

# 2024 Budget Notes

## City Planning

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### Description

The City Planning Division helps shape Toronto's future by managing development growth, the physical form of the city, and the opportunities it provides for housing and employment.

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, zoning regulations and design guidelines for balanced, and socially and environmentally resilient, physical growth.

The City requires that development applications be consistent with the Official Plan, other legislation, and the principles of good planning.

We seek to provide applicants with timely responses on their applications.

*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.*

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## What Service We Provide

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

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

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

**How Much Resources (gross 2024 operating budget):** \$25.5 Million

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

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

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

**How Much Resources (gross 2024 operating budget):** \$48.2 Million

## Budget at a Glance

### 2024 OPERATING BUDGET

<u>\$Million</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Revenues	\$63.7	\$65.5	\$67.8
Gross Expenditures	\$73.6	\$73.8	\$74.0
Net Expenditures	\$9.6	\$8.3	\$6.2
Approved Positions	557.0	552.0	548.0

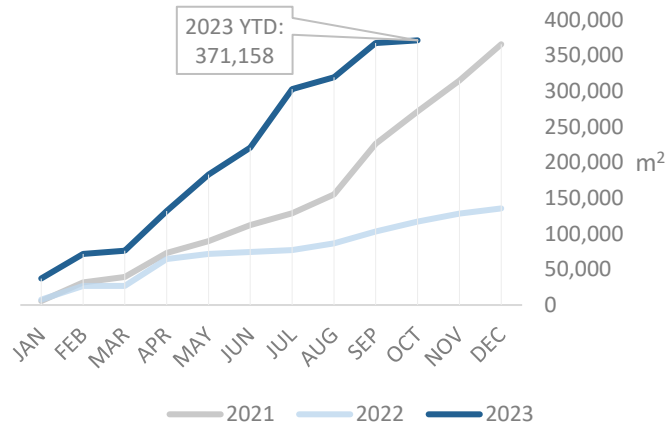
### 2024 - 2033 10-YEAR CAPITAL PLAN

<u>\$Million</u>	<u>2024</u>	<u>2025-2033</u>	<u>Total</u>
Gross Expenditures	\$7.4	\$53.5	\$60.9
Debt	\$3.8	\$23.5	\$27.3

Note: Includes 2023 carry forward funding

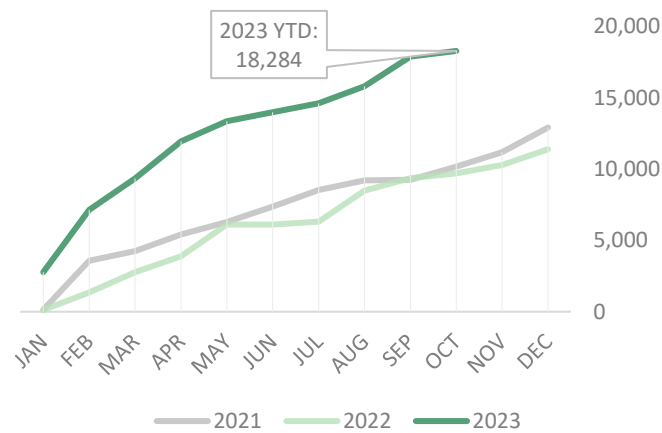
## How Well We Are Doing – Behind the Numbers

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



- Total amount (m2) of non-residential gross floor area issued to the end of October 2023, through a Notice of Approval Conditions (NOAC).

### Residential Units Issued through NOAC



- Total number of residential units issued to the end of October 2023, through a Notice of Approval Conditions (NOAC).

### Committee of Adjustment & TLAB

	OCT	YTD
C of A Hearings	8	82
Apps Scheduled for Hearing	226	2,896
Consent Certificates Issued	28	216
TLAB Hearings	21	163

- Total number of Committee of Adjustment and Toronto Local Appeal Body hearings, from January to the end of October 2023.

## How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 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	10	10	9	9*	●	9	9
<b>City Building &amp; Policy Development</b>	% proposed residential units with 500 metres of higher order transit	60%	79%	60%	80%	●	60%	60%
<b>Development Review, Decision &amp; Implementation</b>	% of complete / incomplete notice sent within 30 days	67%	41%	80%	42%**	●	80%	80%
<b>Service Level Measures</b>								
<b>Development Review, Decision &amp; Implementation</b>	% of complex OPA/Rezoning decisions within 18 months	29%***	32%***	80%	43%***	●	80%	80%
<b>City Building &amp; Policy Development</b>	# of City Building studies completed	14	23	18	16	●	18	18

\* Application circulation timelines, a Council requirement for 20 days notice, and panel member hearing schedules affect overall timelines.

\*\* In April 2023, the City transitioned to a mandatory Pre-Application Consultation. Complete/Incomplete Notice timeline is expected to improve into 2024.

\*\*\* Number of applications received in 2021 (875) and 2022 (721) were almost double the volume of previous years, impacting processing service levels. Timelines are expected to improve into 2024 with a return to a pre-2021 volume level in 2023, more staff and implementation of process improvements to address Bill 109 and other recent legislative changes.

### 2023 Projection to 2023 Target Comparison

● 80% and above (MET TARGET)      ● 70 - 79% (LOW RISK)      ● 69% and Under (REQUIRES ATTENTION)

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- In March, amendments to the Heritage Act and proposed amendments to the Municipal Code (Chapter 103 – Heritage) were brought to City Council, which introduced administrative changes in response to new legislation.
- Port Lands Flood Protection update, focused on a funding strategy, was tabled at Council in May, outlining the next steps in completing flood protection for unlocking related future development.
- Ready, Set, Midtown: Zoning Review – City-initiated Zoning By-law amendments, considered in May, to allow a variety of low-rise housing in the Yonge-Eglinton Secondary Plan area.
- At the May meeting, City Council also adopted a Housing Pledge for the City of Toronto, affirming its commitment to achieving the City of Toronto's 2031 Housing Target, requesting the Province to fulfill its commitment to making the City financially whole to offset the fiscal impacts of Bill 23.
- Expanding Housing Options in Neighbourhoods: Multiplex Study – Final Report completed.
- Our Plan Toronto: Recommendations on 45 Employment Area Conversions Request, was submitted to the June Council, with a follow-up report on 70 more in July.
- At the July City Council: Bill 109 Implementation, Phase 2 – Recommended Official Plan and Municipal Code Amendments respecting Delegated Authority for Minor Zoning By-laws.
- At the October City Council: Bill 109 Implementation, Phase 3 – Recommended Official Plan and Municipal Code Amendments respecting Site Plan Control, to establish in-effect zoning compliance for complete Site Plan Control applications and to expand exemptions to Site Plan Control.
- City-initiated Zoning By-law Amendments to Implement the Ontario Line Final Report tabled at City Council.
- Processed 398 Community Planning development review applications (as of November 30, 2023).
- Processed 2590 Committee of Adjustment minor variance and consent applications (as of November 30, 2023).
- 1741 Heritage Permits released (as of October 31, 2023).
- 10 heritage properties were recipients of Toronto Heritage Grant Awards.
- 316 Community Consultation Meetings held (as of November 30, 2023).
- Secured 89 new affordable rental units as in-kind Community Benefits Charge matters.
- Secured 1339 replacement rental units, including 876 affordable replacement rental units.

### 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.
- Impact of legislative challenges will result in continuous realignment of Divisional priorities and projects identified on the annual Divisional Work Plan.
- Wider implementation of Concept 2 Keys (C2K) organizational changes and revisions to the Development Review Process.
- Effectiveness and efficiency in the Community Planning and Committee of Adjustment; harmonizing policies and practices.
- Ensuring staff resources are aligned to current studies and application and volume pressures.
- Working with People & Equity to fill existing vacancies, 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.

### Priority Actions

Five key divisional priorities, and related actions that move from “what” to “how”:

- Creating new housing, including advancing the HousingTO 2020-2030 Action Plan and Transit Oriented Communities.

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- Keeping Toronto moving, such as review support for multiple transit lines under construction across the municipality.
  - 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 green infrastructure through the Toronto Green Standard, Version 4.
  - A well-run City Planning Division, with processing timeline improvements through, for example, mandatory Pre-Application Consultation in all districts in collaboration with Concept 2 Keys.
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## CITY STAFF PREPARED BUDGET

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2024 Operating Budget for City Planning of \$73.646 million gross, \$63.695 million revenue and \$9.951 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	25,480.3	4,839.0	20,641.3
Development Review, Decision & Implementation	48,166.1	58,856.4	(10,690.3)
<b>Total Program Budget</b>	<b>73,646.4</b>	<b>63,695.4</b>	<b>9,951.0</b>

- The 2024 staff complement for City Planning of 557.0 positions comprised of 14.1 capital positions and 542.9 operating positions.
2. The 2024 Capital Budget for City Planning with cash flows and future year commitments totaling \$12.631 million as detailed by project in [Appendix 5a](#).
  3. The 2025-2033 Capital Plan for City Planning totalling \$48.257 million in project estimates as detailed by project in [Appendix 5b](#).

# **2024 OPERATING BUDGET**



**2024 OPERATING BUDGET OVERVIEW**

**Table 1: 2024 Operating Budget by Service**

(In \$000s)	2022 Actual	2023 Budget	2023 Projection*	2023 Budget excl COVID	2024 Base Budget	2024 New / Enhanced	2024 Budget	Change v. 2023 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>									
Development Review, Decision & Implementation	75,016.4	53,482.8	49,681.1	53,482.8	58,856.4		58,856.4	5,373.6	10.0%
City Building & Policy Development	3,615.3	5,818.0	5,767.6	5,818.0	4,839.0		4,839.0	(979.0)	(16.8%)
<b>Total Revenues</b>	<b>78,631.7</b>	<b>59,300.8</b>	<b>55,448.7</b>	<b>59,300.8</b>	<b>63,695.4</b>		<b>63,695.4</b>	<b>4,394.6</b>	<b>7.4%</b>
<b>Expenditures</b>									
Development Review, Decision & Implementation	30,583.4	43,294.8	38,838.0	43,294.8	48,166.1		48,166.1	4,871.3	11.3%
City Building & Policy Development	22,828.3	25,956.9	26,396.6	25,956.9	25,480.3		25,480.3	(476.6)	(1.8%)
<b>Total Gross Expenditures</b>	<b>53,411.7</b>	<b>69,251.7</b>	<b>65,234.5</b>	<b>69,251.7</b>	<b>73,646.3</b>		<b>73,646.3</b>	<b>4,394.6</b>	<b>6.3%</b>
<b>Net Expenditures</b>	<b>(25,220.0)</b>	<b>9,950.9</b>	<b>9,785.8</b>	<b>9,950.9</b>	<b>9,951.0</b>		<b>9,951.0</b>	<b>0.0</b>	<b>0.0%</b>
<b>Approved Positions**</b>	<b>484.0</b>	<b>559.0</b>	<b>N/A</b>	<b>559.0</b>	<b>557.0</b>		<b>557.0</b>	<b>(2.0)</b>	<b>(0.4%)</b>

\*2023 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

**KEY DRIVERS**

**Total 2024 Budget** expenditures of \$73.646 million gross reflecting an increase of \$4.395 million in spending above 2023 budget, predominantly arising from:

- Inflationary increases to salaries and benefits for existing positions and annualization costs of new positions added in 2023 for development review and the implementation of Bill 109, *the More Homes for Everyone Act*, 2022 and for the Employment Talent Attraction and Retention program and other wage and benefit increases, to retain and attract Planning staff. City Planning will continue working with an interdivisional group to support recruitment and retention priorities to reduce vacancies in 2024. Positions related to development have been deemed a priority for City recruitment efforts.
- Continuing support of Council directed and other initiatives, including Development Review process and service delivery improvements, provincial legislative impacts, the Toronto Green Standard and Growing Green Streets initiatives, heritage review, waterfront revitalization, housing development and transit expansion projects.
- Above pressures are partially offset by the reinstatement of the user fee rate increases for the Committee of Adjustment phased over a 3-year period, starting with a 10% increase in 2024, a 15% increase in 2025, and a 17% increase for Minor Variance and 33% increase for Consents in 2026, with the 2024 increase effective on April 1, 2024.
  - City Council, in considering [PH34.6](#), “Development Application Fee Review”, on June 15, 2022, approved a revised fee schedule except for changes recommended for Committee of Adjustment (CoA) fees for Minor Variance and Consent applications. This change resulted in a 42% reduction of recommended fees for Minor Variance applications and 58% reduction for Consent applications and a financial impact of \$5.334 million in lost revenue.
  - The proposed increases will restore the user fee schedule as originally proposed to achieve cost recovery based on the 2022 cost of development review. City Planning is undertaking a follow-on development application fee review and will report back to Council with recommendations by the fourth quarter of 2024.

**EQUITY IMPACTS OF BUDGET CHANGES**

City Planning’s 2024 Budget includes investments in initiatives that are advancing the creation of conditions for the delivery of new housing (both market and affordable) as an integrated part of mixed use, complete communities. It will focus on expanding opportunities and requirements for safe and affordable housing, which will impact newcomers, young people, and Black, Indigenous and equity deserving communities who are disproportionately affected by the housing affordability crisis.

Divisional staff committees have been established to advance Reconciliation Action Plan (RAP) actions (City Planning Indigenous Engagement Committee) and implement actions stemming from the Framework of Enduring Action actions (City Planning CABR Committee).

Reinstating the user fee rate increase for applications brought forward to the Committee of Adjustment (CoA) has a low negative equity impact. Smaller developers and individual renovators or builders may be deterred from proceeding with their projects due to the higher costs of bringing forward their development application to the CoA. Further, these development proposals often involve smaller-scale buildings which improve sustainability, climate adaption, equity and neighbourhood vitality. The negative impact may be mitigated by removing policy and zoning barriers to building more housing.

**2024 OPERATING BUDGET KEY COST DRIVERS**

The 2024 Net Operating Budget for City Planning of \$9.951 million has no net change compared to the 2023 Net Budget excluding. Table 2 below summarizes the key cost drivers for the 2024 Budget.

**Table 2: 2024 Key Cost Drivers**

(In \$000s)	2024				2025 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
<b>2023 Budget</b>	<b>59,300.8</b>	<b>69,251.7</b>	<b>9,950.9</b>	<b>559.0</b>	<b>N/A</b>
<b>2023 Projection*</b>	<b>55,448.7</b>	<b>65,234.5</b>	<b>9,785.8</b>	<b>N/A</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<b>Salary &amp; Benefits</b>					
Inflationary increases to salaries & benefits	2,282.6	5,008.3	2,725.6	(2.0)	699.6
<b>Revenue Changes</b>					
Inflationary increase to user fees (4.15%)	1,687.5		(1,687.5)		(436.3)
<b>Other Changes</b>					
Computer and software increase	200.0	200.0			
Other non-salary decrease (mainly completion of Bentway funding)	(813.6)	(813.6)			
<b>Sub-Total - Key Cost Drivers</b>	<b>3,356.5</b>	<b>4,394.6</b>	<b>1,038.1</b>	<b>(2.0)</b>	<b>263.4</b>
<b>Affordability Measures:</b>					
Reinstatement of Committee of Adjustment user fee rate increases	1,038.1		(1,038.1)		(1,935.8)
<b>Sub-Total - Affordability Measures</b>	<b>1,038.1</b>		<b>(1,038.1)</b>		<b>(1,935.8)</b>
<b>Total 2024 Budget</b>	<b>63,695.4</b>	<b>73,646.3</b>	<b>9,951.0</b>	<b>557.0</b>	<b>(1,672.4)</b>
<b>Change from 2023 Budget (\$)</b>	<b>4,394.6</b>	<b>4,394.6</b>	<b>0.0</b>	<b>(2.0)</b>	<b>N/A</b>
<b>Change from 2023 Budget (%)</b>	<b>7.4%</b>	<b>6.3%</b>	<b>0.0%</b>	<b>(0.4%)</b>	<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

**Key Base Drivers:**

**Salaries & Benefits:**

- Salaries and benefits increase due to cost-of-living adjustments, annualization for previously approved 74.0 positions for Bill 109 *the More Homes for Everyone Act, 2022*, the Employment Talent Attraction and Retention Program and other wage and benefit increases, funded in part from the Development Application Review Reserve Fund (XR1307).
- Net reduction of 2 temporary positions for project/ stage completion (1 Senior Planner for school developments and 1 Coordinator for Employment Area Conversions reviews).

**Revenue Changes:**

- Inflationary increases of 4.15% to development review application review fees. An applications fee review is underway to improve the City's existing fee structure to recover the cost of service.

**Non-Salary / Other Changes:**

- Computer and software increase for new staff added in 2023 and higher software licence rates, funded from the CP Development Technology Reserve Fund (XR1306).

- Primarily the end / completion of funding from the Gardiner West Public Realm Improvement Reserve Fund (XR3034) for the operating grant to The Bentway Conservancy, as per the funding schedule in EX16.12, "Governance and Funding Options for Project: Under Gardiner and Class Environmental Assessment for Crossing of Fort York Boulevard", approved by Council in July 2016".

**Affordability Measures:**

**Table 3: Offsets and Efficiencies**

(\$000s)									
Recommendation	Savings Type	Equity Impact	2024				2025 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Reinstatement of Committee of Adjustment user fee rate increases	Other Revenue Actions Requiring Management Approval	Low-negative	1,038.1		(1,038.1)			(1,935.8)	
<b>Total Affordability Measures</b>			<b>1,038.1</b>		<b>(1,038.1)</b>	-		<b>(1,935.8)</b>	-

- Reinstatement of Committee of Adjustment user fee rate increases** – City Council, in considering PH34.6 "Development Application Fee Review" on June 15, 2022, approved a revised fee schedule except for changes recommended for Committee of Adjustment (CoA) fees for Minor Variance and Consent applications. This change resulted in a 42% reduction of recommended fees for Minor Variance applications and 58% reduction for Consent applications and a financial impact of \$5.334 million in lost revenue.

The 2024 Operating Budget includes the reinstatement of the user fee rate increase for CoA over a 3-year period, starting with a 10% increase in 2024, a 15% increase in 2025, and a 17% increase for Minor Variance and 33% increase for Consents in 2026. The total increase for the Minor Variance and Consent user fee rate adjustments over the three-year period is 42% and 58% respectively.

The 2024 increase is effective April 1, 2024. Total incremental revenue increase is \$1.0 million in 2024, \$1.9 million in 2025, and \$2.4 million in 2026.

The proposed increases will restore the user fee schedule as originally proposed to achieve cost recovery based on the 2022 cost of development review. City Planning is undertaking a follow-on development application fee review and will report back to Council with recommendations by the fourth quarter of 2024.

**Note:**

- For additional information on 2024 Service Changes please refer to [Appendix 2](#) and [Appendix 3](#) for the 2024 New and Enhanced Service Priorities, respectively.

**2025 & 2026 OUTLOOKS**

**Table 5: 2025 and 2026 Outlooks**

(\$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
<b>Revenues</b>			
Revenue Changes		436.3	427.0
Reinstatement of Committee of Adjustment user fee rate increases		1,935.8	2,359.7
Expected completion of Employment Area Conversion reviews - 5 positions		(547.9)	
Expected completion of Housing Now Initiative - 4 positions			(486.1)
<b>Total Revenues</b>	<b>63,695.4</b>	<b>1,824.2</b>	<b>2,300.6</b>
<b>Gross Expenditures</b>			
Salaries and Benefits		699.6	675.8
Expected completion of Employment Area Conversion reviews - 5 positions		(547.9)	
Expected completion of Housing Now Initiative - 4 positions			(486.1)
<b>Total Gross Expenditures</b>	<b>73,646.4</b>	<b>151.7</b>	<b>189.6</b>
<b>Net Expenditures</b>	<b>9,951.0</b>	<b>(1,672.4)</b>	<b>(2,110.9)</b>
<b>Approved Positions</b>	<b>557.0</b>	<b>(5.0)</b>	<b>(4.0)</b>

**Key Outlook Drivers**

The 2025 Outlook with total gross expenditures of \$73.798 million reflects an anticipated \$0.152 million or 0.2% increase in gross expenditures above the 2024 Operating Budget. The 2026 Outlooks expects a further increase of \$0.190 million or 0.3% above 2025 gross expenditures.

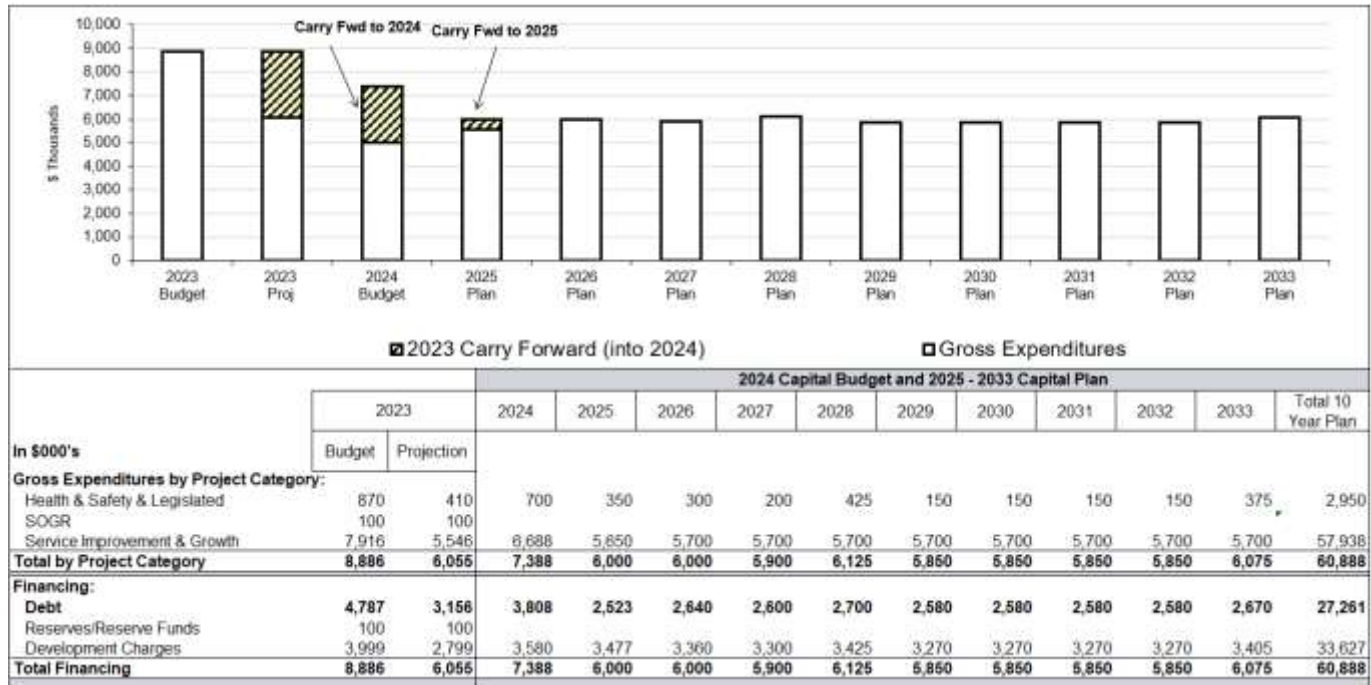
These changes arise from the following:

- **Salary and Benefits:** inflationary increases for salaries and benefits, with 2025 and 2026 respectively impacted by the anticipated completion of the Employment Area Conversion Review (reduction of 5 positions) and the Housing Now Initiative projects (reduction of 4 positions), fully funded by other revenues and capital.
- **Revenue Changes:** anticipated inflationary increases for development application review fees and the incremental Committee of Adjustment user fee rate increases.

# **2024 – 2033 CAPITAL BUDGET AND PLAN**

**2024 2033 CAPITAL BUDGET & PLAN OVERVIEW**

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



In \$000's	2023		2024 Capital Budget and 2025 - 2033 Capital Plan										Total 10 Year Plan
	Budget	Projection	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
<b>Gross Expenditures by Project Category:</b>													
Health & Safety & Legislated	870	410	700	350	300	200	425	150	150	150	150	375	2,950
SOGR	100	100											
Service Improvement & Growth	7,916	5,545	6,688	5,650	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	57,938
<b>Total by Project Category</b>	<b>8,886</b>	<b>6,055</b>	<b>7,388</b>	<b>6,000</b>	<b>6,000</b>	<b>5,900</b>	<b>6,125</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>6,075</b>	<b>60,888</b>
<b>Financing:</b>													
Debt	4,787	3,156	3,808	2,523	2,640	2,600	2,700	2,580	2,580	2,580	2,580	2,670	27,261
Reserves/Reserve Funds	100	100											
Development Charges	3,999	2,799	3,580	3,477	3,360	3,300	3,425	3,270	3,270	3,270	3,270	3,405	33,627
<b>Total Financing</b>	<b>8,886</b>	<b>6,055</b>	<b>7,388</b>	<b>6,000</b>	<b>6,000</b>	<b>5,900</b>	<b>6,125</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>6,075</b>	<b>60,888</b>





Changes to Existing Projects (\$0.838 Million)	New Projects (\$0 Million)	Capital Needs Constraints (\$0 Million)
<ul style="list-style-type: none"> <li>The 2024-2033 Capital Budget and Plan reflects a net increase of \$0.838 million, primarily due to carry forward funding and updated estimates for:                             <ul style="list-style-type: none"> <li>Growth and Area Studies (\$0.100 million);</li> <li>Transportation and Transit Studies (\$0.250 million);</li> <li>Heritage Studies (\$0.200 million); and</li> <li>Official Plan conformity review (\$0.200 million).</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>The 2024-2033 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 5](#) for a more detailed listing of the 2024 and 2025-2033 Capital Budget & Plan by project and [Appendix 7](#) for Capacity to Spend Review.

**2024 – 2033 CAPITAL BUDGET AND PLAN**

**\$60.9 Million 10-Year Gross Capital Program**

			
<b>Development Studies</b>	<b>Civic Improvements</b>	<b>Legislated</b>	<b>Heritage</b>
<b>\$23.7 M</b> <b>38.9%</b>	<b>\$30.1 M</b> <b>49.4%</b>	<b>\$2.9 M</b> <b>4.8%</b>	<b>\$4.2 M</b> <b>6.9%</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>• Official Plan 5-Year Review</li> <li>• Official Plan (Zoning by-law) Conformity Review</li> </ul>	<ul style="list-style-type: none"> <li>• Heritage Studies</li> <li>• Cultural Heritage Registry Assessment (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 2024-2033 Capital 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>\$60.9 M</b> <b>100%</b>		<b>\$0 M</b> <b>0%</b>	<b>\$0 M</b> <b>0%</b>
Debt	\$27.3 M		
Development Charges*	\$33.6 M		

\*Bill 23 impacts 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

### 2024 Operating Budget by Category

Category (\$000s)	2021	2022	2023	2023	2024	2024 Change from 2023		2024 Change from 2023	
	Actual	Actual	Budget	Projection*	Budget	Budget		Projection	
	\$	\$	\$	\$	\$	\$	%	\$	%
User Fees & Donations	63,968.0	72,885.7	42,186.1	42,609.0	44,525.1	2,339.0	5.5%	1,916.1	4.5%
Transfers From Capital	1,974.6	1,596.0	2,347.2	2,122.4	3,003.9	656.7	28.0%	881.5	41.5%
Contribution From Reserves/Reserve Funds	3,172.6	1,665.4	11,610.6	7,471.2	13,970.4	2,359.7	20.3%	6,499.2	87.0%
Sundry and Other Revenues	1,521.5	2,484.6	3,156.8	3,246.2	2,196.0	(960.9)	(30.4%)	(1,050.2)	(32.4%)
<b>Total Revenues</b>	<b>70,636.7</b>	<b>78,631.7</b>	<b>59,300.8</b>	<b>55,448.7</b>	<b>63,695.4</b>	<b>4,394.6</b>	<b>7.4%</b>	<b>8,246.6</b>	<b>14.9%</b>
Salaries and Benefits	44,902.6	48,963.9	65,772.3	61,473.8	70,780.6	5,008.3	7.6%	9,306.8	15.1%
Materials & Supplies	56.0	71.0	112.2	64.1	111.2	(1.0)	(0.9%)	47.1	73.4%
Equipment	438.5	539.6	315.0	536.9	515.0	200.0	63.5%	(21.9)	(4.1%)
Service and Rent	1,425.5	2,513.5	1,726.7	2,026.8	1,670.0	(56.8)	(3.3%)	(356.9)	(17.6%)
Other Expenditures	1,439.0	1,323.6	1,325.5	1,132.9	569.6	(755.9)	(57.0%)	(563.3)	(49.7%)
<b>Total Gross Expenditures</b>	<b>48,261.6</b>	<b>53,411.7</b>	<b>69,251.7</b>	<b>65,234.5</b>	<b>73,646.3</b>	<b>4,394.6</b>	<b>6.3%</b>	<b>8,411.8</b>	<b>12.9%</b>
<b>Net Expenditures</b>	<b>(22,375.1)</b>	<b>(25,220.0)</b>	<b>9,950.9</b>	<b>9,785.8</b>	<b>9,951.0</b>	<b>0.0</b>	<b>0.0%</b>	<b>165.2</b>	<b>1.7%</b>

\*Projection based on 9 Month Variance

## **Appendix 2**

### **Summary of 2024 Service Changes**

**N/A**

## **Appendix 3**

### **Summary of 2024 New / Enhanced Service Priorities Included in Budget**

**N/A**

## **Appendix 4**

### **Summary of 2024 New / Enhanced Service Priorities Not Included in Budget**

**N/A**

## Appendix 5

### 2024 Capital Budget; 2025 - 2033 Capital Plan Including Carry Forward Funding

(In \$000s)	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2024 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
<i>Growth and Area Studies</i>	2,250	1,750	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	18,400			18,400
<i>Transportation and Transit Studies</i>	750	500	500	500	500	500	500	500	500	500	5,250			5,250
<i>Heritage Studies</i>	600	400	400	400	400	400	400	400	400	400	4,200			4,200
<i>Places - Civic Improvements</i>	3,088	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,088			30,088
<i>Five Year review of the Official Plan</i>	400	350	300	200	200	150	150	150	150	150	2,200	2,200		
<i>Official Plan Conformity Review</i>	300				225					225	750	750		
<b>Total Expenditures (including carry forward from 2023)</b>	<b>7,388</b>	<b>6,000</b>	<b>6,000</b>	<b>5,900</b>	<b>6,125</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>6,075</b>	<b>60,888</b>	<b>2,950</b>		<b>57,938</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 2024-2033 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

### Appendix 5a

#### 2024 Cash Flow and Future Year Commitments Including Carry Forward Funding

(In \$000s)	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total 2024 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
<i>Growth and Area Studies</i>	2,250	1,693									3,943	2,443		1,500
<i>Transportation and Transit Studies</i>	750	500									1,250	850		400
<i>Heritage Studies</i>	600	150									750	350		400
<i>Places - Civic Improvements</i>	3,088	2,900									5,988	3,988		2,000
<i>Five Year review of the Official Plan</i>	400										400			400
<i>Official Plan Conformity Review</i>	300										300	300		
<b>Total Expenditure (including carry forward from 2023)</b>	<b>7,388</b>	<b>5,243</b>									<b>12,631</b>	<b>7,931</b>		<b>4,700</b>

### Appendix 5b

#### 2025 - 2033 Capital Plan

(In \$000s)	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2025 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
<i>Growth and Area Studies</i>	57	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	14,457			14,457
<i>Transportation and Transit Studies</i>		500	500	500	500	500	500	500	500	4,000			4,000
<i>Heritage Studies</i>	250	400	400	400	400	400	400	400	400	3,450			3,450
<i>Places - Civic Improvements</i>	100	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	24,100			24,100
<i>Five Year review of the Official Plan</i>	350	300	200	200	150	150	150	150	150	1,800	1,800		
<i>Official Plan Conformity Review</i>				225					225	450	450		
<b>Total Expenditures</b>	<b>757</b>	<b>6,000</b>	<b>5,900</b>	<b>6,125</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>6,075</b>	<b>48,257</b>	<b>2,250</b>		<b>46,007</b>

## Appendix 6

### Reporting on Major Capital Projects: Status Update

N/A

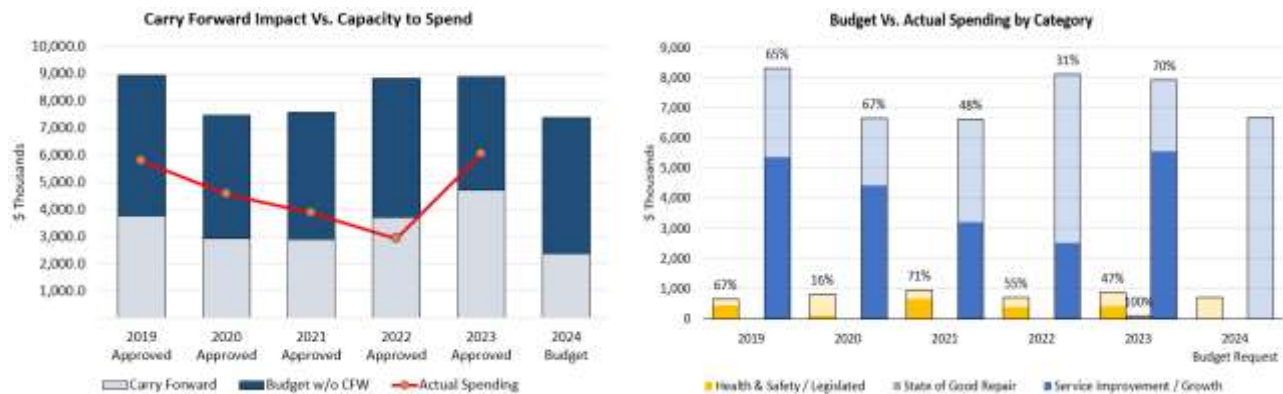
## Appendix 7

### 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 10-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 2023 underspending that will be carried forward into 2024 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’s actual spending over the previous five years, from 2019 to 2023, has averaged \$4.641 million per year or 56%.
- The projected spending for 2023 is \$6.055 million or 68.1% of the 2023 Council Approved Capital Budget. Challenges in spending for projects are mainly due to delays in procurement of consultants for different kind of studies including growth, transit and transportation, and heritage, as well as Five Year Review of the Official Plan pending Ministry of Municipal Affairs and Housing approval on Council adopted Official Plan Amendments. 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, \$2.388 million of unspent 2023 funds will be carried forward into 2024



## **Appendix 8**

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

**N/A**

## **Appendix 9**

### **Capital Program Provincial/Federal Funding Streams by Project**

**N/A**

## Appendix 10

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

#### 2024 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
<b>Beginning Balance</b>		<b>10,465.4</b>	<b>11,032.4</b>	<b>11,603.6</b>
CP Development Technology	XR1306			
<i>Withdrawals (-)</i>				
<i>Computer and Software</i>		(490.0)	(490.0)	(490.0)
<i>Contributions (+)</i>		976.6	976.6	976.6
<i>Interest Income (+)</i>		80.3	84.6	88.9
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>11,032.4</b>	<b>11,603.6</b>	<b>12,179.0</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>				
<b>Balance at Year-End</b>		<b>11,032.4</b>	<b>11,603.6</b>	<b>12,179.0</b>

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
<b>Beginning Balance</b>		<b>73,857.6</b>	<b>41,766.9</b>	<b>9,525.9</b>
Development Application Review	XR1307			
<i>Withdrawals (-)</i>				
<i>Bill 109 and Employee Talent, Retention     and Attraction (*)</i>		(13,336.2)	(13,336.2)	(13,336.2)
<i>Contributions (+)</i>				
<i>Interest Income (+)</i>		432.0	191.6	
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>60,953.4</b>	<b>28,622.4</b>	<b>(3,810.3)</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions (*)</b>		<b>(19,186.5)</b>	<b>(19,096.4)</b>	<b>(18,588.1)</b>
<b>Balance at Year-End</b>		<b>41,766.9</b>	<b>9,525.9</b>	<b>(22,398.4)</b>

(\*) City Planning is undertaking a follow-on development application fee review and will report back to Council with recommendations by the fourth quarter of 2024. Once approved by Council, this will move eligible costs funded by this reserve fund to user fees. The table above reflects the current funding sources pending the Council approval.

### Appendix 10 (continued)

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
<b>Beginning Balance</b>		456,643.7	432,071.1	353,929.5
Section 37 Reserve Fund	XR3026			
<i>Withdrawals (-)</i>				
<i>Section 37 Coordinator</i>		(144.2)	(144.2)	(144.2)
<i>Contributions (+)</i>				
<i>Interest Income (+)</i>		3,320.2	2,936.5	2,574.6
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>459,819.7</b>	<b>434,863.5</b>	<b>356,359.9</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(27,748.6)</b>	<b>(80,934.0)</b>	<b>(21,165.2)</b>
<b>Balance at Year-End</b>		<b>432,071.1</b>	<b>353,929.5</b>	<b>335,194.7</b>

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

##### 2024 – 2033 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)									
		2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan
XR2120	Beginning Balance	19,263	16,792	14,455	12,668	11,258	9,711	8,308	6,895	5,471	4,037
Development Charges Reserve Fund- Development Studies	<i>Withdrawals (-)</i>										
	<i>Growth and Area Studies</i>	(1,470)	(1,127)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)
	<i>Transportation and Transit Studies</i>	(550)	(340)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
	<i>Five Year Review of the Official Plan</i>	(240)	(210)	(180)	(120)	(120)	(90)	(90)	(90)	(90)	(90)
	<i>Official Plan Conformity Review</i>	(180)				(125)					(135)
	<i>Other Division/Agency Withdrawals</i>	(1,126)	(777)	(328)	-	-	-	-	-	-	-
	<b>Total Withdrawals</b>	<b>(3,566)</b>	<b>(2,454)</b>	<b>(1,888)</b>	<b>(1,500)</b>	<b>(1,625)</b>	<b>(1,470)</b>	<b>(1,470)</b>	<b>(1,470)</b>	<b>(1,470)</b>	<b>(1,605)</b>
	<i>Contributions (+)</i>										
	<i>DC Contributions</i>	961									
	<i>Interest Income</i>	135	117	101	89	78	67	57	46	36	24
	<b>Total Contributions</b>	<b>1,096</b>	<b>117</b>	<b>101</b>	<b>89</b>	<b>78</b>	<b>67</b>	<b>57</b>	<b>46</b>	<b>36</b>	<b>24</b>
<b>Balance at Year-End</b>		<b>16,792</b>	<b>14,455</b>	<b>12,668</b>	<b>11,258</b>	<b>9,711</b>	<b>8,308</b>	<b>6,895</b>	<b>5,471</b>	<b>4,037</b>	<b>2,456</b>

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan
XR2121	Beginning Balance	7,881	6,795	5,040	3,271	1,488	(312)	(2,112)	(3,912)	(5,712)	(7,512)
Development Charges Reserve Fund- Civic Improvements	<i>Withdrawals (-)</i>										
	<i>Civic Improvements - Places</i>	(1,140)	(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>(1,140)</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>	55	44	31	18	-	-	-	-	-	-
	<b>Total Contributions</b>	<b>55</b>	<b>44</b>	<b>31</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance at Year-End</b>		<b>6,795</b>	<b>5,040</b>	<b>3,271</b>	<b>1,488</b>	<b>(312)</b>	<b>(2,112)</b>	<b>(3,912)</b>	<b>(5,712)</b>	<b>(7,512)</b>	<b>(9,312)</b>

## 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).