%
5 Other Revenues	4,114.7	5,298.6	5,031.4	(267.1)	-5.0%
<b>Total Revenues</b>	<b>39,392.7</b>	<b>38,663.6</b>	<b>39,451.4</b>	<b>787.7</b>	<b>2.0%</b>
<b>Net Expenditures</b>	<b>9,652.5</b>	<b>12,786.0</b>	<b>13,240.4</b>	<b>454.4</b>	<b>3.6%</b>

\*2019 Q3 Proj Actuals and 2018 Actuals adjusted retroactively to remove interdepartmental charges and recoveries

**Salaries and Benefits:** Include inflationary increases on existing salaries and benefits and position changes for completion of initiatives. In addition, enhanced vacancy management is factored into the 2020 budget.

**Services and Rents:** Include reductions to rents and professional services required for operational needs.

**Other Expenditures:** Include reductions to the grant for The Bentway Conservancy.

**User Fees and Donations:** Include inflationary increases (2.46%) to development application fees and expected volumes.

**Transfers from Capital:** Includes increases to maintain capital funded positions to deliver capital projects primarily in transit and waterfront planning.

**Table 2b: Other Efficiencies / Savings**

(\$000s)											
Recommendation	Type	2020				2021			2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions	Gross	Net	Positions
Reduction in Base Expenditures/ Realignment of Budget	Line by Line	(28.9)	(136.6)	(107.7)							
<b>Budget Increase/(Decrease)</b>		<b>(28.9)</b>	<b>(136.6)</b>	<b>(107.7)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The Recommended 2020 Operating Budget includes \$0.137 million in gross expenditures and \$0.028 million in revenue reductions as follows:

***Line by Line***

- A reduction in base expenditures in services and rents and other non-salary costs contribute to City Planning's efforts to continuously align budget with actual experience.

Table 2c: 2020 Key Drivers – New / Enhanced

New / Enhanced (\$000)	2020				2021 Annualized Gross	Equity Impact	
	Revenue	Gross	Net	Positions			
<b>In \$ Thousands</b>							
1	End-to-End Development Review	434.1	434.1		3.0	448.8	Low
2	Toronto Heritage Survey	349.3	349.3		4.0	484.9	Low
3	Growth Related Zoning Projects	182.8	182.8		2.0	241.9	Low
4	Improve Heritage Research & Evaluation of Planning Applications	166.5	166.5		2.0	227.6	Low
5	Respond to Bill 108 timelines & streamline application intake process	131.4	131.4		2.0	179.6	Low
<b>Total New / Enhanced</b>		<b>1,264.1</b>	<b>1,264.1</b>		<b>13.0</b>	<b>1,582.8</b>	

### End-to-End Development Review

Add three permanent positions to begin with the implementation of the end-to-end development review process. The end-to-end review highlighted areas where the City could more effectively and with greater transparency manage the development review process through improved project management, teamwork, collaboration and modern technology platforms.

### Toronto Heritage Survey

Add four permanent positions for the delivery of the Toronto Heritage Survey as approved by City Council in July 2019 (PH7.11 City-wide Heritage Survey Feasibility Study). The Toronto Heritage Survey Team will perform the key functions of project management related to heritage data, management of surveys and property evaluations, and coordination of communication and engagement efforts, and property research. A major outcome of the survey will be greater clarity for City Planning, communities and property owners about the location and value of heritage resources. The Indigenous Engagement Project being led by City Planning, in partnership with Museums and Heritage Services and the Indigenous Affairs Office, is included.

### Growth Related Zoning Projects

Add two permanent positions for the Zoning Section to support the Zoning By-law 2.0 modernization; complete the Residential zone and Employment Industrial categories reviews; implement Provincial policy (e.g., for Major Transit Station Areas zoning); and to provide greater assistance to Community Planning district staff on preparing Zoning By-law amendment applications.

### Improve Heritage Research & Evaluation of Planning Applications

Add two temporary positions to undertake upfront heritage evaluation and research to inform development review, and provide early identification of potential heritage resources. The positions will support the review of development planning applications, and provide direct and exclusive heritage evaluation and research to the development review teams to inform pre-application commentary, application review, and planning related reports. The early and proactive research and evaluation, as a part of pre-application and application review, will ensure good planning

decisions are made on good and available information and in compliance with Bill 108 which establishes new timelines for property designation with the planning process.

### **Respond to Bill 108 Timelines & Streamline Application Intake Process**

Adding two temporary positions to address the increasing number of planning applications, building permits and a new application process for heritage permits under the Ontario Heritage Act. This increase in circulations and necessary responses to new applications requires efficient processing once applications are submitted, and applicants would be better served by having staff dedicated to assisting in the preparation of application materials as well as communicating requirements. As well as responding adequately to changing legislation and associated timelines, and allow for a better integrated application process, to improve the customer service experience and the implementation of provincial policy.

#### **Note:**

1. For additional information on 2020 key cost drivers refer to [Appendix 1](#) as well as [Appendix 3](#) for the 2020 Staff Recommended & Pending New and Enhanced Service Priorities, respectively.

**2021 & 2022 OUTLOOKS****Table 3: 2021 and 2022 Outlooks**

<b>(\$000s)</b>	<b>2019 Projected Actual</b>	<b>2020 Staff Rec'd Budget</b>	<b>2021 Outlook</b>	<b>2022 Outlook</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenues	38,663.6	40,715.5	41,338.6	41,383.7
Gross Expenditures	51,449.6	53,955.9	55,321.1	55,860.0
<b>Net Expenditures</b>	<b>12,786.0</b>	<b>13,240.4</b>	<b>13,982.5</b>	<b>14,476.3</b>
<b>Approved Positions</b>	<b>439.0</b>	<b>450.0</b>	<b>448.0</b>	<b>444.0</b>

\*2019 Q3 Projected Actuals adjusted retroactively to remove interdepartmental charges and recoveries

### Key 2021 drivers

The 2021 Outlook with total gross expenditures of \$55.321 million reflects an anticipated \$1.365 million or 2.5 per cent increase in gross expenditures above the 2020 Recommended Budget based on the following:

- Inflationary increases for salaries and benefits and annualization of positions added in 2020.

These increases are partially offset by anticipated inflationary increases for development application review fees to maintain full cost recovery.

### Key 2022 drivers

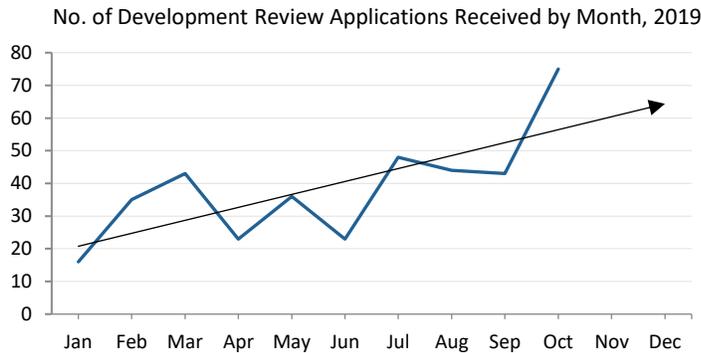
The 2022 Outlooks expects a further increase of \$0.539 million or 1.0 per cent above 2021 gross expenditures arising from the following:

- Inflationary increases for salaries and benefits.

These increases are partially offset by anticipated inflationary increases for development application review fees to maintain full cost recovery.

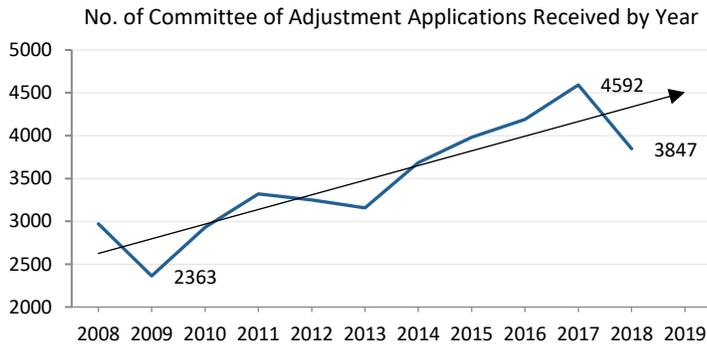
## How well we are doing

### Performance measures



### Behind the numbers

- In 2018, the number of Official Plan Amendments, Zoning By-law Amendments and Site Plan Control applications received dipped with the municipal elections.
- Total number of Development Review applications for 2019 is expected to be similar to 2018; however, their size and complexity continue to grow.

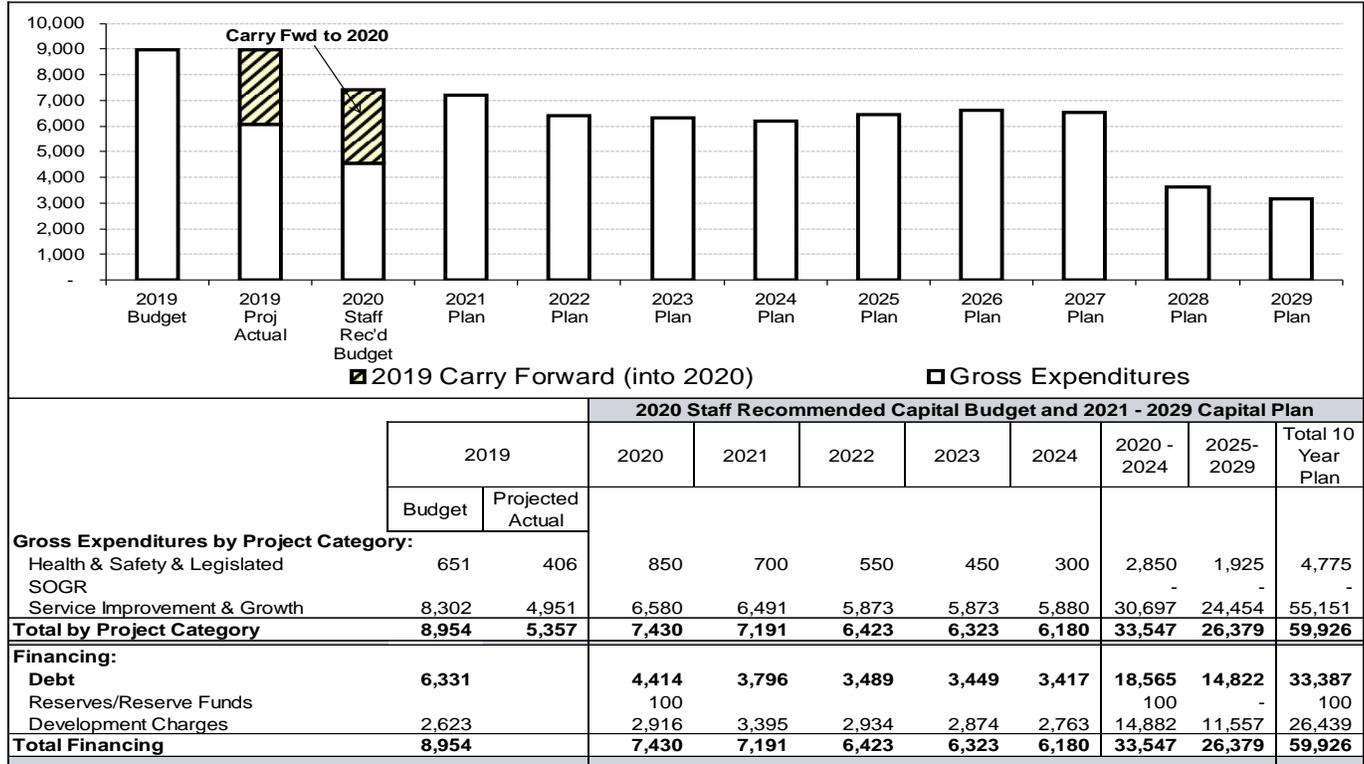


- The number of CoA applications received in the last ten years has increased steadily, resulting in processing back-log issues.
- Measures taken in the last year, in particular, settlement and success at the LPAT on Zoning By-law appeals, is partially responsible for fewer CoA files in 2018 and 2019, but the overall number remains high.
- Fewer applications in the last two years and improvements to CoA operations have helped to recently reduce the backlog.
- 2019 and 2020 are expected to be similar to 2018.

**2020 – 2029 STAFF RECOMMENDED  
CAPITAL BUDGET AND PLAN**

**2020 – 2029 CAPITAL BUDGET & PLAN OVERVIEW**

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



**Changes to Existing Projects**

- The 2020-2029 Capital Budget and Plan reflects a decrease of \$4.015 million over the nine common years (2020-2028):
- To reflect historical spending for Growth, Avenue/Area, Transportation and Transit, Heritage Conservation District Studies (\$1.675M), and Civic Improvements (\$1.456M);
- Updated estimates for the Zoning Official Plan Conformity Review (\$0.445M); and
- Moving the Natural Heritage Inventory and Integration Evaluation System (\$0.450M) to the operating budget.

**New Projects**

- The 2020-2029 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 5](#) for a more detailed listing of the 2020 and 2021-2029 Capital Budget & Plan by project.

**2020 – 2029 CAPITAL BUDGET AND PLAN**

**\$59.9 Million 10-Year Gross Capital Program**

				
<b>Development Studies</b>	<b>Civic Improvements</b>	<b>Legislated</b>	<b>Plans</b>	<b>Heritage</b>
\$20.1 M 34%	\$26.6 M 44%	\$4.8 M 8%	\$1.3 M 2%	\$7.2 M 12%
Growth; Avenue/ Area; Transportation and Transit	Places	Official Plan 5 Year Review; Zoning By-law Conformity Review; Archaeological Resources	Secondary Plan Implementation	Heritage Conservation District Program; Heritage Interpretation Plan

**How the Capital Program is Funded**

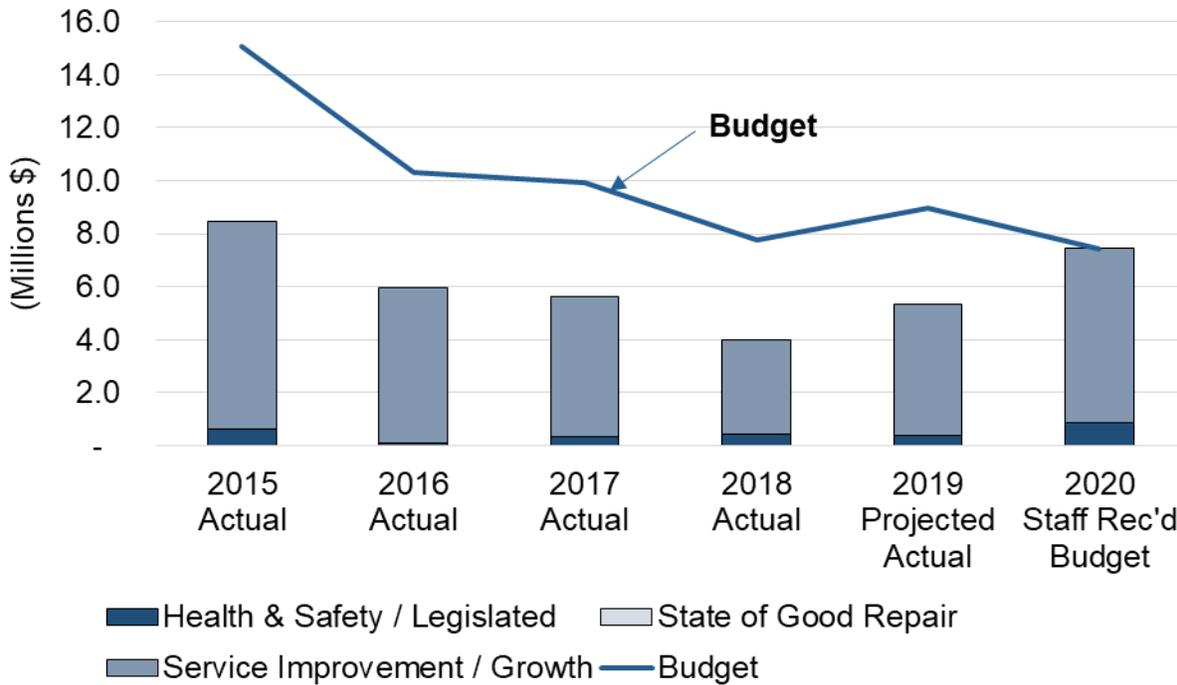
City of Toronto		Provincial Funding	Federal Funding
<b>\$59.9 M 100%</b>		<b>\$0.0 M 0%</b>	<b>\$0.0 M 0%</b>
Debt	\$ 33.4 M		
Reserve Draws	\$ 0.1 M		
Development Charges	\$ 26.4 M		

**CAPACITY TO SPEND REVIEW**

The Recommended 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.

Key component in determining an appropriate level of annual cash flows include historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2019 underspending that will be carried forward into 2020 to complete capital work.

**Chart 2 – Capacity to Spend**



Category (in \$ Million)	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected Actual	2020 Staff Rec'd Budget
Health & Safety / Legislated	0.6	0.1	0.4	0.4	0.4	0.9
State of Good Repair						
Service Improvement / Growth	7.8	5.6	5.3	3.6	5.0	6.6
<b>Total</b>	<b>8.5</b>	<b>5.7</b>	<b>5.6</b>	<b>4.0</b>	<b>5.4</b>	<b>7.4</b>
<b>% Spent</b>	<b>56%</b>	<b>56%</b>	<b>57%</b>	<b>52%</b>	<b>60%</b>	

Note: 2020 Budget includes 2019 expected carry forward.

**Capacity to Spend Review Impact on the Recommended 10-Year Plan**

Growth projects such as Civic Improvements – Places and development studies such as Growth Studies and the Heritage Conservation District Program represent on average about 92% 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 complexity of studies.

City Planning continues to review its capacity to deliver and has adjusted the 10-year capital plan to average \$5.926 million in yearly spending. In addition, as part of this review, \$2.881 million of unspent 2019 funds will be carried forward into 2020.

# APPENDICES

## Appendix 1

## 2020 Staff Recommended Operating Budget by Expenditure Category

Category (In \$000s)	2017	2018	2019	2019	2020	2020 Change from	
	Actual	Actual	Budget	Projected	Total Staff	2019 Projected	Actual
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
Federal Subsidies	132.1						
Other Subsidies							
User Fees & Donations	32,766.1	32,270.5	29,360.7	30,679.4	30,842.7	163.3	0.5%
Licences & Permits Revenue							
Transfers From Capital	2,453.0	3,007.6	4,285.5	2,685.6	4,360.6	1,675.0	62.4%
Contribution From Reserves/Reserve Funds	2,086.8	2,457.4	4,152.7	3,885.5	3,760.5	(125.0)	(3.2%)
Sundry and Other Revenues	1,304.8	1,657.3	1,907.7	1,413.1	1,751.6	338.5	24.0%
Inter-Divisional Recoveries							
<b>Total Revenues</b>	<b>38,742.8</b>	<b>39,392.7</b>	<b>39,706.6</b>	<b>38,663.6</b>	<b>40,715.5</b>	<b>2,051.8</b>	<b>5.3%</b>
Salaries and Benefits	40,843.2	44,165.6	48,952.8	47,041.3	50,192.7	3,151.5	6.7%
Materials & Supplies	139.9	133.3	133.0	133.0	133.0		
Equipment	314.8	325.4	267.5	267.5	271.8	4.3	1.6%
Service and Rent	1,789.5	2,284.9	2,290.7	2,015.3	1,740.0	(275.3)	(13.7%)
Contribution To Capital							
Contribution To Reserves/Reserve Funds	111.0	91.0	104.1	103.2	102.6	(0.6)	(0.6%)
Other Expenditures	2,324.6	2,045.0	1,988.6	1,889.4	1,515.7	(373.7)	(19.8%)
Inter-Divisional Charges							
<b>Total Gross Expenditures</b>	<b>45,522.9</b>	<b>49,045.3</b>	<b>53,736.8</b>	<b>51,449.6</b>	<b>53,955.9</b>	<b>2,506.2</b>	<b>4.9%</b>
<b>Net Expenditures</b>	<b>6,780.1</b>	<b>9,652.5</b>	<b>14,030.2</b>	<b>12,786.0</b>	<b>13,240.4</b>	<b>454.4</b>	<b>3.6%</b>
<b>Approved Positions</b>	<b>392.0</b>	<b>430.0</b>	<b>439.0</b>	<b>439.0</b>	<b>450.0</b>	<b>11.0</b>	<b>2.5%</b>

\* Year-End Projection Based on Q3 2019 Variance Report

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

## Appendix 2

### Summary of 2020 Service Changes

N/A

### Appendix 3

#### Summary of 2020 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services  Program - City Planning	Adjustments				2021 Plan Net Change	2022 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		

19941	End-to-End Development Review
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72	No Impact
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**Description:**

Add three permanent positions (Director, Program Manager and Administrative Assistant 2) to begin with the implementation of the end-to-end development review process. The end-to-end review highlighted areas where the City could more effectively and with greater transparency manage the development review process through improved project management, teamwork, collaboration and modern technology platforms. The positions will be funded by development review application fees.

**Service Level Impact:**

New staff will manage the development and implementation of an overall business transformation methodology and tools that can be leveraged by staff to more effectively perform development review, from planning to implementation, issues tracking, and new guidelines and processes. Team will partner with other divisions to lead city-wide development review and business transformation, and contribute to the continuous improvement of divisional performance through analysis and the development and implementation of sound management practices and procedures, while providing program management staff with the direction, guidance, and process improvements staff need to increase efficiencies, improve effectiveness of services provided, and better manage staff workload across the districts.

**Equity Statement:**

The proposal is unlikely to have an equity impact.

**Service:** Development Review, Decision & Implementation

Total Staff Recommended Changes:	434.1	434.1	0.0	3.00	0.0	(0.0)
<b>Staff Recommended New/Enhanced Services:</b>	<b>434.1</b>	<b>434.1</b>	<b>0.0</b>	<b>3.00</b>	<b>0.0</b>	<b>(0.0)</b>

### Appendix 3 (Continued)

#### Summary of 2020 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services  Program - City Planning	Adjustments				2021 Plan Net Change	2022 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		

19844	Toronto Heritage Survey
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72	No Impact
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**Description:**

The City-wide Heritage Survey Feasibility Study report was adopted by City Council in July 2019, and recommended a phased approach to a Toronto Heritage Survey beginning with a start-up phase from 2019-2021.

Phase 1 includes the addition of four permanent positions for the survey team, including a Project Manager to co-ordinate the overall program and focus on the modernization of the Heritage Register and data management system, and be primarily responsible for quality control and management of survey data. The Senior Heritage Planner will co-ordinate the delivery of the Historic Context Statements and community engagement and the testing of the survey methodology and together with a Heritage Planner prioritize outstanding nominations for the inclusion of properties on the Heritage Register and streamline process to prevent future backlog of Heritage Nominations. The Assistant Planner will assist with data entry, communication and engagement strategies, and property historical research. The positions will be funded by development review fees.

These positions will be part of the first step of building a Toronto Heritage Survey program team, and will be fundamental to the delivery of a Toronto Heritage Survey. They will provide the Heritage Policy and Research team with the capacity to the first phase of the Toronto Heritage Survey, and will contribute to the data collection required for a report back to Council for future direction to full-scale up delivery. Following the scale-up, they will perform the key functions of project management related to heritage data, management of surveys and property evaluations, and coordination of communication and engagement efforts, and property research. A major outcome of the survey will be greater clarity for City Planning, communities and property owners about the location and value of heritage resources. The Indigenous Engagement Project is being led by City Planning in partnership with Museums and Heritage Services and the Indigenous Affairs Office.

**Service Level Impact:**

The Toronto Heritage Survey program will adopt an emerging international best practice and strategic approach to provide heritage data - a building block for good planning. It will result in operational efficiencies, enhance civic leadership and responsiveness to provincial land use planning and cultural heritage policies, and improve predictability for City staff, property owners and the public. It will support timely and transparent decision-making while engaging Torontonians in the pro-active identification of cultural heritage resources that residents, neighbourhoods and communities value. The Toronto Heritage Survey will also contribute significantly to city-building through the collection and dissemination of comprehensive data about the heritage resources of the city.

**Equity Statement:**

This proposal is unlikely to have any equity impacts.

**Service:** Development Review, Decision & Implementation

Total Staff Recommended Changes:	349.3	349.3	0.0	4.00	0.0	0.0
<b>Staff Recommended New/Enhanced Services:</b>	<b>349.3</b>	<b>349.3</b>	<b>0.0</b>	<b>4.00</b>	<b>0.0</b>	<b>0.0</b>

### Appendix 3 (Continued)

#### Summary of 2020 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services  Program - City Planning	Adjustments				2021 Plan Net Change	2022 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
19864		Growth Related Zoning Projects						
72	No Impact	<b>Description:</b>						
<p>Add two permanent positions (Senior Planner and Planner) for the Zoning Section to support the Zoning By-law 2.0 modernization; complete the Residential zone and Employment Industrial categories reviews; implement Provincial policy (e.g., for Major Transit Station Areas zoning); and to provide greater assistance to Community Planning district staff on preparing Zoning By-law amendment applications. The positions will be funded by the Development Application Review Reserve Fund, and longer term through development review application fees.</p>								
<b>Service Level Impact:</b>								
<p>Improves service level on Zoning By-law matters, critical to city building initiatives of Council, and improve efficiency with finalizing zoning amendments to enable timely development approval. Necessary to expedite review of rezoning applications in each of the four Community Planning districts. Staff estimate approximately over 120 Zoning By-law Amendments will require Zoning Section assistance in 2020. Implementation of city-wide initiatives to improve housing affordability through proactive zoning changes in residential and mixed-use areas, requiring a high degree of analysis, sensitivity to public concerns, and capacity to defend Council decisions when appealed. Will enhance ability to implement evolving Official Plan land use policies (such as OPAs 231 and 262) and changes to provincial policies. Will expedite ongoing defence of appeals to Zoning By-law 569-2013 at LPAT, and bring additional study areas into the city-wide Zoning By-law.</p>								
<b>Equity Statement:</b>								
The proposal is unlikely to have an equity impact.								
<b>Service:</b> Development Review, Decision & Implementation								
		Total Staff Recommended Changes:	182.8	182.8	0.0	2.00	0.0	0.0
		<b>Staff Recommended New/Enhanced Services:</b>	<b>182.8</b>	<b>182.8</b>	<b>0.0</b>	<b>2.00</b>	<b>0.0</b>	<b>0.0</b>

### Appendix 3 (Continued)

#### Summary of 2020 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services  Program - City Planning	Adjustments				2021 Plan Net Change	2022 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		

19839	Improving Heritage Research and Evaluation at Early Stages of Planning Applications, and Responding to Bill 108 Timelines						
72	No Impact	<b>Description:</b>					

Add two temporary Heritage Planner positions to undertake upfront heritage evaluation and research to inform development review, and provide early identification of potential heritage resources. The positions will support the review of development planning applications, and provide direct and exclusive heritage evaluation and research to the development review teams to inform pre-application commentary, application review, and planning related reports (not involved in independent nominations, studies and plans). The early and pro-active research and evaluation, as a part of pre-application and application review, will ensure good planning decisions are made on good and available information and in compliance with Bill 108. The positions will be funded by the Development Application Review Reserve Fund, and will be reviewed at the end of 2021.

**Service Level Impact:**

The two positions will allow Heritage Planning's Development Review teams to reduce the response time both internally and externally on identifying heritage potential, and providing more timely responses to development proposals. New service standards resulting from Bill 108 will require preliminary evaluations to be finalized within the 30-day complete application review for Community Planning applications, followed by a 90-day period within which a property must be designated under the Ontario Heritage Act. Heritage Preservation Services is also subject to timelines of the pre-application consultation process, within which identification of heritage potential will be critical.

**Equity Statement:**

This proposal is unlikely to have any equity impacts.

**Service:** Development Review, Decision & Implementation

Total Staff Recommended Changes:	166.5	166.5	0.0	2.00	0.0	0.0
<b>Staff Recommended New/Enhanced Services:</b>	<b>166.5</b>	<b>166.5</b>	<b>0.0</b>	<b>2.00</b>	<b>0.0</b>	<b>0.0</b>

### Appendix 3 (Continued)

#### Summary of 2020 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services  Program - City Planning	Adjustments				2021 Plan Net Change	2022 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		

19840		Streamlining Heritage Preservation Services' Application and Circulation Intake Processes, and Responding to Bill 108 Timelines					
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72	No Impact	<b>Description:</b>					
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Over the past five years, Heritage Preservation Services has experienced an increasing number of planning applications, building permits and heritage permits for properties that are on the Heritage Register. This increase in circulations and necessary responses to applications requires efficient processing once applications are submitted, and applicants would be better served by having staff dedicated to assisting in the preparation of application materials as well as communicating requirements. Bill 108 establishes new application processes under the Ontario Heritage Act (OHA) with associated timelines. Currently the City does not have separate OHA applications. Adding two temporary Application Technicians will allow the unit to respond adequately to changing legislation and associated timelines, and will allow for a better integrated application process. Both the customer service experience and the implementation of provincial policy will be improved. The positions will be funded by the Development Application Review Reserve Fund, and will be reviewed at the end of 2021.

**Service Level Impact:**

New service standards resulting from Bill 108 will require the establishment of a new application process. Preliminary evaluations to be finalized within the 30-day complete application review for heritage permits and planning applications. This necessitates a thorough and timely distribution and preliminary review of submission materials. In addition, Heritage Preservation Services maintains a service standard for review of building permits which requires a first review to be completed in three days. This current service standard will no longer be achievable once new "complete application" processes are imposed by the revised Ontario Heritage Act and City Planning implements a heritage permit application process.

**Equity Statement:**

This proposal is unlikely to have any equity impacts.

**Service:** Development Review, Decision & Implementation

Total Staff Recommended Changes:	131.4	131.4	0.0	2.00	0.0	0.0
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## Appendix 4

### Summary of 2020 New / Enhanced Service Priorities Not Included in Budget

N/A

## Appendix 5

### 2020 Capital Budget; 2021 - 2029 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)	2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2020 - 2029 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
UR001	<i>Growth Studies</i>	1,315	1,400	1,400	1,400	1,400	1,400	1,500	1,500	750	750	12,815			12,815
UR002	<i>Avenue / Area Studies</i>	250	250	250	250	250	250	300	300	150	150	2,400			2,400
UR003	<i>Transportation and Transit Studies</i>	600	500	500	500	500	500	600	600	300	300	4,900			4,900
UR004	<i>Heritage Conservation District Program</i>	700	800	800	800	800	800	800	800	400	400	7,100			7,100
UR005	<i>Secondary Plan Implementation</i>	615	622									1,237			1,237
UR006	<i>Five Year Review of the Official Plan</i>	600	450	300	200	250	500	400	300	150		3,150	3,150		
UR007	<i>Zoning By-law/Official Plan Conformity Review</i>	200	200	200	200					325	-	1,125	1,125		
UR008	<i>Civic Improvements - Places</i>	3,000	2,919	2,923	2,923	2,930	2,936	2,968	3,000	1,500	1,500	26,599			26,599
UR009	<i>Toronto Archaeological Resources Plan</i>	50	50	50	50	50	50	50	50	50	50	500	500		
UR010	<i>St. Lawrence Market - Heritage Interpretation Plan</i>	100										100			100
<b>Total Expenditures (including carry forward from 2019)</b>		<b>7,430</b>	<b>7,191</b>	<b>6,423</b>	<b>6,323</b>	<b>6,180</b>	<b>6,436</b>	<b>6,618</b>	<b>6,550</b>	<b>3,625</b>	<b>3,150</b>	<b>59,926</b>	<b>4,775</b>	<b>-</b>	<b>55,151</b>

### Appendix 5a

#### 2020 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total 2020 Cash Flow & Future Year Commits	Previously Approved	Change in Scope	New with Future Year
UR001	Growth Studies	1,315	1,100									2,415	1,015		1,400
UR002	Avenue / Area Studies	250	250									500	250		250
UR003	Transportation and Transit Studies	600	250									850	500		350
UR004	Heritage Conservation District Program	700	400									1,100	700		400
UR005	Secondary Plan Implementation	615	622									1,237	1,237		
UR006	Five Year Review of the Official Plan	600	150									750	600		150
UR007	Zoning By-law Official Plan Conformity Review	200										200			200
UR008	Civic Improvements - Places	3,000	1,457									4,457	2,236		2,221
UR009	Toronto Archaeological Resources Plan	50										50			50
UR010	St. Lawrence Market - Heritage Interpretation Plan	100										100			100
	<b>Total Expenditure (including carry forward from 2019)</b>	<b>7,430</b>	<b>4,229</b>	-	-	-	-	-	-	-	-	<b>11,659</b>	<b>6,538</b>	-	<b>5,121</b>

The 2020 Cash Flow and Future Year Commitments as noted in the table above, reflects a sub-set of the 10-Year Capital Plan. This sub-set consists of 2020 and future year cash flow funding estimates for projects that have either previously received Council approval or will require approval in 2020 to begin, continue or complete capital work. This approval will enable Transportation Services to begin work and/or commit funding for expenses that may not be incurred until 2021 or future years.

**Appendix 5b**

**2021 - 2029 Capital Plan**

Project Code	(In \$000s)	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2021 - 2029 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
UR001	Growth Studies	300	1,400	1,400	1,400	1,400	1,500	1,500	750	750	10,400			10,400
UR002	Avenue / Area Studies	-	250	250	250	250	300	300	150	150	1,900			1,900
UR003	Transportation and Transit Studies	250	500	500	500	500	600	600	300	300	4,050			4,050
UR004	Heritage Conservation District Program	400	800	800	800	800	800	800	400	400	6,000			6,000
UR005	Secondary Plan Implementation										-			
UR006	Five Year Review of the Official Plan	300	300	200	250	500	400	300	150		2,400	2,400		
UR007	Zoning By-law Official Plan Conformity Review	200	200	200					325	-	925	925		
UR008	Civic Improvements - Places	1,462	2,923	2,923	2,930	2,936	2,968	3,000	1,500	1,500	22,142			22,142
UR009	Toronto Archaeological Resources Plan	50	50	50	50	50	50	50	50	50	450	450		
UR010	St. Lawrence Market - Heritage Interpretation Plan										-			
<b>Total Expenditures (including carry forward from 2019)</b>		<b>2,962</b>	<b>6,423</b>	<b>6,323</b>	<b>6,180</b>	<b>6,436</b>	<b>6,618</b>	<b>6,550</b>	<b>3,625</b>	<b>3,150</b>	<b>48,267</b>	<b>3,775</b>	<b>-</b>	<b>44,492</b>

## **Appendix 6**

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

N/A

## **Appendix 7**

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

N/A

## Appendix 8

### 2020 User Fee Changes (Excludes User Fees Adjusted for Inflation)

**Table 8d - User Fees for Technical Adjustments**

Rate Description	Service	Fee Category	Fee Basis	2019 Approved Rate	2020 Budget Rate	Reason for Adjustment
Fee, per appellant per hearing, to appeal	Development Review, Decision & Implementation	Full Cost recovery	Per unit	\$311.69	\$300.00	Correct base rate

## Appendix 9

### Inflows and Outflows to/from Reserves and Reserve Funds 2020 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
<b>Beginning Balance</b>		5,803.0	7,138.6	6,975.1	6,811.6
CP Development Technology	XR1306				
<i>Withdrawals (-)</i>		(163.5)	(163.5)	(163.5)	(163.5)
<i>Contributions (+)</i>		1,499.1			
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>7,138.6</b>	<b>6,975.1</b>	<b>6,811.6</b>	<b>6,648.1</b>
<b>Balance at Year-End</b>		<b>7,138.6</b>	<b>6,975.1</b>	<b>6,811.6</b>	<b>6,648.1</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
<b>Beginning Balance</b>		21,118.3	22,820.2	20,360.3	17,731.9
Development Application Review	XR1307				
<i>Withdrawals (-)</i>		(2,394.3)	(2,459.9)	(2,628.4)	(1,979.2)
<i>Contributions (+)</i>		4,096.2			
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>22,820.2</b>	<b>20,360.3</b>	<b>17,731.9</b>	<b>15,752.7</b>
<b>Balance at Year-End</b>		<b>22,820.2</b>	<b>20,360.3</b>	<b>17,731.9</b>	<b>15,752.7</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
<b>Beginning Balance</b>		4,796.9	3,391.2	2,391.2	1,591.2
Gardiner West Public Realm Improvement	XR3034				
<i>Withdrawals (-)</i>		(1,472.9)	(1,000.0)	(800.0)	(750.0)
<i>Contributions (+)</i>		67.2			
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>3,391.2</b>	<b>2,391.2</b>	<b>1,591.2</b>	<b>841.2</b>
<b>Balance at Year-End</b>		<b>3,391.2</b>	<b>2,391.2</b>	<b>1,591.2</b>	<b>841.2</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

## Appendix 9 (Continued)

### Inflows and Outflows to/from Reserves and Reserve Funds 2020 Operating Budget

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
<b>Beginning Balance</b>		34,554.0	29,462.4	29,565.9	29,669.4
Insurance Reserve Fund	XR1010				
<i>Withdrawals (-)</i>		(5,616.6)			
<i>Contributions (+)</i>		525.1	103.5	103.5	103.5
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>29,462.4</b>	<b>29,565.9</b>	<b>29,669.4</b>	<b>29,772.9</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>					
<b>Balance at Year-End</b>		<b>29,462.4</b>	<b>29,565.9</b>	<b>29,669.4</b>	<b>29,772.9</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
<b>Beginning Balance</b>		283,166.3	263,394.9	263,531.9	263,669.0
Section 37 Reserve Fund	XR3026				
<i>Withdrawals (-)</i>		(22,923.2)	137.1	137.1	137.1
<i>Contributions (+)</i>		3,151.7			
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>263,394.9</b>	<b>263,531.9</b>	<b>263,669.0</b>	<b>263,806.1</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>					
<b>Balance at Year-End</b>		<b>263,394.9</b>	<b>263,531.9</b>	<b>263,669.0</b>	<b>263,806.1</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

### Appendix 9 (Continued)

## Inflows and Outflows to/from Reserves and Reserve Funds 2020 – 2029 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, 2019 *	Contributions / (Withdrawals)										Total
			2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
XR2120	Beginning Balance	11,487	12,480	12,422	12,618	13,442	15,116	16,905	18,550	20,174	22,308	24,508	
Development Charges Reserve Fund-	Withdrawals (-)	(1,870)											
Development Studies	Growth Studies		(764)	(840)	(840)	(840)	(840)	(840)	(660)	(240)	(450)	(450)	(6,764)
	Avenue / Area Studies		(126)	(150)	(150)	(150)	(126)	(126)	(127)	(127)	(90)	(90)	(1,262)
	Transportation and Transit Studies		(312)	(300)	(300)	(300)	(300)	(300)	(360)	(360)	(180)	(180)	(2,892)
	Secondary Plan Implementation		(369)	(373)	-	-	-	-	-	-	-	-	(742)
	Five Year Review of the Official Plan		(240)	(270)	(180)	(120)	(150)	(300)	(240)	(180)	(90)	-	(1,770)
	Zoning By-law Official Plan Conformity Review		(120)	(120)	(120)	(120)	-	-	-	-	(92)	-	(572)
	<b>Total Withdrawals</b>	<b>(1,870)</b>	<b>(1,931)</b>	<b>(2,053)</b>	<b>(1,590)</b>	<b>(1,530)</b>	<b>(1,416)</b>	<b>(1,566)</b>	<b>(1,387)</b>	<b>(907)</b>	<b>(902)</b>	<b>(720)</b>	<b>(14,002)</b>
	Contributions (+)	2,863	1,873	2,249	2,414	3,204	3,205	3,211	3,011	3,041	3,102	3,164	28,474
	<b>Total Contributions</b>	<b>2,863</b>	<b>1,873</b>	<b>2,249</b>	<b>2,414</b>	<b>3,204</b>	<b>3,205</b>	<b>3,211</b>	<b>3,011</b>	<b>3,041</b>	<b>3,102</b>	<b>3,164</b>	<b>28,474</b>
<b>Balance at Year-End</b>		<b>12,480</b>	<b>12,422</b>	<b>12,618</b>	<b>13,442</b>	<b>15,116</b>	<b>16,905</b>	<b>18,550</b>	<b>20,174</b>	<b>22,308</b>	<b>24,508</b>	<b>26,952</b>	<b>14,472</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2019 *	Contributions / (Withdrawals)										Total
			2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
XR2121	Beginning Balance	5,007	5,196	5,183	4,916	4,726	4,914	5,099	5,284	5,299	5,253	5,836	
Development Charges Reserve Fund- Civic Improvements	Withdrawals (-)	(1,481)											
	Civic Improvements -		(985)	(1,342)	(1,344)	(1,344)	(1,347)	(1,350)	(1,425)	(1,500)	(900)	(900)	(12,437)
	<b>Total Withdrawals</b>	<b>(1,481)</b>	<b>(985)</b>	<b>(1,342)</b>	<b>(1,344)</b>	<b>(1,344)</b>	<b>(1,347)</b>	<b>(1,350)</b>	<b>(1,425)</b>	<b>(1,500)</b>	<b>(900)</b>	<b>(900)</b>	<b>(12,437)</b>
	Contributions (+)	1,670	972	1,075	1,154	1,532	1,532	1,535	1,440	1,454	1,483	1,513	13,689
	<b>Total Contributions</b>	<b>1,670</b>	<b>972</b>	<b>1,075</b>	<b>1,154</b>	<b>1,532</b>	<b>1,532</b>	<b>1,535</b>	<b>1,440</b>	<b>1,454</b>	<b>1,483</b>	<b>1,513</b>	<b>13,689</b>
<b>Balance at Year-End</b>		<b>5,196</b>	<b>5,183</b>	<b>4,916</b>	<b>4,726</b>	<b>4,914</b>	<b>5,099</b>	<b>5,284</b>	<b>5,299</b>	<b>5,253</b>	<b>5,836</b>	<b>6,448</b>	<b>1,252</b>

\* Based on 9-month 2019 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, 2019 *	Contributions / (Withdrawals)										Total
			2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
XR3028-4500093	Beginning Balance	115	115	15	15	15	15	15	15	15	15	15	
Section 45 Planning Act Reserve Fund	Withdrawals (-)												
	St. Lawrence Market - Heritage Interpretation Plan		(100)										(100)
	<b>Total Withdrawals</b>		<b>(100)</b>	<b>-</b>	<b>(100)</b>								
	Contributions (+)												
	<b>Total Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Program/Agency Net Withdrawals and Contributions</b>													<b>-</b>
<b>Balance at Year-End</b>		<b>115</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>(100)</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

## Appendix 10

### Glossary of Terms

**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

**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.