

# 2022 Budget Notes

## Transit Expansion

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### Description

The Transit Expansion division was created in September 2019 to address the delivery of new transit infrastructure in the City of Toronto. The Transit Expansion division provides day-to-day leadership and oversight of the City of Toronto's participation in the long term, multi-billion dollar transit network expansion program.

Specifically, the role of the Transit Expansion Division is to:

1. Partner with key stakeholders such as the Province of Ontario, Metrolinx, Infrastructure Ontario, and Toronto Transit Commission (TTC) to deliver new transit infrastructure to keep Toronto moving
2. Provide dedicated leadership for the City's transit expansion strategy, interests and municipal requirements
3. Provide oversight of the City's transit expansion program, including centralizing coordination and seeking opportunities throughout the project lifecycle to accelerate transit expansion projects by streamlining and optimizing municipal processes where possible.

### Why We Do It

**The City of Toronto, Province and other stakeholders partner together in a coordinated, organized and integrated manner to deliver on-time and on-budget transit expansion in Toronto.**

*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.*

#### Program / Agency:

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## What Service We Provide

### **Program Management and Planning**

**Who We Serve:** City Council and the City’s Senior Leadership Team

**What We Deliver:** agreements, secretariat and governance, environmental assessment reviews, design reviews, procurement, program controls and reporting. Coordinate the City’s involvement in the planning of expansion of transit with our external partners.

**How Much Resources (2022 gross operating budget): \$2.2 Million**

### **Capital Implementation Coordination**

**Who We Serve:** City Council and the City’s Senior Leadership Team

**What We Deliver:** We coordinate the city's involvement in the implementation of the transit expansion projects and resolve issues with our external partners.

**How Much Resources (2022 gross operating budget): \$7.5 Million**

## Budget at a Glance

2022 OPERATING BUDGET			
<u>\$Million</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Revenues	\$7.3	\$7.4	\$7.4
Gross Expenditures	\$9.7	\$9.7	\$9.7
Net Expenditures	\$2.3	\$2.3	\$2.3
Approved Positions	63	63	63

2022 - 2031 10-YEAR CAPITAL PLAN			
<u>\$Million</u>	<u>2022</u>	<u>2023-2031</u>	<u>Total</u>
Gross Expenditures	\$29.9	\$1,525.0	\$1,554.9
Debt	\$24.2	\$62.0	\$86.2
Note: Includes 2021 carry forward funding			

## How Well We Are Doing – Behind the Numbers

- Amended the Ontario-Toronto Agreement in Principle with the Province of Ontario, which includes key terms for major transit initiatives, including the SmartTrack Stations Program, and signed a revised Ontario-Toronto Agreement in Principle, endorsing the SmartTrack Stations Program, bringing the transit initiative one step closer to construction.
- Continue negotiations for transit agreements under the Ontario-Toronto Transit Partnership, including the Subway Agreement in Principle.
- Finalizing negotiations for the GO Expansion Master Agreement, Eglinton Crosstown Light Rail Transit Operations and Maintenance Agreement, and various agreements for the delivery of municipal infrastructure.
- Coordinating City feedback on the Province's four priority subway projects (i.e., Ontario Line, Scarborough Subway Extension, Yonge North Subway Extension, and Eglinton Crosstown West Extension) to advance these projects to construction under accelerated timelines, and coordinating City feedback on the implementation of the Province's authorities under the Building Transit Faster Act.

## How Well We Are Doing

Service	Measure	2019 Actual	2020 Actual	2021 Target	2021 Projection	Status	2022 Target	2023 Target
<b>Service Level Measures</b>								
<b>Program Management and Planning</b>	End-to-end length of time for issues to be considered and resolved at a Steering Committee	N/A	3 months	3 months	3 months	●	3 months	3 months
<b>Program Management and Planning</b>	% of City reviews of Environmental Assessment/Transit Project Assessment Process documents completed within service standard***	N/A	95%	100	95%	●	100%	100%
<b>Program Management and Planning</b>	% of City reviews of procurement documents completed within service standard***	N/A	95%	100	95%	●	100%	100%
<b>Capital Implementation Coordination</b>	% of City reviews of capital implementation submissions completed within service standard***	N/A	95%	100	95%	●	100%	100%

● 80% - 100%    ● 64 - 79%    ● 63% and Under

NOTES:

Transit Expansion (TE) was created in September 2019. As a result, data to support reporting on prior year actuals for TE Service Measures is not available. TE has begun collecting data and reporting on identified service levels in 2020.

\*\*\*Service standards for City reviews established in resourcing agreements with Metrolinx.

## COVID-19 IMPACT AND RECOVERY

### 2022 Impact and Recovery

#### Operating Budget Impact

- There are no anticipated financial impacts to operating budget as a result of COVID-19.

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#### Service Level Changes

- There are no anticipated impacts to service levels as a result of COVID-19.
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## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Announcement of the signing of the Amended Agreement in Principle (AIP) agreement and the issuance of the Smart Track Stations program to RFP.
- Delivery of the LRVs for the Finch Project; this is an important milestone for the Finch West LRT.
- Subway Program and specifically the Ontario Line is progressing after the proposed closure of Queen Street.

### Key Challenges and Risks

- **Recruitment and retention of high calibre transit professionals in TE to support key business areas across the City**, a highly competitive program management market may continue to impact the Transit Expansion program's ability to maintain a fully staffed complement.
- **Monitoring performance**: Revamp monthly project reports; track KPI's and measure how well we are doing with resolving risks/issues.
- **Coordinate requirements** to retain the necessary external consulting services for a divisional RFSQ to retain a roster of consultants to support transit projects.

### Priority Actions

- Coordinate requirements to retain the necessary external consulting services for a divisional RFSQ to retain a roster of consultants to support transit projects.
- Continue to lead engagement with external stakeholders (i.e. with Ontario Ministry of Transportation; Metrolinx, Infrastructure Ontario and other agencies) on transit expansion program.

## RECOMMENDATIONS

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

1. City Council approve the 2022 Operating Budget for Transit Expansion of \$9.671 million gross, \$7.334 million revenue and \$2.337 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Capital Implementation Coordination	7,460.4	7,176.4	284.0
Program Management and Planning	2,210.8	157.9	2,052.9
<b>Total Program Budget</b>	<b>9,671.2</b>	<b>7,334.3</b>	<b>2,336.9</b>

2. City Council approve the 2022 staff complement for Transit Expansion of 63.0 positions comprised of 2.0 capital positions and 61.0 operating positions.
3. City Council approve 2022 Capital Budget for Transit Expansion with cash flows and future year commitments totaling \$1,492.9 million as detailed by project in [Appendix 6a](#).
4. City Council approve the 2023-2031 Capital Plan for Transit Expansion totalling \$62.0 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 2022 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs

# **2022 OPERATING BUDGET**

## 2022 OPERATING BUDGET OVERVIEW

Table 1: 2022 Operating Budget by Service

(In \$000s)	2020 Actual	2021 Budget	2021 Projection*	2022 Base Budget	2022 New / Enhanced	2022 Budget	Change v. 2021 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Program Management and Planning	1,713.4	15.1	2,202.7	157.9		157.9	(2,044.8)	(92.8%)
Capital Implementation Coordination	3,336.5	6,678.3	3,593.8	6,918.1	258.3	7,176.4	3,582.6	99.7%
<b>Total Revenues</b>	<b>5,049.9</b>	<b>6,693.5</b>	<b>5,796.5</b>	<b>7,076.0</b>	<b>258.3</b>	<b>7,334.3</b>	<b>1,537.8</b>	<b>26.5%</b>
<b>Expenditures</b>								
Program Management and Planning	1,713.4	2,247.0	2,337.8	2,210.8		2,210.8	(127.0)	(5.4%)
Capital Implementation Coordination	3,336.5	6,921.9	3,814.3	7,202.1	258.3	7,460.4	3,646.2	95.6%
<b>Total Gross Expenditures</b>	<b>5,049.9</b>	<b>9,168.9</b>	<b>6,152.0</b>	<b>9,412.9</b>	<b>258.3</b>	<b>9,671.2</b>	<b>3,519.2</b>	<b>57.2%</b>
<b>Net Expenditures</b>		<b>2,475.4</b>	<b>355.6</b>	<b>2,337.0</b>		<b>2,337.0</b>	<b>1,981.4</b>	<b>557.3%</b>
<b>Approved Positions**</b>	<b>59.0</b>	<b>61.0</b>	<b>N/A</b>	<b>63.0</b>		<b>63.0</b>	<b>N/A</b>	<b>N/A</b>

\*2021 Projection based on Q3 Variance Report

\*\*YoY comparison based on approved positions

### COSTS TO MAINTAIN EXISTING SERVICES

**Total 2022 Base Budget** expenditures of \$9.413 million gross reflecting an increase of \$3.261 million in spending above 2021 projected year-end actuals (prior to enhancements), predominantly arising from:

- Include increases on existing salaries and benefits due to anticipated positions to be filled in 2021 to meet program priorities.
- Increases in services and rents related to anticipated professional services to meet program priorities.

### COSTS TO ENHANCE SERVICES

**New and Enhanced Service:** expenditures of \$0.258 million gross, zero net, enabling:

- Additional two (2) positions required to provide project planning and coordination to two (2) TTC projects.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in Transit Expansion division's 2022 Operating Budget do not have any significant equity impacts.

**2022 OPERATING BUDGET KEY DRIVERS**

The 2022 Operating Budget for Transit Expansion of \$9.671 million gross is 57.2% higher than the 2021 Projected Actuals. Table 2a below summarizes the Operating Budget by revenue and expenditure category, while Table 2b summarizes New and Enhanced requests.

**Table 2a: 2022 Operating Budget by Revenue / Expenditure Category**

Category (In \$000s)	2019 Actual	2020 Actual	2021 Budget	2021 Projection*	2022 Budget	2022 Change from 2021 Projection	
	\$	\$	\$	\$	\$	\$	%
Transfers From Capital	292.4	2,001.6			258.3	258.3	
Sundry and Other Revenues	2,024.8	3,048.3	6,693.5	5,796.5	7,076.0	1,279.5	22.1%
<b>Total Revenues</b>	<b>2,317.2</b>	<b>5,049.9</b>	<b>6,693.5</b>	<b>5,796.5</b>	<b>7,334.3</b>	<b>1,537.8</b>	<b>26.5%</b>
Salaries and Benefits	1,945.1	3,879.4	8,076.0	5,642.9	8,578.3	2,935.4	52.0%
Materials & Supplies	1.6	0.0	52.0	25.8	52.0	26.3	101.9%
Equipment	93.9	53.2	252.1	104.4	252.1	147.7	141.5%
Service and Rent	209.3	1,139.8	788.8	379.0	788.8	409.8	108.1%
Other Expenditures	67.3	(22.6)					
<b>Total Gross Expenditures</b>	<b>2,317.2</b>	<b>5,049.9</b>	<b>9,168.9</b>	<b>6,152.0</b>	<b>9,671.2</b>	<b>3,519.2</b>	<b>57.2%</b>
<b>Net Expenditures</b>			<b>2,475.4</b>	<b>355.6</b>	<b>2,337.0</b>	<b>1,981.4</b>	<b>557.3%</b>

\*2021 Projection based on Q3 Variance Report

**Key Drivers:**

**Salaries & Benefits:** Include increases on existing salaries and benefits due to anticipated positions to be filled in 2021 to meet program priorities.

**Equipment:** Include increases for employee related equipment costs and purchases.

**Services and Rents:** Include increases for professional and technical services for the delivery of divisional priorities and operational requirements.

**Other Revenue:** Include increases for recovery of existing positions fully funded by Metrolinx and anticipated recoveries for capital funded positions.

**Table 2b: 2022 New / Enhanced**

New / Enhanced Request	2022				2023 Annualized Gross	Equity Impact	Supports Climate Initiatives	AG Recs	Supports Key Outcome / Priority Actions
	Revenue	Gross	Net	Positions					
<b>In \$ Thousands</b>									
1 Project Coordinator, Senior Project Manager supporting TTC Projects	258.3	258.3		2.0		None	No	No	Planning and coordination of Two (2) TTC projects: 1. BLOOR-YONGE CAPACITY IMPROVEMENT PROJECT 2. WATERFRONT TORONTO EAST LRT
<b>Total New / Enhanced</b>	<b>258.3</b>	<b>258.3</b>		<b>2.0</b>					

The 2022 Operating Budget includes \$0.258 million in New and Enhanced services.

**Note:**

- For additional information on 2022 key cost drivers refer to [Appendix 2](#) for a summary of balancing actions, [Appendix 3](#) for a more detailed listing and descriptions of the 2022 Service Changes and [Appendix 4](#) for the 2022 New and Enhanced Service Priorities, respectively.

**2023 & 2024 OUTLOOKS****Table 3: 2023 and 2024 Outlooks**

(\$000s)	2021 Projection	2022 Budget	2023 Outlook	2024 Outlook
Revenues	5,796.5	7,334.3	7,357.4	7,411.7
Gross Expenditures	6,152.0	9,671.2	9,693.9	9,747.8
<b>Net Expenditures</b>	<b>355.6</b>	<b>2,337.0</b>	<b>2,336.5</b>	<b>2,336.1</b>
<b>Approved Positions</b>	<b>N/A</b>	<b>63.0</b>	<b>63.0</b>	<b>63.0</b>

**Key drivers**

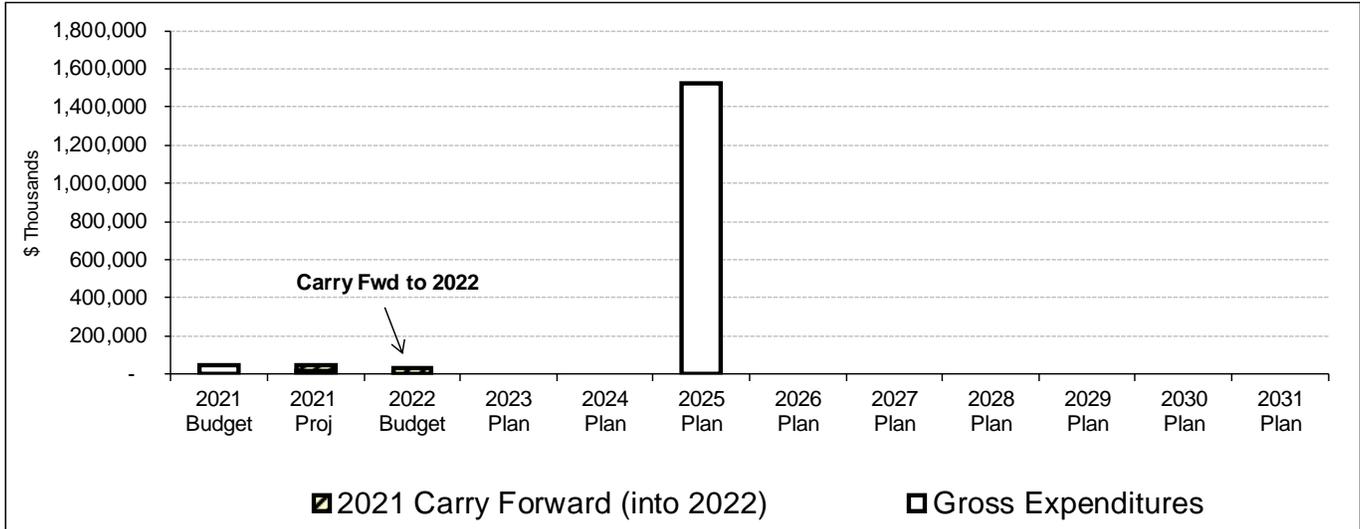
The 2023 Outlook with total gross expenditures of \$9.694 million reflects an anticipated \$0.023 million or 0.23% percent increase in gross expenditures above the 2022 Operating Budget. The 2024 Outlooks expects a further increase of \$0.054 million or 0.55% percent above 2023 gross expenditures.

These changes arise from inflationary increases for salaries and benefits.

**2022 – 2031  
CAPITAL BUDGET AND PLAN**

**2022 – 2031 CAPITAL BUDGET & PLAN OVERVIEW**

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



		2022 Capital Budget and 2023 - 2031 Capital Plan							
		2021		2022	2023	2024	2025	2026	Total 10 Year Plan
In \$'000's		Budget	Projection						
<b>Gross Expenditures by Project Category:</b>									
Health & Safety & Legislated									
SOGR		4,000	4,000					0	
Service Improvement & Growth		43,388	13,519	29,870			1,525,000	1,554,870	
<b>Total by Project Category</b>		<b>47,388</b>	<b>17,519</b>	<b>29,870</b>			<b>1,525,000</b>	<b>1,554,870</b>	
<b>Financing:</b>									
<b>Debt</b>		<b>28,636</b>	<b>4,475</b>	<b>24,161</b>			<b>62,000</b>	<b>86,161</b>	
<b>City Building Fund</b>		<b>4,000</b>	<b>4,000</b>			<b>296,000</b>		<b>296,000</b>	
Reserves/Reserve Funds		10,152	6,000	1,109			1,109		
Development Charges								0	
Provincial								0	
Federal		3,044				585,000		585,000	
Debt Recoverable						582,000		582,000	
Other Revenue		4,600	4,600				4,600		
<b>Total Financing</b>		<b>47,388</b>	<b>17,519</b>	<b>29,870</b>			<b>1,525,000</b>	<b>1,554,870</b>	

<b>Changes to Existing Projects</b> (\$29.87 Million)	<b>New Projects</b> (\$0.0 Million)	<b>Capital Needs Constraints</b> (\$748.0 Million)
The 10-Year Capital Plan reflects an increase of \$29.87 million over the nine common years (2022-2030) as a result of carry forward funding from 2021 into the current Plan.	There is no new project in the 2022-2031 Capital Budget and Plan	Transit Expansion division has one (1) unmet project for Waterfront Transit over the 10-year planning horizon

**Note:**

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2022 and 2023-2031 Capital Budget & Plan by project; [Appendix 7](#) for Reporting on Major Capital Projects – Status Update; and [Appendix 8](#) for Capital Needs Constraints, respectively.

**2022 – 2031 CAPITAL BUDGET AND PLAN****How the Capital Program is Funded**

<b>City of Toronto</b>		<b>Provincial Funding</b>	<b>Federal Funding</b>	
<b>\$970 M 63%</b>		<b>\$000 M 00%</b>	<b>\$585 M 37%</b>	
Debt	\$ 86 M		Grants	\$ 585 M
City Building Fund	\$ 296 M			
Reserve / Reserve Fund	\$ 1 M			
Recoverable Debt	\$ 582 M			
Other	\$ 5 M			

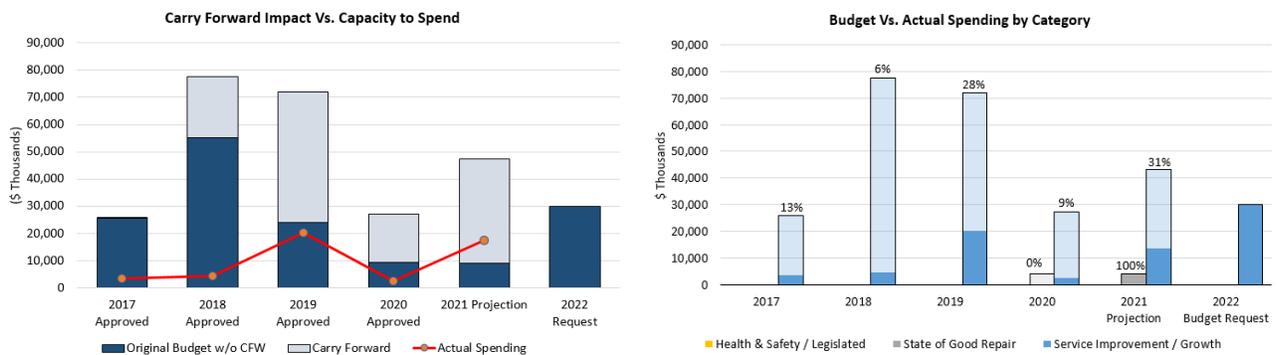
### CAPACITY TO SPEND REVIEW

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 Transit Expansion division's ability to spend and the markets capacity to deliver.

A key component in determining the appropriate level of annual cash flows is confirming project scheduling as it plays a major role in the ability to correctly align annual cash flows with planned work. Actual spending was down resulting from uncertainty surrounding the realignment of transit responsibilities between the Province and the City which delayed the planning process on City transit projects.

Based on the review of historical capacity to spend (Chart 2 below), \$29.870 million in capital spending originally cash flowed in 2021 has been deferred to 2022.

**Chart 2 – Capacity to Spend**



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

Transit Expansion division does not have any State of Good Repair (SOGR) funding and accumulated backlog.

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

N/A

**OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS**

Transit Expansion division will not have any impact to the 2023 Operating Budget.

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

# APPENDICES

## **Appendix 1**

### **COVID-19 Impact and Recovery**

**N/A**

## **Appendix 2**

### **2022 Balancing Actions**

**N/A**

## **Appendix 3**

### **Summary of 2022 Service Changes**

**N/A**

## Appendix 4

### Summary of 2022 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services  Program - Transit Expansion	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
25078		TEO TTC projects (Bloor-Yonge Cap. Improv./Waterfront LRT)						
74	No Impact	<b>Description:</b>						
<p>The TE resources will provide services that will include intergovernmental relations, coordinated decision making, circulation and consolidation of design review feedback from City Divisions, coordination with capital projects, identification and processing of permits and approvals, issues management, project closeout activities and assists with community stakeholder relations</p> <p><b>Service Level Impact:</b></p> <p>There are no dedicated staff to support these TTC projects.</p> <p><b>Equity Statement:</b></p> <p>The TTC projects (Bloor-Yonge Capacity Improvements/Waterfront LRT) project has been analysed at the execution &amp; implementation stage for potential impacts on Indigenous, Black and Equity-seeking groups of Toronto. Low income residents' access to public transit will be positively impacted through reducing capacity issues with expansion of TTC improvements at Bloor-Yonge and expanding transit access at the Waterfront.</p> <p><b>Service:</b> Capital Implementation</p>								
Total Staff Recommended Changes:		258.3	258.3	0.0	2.00	0.0	0.0	
<b>Staff Recommended New/Enhanced Services:</b>		<b>258.3</b>	<b>258.3</b>	<b>0.0</b>	<b>2.00</b>	<b>0.0</b>	<b>0.0</b>	
<b>Summary:</b>								
<b>Staff Recommended New / Enhanced Services:</b>		<b>258.3</b>	<b>258.3</b>	<b>0.0</b>	<b>2.00</b>	<b>0.0</b>	<b>0.0</b>	

## Appendix 5

### Summary of 2022 New / Enhanced Service Priorities Not Included in Budget

N/A

## Appendix 6

### 2022 Capital Budget; 2023 - 2031 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)	2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2022 - 2031 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
TE100	Engagement with the Province Transit (CC1114)	1,109										1,109			1,109
TE200	Grade Separation (SmartTrack) (S6)				62,000							62,000			62,000
TE300	Preliminary SmartTrack Estimates (CC1111) <input checked="" type="checkbox"/>	25,801			1,463,000							1,488,801			1,488,801
TE400	Transit Expansion Initiatives (CC1100)	2,960										2,960			2,960
<b>Total Expenditures (including carry forward from 2021)</b>		<b>29,870</b>			<b>1,525,000</b>							<b>1,554,870</b>			<b>1,554,870</b>

- Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction\*

- Project includes workforce development requirements as outlined in the City's Social Procurement Program

\*Information above includes full project / sub-project 2022-2031 Budget and Plan cash flows. Does not break out the climate component costs separately

### Appendix 6a

#### 2022 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total 2022 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
TE100	Engagement with the Province Transit (CC1114)	1,109										1,109	1,109		
TE300	Preliminary SmartTrack Estimates (CC1111) <input checked="" type="checkbox"/>	25,801			1,463,000							1,488,801	1,488,801		
TE400	Transit Expansion Initiatives (CC1100)	2,960										2,960	2,960		
<b>Total Expenditures (including carry forward from 2021)</b>		<b>29,870</b>			<b>1,463,000</b>							<b>1,492,870</b>	<b>1,492,870</b>		

## Appendix 6b

### 2023 - 2031 Capital Plan

Project Code	(In \$000s)	2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2022 - 2031 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
TE200	Grade Separation (SmartTrack) (S6)				62,000							62,000			62,000
<b>Total Expenditures (including carry forward from 2021)</b>					62,000							62,000			62,000

## Appendix 7

### Reporting on Major Capital Projects: Status Update

N/A

## Appendix 8

### Summary of Capital Needs Constraints (In \$ Thousands)

Project Description	Total Project	Non-Debt Funding	Debt Required	Cash Flow (In \$ Thousands)										
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
<i>Waterfront Transit</i>	748,870	388,664	360,206	42,370	162,067	366,967	154,867	22,600						
<b>Total Needs Constraints (Not Included)</b>	<b>748,870</b>	<b>388,664</b>	<b>360,206</b>	<b>42,370</b>	<b>162,067</b>	<b>366,967</b>	<b>154,867</b>	<b>22,600</b>						

## **Appendix 9**

### **2022 User Fee Changes**

(Excludes User Fees Adjusted for Inflation)

**N/A**

## **Appendix 10**

### **Inflows and Outflows to/from Reserves and Reserve Funds**

**N/A**

## Appendix 11

### Glossary

**Approved Position:** Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

**Actuals:** An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

**Capacity to Spend:** Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

**Capital Budget:** A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

**Capital Needs Constraints:** The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

**Complement:** Positions that support the delivery of City services and service levels as approved by Council.

**Efficiencies:** Reductions in the cost of delivering a service without a reduction in service level.

**New / Enhanced:** New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

**Operating Budget:** An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provided services; an example of an operating cost would be the cost to run the TTC subways.

**Operating Impact of Completed Capital Projects:** The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

**Rate Supported Budget:** Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority

**State of Good Repair (SOGR):** The cost of maintaining assets to ensure they are able to support the delivery of City services and meet service outcomes

**Tax Supported Budget:** Budget funded by property taxes.

**User Fees:** Program generated fee and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).