

# 2023 Budget Notes

## City Planning

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### Description

The City Planning Division helps 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 for jobs and services to its residents.

City Planning delivers the following services:

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

### Why We Do It

The City of Toronto has an Official Plan, policies and guidelines for balanced and socially and environmentally resilient physical growth. Policy and guideline development is integrated and collaborative with all divisions and stakeholders.

We review, process and ensure development applications comply with the Official Plan, other legislation, and the principles of good planning, and that Council receives timely recommendations on development applications in order to build a vibrant and sustainable city.

*The City 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.*

#### City Planning:

**Gregg Lintern**

Chief Planner and Executive Director

Tel: (416) 392-8772

Email: [Gregg.Lintern@toronto.ca](mailto:Gregg.Lintern@toronto.ca)

#### Corporate:

**David Troian**

Manager, Financial Planning

Tel: (416) 392-7896

Email: [David.Troian@toronto.ca](mailto:David.Troian@toronto.ca)

## What Service We Provide

### City Building & Policy Development

**Who We Serve:** Communities; property owners; stakeholder groups.

**What We Deliver:** Improving the built environment; the integration of land use and transportation; a healthy natural environment; optimization of the city's waterfront assets; revitalization and the creation of sustainable neighbourhoods; and partnerships with planning agencies and other orders of government.

**How Much Resources (2023 gross operating budget):** \$23.5 million

### Development Review, Decision & Implementation

**Who We Serve:** Applicants; property owners; communities; interest groups.

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

**How Much Resources (2023 gross operating budget):** \$34.4 million

## Budget at a Glance

### 2023 OPERATING BUDGET

\$Million	2023	2024	2025
Revenues	\$48.3	\$48.1	\$48.0
Gross Expenditures	\$58.0	\$58.5	\$58.2
Net Expenditures	\$9.7	\$10.4	\$10.2
Approved Positions	485.0	478.0	478.0

### 2023 - 2032 10-YEAR CAPITAL PLAN

\$Million	2023	2024-2032	Total
Gross Expenditures	\$6.0	\$54.0	\$60.0
Debt	\$3.1	\$23.8	\$26.9

Note: Includes 2022 carry forward funding

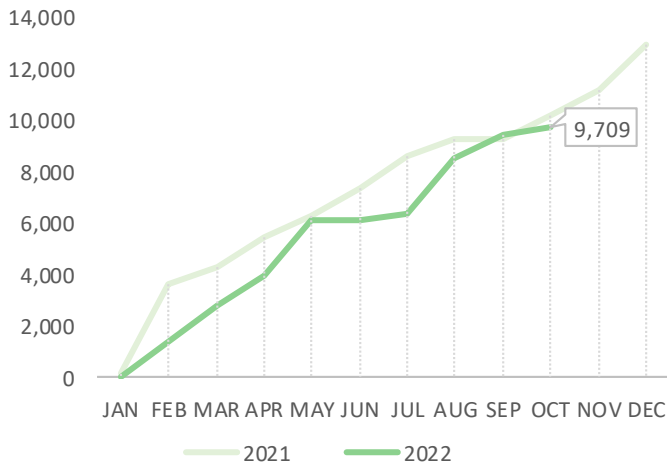
## How Well We Are Doing – Behind the Numbers

### Committee of Adjustment & TLAB

	Oct	YTD
C of A Hearings	8	83
Apps Scheduled for Hearing	293	3509
Consent Certificates Issued	28	170
TLAB Hearings	41	239

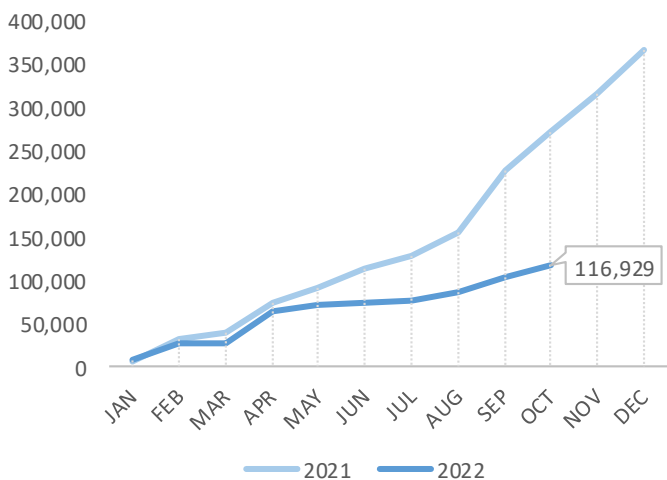
- Total number of Committee of Adjustment and TLAB hearings, from January to the end of October 2022.

### Residential Units Issued through NOAC



- Total number of residential units issued to the end of October 2022, through Notice of Approval Conditions (NOAC).

### Non-Res GFA (m<sup>2</sup>) Issued through NOAC



- Total amount (m<sup>2</sup>) of non-residential gross floor area issued to the end of October 2022, through a Notice of Approval Conditions (NOAC).

## How Well We Are Doing

Service	Measure	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status	2023 Target	2024 Target
<b>Outcome Measures</b>								
<b>Development Review, Decision &amp; Implementation</b>	Time-frame (weeks) from receipt of Committee of Adjustment application to hearing date, city-wide average	12	10	9	10	●	9	9
<b>City Building &amp; Policy Development</b>	% proposed residential units with 500 metres of higher order transit	60%	60%	60%	79%	●	60%	60%
<b>Development Review, Decision &amp; Implementation</b>	% of complete / incomplete notice sent within 30 days	75%	67%	80%	66%	●	80%	80%
<b>Service Level Measures</b>								
<b>Development Review, Decision &amp; Implementation</b>	% of complex OPA/Rezoning decisions within 18 months	31%	29%	80%	27%	●	80%	80%
<b>City Building &amp; Policy Development</b>	# of City Building studies completed	18	14	18	23	●	18	18

**2022 Projection to 2022 Target Comparison**  
 ● 80% - 100% ● 64 - 79% ● 63% and Under

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Responded to Provincial Governmental initiatives including amendments to the Growth Plan and Provincial Policy Statement, Inclusionary Zoning Regulation, Housing Affordability Task Force Report and Ministerial Zoning Orders.
- Considered and provided analysis for Bill 109 – More Homes for Everyone Act and Bill 108 – More Homes, More Choice Act. A staff report on the impacts of Bill 109 ‘*Implementing Bill 109, the More Homes for Everyone Act, 2022*’ will be considered by City Council on December 14, 2022.
- Completed approvals in July 2022 with multi-divisional team on new Growth Funding Tools (Community Benefits Charge replacing Section 37, Parks Levy and Development Charges).
- Supporting 9 transit expansion projects in development or under construction across the city (Eglinton Crosstown LRT; Finch West LRT; Ontario Line; GO Expansion Program; SmartTrack Stations Program; Scarborough Subway Extension; Yonge North Subway Extension; Eglinton West LRT Extension; and Eglinton East LRT Extension).
- Reducing auto-dependency and improving housing affordability by eliminating the minimum parking requirements in new developments.
- Completed Toronto's first Embodied Carbon Baseline Study and Electric Vehicle Requirements Study.
- Re-design of TinyTO, a miniature version of Downtown Toronto that serves as a community engagement tool and tourist attraction, in partnership with Humber College.
- Piloted community-led facilitation on an area-based study in Jane and Finch through partnership with United Way anchor agency the Jane Finch Centre.
- Improved engagement of Indigenous communities in the Municipal Comprehensive Review and area-based studies.
- Advancement of projects on Toronto's Waterfront including Port Lands Flood Protection; the Next Phase of Waterfront Revitalization; Lower Don Coordination; Waterfront Toronto's Quayside Project; Ontario Place Redevelopment; Exhibition Place projects; Bathurst Quay projects and the continued build-out of the West Don Lands and East Bayfront.
- Equity Engagement Toolkit launched to support embedding equity-based practices into community engagement.
- City Council adopted Expanding Housing Options in Neighbourhoods – Neighbourhood Retail and Services Study Final Report Phase One in July 2022.
- Our Plan Toronto: Final Environment and Climate Change Official Plan Policy Updates adopted by City Council.
- Toronto Heritage Survey Phase One and Heritage Planning Process update adopted by City Council, including the development of an Indigenous Heritage Engagement Process co-developed with First Nations, Metis and Inuit communities, Economic Development and Culture Division and the Indigenous Affairs Office.
- Processed 652 Community Planning development review applications (as of October 31, 2022).
- Processed 2873 Committee of Adjustment minor variance and consent applications (as of October 31, 2022).
- 2024 Heritage Permits released in 2022 (as of November 30, 2022).
- 20 heritage properties were recipients of Toronto Heritage Grant Awards.
- Toronto Green Standard Version 4 Certification of 10 Tier 2 Projects (as of November, 2022).
- 172 virtual Community Consultation Meetings held (as of October 31, 2022).
- Secured 1284 new affordable rental units and 56 new affordable ownership units as community benefits under Section 37 of the Planning Act.
- Secured the replacement of 857 rental units as part of new developments including 532 affordable replacement rental units.

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## Key Challenges and Risks

- Priority for affordable housing, transit and planning frameworks.
- Implementing legislative changes, including Bill 109, More Homes for Everyone Act, 2022, and its process and potential financial impacts, and Bill 23, More Homes Built Faster Act, 2022, which has process review impacts; Strong possibility for additional provincial legislative impacts during 2023.
- Impact of legislative challenges will result in continuous realignment of Divisional priorities and projects identified on the annual Divisional Work Plan to be presented to Planning and Housing Committee in February 2023.
- Wider implementation of Concept 2 Keys (C2K) organizational changes and revisions to the Development Review Process.
- Effectiveness and efficiency in the Committee of Adjustment and Community Planning; harmonizing policies and practices.
- Ensuring staff resources are aligned to current work volume pressures.
- Working with People & Equity to fill existing vacancies and newly approved positions, in addition to potential organizational change, all within a current environment where there is high demand for talent in the professional disciplines.
- Ongoing roll out of a new operating model for the City's development review service to ensure optimal functioning of the model as the City responds to existing and evolving legislative changes.

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## Priority Actions

Key work plan priorities, and related actions:

- Five key divisional priorities, and related actions that move from “what” to “how”:
    - Creating new housing, including advancing Expanding Housing Options in Neighbourhoods.
    - Keeping Toronto moving, such as supporting seven transit lines under construction across the city.
    - Investing in complete communities, through aligning leadership and partnerships, and by including equity considerations in new planning initiatives and studies.
    - Taking action on climate change and building resilience, such as new requirements for green infrastructure including more green roofs.
    - A well-run City Planning Division, with supportive technology, and organization structure and wider processing improvements in collaboration with Concept 2 Keys, including implementation of provincial legislative changes, such as Bill 23 and Bill 109, impacting all business units.
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**TABLED BUDGET**

The City Manager and Chief Financial Officer and Treasurer have tabled:

1. The 2023 Operating Budget for City Planning of \$57.978 million gross, \$48.258 million revenue and \$9.721 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
City Building & Policy Development	23,546.6	5,591.3	17,955.3
Development Review, Decision & Implementation	34,431.7	42,666.3	(8,234.6)
<b>Total Program Budget</b>	<b>57,978.3</b>	<b>48,257.6</b>	<b>9,720.7</b>

- The above includes a 2023 budgeted staff complement for City Planning of 485.0 positions comprised of 16.1 capital positions and 468.9 operating positions.
2. The 2023 Capital Budget for City Planning with cash flows and future year commitments totaling \$11.123 million as detailed by project in [Appendix 6a](#).
  3. The 2024-2032 Capital Plan for City Planning totalling \$48.875 million in project estimates as detailed by project in [Appendix 6b](#).

# **2023 OPERATING BUDGET**



## 2023 OPERATING BUDGET OVERVIEW

**Table 1: 2023 Operating Budget by Service**

(In \$000s)	2021 Actual	2022 Budget	2022 Projection*	2023 Base Budget	2023 New / Enhanced	2023 Budget	Change v. 2022 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Development Review, Decision & Implementation	66,870.7	38,151.4	57,077.4	42,666.3		42,666.3	(14,411.1)	(25.2%)
City Building & Policy Development	3,766.0	5,826.0	3,948.2	5,591.3		5,591.3	1,643.1	41.6%
<b>Total Revenues</b>	<b>70,636.7</b>	<b>43,977.4</b>	<b>61,025.6</b>	<b>48,257.6</b>		<b>48,257.6</b>	<b>(12,768.0)</b>	<b>(20.9%)</b>
<b>Expenditures</b>								
Development Review, Decision & Implementation	26,884.4	32,995.0	30,549.3	34,431.7		34,431.7	3,882.4	12.7%
City Building & Policy Development	21,377.3	24,320.6	22,828.5	23,546.6		23,546.6	718.1	3.1%
<b>Total Gross Expenditures</b>	<b>48,261.7</b>	<b>57,315.6</b>	<b>53,377.8</b>	<b>57,978.3</b>		<b>57,978.3</b>	<b>4,600.5</b>	<b>8.6%</b>
<b>Net Expenditures (including COVID-19)</b>	<b>(22,375.0)</b>	<b>13,338.2</b>	<b>(7,647.8)</b>	<b>9,720.7</b>		<b>9,720.7</b>	<b>17,368.5</b>	<b>(227.1%)</b>
<b>Required COVID-19 Support</b>	<b>40.7</b>		<b>3.3</b>				<b>(3.3)</b>	<b>(100.0%)</b>
<b>Net Budget (excluding COVID-19 supports)</b>	<b>(22,415.7)</b>	<b>13,338.2</b>	<b>(7,651.1)</b>	<b>9,720.7</b>		<b>9,720.7</b>	<b>17,371.9</b>	<b>(227.0%)</b>
<b>Approved Positions**</b>	<b>452.0</b>	<b>484.0</b>	<b>N/A</b>	<b>485.0</b>		<b>485.0</b>	<b>N/A</b>	<b>N/A</b>

\* 2022 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

## KEY COST DRIVERS – FUNDING PRIORITIES

**Total 2023 Budget** expenditures of \$57.978 million gross reflecting an increase of \$4.601 million or 8.6% in spending above 2022 projected year-end actuals, predominantly arising from:

- Inflationary increases to salaries and benefits for existing positions and annualization costs of new positions added in 2022 for development review and TransformTO Net Zero Strategy, the Toronto Green Standard and Growing Green Streets initiatives. City Planning will continue working with an interdivisional group to support recruitment and retention priorities to reduce vacancies in 2023. Positions related to development have been deemed a priority for City recruitment efforts.
- Continuing support of City Council directed and other initiatives, including Development Review process and service delivery improvements, provincial legislative impacts, waterfront revitalization and transit expansion projects.
- Above pressures are partially offset by base expenditure savings arising from a line-by-line review and revenues from development review application fees.
- On December 15<sup>th</sup>, City Council approved 150 positions and \$14.148 million across various programs for the implementation of Bill 109, the More Homes for Everyone Act, 2022. This has been budgeted corporately funded from the Development Application Review Reserve Fund (XR1307) and will be transferred to City Planning and other programs through in-year budget adjustments in 2023.

## EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in City Planning's 2023 Operating Budget do not have any significant equity impacts.

**2023 OPERATING BUDGET KEY DRIVERS**

The 2023 Operating Budget for City Planning of \$57.978 million gross is \$4.601 million or 8.6% higher than the 2022 Projected Actuals. Table 2 below summarizes the key cost drivers for the 2023 Budget.

**Table 2: 2023 Operating Budget by Revenue / Expenditure Category**

Category (In \$000s)	2020 Actual	2021 Actual	2022 Budget	2022 Projection*	2023 Budget	2023 Change from 2022 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
User Fees & Donations	37,671.6	63,968.0	36,152.9	55,879.9	41,832.6	(14,047.4)	(25.1%)
Transfers From Capital	2,037.1	1,974.6	2,921.6	1,551.7	2,347.2	795.5	51.3%
Contribution From Reserves/Reserve Funds	3,138.1	3,172.6	2,256.3	1,497.6	1,084.0	(413.6)	(27.6%)
Sundry and Other Revenues	567.7	1,521.5	2,646.6	2,096.4	2,993.8	897.5	42.8%
Inter-Divisional Recoveries	0.1						
<b>Total Revenues</b>	<b>43,414.6</b>	<b>70,636.7</b>	<b>43,977.4</b>	<b>61,025.6</b>	<b>48,257.6</b>	<b>(12,768.0)</b>	<b>(20.9%)</b>
Salaries and Benefits	45,792.0	44,902.6	53,890.6	49,741.6	54,562.5	4,821.0	9.7%
Materials & Supplies	43.7	56.0	120.9	72.8	112.2	39.4	54.2%
Equipment	545.0	438.5	315.0	378.0	315.0	(63.0)	(16.7%)
Service and Rent	1,126.7	1,425.5	1,688.1	1,845.2	1,669.0	(176.2)	(9.6%)
Contribution To Reserves/Reserve Funds	102.6						
Other Expenditures	1,399.9	1,439.0	1,300.9	1,340.3	1,319.6	(20.7)	(1.5%)
Inter-Divisional Charges	5.1	0.1					
<b>Total Gross Expenditures</b>	<b>49,015.0</b>	<b>48,261.7</b>	<b>57,315.6</b>	<b>53,377.8</b>	<b>57,978.3</b>	<b>4,600.5</b>	<b>8.6%</b>
<b>Net Expenditures</b>	<b>5,600.3</b>	<b>(22,375.0)</b>	<b>13,338.2</b>	<b>(7,647.8)</b>	<b>9,720.7</b>	<b>17,368.5</b>	<b>(227.1%)</b>

\*Projection based on 9 Month Variance

**Key Base Drivers:****Salaries & Benefits:**

Includes inflationary increases to existing salaries and benefits, and annualization costs of new positions added in 2022 for development application review and TransformTO Net Zero Strategy, the Toronto Green Standard and Growing Green Streets initiatives.

**Services and Rents:**

Includes funding for professional, operational and other services to support City Council directed and other initiatives, including Development Review process and service delivery improvements, provincial legislative impacts, waterfront development and transit expansion projects.

**Other Expenditures:**

Includes funding for The Bentway (\$0.750 million) and the Toronto Heritage Grant Program (\$0.317 million).

**User Fees & Donations:**

Includes inflationary increases of 4.35% to development review application fees and anticipated volume increases. An applications fee review is underway to improve the City's existing fee structure to recover the cost of service.

**Transfers from Capital:**

Includes recoveries for staff working on Ontario Place redevelopment, heritage review, waterfront revitalization and the Housing Now Initiative.

**Other Revenues and Recoveries:**

Include recoveries for positions addressing externally funded projects, primarily transit development and expansion activities funded by Metrolinx.

**Offsets and Efficiencies:**

The 2023 Operating Budget includes \$0.080 million in gross expenditure and \$1.771 million in net expenditures reductions attributed to:

**Line-by-Line Review:**

A reduction in base budget expenditure requirements in materials, stationery and office supplies, printing and other services to reflect actual experience (\$0.080 million).

**Revenue Increase:**

User fees increased to align to projected and inflationary increases (\$1.691 million).

**Note:**

1. For additional information on 2023 key cost drivers please refer to [Appendix 2](#) for a summary of Affordability Measures, [Appendix 3](#) for a more detailed listing and descriptions of the 2023 Service Changes and [Appendix 4](#) for the 2023 New and Enhanced Service Priorities, respectively.

**2024 & 2025 OUTLOOKS****Table 3: 2024 and 2025 Outlooks**

(\$000s)	2023 Budget	2024 Incremental	2025 Incremental
<b>Revenues</b>			
Revenue Changes		1,014.0	415.0
Bentway - reserve funding		(750.0)	
Expected completion of projects - 7 temp positions		(433.4)	(504.6)
<b>Total Revenues</b>	<b>48,257.6</b>	<b>(169.4)</b>	<b>(89.6)</b>
<b>Gross Expenditures</b>			
Salaries and Benefits		1,679.6	203.7
Bentway		(750.0)	
Expected completion of projects - 7 temp positions		(433.4)	(504.6)
Other changes		10.5	35.0
<b>Total Gross Expenditures</b>	<b>57,978.3</b>	<b>506.6</b>	<b>(266.0)</b>
<b>Net Expenditures</b>	<b>9,720.7</b>	<b>676.0</b>	<b>(176.3)</b>
<b>Approved Positions</b>	<b>485.0</b>	<b>(7.0)</b>	<b>0.0</b>

## Key drivers

The 2024 Outlook with total gross expenditures of \$58.485 million reflects an anticipated \$0.507 million or 0.9 per cent increase in gross expenditures above the 2023 Operating Budget. The 2025 Outlook expects a decrease of \$0.266 million or 0.5 per cent below 2024 gross expenditures.

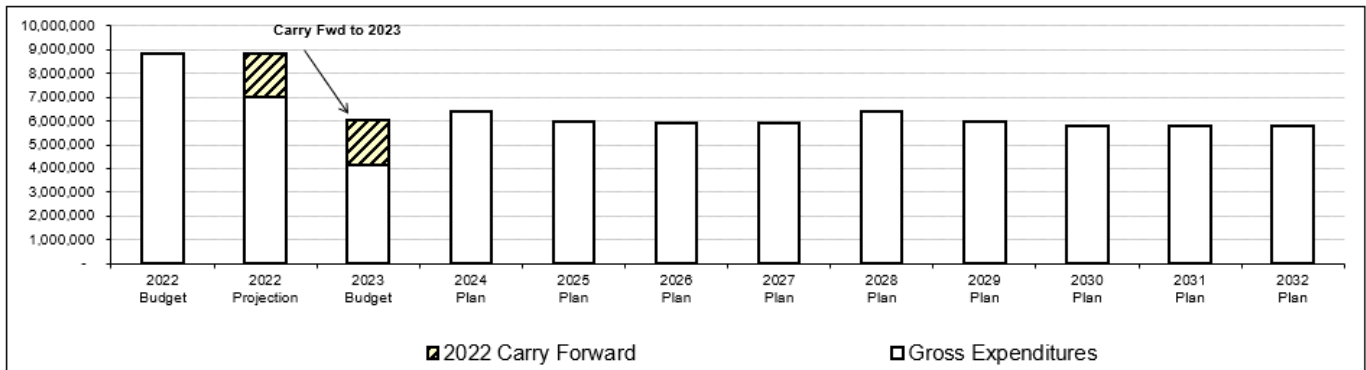
These changes arise from inflationary increases for salaries and benefits, with 2024 impacted by the end of the funding for The Bentway and the anticipated completion of the Downsview Secondary Plan and other projects (reduction of 7 positions).

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

**2023 – 2032  
CAPITAL BUDGET AND PLAN**

**2023 2032 CAPITAL BUDGET & PLAN OVERVIEW**

**Chart 1: 10-Year Capital Plan Overview**



In \$000's	2022		2023 Capital Budget and 2024 - 2032 Capital Plan										Total 10 Year Plan
	Budget	Projected Actual	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
	<b>Gross Expenditures by Project Category:</b>												
Health & Safety & Legislated SOGR	714	547	550	350	300	200	200	725	300	100	100	100	2,925
Service Improvement & Growth	8,121	4,339	5,473	6,050	5,650	5,700	5,700	5,700	5,700	5,700	5,700	5,700	57,073
<b>Total by Project Category</b>	<b>8,835</b>	<b>4,887</b>	<b>6,023</b>	<b>6,400</b>	<b>5,950</b>	<b>5,900</b>	<b>5,900</b>	<b>6,425</b>	<b>6,000</b>	<b>5,800</b>	<b>5,800</b>	<b>5,800</b>	<b>59,998</b>
<b>Financing:</b>													
Debt	4,914	2,718	3,123	2,800	2,620	2,600	2,600	2,820	2,640	2,560	2,560	2,560	26,883
Reserves/Reserve Funds	100												
Development Charges	3,822	2,169	2,900	3,600	3,330	3,300	3,300	3,605	3,360	3,240	3,240	3,240	33,115
<b>Total Financing</b>	<b>8,836</b>	<b>4,887</b>	<b>6,023</b>	<b>6,400</b>	<b>5,950</b>	<b>5,900</b>	<b>5,900</b>	<b>6,425</b>	<b>6,000</b>	<b>5,800</b>	<b>5,800</b>	<b>5,800</b>	<b>59,998</b>





Changes to Existing Projects (\$1.051 Million)	New Projects (\$0 Million)	Capital Needs Constraints (\$0 Million)
<ul style="list-style-type: none"> <li>The 2023-2032 Capital Budget and Plan reflects a net decrease of \$1.051 million over the nine common years (2023-2031), primarily for updated estimates for:</li> <li>Transportation and Transit Studies (\$0.040 million);</li> <li>Places – Civic Improvements (\$0.911 million); and</li> <li>Official Plan conformity review (\$0.100 million).</li> <li>In addition, funding for Area/ Avenue studies is moved / consolidated under Growth Studies.</li> </ul>	<ul style="list-style-type: none"> <li>The 2023-2032 Capital Budget does not include any new projects.</li> </ul>	<ul style="list-style-type: none"> <li>City Planning does not have any unmet needs over the 10-year planning horizon.</li> </ul>

**Note:**

For additional information, please refer to [Appendix 6](#) for a more detailed listing of the 2023 and 2024-2032 Capital Budget & Plan by project; [Appendix 7](#) for Reporting on Major Capital Projects – Status Update; [Appendix 8](#) for Capacity to Spend Review; and [Appendix 9](#) for Capital Needs Constraints, respectively.

**2023 – 2032 CAPITAL BUDGET AND PLAN**

**\$60.0 Million 10-Year Gross Capital Program**

			
<b>Development Studies</b>	<b>Civic Improvements</b>	<b>Legislated</b>	<b>Heritage</b>
<b>\$23.1 M</b> <b>38.5%</b>	<b>\$30.0 M</b> <b>50.0%</b>	<b>\$2.9 M</b> <b>4.9%</b>	<b>\$4.0 M</b> <b>6.7%</b>
<ul style="list-style-type: none"> <li>Growth and Area Studies</li> <li>Transportation and Transit Studies</li> </ul>	<ul style="list-style-type: none"> <li>Places</li> </ul>	<ul style="list-style-type: none"> <li>5-Year Review of the Official Plan</li> <li>Official Plan Conformity Review</li> </ul>	<ul style="list-style-type: none"> <li>Heritage Studies</li> <li>Cultural Heritage Resource Assessments (CHRA)</li> </ul>

- 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 2023-2032 Budget and Plan cash flows. Does not break out the climate component costs separately.

**How the Capital Program is Funded**

<b>City of Toronto</b>		<b>Provincial Funding</b>	<b>Federal Funding</b>
<b>\$60.0 M</b> <b>100%</b>		<b>\$0 M</b> <b>0%</b>	<b>\$0 M</b> <b>0%</b>
Debt	\$26.9 M		
Development Charges*	\$33.1 M		

\*Bill 23 impacts the City's ability to recover the costs associated with growth-related infrastructure projects and to support complete higher density communities across Toronto. Adjustments to Development Charges revenue forecast resulting in negative reserve balances are reflected in [Appendix 10](#).

# APPENDICES



## Appendix 1

### COVID-19 Impact and Recovery

COVID-19 Impacts	In \$ Thousands				
	2022		2023		
	Budget	Projection*	Revenues	Gross	Net
<b>Expenditure Increase</b>					
Other salary and benefits		3.0			
Personal protective equipment		0.3			
<b>Sub-Total</b>		<b>3.3</b>			
<b>Total COVID-19 Impact</b>		<b>3.3</b>			

\* 2022 Projection based on 9 Month Variance

## Appendix 2

### 2023 Affordability Measures

(\$000s)									
Recommendation	Savings Type	Equity Impact	2023				2024 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Line-by-Line Review	Line By Line	None		(79.7)	(79.7)				
Inflationary increase to user fees (4.35%)	Revenue Increase (Inflationary)	None	1,691.0		(1,691.0)				
<b>Total Affordability Measures</b>			<b>1,691.0</b>	<b>(79.7)</b>	<b>(1,770.7)</b>	<b>-</b>			<b>-</b>

The **2023 Operating Budget** includes \$0.080 million in gross expenditures and \$1.771 million in net expenditures reductions attributed to:

#### Line-by-Line Review:

- A reduction in base budget expenditure requirements in materials, stationery and office supplies, printing and other services to reflect actual experience.

#### Revenue Increase:

- User fees increased to align to projected actuals coupled with inflationary increases.

### **Appendix 3**

**Summary of 2023 Service Changes**

**N/A**

### **Appendix 4**

**Summary of 2023 New / Enhanced Service Priorities Included in Budget**

**N/A**

### **Appendix 5**

**Summary of 2023 New / Enhanced Service Priorities Not Included in Budget**

**N/A**

## Appendix 6

### 2023 Capital Budget; 2024 - 2032 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2023 - 2032 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
UR001	Growth and Area Studies	1,573	2,150	1,750	1,800	1,800	1,800	1,800	1,800	1,800	1,800	18,073			18,073
UR003	Transportation and Transit Studies	500	500	500	500	500	500	500	500	500	500	5,000			5,000
UR004	Heritage Studies	400	400	400	400	400	400	400	400	400	400	4,000			4,000
UR005	Places - Civic Improvements	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000			30,000
UR006	Five Year review of the Official Plan	450	250	300	200	200	500	300	100	100	100	2,500	2,500		
UR007	Official Plan conformity review	100	100				225					425	425		
<b>Total Expenditures (including carry forward from 2022)</b>		<b>6,023</b>	<b>6,400</b>	<b>5,950</b>	<b>5,900</b>	<b>5,900</b>	<b>6,425</b>	<b>6,000</b>	<b>5,800</b>	<b>5,800</b>	<b>5,800</b>	<b>59,998</b>	<b>2,925</b>		<b>57,073</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

### Appendix 6a

#### 2023 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total 2023 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
UR001	Growth and Area Studies	1,573	1,700									3,273	1,623		1,650
UR002	Avenue/ Area Studies												250	(250)	
UR003	Transportation and Transit Studies	500	500									1,000	500		500
UR004	Heritage Studies	400										400	400		
UR005	Places - Civic Improvements	3,000	2,800									5,800	3,415		2,385
UR005	Five Year review of the Official Plan	450										450	100		350
UR006	Official Plan conformity review	100	100									200	100		100
<b>Total Expenditure (including carry forward from 2022)</b>		<b>6,023</b>	<b>5,100</b>									<b>11,123</b>	<b>6,388</b>	<b>(250)</b>	<b>4,985</b>

## Appendix 6b

### 2024 - 2032 Capital Plan

Project Code	(In \$000s)	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2024 - 2032 Total	Health & Safety & Legislate	SOGR	Growth & Improved Service
UR001	Growth and Area Studies	450	1,750	1,800	1,800	1,800	1,800	1,800	1,800	1,800	14,800			14,800
UR003	Transportation and Transit Studies		500	500	500	500	500	500	500	500	4,000			4,000
UR004	Heritage Studies	400	400	400	400	400	400	400	400	400	3,600			3,600
UR005	Places - Civic Improvements	200	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	24,200			24,200
UR006	Five Year review of the Official Plan	250	300	200	200	500	300	100	100	100	2,050	2,050		
UR007	Official Plan conformity review					225					225	225		
<b>Total Expenditures</b>		<b>1,300</b>	<b>5,950</b>	<b>5,900</b>	<b>5,900</b>	<b>6,425</b>	<b>6,000</b>	<b>5,800</b>	<b>5,800</b>	<b>5,800</b>	<b>48,875</b>	<b>2,275</b>		<b>46,600</b>

## Appendix 7

### Reporting on Major Capital Projects: Status Update

N/A

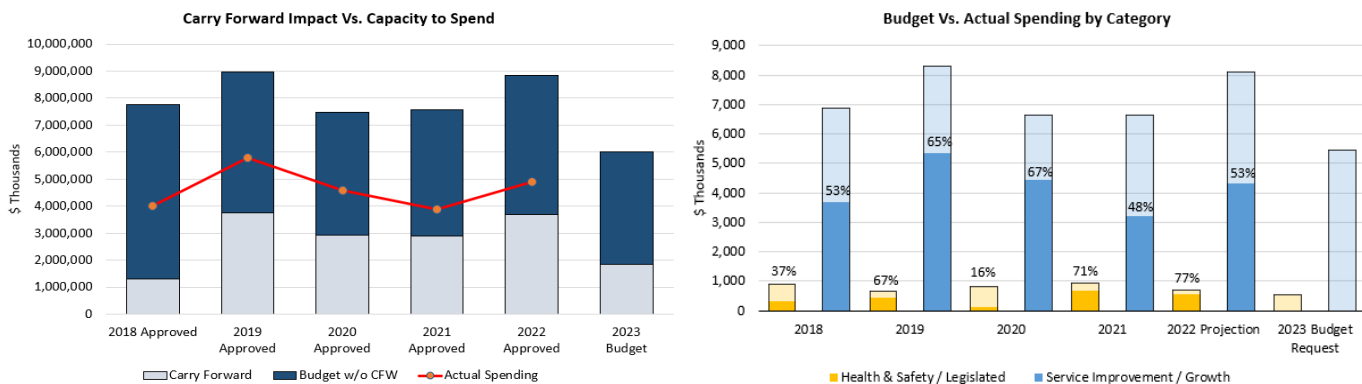
## Appendix 8

### Capacity to Spend Review

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

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 3 below) as well as the level of projected 2022 underspending that will be carried forward into 2023 to complete capital work.

**Chart 3 – Capacity to Spend**



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

Growth projects such as Civic Improvements – Places and development studies like Growth Studies represent on average about 95% of the annual capital budget. These projects typically have a multi-year delivery schedule and experience project underspending due in part to the timing of construction projects coordinated with partner divisions or the complexity of studies.

City Planning continues to review its capacity to deliver and has adjusted the 10-year capital plan to average \$6.0 million in yearly spending. In addition, as part of this review, \$1.852 million of unspent 2022 funds will be carried forward into 2023.



## Appendix 9

### Summary of Capital Needs Constraints

N/A

## Appendix 10

### Inflows and Outflows to/from Reserves and Reserve Funds 2023 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
<b>Beginning Balance</b>		<b>9,186.4</b>	<b>10,149.8</b>	<b>11,131.9</b>
CP Development Technology	XR1306			
<i>Withdrawals (-)</i>				
<i>Computer and Software</i>		(200.0)	(200.0)	(200.0)
<i>Contributions (+)</i>		976.6	976.6	976.6
<i>Interest Income (+)</i>		186.7	205.5	224.6
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>10,149.8</b>	<b>11,131.9</b>	<b>12,133.2</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>				
<b>Balance at Year-End</b>		<b>10,149.8</b>	<b>11,131.9</b>	<b>12,133.2</b>

\* Based on 9-month 2022 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
<b>Beginning Balance</b>		<b>47,299.9</b>	<b>26,585.4</b>	<b>19,731.5</b>
Development Application Review	XR1307			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
<i>Interest Income (+)</i>		713.4	447.2	313.4
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>48,013.3</b>	<b>27,032.6</b>	<b>20,044.9</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(21,427.9)</b>	<b>(7,301.1)</b>	<b>(7,318.3)</b>
<b>Balance at Year-End</b>		<b>26,585.4</b>	<b>19,731.5</b>	<b>12,726.6</b>

\* Based on 9-month 2022 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
<b>Beginning Balance</b>		<b>783.4</b>	<b>41.4</b>	<b>42.2</b>
Gardiner West Public Realm Improvement	XR3034			
<i>Withdrawals (-)</i>				
<i>Bentway</i>		(750.0)		
<i>Contributions (+)</i>				
<i>Interest Income (+)</i>		8.0	0.8	0.8
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>41.4</b>	<b>42.2</b>	<b>43.0</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>				
<b>Balance at Year-End</b>		<b>41.4</b>	<b>42.2</b>	<b>43.0</b>

\* Based on 9-month 2022 Reserve Fund Variance Report

**2023 Operating Budget (continued)****Corporate Reserve / Reserve Funds**

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
<b>Beginning Balance</b>		<b>346,747.5</b>	<b>314,596.2</b>	<b>252,140.3</b>
Section 37 Reserve Fund	XR3026			
<i>Withdrawals (-)</i>				
<i>Section 37 Coordinator</i>		(134.0)	(134.0)	(134.0)
<i>Contributions (+)</i>				
<i>Interest Income (+)</i>		6,385.8	5,472.3	4,619.5
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>352,999.4</b>	<b>319,934.5</b>	<b>256,625.8</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(38,403.2)</b>	<b>(67,794.2)</b>	<b>(30,347.7)</b>
<b>Balance at Year-End</b>		<b>314,596.2</b>	<b>252,140.3</b>	<b>226,278.1</b>

\* Based on 9-month 2022 Reserve Fund Variance Report

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

**2023 – 2032 Capital Budget and Plan**

While some years are showing a negative ending balance, it is anticipated that one time funding injection / changing priorities and revised expenditures will adjust the balance.

**Corporate Reserve / Reserve Funds**

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan
XR2120	Beginning Balance	18,778	18,009	16,246	14,721	13,197	11,642	9,750	8,068	6,474	4,850
Development Charges Reserve Fund-	<i>Withdrawals (-)</i>										
	<i>Growth and Area Studies</i>	(944)	(1,290)	(1,050)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)
Development Studies	<i>Transportation and Transit Studies</i>	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
	<i>Five Year Review of the Official Plan</i>	(270)	(150)	(180)	(120)	(120)	(300)	(180)	(60)	(60)	(60)
	<i>Official Plan Conformity Review</i>	(60)	(60)				(125)				
	<i>Other Division/Agency Withdrawals</i>	(594)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)
	<b>Total Withdrawals</b>	<b>(2,168)</b>	<b>(2,094)</b>	<b>(1,824)</b>	<b>(1,794)</b>	<b>(1,794)</b>	<b>(2,099)</b>	<b>(1,854)</b>	<b>(1,734)</b>	<b>(1,734)</b>	<b>(1,734)</b>
	<i>Contributions (+)</i>										
	<i>DC Contributions</i>	1,045	-	-	-	-	-	-	-	-	-
	<i>Interest Income</i>	355	331	299	270	240	207	172	140	109	78
	<b>Total Contributions</b>	<b>1,400</b>	<b>331</b>	<b>299</b>	<b>270</b>	<b>240</b>	<b>207</b>	<b>172</b>	<b>140</b>	<b>109</b>	<b>78</b>
<b>Balance at Year-End</b>		<b>18,009</b>	<b>16,246</b>	<b>14,721</b>	<b>13,197</b>	<b>11,642</b>	<b>9,750</b>	<b>8,068</b>	<b>6,474</b>	<b>4,850</b>	<b>3,193</b>

\* Based on 9-month 2022 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan
XR2121	Beginning Balance	8,399	7,224	5,547	3,838	2,095	319	(1,481)	(3,281)	(5,081)	(6,881)
Development Charges Reserve Fund- Civic Improvements	<i>Withdrawals (-)</i>										
	<i>Civic Improvements - Places</i>	(1,326)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
	<i>Other Division/Agency Withdrawals</i>										
	<b>Total Withdrawals</b>	<b>(1,326)</b>	<b>(1,800)</b>	<b>(1,800)</b>	<b>(1,800)</b>	<b>(1,800)</b>	<b>(1,800)</b>	<b>(1,800)</b>	<b>(1,800)</b>	<b>(1,800)</b>	<b>(1,800)</b>
	<i>Contributions (+)</i>										
	<i>DC Contributions</i>										
	<i>Interest Income</i>	151	123	91	57	23	-	-	-	-	-
	<b>Total Contributions</b>	<b>151</b>	<b>123</b>	<b>91</b>	<b>57</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance at Year-End</b>		<b>7,224</b>	<b>5,547</b>	<b>3,838</b>	<b>2,095</b>	<b>319</b>	<b>(1,481)</b>	<b>(3,281)</b>	<b>(5,081)</b>	<b>(6,881)</b>	<b>(8,681)</b>

\* Based on 9-month 2022 Reserve Fund Variance Report

## Appendix 11

### Glossary

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

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

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

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

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

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

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

**New / Enhanced Service Priorities:** 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).