



















# APPENDICES

## **Appendix 1**

### **2020 Staff Recommended Operating Budget by Expenditure Category**

N/A

## **Appendix 2**

### **Summary of 2020 Service Changes**

N/A

## **Appendix 3**

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

N/A

## **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
WT001	<i>Precinct Implementation Projects</i>	16,489	5,000	1,500	-	-	-	-	-	-	-	22,989			22,989
WT002	<i>Garrison Crossing Pedestrian and Cycle Bridge</i>	1,000	-	-	-	-	-	-	-	-	-	1,000			1,000
WT003	<i>Bathurst Quay Detailed Design</i>	115	-	-	-	-	-	-	-	-	-	115			115
WT004	<i>Regional Sports Centre</i>	-	-	4,000	14,155	14,156	-	-	-	-	-	32,311			32,311
WT005	<i>East Bayfront Public Art Plan</i>	-	1,304	-	-	962	-	-	-	-	-	2,266			2,266
WT006	<i>East Bayfront Local Infrastructure Charge</i>	-	7,627	-	-	5,577	-	-	-	-	-	13,204			13,204
WT007	<i>Waterfront Secretariat</i>	600	600	600	600	-	-	-	-	-	-	2,400			2,400
WT008	<i>Bathurst Quay Public Realm</i>	1,098	200	-	-	-	-	-	-	-	-	1,298			1,298
WT009	<i>East Bayfront Environment Reserve Fund</i>	190	4,190	-	-	-	-	-	-	-	-	4,380			4,380
WT010	<i>Urban Planning and Legal Resources</i>	520	520	-	-	-	-	-	-	-	-	1,040			1,040
WT011	<i>Eastern Broadview Flood Protection EA</i>	300	-	-	-	-	-	-	-	-	-	300			300
WT012	<i>Lower Don Coordination</i>	400	300	300	-	-	-	-	-	-	-	1,000			1,000
WT013	<i>Cherry Street Lake Filling and Naturalization</i>	7,000	-	-	-	-	-	-	-	-	-	7,000			7,000
WT014	<i>Port Lands Flood Protection</i>	159,500	47,072	-	48,928	-	-	-	-	-	-	255,500			255,500
WT015	<i>Bayside Phase 2 Water's Edge Promenade</i>	-	7,730	4,570	-	4,789	-	-	-	-	-	17,089			17,089
WT016	<i>Bentway and Fort York Improvements</i>	1,031	-	-	-	-	-	-	-	-	-	1,031			1,031
	<b>Total Expenditures (including carry forward from 2019)</b>	<b>188,243</b>	<b>74,543</b>	<b>10,970</b>	<b>63,683</b>	<b>25,484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>362,923</b>	<b>-</b>	<b>-</b>	<b>362,923</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 w/ Future Year
WT001	Precinct Implementation Projects	16,489	5,000	1,500	-	-	-	-	-	-	-	22,989	22,989		
WT002	Garrison Crossing Pedestrian and Cycle Bridge	1,000	-	-	-	-	-	-	-	-	-	1,000	1,000		
WT003	Bathurst Quay Detailed Design	115	-	-	-	-	-	-	-	-	-	115	115		
WT004	Regional Sports Centre	-	-	4,000	14,155	14,156	-	-	-	-	-	32,311	32,311		
WT005	East Bayfront Public Art Plan	-	1,304	-	-	962	-	-	-	-	-	2,266	4,429	(2,163)	
WT006	East Bayfront Local Infrastructure Charge	-	7,627	-	-	5,577	-	-	-	-	-	13,204	12,515	689	
WT007	Waterfront Secretariat	600	600	600	600	-	-	-	-	-	-	2,400	2,600	(200)	
WT008	Bathurst Quay Public Realm	1,098	200	-	-	-	-	-	-	-	-	1,298	1,298		
WT009	East Bayfront Environment Reserve Fund	190	4,190	-	-	-	-	-	-	-	-	4,380	5,750	(1,370)	
WT010	Urban Planning and Legal Resources	520	520	-	-	-	-	-	-	-	-	1,040	470	570	
WT011	Eastern Broadview Flood Protection EA	300	-	-	-	-	-	-	-	-	-	300	300		
WT012	Lower Don Coordination	400	300	300	-	-	-	-	-	-	-	1,000			1,000
WT013	Cherry Street Lake Filling and Naturalization	7,000	-	-	-	-	-	-	-	-	-	7,000	7,000		
WT014	Port Lands Flood Protection	159,500	47,072	-	48,928	-	-	-	-	-	-	255,500	255,500		
WT016	Bentway and Fort York Improvements	1,031	-	-	-	-	-	-	-	-	-	1,031	1,031		
	<b>Total Expenditure (including carry forward from 2019)</b>	<b>188,243</b>	<b>66,813</b>	<b>6,400</b>	<b>63,683</b>	<b>20,695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>345,834</b>	<b>347,308</b>	<b>(2,474)</b>	<b>1,000</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 Waterfront Revitalization Initiative 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
WT015	<i>Bayside Phase 2 Water's Edge Promenade</i>	7,730	4,570		4,789	-	-	-	-	-	17,089	-	-	17,089
		<b>7,730</b>	<b>4,570</b>	-	<b>4,789</b>	-	-	-	-	-	<b>17,089</b>	-	-	<b>17,089</b>

## Appendix 6

### Reporting on Major Capital Projects: Status Update

Division/Project name	2019 Cash Flow			Total Project Cost		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
<b>Waterfront Revitalization Initiative</b>											
<b>Cherry Street Stormwater and Lakefilling</b>	32,140	18,817	25,140	65,000	51,677	On Track	Nov-16	Mar-20	Mar-20	Ⓞ	Ⓞ
Comments:	Construction and lakefilling are almost complete. Anticipated completion date is end of Q1 2020. High lake levels presented challenges to the construction schedule this past summer, however this will not affect the final project completion date.										
Explanation for Delay:											
<b>Port Lands Flood Protection</b>	90,735	90,694	90,694	400,417	83,402	On Track	Jan-17	Dec-24	Dec-24	Ⓞ	Ⓞ
Comments:	Funding was utilized to advance the design of roads and services, bridges, parks, flood protection, earthworks and environmental management/remediation. The parks and river designs are at 50% design. The New Cherry Street portion of the roads and services package is at 90% design, and construction has started with ground works. The North Cherry Bridge is at 90% design, and fabrication of the bridge superstructure has commenced. Site excavation and demolition are underway for a portion of the future Don River, and the river valley cut off walls are under construction. The Port Lands Flood Protection schedule was re-baselined in Q1 2019, and key risks to the schedule and costs are being monitored on a monthly basis by Waterfront Toronto and the project's Executive Steering Committee.										
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 7

### Summary of Capital Needs Constraints

(In \$ Millions)

Project Description	Total Project Cost	Non-Debt	Debt Required	Cash Flow (In \$ Millions)					
				2020	2021	2022	2023	2024	2025 - 2029
<b>Port Lands Infrastructure and Public Realm</b>									
<i>Transportation Infrastructure</i>	87.700	48.700	39.000	-	2.000	3.600	16.100	18.000	48.000
<i>Water Infrastructure</i>	41.000	36.900	4.100	-	1.500	1.500	7.500	10.000	20.500
<i>Stormwater Infrastructure</i>	73.000	65.700	7.300	-	0.500	0.500	2.000	2.500	67.500
<i>Community Infrastructure</i>	182.000	163.800	18.200	-	-	-	5.000	5.000	172.000
<b>Other Infrastructure and Public Realm</b>	300.000	270.000	30.000	-		37.500	37.500	37.500	187.500
<b>Total</b>	<b>683.700</b>	<b>585.100</b>	<b>98.600</b>	<b>-</b>	<b>4.000</b>	<b>43.100</b>	<b>68.100</b>	<b>73.000</b>	<b>495.500</b>

In addition to the Recommended 10-Year Capital Plan of **\$362.923** million, staff have also identified \$683.700 million in capital needs constraints for Waterfront Revitalization Initiative as reflected in the table above.

- The *Port Lands Infrastructure and Public Realm project* requires a total of \$383.700 million to implement key infrastructure into the Port Lands district as the area undergoes a renewal and expansion over the next 50 years. The infrastructure needs were identified in the Port Lands and South of Eastern Transportation and Servicing Master Plan (TSMP) and included the following:
  - *Community Infrastructure and Parks (\$182.000 million)* will provide local services in the Port Lands and Unilever precincts such as parks, community centre, child care services, social services, and a fire station.
  - *Storm Water Infrastructure (\$73.000 million)* will advance the storm water mitigation across the Port Lands and Unilever precincts, and implement pumping stations and other storm water assets.
  - *Transportation Infrastructure (\$87.700 million)* focuses on enhancing transportation in the Unilever Precinct, South of Eastern, the Film Studio District, East Port and South of the Ship Channel. Included in the costs are significant hydro and transmission infrastructure relocation.
  - *Water Infrastructure (\$41.000 million)* will implement sanitary sewers and water main upgrades across the Port Lands and Unilever precincts.
- Through the report *Port Lands Planning Initiatives – Interim Report PG21.4*, City Council directed applicable projects that enable the development of the Port Lands and the Unilever Precinct to be included in the development charge by-law review. It is anticipated development charges can be utilized to cover growth related costs and for the balance of costs to be funded by debt. For the growth related components of these projects, 90% of the costs have been estimated to be funded by development charges, leaving \$68.600 million to be funded by debt.
- *Other Public Realm and Infrastructure projects* is proposed to further development of the Central Waterfront, East Bayfront and the West Don Lands precincts. \$300.000 million is estimated to provide necessary funding starting in year 2021 for a range of public realm and servicing projects, including a new park space at the foot of Yonge Street, a revitalized Jack Layton Ferry Terminal, better north-south pedestrian connections and flood protection for a small triangle of land at Broadview Avenue and Eastern Avenue.

## Appendix 8

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

**N/A**



## Appendix 9

### Inflows and Outflows to/from Reserves and Reserve Funds 2020 – 2029 Capital Budget and Plan

#### 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	
Development Charges Reserve Fund - Transit (XR2109)	Beginning Balance	74,086	74,086	70,327	70,327	70,327	70,327	70,327	70,327	70,327	70,327	70,327	
	Withdrawals (-)												
	<i>Precinct Implementation Projects (Queens Quay and Parliament)</i>		(3,759)										(3,759)
	Total Withdrawals		(3,759)	-									(3,759)
	Contributions (+)												-
<b>Total Contributions</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Program/Agency Net Withdrawals and Contributions</b>													-
<b>Balance at Year-End</b>		<b>74,086</b>	<b>70,327</b>	<b>70,327</b>	<b>70,327</b>	<b>70,327</b>	<b>70,327</b>	<b>70,327</b>	<b>70,327</b>	<b>70,327</b>	<b>70,327</b>	<b>70,327</b>	<b>(3,759)</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 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
Development Charges Reserve Fund - Parks and Recreation (XR2114)	Beginning Balance	228,031	228,031	220,771	216,071	210,771	201,269	191,840	191,840	191,840	191,840	191,840	
	Withdrawals (-)												
	<i>Precinct Implementation Projects (EBF Community Centre)</i>		(7,260)	(4,700)	(1,300)								(13,260)
	<i>Regional Sports Centre</i>				(4,000)	(9,502)	(9,429)						(22,931)
	Total Withdrawals		(7,260)	(4,700)	(5,300)	(9,502)	(9,429)	-	-	-	-	-	(36,191)
Contributions (+)												-	
<b>Total Contributions</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Program/Agency Net Withdrawals and Contributions</b>													-
<b>Balance at Year-End</b>		<b>228,031</b>	<b>220,771</b>	<b>216,071</b>	<b>210,771</b>	<b>201,269</b>	<b>191,840</b>	<b>191,840</b>	<b>191,840</b>	<b>191,840</b>	<b>191,840</b>	<b>191,840</b>	<b>(36,191)</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 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
Development Charges Reserve Fund - Development Studies (XR2120)	Beginning Balance	12,480	12,480	12,180	12,180	12,180	12,180	12,180	12,180	12,180	12,180	12,180	
	Withdrawals (-)												
	<i>Eastern Broadview Flood Protection EA</i>		(300)										(300)
	Total Withdrawals		(300)	-	-	-	-	-	-	-	-	-	(300)
	Contributions (+)												-
<b>Total Contributions</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Program/Agency Net Withdrawals and Contributions</b>													-
<b>Balance at Year-End</b>		<b>12,480</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>	<b>(300)</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 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
Parkland Dedication Reserve Fund (XR2211)	Beginning Balance	39,686	39,686	39,686	39,560	39,560	39,560	39,560	39,560	39,560	39,560	39,560	
	Withdrawals (-)												
	<i>East Bayfront Waters Edge Promenade</i>			(7,730)	(4,570)			(4,789)					(17,089)
	<i>Bentway and Fort York Improvements</i>			(126)									(126)
	Total Withdrawals		-	(7,856)	(4,570)	-	(4,789)	-	-	-	-	-	(17,215)
Contributions (+)												-	
<b>Total Contributions</b>		-	-	7,730	4,570	-	4,789	-	-	-	-	-	17,089
<b>Total Contributions</b>		-	-	7,730	4,570	-	4,789	-	-	-	-	-	17,089
<b>Other Program/Agency Net Withdrawals and Contributions</b>													-
<b>Balance at Year-End</b>		<b>39,686</b>	<b>39,686</b>	<b>39,560</b>	<b>39,560</b>	<b>39,560</b>	<b>39,560</b>	<b>39,560</b>	<b>39,560</b>	<b>39,560</b>	<b>39,560</b>	<b>39,560</b>	<b>(126)</b>

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

### Appendix 9 - Continued

#### 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	
Environmental Liability Reserve Fund (XR1045)	Beginning Balance	716	716	268	118	118	118	118	118	118	118	118	
	Withdrawals (-)												
	Bathurst Quay Public Realm		(448)	(150)									(598)
	Total Withdrawals		(448)	(150)	-	-	-	-	-	-	-	-	(598)
	Contributions (+)												
<b>Total Contributions</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Program/Agency Net Withdrawals and</b>													
<b>Balance at Year-End</b>		<b>716</b>	<b>268</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>(598)</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 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
Capital Financing (XQ0011)	Beginning Balance	439,585	439,585	418,285	418,285	418,285	418,285	418,285	418,285	418,285	418,285	418,285	
	Withdrawals (-)												
	Port Lands Flood Protection		(21,300)										(21,300)
	Total Withdrawals		(21,300)	-	-	-	-	-	-	-	-	-	(21,300)
	Contributions (+)												
<b>Total Contributions</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Program/Agency Net Withdrawals and</b>													
<b>Balance at Year-End</b>		<b>439,585</b>	<b>418,285</b>	<b>418,285</b>	<b>418,285</b>	<b>418,285</b>	<b>418,285</b>	<b>418,285</b>	<b>418,285</b>	<b>418,285</b>	<b>418,285</b>	<b>418,285</b>	<b>(21,300)</b>

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

#### 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 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
Section 37 (XR3026)	Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	
	Withdrawals (-)												
	East Bayfront Public Art			(1,304)				(962)					(2,266)
	East Bayfront Local Infrastructure			(7,627)				(5,577)					(13,204)
	Total Withdrawals			(8,931)	-	-	-	(6,539)	-	-	-	-	(15,470)
Contributions (+)													
<b>Total Contributions</b>		-	-	<b>8,931</b>	-	-	<b>6,539</b>	-	-	-	-	-	<b>15,470</b>
<b>Other Program/Agency Net Withdrawals and</b>													
<b>Balance at Year-End</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>

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	
Section 37 (XR3026-3701003)	Beginning Balance		605	-	-	-	-	-	-	-	-	-	
	Withdrawals (-)												
	Bentway and Fort York Improvements		(605)										(605)
	Total Withdrawals		(605)	-	-	-	-	-	-	-	-	-	(605)
	Contributions (+)		605										
<b>Total Contributions</b>		<b>605</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Other Program/Agency Net Withdrawals and</b>													
<b>Balance at Year-End</b>		<b>605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(605)</b>

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	
Section 37 XT6105	Beginning Balance		-	39	39	39	39	39	39	39	39	39	
	Withdrawals (-)												
	Bathurst Quay Public Realm												-
	Total Withdrawals												-
	Contributions (+)		39										
<b>Total Contributions</b>		<b>-</b>	<b>39</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</b>													
<b>Balance at Year-End</b>		<b>-</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>-</b>

## Appendix 9 - Continued

### 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)											
			2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	Total	
Section 42 (XR2213-4201251)	Beginning Balance		-	-	-	-	-	-	-	-	-	-	-	-
	<i>Withdrawals (-)</i>													
	<i>Bentway and Fort York Improvements</i>		(426)											(426)
	<b>Total Withdrawals</b>		(426)	-	-	-	-	-	-	-	-	-	-	(426)
	Contributions (+)	426												-
	<b>Total Contributions</b>	426	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Program/Agency Net Withdrawals and</b>														-
<b>Balance at Year-End</b>		426	(426)	-	-	-	-	-	-	-	-	-	-	(426)

## 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.