

# 2024 Budget Notes

## Engineering & Construction Services

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### Description

Engineering and Construction Services (ECS) provides specialized engineering design and construction services to internal clients (Toronto Water, Transportation Services, Solid Waste Management Services, and other City Programs and Agencies) and external clients (the development industry, utility companies, TTC, Metrolinx and other public agencies) creating safe and sustainable municipal infrastructure.

ECS delivers the following services:

- Municipal Infrastructure Construction
- Engineering Review and Acceptance
- Engineering Information

### Why We Do It

Engineering and Construction Services is committed to building safe and sustainable infrastructure that enhances the quality of life for the people of Toronto through professionalism in project planning, engineering and project management services by achieving the following outcome:

- **Municipal (road, bridge, water, wastewater, and solid waste) infrastructure is designed and constructed to ensure that it is safe and sustainable.**

*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

### **Municipal Infrastructure Construction**

**Who We Serve:** Residents, Businesses, City and Agencies, Business Improvement Areas and Visitors

**What We Deliver:** Engineering and project management services for the construction of new and upgraded infrastructure, including roads, bridges, TTC streetcar track, cycling facilities, sewers and watermains, stormwater management facilities, water and wastewater treatment facilities, and solid waste management facilities

**How Much Resources (gross 2024 operating budget):** \$57.2 Million

### **Engineering Review**

**Who We Serve:** Businesses, Residents, Visitors, Utility Companies, City and Agency Staff, Development Industry, Metrolinx, GO Transit, and TTC

**What We Deliver:** Review and acceptance of development, transit, third party, and other public agencies applications

**How Much Resources (gross 2024 operating budget):** \$20.2 Million

### **Engineering Information**

**Who We Serve:** City Divisions, Agencies, Boards, and Commissions, Metrolinx, Development Industry, Businesses, Residents, Visitors

**What We Deliver:** Establishing, maintaining, and providing the technical information, records, and data to support various parties building, managing, or impacted by the City's infrastructure

**How Much Resources (gross 2024 operating budget):** \$9.4 Million

## Budget at a Glance

### 2024 OPERATING BUDGET

<u>\$Million</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Revenues	\$85.6	\$85.9	\$86.3
Gross Expenditures	\$86.8	\$87.2	\$87.8
Net Expenditures	\$1.2	\$1.4	\$1.5
Approved Positions	685.1	685.1	685.1

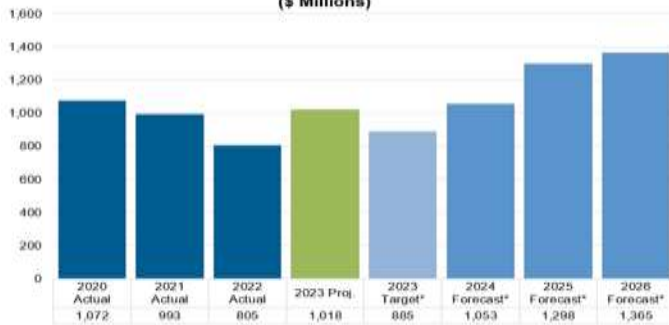
### 2024 - 2033 10-YEAR CAPITAL PLAN

<u>\$Million</u>	<u>2024</u>	<u>2025-2033</u>	<u>Total</u>
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Note: This program does not have a Capital Budget and Plan

## How Well We Are Doing – Behind the Numbers

**Annual Expenditure on Municipal Infrastructure Design & Construction (\$ Millions)**



\*80% of the capital program assigned to ECS

### Capital Program Delivery Rate

- The value of the capital program delivered on behalf of Client Divisions in 2023 is projected to be an estimated \$1.018 billion, representing a capital delivery rate of 92% on an assigned capital program valued at \$1.106 billion, exceeding the corporate capital program delivery target of 80%.
- The value of the capital program delivered has increased by over 100% from 2017 (\$511 million) to 2023 (\$1.106 billion), with further increases anticipated in future years.

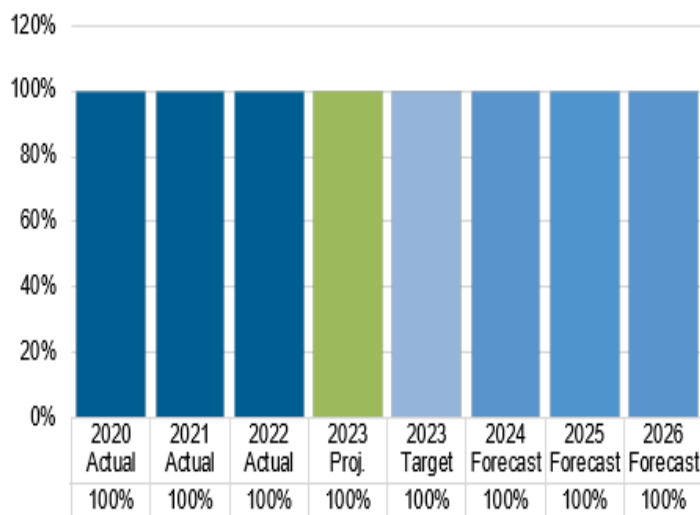
**% of Development Applications and Revisions Reviewed**



### % of Development Applications Reviewed

- In 2023, ECS will receive 2,100 development applications and is projected to complete 79% of development application circulations reviews within STAR timelines.
- Previously approved "Streamlining the Application Review" (STAR) timelines (75% target) are being reviewed based on required compliance with Bill 109 timelines.
- With the successful retention and recruitment of approved staff, the service delivery review, the new Development Review Division, and other process improvements, Development Engineering is well-positioned to meet new legislative timelines in 2024.

**% of Bridge Condition Inspections Completed**



### % of Bridge Condition Inspections Completed

- ECS is legislated to complete 100% of the vehicular and pedestrian bridge inspections on a biennial basis (every two years).
- In 2022, ECS completed 100% (601) of planned bridge condition inspections. This included inspection of 100% (301) of the Gardiner Expressway elevated spans that were inspected as part of the "Close-up inspections" requirement.
- In 2023, ECS will complete 100% (856) of planned bridge condition inspections. This includes inspection of 266 Parks, Forestry and Recreation (PFR) pedestrian bridges at the PFR request.
- ECS aims to maintain a 100% completion rate in 2024 and future years for the legislated biennial bridge condition inspection cycle.

## How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
<b>Outcome Measures</b>								
Municipal Infrastructure Construction	Linear meters of road lane constructed/resurfaced	428,008	187,971	254,938	245,863	●	273,661	287,565
	Linear meters of streetcar way track constructed	1,050	6,788	3,630*	4,150	●	1,350*	3,860
	Linear meters of sidewalk constructed	84,326	18,446	76,921	84,435	●	66,601	69,710
	Linear meters of watermain constructed	45,213	33,068	25,390	32,527	●	35,032	20,395
	Linear meters of sewer constructed	13,692	16,645	23,675	18,922	●	17,593	17,449
	Number of contracts completed	118	100	161	129	●	110	110
Engineering Review	Number of development application submissions reviewed	2,288	2,175	1,921	2,100	●	2,100	2,100
	Number of engineering drawing submissions reviewed	69	97	75	125	●	125	125
	Number of transit related submissions reviewed	600	820	600	800	●	700	700
Engineering Information	Number of bridges (vehicular & pedestrian bridge spans inspected)	883**	601	856***	856	●	601	856***

\*Revised 2023 and 2024 target based on capital project coordination (Ontario Line, TTC)

\*\* In 2021, 22 elevated spans of the Gardiner Expressway were demolished

\*\*\*Includes 266 PFR bridges based on two-year cyclical inspection protocol

### 2023 Projection to 2023 Target Comparison

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

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
<b>Service Level Measures</b>								
Municipal Infrastructure Construction	High rate of expenditure on municipal infrastructure design and construction as a % of assigned Capital Program	86%	79%	80%	>80%	●	80%	80%
Engineering Review	Development Application submissions reviewed and accepted	64%*	68%*	75%**	79%	●	75%**	75%**
	Engineering drawing submissions reviewed	94%	93%	75%	95%	●	75%	75%
	Transit related submissions reviewed within 20 days	99%	99%	90%	98%	●	90%	90%
Engineering Information	Compliance with bridge condition inspection regulatory timelines	100%	100%	100%	100%	●	100%	100%

\*Compliance rate was impacted by an increase in development applications, COVID-19, staff turnover and insufficient staffing levels

\*\*Targets are being reviewed based on required compliance with Bill 109 timelines

**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

- Delivered an estimated \$1.018 billion in capital projects on behalf of Client Divisions, representing a delivery rate of an estimated 92% on an assigned capital program valued at \$1.106 billion.
- Maintained 100% completion of provincially-legislated biennial bridge inspections (856 bridges) and initiated a new Retaining Wall asset management program.
- Awarded the \$300 million Design-Build Contract for the Gardiner Expressway Dufferin Street to Strachan Avenue. Implemented interim repair strategy for the remaining corridor and advanced critical design work.
- Completed construction of 9 bridge and culvert rehabilitation or replacement projects and awarded an additional 8 contracts at 15 bridge and culvert locations.
- Reconstructed and resurfaced an estimated 245 linear km of deteriorated roadways, installed 84 km of new sidewalk, 18.8 km of new cycling facilities across the City to maintain our road network, enhance operations and improve safety.
- Constructed an estimated 4.1 km of streetcar way track to support TTC's efforts for a more reliable public transit system.
- In partnership with other City Divisions, advanced design of major roadway projects valued at over \$350 million, including Yonge Tomorrow, Reimagining Yonge, Lakeshore Public Realm, John Street, and the widening of Port Union Road.
- Completed construction of 18 Basement Flooding Protection projects, benefiting 2,540 properties.
- Awarded two multi-year design and contract administration contracts for the delivery of up to \$175 million of construction through Phase 4 of the Basement Flooding Protection Program. Awarded two multi-year contracts for the delivery of Basement Flooding Protection Program Phase 5 valued at \$215 million.
- Completed \$40 million worth of construction work on the Downsview Transmission Watermain project including 3,000 m of transmission watermain, 9 watermain valve chambers, 1,000 m of storm sewer and 3 pressure reducing valves. This will service new development, mitigate low water pressure and basement flooding in the Downsview area. The work is ahead of schedule and on track for completion in early 2025.
- Constructed an estimated 32 km of watermain to replace aging infrastructure and ensure safe drinking water.
- Completed 100% design for the Highland Creek Wastewater Treatment Plant – Liquid Train Process Upgrade Contract 2 with estimated construction cost of \$400 million.
- Substantially completed the \$23 million Zebra Mussel Control Contract at the Clark and Horgan Water Treatment Plants.
- Launched the Tunnel Boring Machine for the \$202 million Fairbank-Silverthorn Contract 2 Storm Trunk Tunnel and Microtunnel Storm Collectors contract.
- Achieved 99% compliance with timelines for 850 transit expansion applications reviewed in 2023 to support the Eglinton Crosstown and Finch West Light Rail Transit, GO Expansion Program, SmartTrack, TTC, Ontario Line, Scarborough and Yonge North Subway Extension.
- Collaborated with other City Divisions to advance priority development, including Housing Now, and other affordable housing projects.
- Achieved 79% compliance with pre-Bill 109 timelines for 2,100 development applications. Collaborated with other City Divisions to implement process improvements to achieve Bill 109 requirements while ensuring good City building outcomes.
- Expanded LiDAR surveying capabilities through integration of advanced Reality Capture technologies, including drones, mobile systems, and photogrammetry in support of the Capital Program.
- Processed 300 municipal numbering applications and reported on 43 new street name applications.



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## Key Challenges and Risks

- Uncertainty in achieving 80% expenditure target on an increasingly complex future Capital Program assigned to ECS by all client Divisions presents a challenge to sustain current capital delivery expenditures and completion rates.
- Increased demand to meet housing needs, including affordable housing, to better service development industry and for the delivery of major Third-Party projects is challenged by:
  - Recent levels of staff attrition and recruitment challenges.
  - Uncertainties resulting from Bill 109 requirements.
- Uncertainty related to the impact of implementing the new Provincial Excess Soil Management Regulation.
- Increased and complex capital projects due to aging infrastructure coupled with an increase in both utility work and private development are creating challenges in construction coordination and the management of traffic congestion – particularly in the downtown core.
- Recruiting and retaining top calibre diverse talent that is needed in key business areas, in a highly competitive engineering and construction project management market.

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## Priority Actions

- **Effectively coordinate and manage multi-year construction programs**
  - Continue to enhance planning and coordination of the multi-year Capital Program with internal and external stakeholders.
  - Support asset-owning divisions to define and “lock-down” multi-year programs to ensure successful completion of capital projects.
- **Increase delivery capacity to accommodate the City’s municipal infrastructure capital program**
  - Revisit alternative procurement strategies to increase capital construction throughput.
  - Pursue “Strategic Sourcing” by issuing multi-year construction contracts in areas where multi-year programs are defined and are feasible.
  - Undertake a review of Engineering Services Capital Delivery models used for large complex municipal infrastructure programs and projects.
- **Timely Reviews and Processing of Development, Transit, and Third-Party Applications**
  - Support the implementation of the Development and Growth Service Area/Development Review Division.
  - Continue to have dedicated staff on high-priority projects, including the Priority Development Review Stream for affordable housing.
  - Advance and implement recommendations from the Development Engineering service delivery review.
  - Continue to ensure Transit related applications are processed to meet established service level timelines.
- **Leverage Technology**
  - Implement “E-Builder,” an Enterprise Cloud Construction Project Management and Document Management Solution to more effectively, efficiently and securely manage construction and related documents.
- **Ensure Regulatory Compliance & Reliance on Best Practices**
  - Continue to maintain a 100% completion rate for the provincially legislated biennial bridge condition inspection cycle.
  - Ensure compliance with the new Excess Soil Management Regulation including updating contracts, specifications and processes.
  - Continue vigilance and oversight on construction contracts and consultant services to address issues highlighted in the Auditor General’s reports on Program operations.
  - Ensure compliance with the proposed Climate Lens Table policies and procedures as well as the Net Zero Climate Leadership table initiatives related to building resilience into the design and construction of the City’s infrastructure, in addition to new regulatory requirements associated with asset management and environmental assessments.
- **Manage Human Capital**
  - Implement the cultural transformation initiatives developed to transform the ECS culture to a future-focused, virtually enabled, efficient and innovative environment.

- Promote skills development and undertake succession planning; continue to showcase ECS as an employer of choice by participating and increasing the presence of ECS at targeted events and with higher education institutions.
  - Continue implementing a strategy to address the chronic recruiting and retention of top-calibre talent challenges due to reduced competitiveness in the employment market through a comprehensive review of salary compensation.
  - Advance the implementation of the ECS Equity, Diversity and Inclusion (EDI) Plan to promote and support the City's diversity priority to remove barriers for equity-deserving groups and to promote a workforce that represents the City's population.
  - Implement the IDS Confronting Anti-Black Racism (CABR) Framework through active engagement by the ECS CABR working group.
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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 Engineering and Construction Services of \$86.832 million gross, \$85.608 million revenue and \$1.224 million net for the following services:

Service	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Municipal Infrastructure Construction	57,246.3	56,626.8	619.5
Engineering Review and Acceptance	20,206.2	21,468.0	(1,261.8)
Engineering Information	9,379.2	7,512.7	1,866.5
<b>Total Program Budget</b>	<b>86,831.7</b>	<b>85,607.5</b>	<b>1,224.2</b>

- The 2024 staff complement for Engineering and Construction Services of 685.1 positions comprised 501.65 capital positions and 183.45 operating positions.

# **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 excl COVID	
By Service	\$	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>									
Municipal Infrastructure Construction	46,306.6	51,382.3	49,579.3	51,382.3	56,626.8		56,626.8	5,244.5	10.2%
Engineering Review & Acceptance	22,561.3	18,435.1	16,738.5	18,435.1	21,468.0		21,468.0	3,032.9	16.5%
Engineering Information	8,488.5	9,888.9	7,372.8	9,888.9	7,512.7		7,512.7	(2,376.2)	(24.0%)
<b>Total Revenues</b>	<b>77,356.4</b>	<b>79,706.3</b>	<b>73,690.6</b>	<b>79,706.3</b>	<b>85,607.5</b>		<b>85,607.5</b>	<b>5,901.1</b>	<b>7.4%</b>
<b>Expenditures</b>									
Municipal Infrastructure Construction	47,149.3	52,902.9	51,507.2	52,902.9	57,246.3		57,246.3	4,343.4	8.2%
Engineering Review & Acceptance	14,234.3	17,009.7	16,329.6	17,009.7	20,206.2		20,206.2	3,196.5	18.8%
Engineering Information	9,455.0	11,017.9	9,728.8	11,017.9	9,379.2		9,379.2	(1,638.7)	(14.9%)
<b>Total Gross Expenditures</b>	<b>70,838.6</b>	<b>80,930.5</b>	<b>77,565.6</b>	<b>80,930.5</b>	<b>86,831.7</b>		<b>86,831.7</b>	<b>5,901.1</b>	<b>7.3%</b>
<b>Net Expenditures</b>	<b>(6,517.8)</b>	<b>1,224.2</b>	<b>3,875.0</b>	<b>1,224.2</b>	<b>1,224.2</b>		<b>1,224.2</b>	<b>(0.0)</b>	<b>(0.0%)</b>
<b>Approved Positions**</b>	<b>651.1</b>	<b>677.1</b>	<b>N/A</b>	<b>677.1</b>	<b>685.1</b>		<b>685.1</b>	<b>8.0</b>	<b>1.2%</b>

\*2023 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

### KEY DRIVERS

**Total 2024 Budget** expenditures of \$86.832 million gross, reflecting an increase of \$5.901 million in spending above 2023 budget, predominantly arising from:

- Salary and benefit increases, including an inflationary increase on existing positions plus the addition of eight (8) positions funded by partner divisions to sustain and expand the Capital Delivery Program.
- The pressures are offset by base expenditure savings arising from a line-by-line review, user fee and other recoveries.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in the Engineering and Construction Services 2024 Operating Budget do not have any significant equity impacts.

**2024 OPERATING BUDGET KEY COST DRIVERS**

The 2024 Net Operating Budget for Engineering and Construction Services of \$1.224 million has no change when compared to the 2023 Net Budget. 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>79,706.3</b>	<b>80,930.5</b>	<b>1,224.2</b>	<b>677.1</b>	<b>N/A</b>
<b>2023 Projection*</b>	<b>73,690.6</b>	<b>77,565.6</b>	<b>3,875.0</b>	<b>N/A</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<b>Salary &amp; Benefits</b>					
Inflationary increases to salaries & benefits	4,776.5	5,715.7	939.2	8.0	137.5
<b>Revenue Changes</b>					
User Fee Increases & Other Recoveries	1,124.6		(1,124.6)		
<b>Other Changes</b>					
Computer Software and Hardware		315.3	315.3		
<b>Sub-Total - Key Cost Drivers</b>	<b>5,901.1</b>	<b>6,031.0</b>	<b>129.8</b>	<b>8.0</b>	<b>137.5</b>
<b>Affordability Measures:</b>					
Realignment to Actuals (Line by Line)		(129.8)	(129.8)		
<b>Sub-Total - Affordability Measures</b>		<b>(129.8)</b>	<b>(129.8)</b>		
<b>Total 2024 Budget</b>	<b>85,607.5</b>	<b>86,831.7</b>	<b>1,224.2</b>	<b>685.1</b>	<b>137.5</b>
<b>Change from 2023 Budget (\$)</b>	<b>5,901.1</b>	<b>5,901.1</b>	<b>(0.0)</b>	<b>8.00</b>	<b>N/A</b>
<b>Change from 2023 Budget (%)</b>	<b>7.4%</b>	<b>7.3%</b>	<b>0.0%</b>	<b>1.2%</b>	<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

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

- Salaries and benefits include an inflationary increase, addition of eight (8) positions funded by partner divisions to sustain and expand the Capital Delivery Program. Also, as mitigation efforts, these increases were partially offset by repurposing positions to better align City priorities within Engineering and Construction Services.

**Revenue Changes:**

- User Fees and Other Recoveries are increased to ensure full cost recovery.

**Other Changes:**

- Computer Software and Hardware increases are due to the adoption of emerging and improved technologies, cost increases from the suppliers, and increasing costs of licenses for specialized engineering software.

**Affordability Measures:****Table 3: Offsets and Efficiencies**

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2024				2025 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Line by Line based on actual experience	Line By Line	None		(129.8)	(129.8)				
<b>Total Affordability Measures</b>				<b>(129.8)</b>	<b>(129.8)</b>	<b>-</b>			<b>-</b>

**Realignment to Actuals (Line by line):**

- Reducing base expenditures in non-salary costs contributes to Engineering and Construction Services' efforts to manage various cost increases from internal and external sources.

**2025 & 2026 OUTLOOKS****Table 5: 2025 and 2026 Outlooks**

(In \$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
<b>Revenues</b>			
Capital Recovery Changes		258.7	401.0
<b>Total Revenues</b>	<b>85,607.5</b>	<b>258.7</b>	<b>401.0</b>
<b>Gross Expenditures</b>			
Salary & Benefit Inflationary Impacts		396.2	570.1
<b>Total Gross Expenditures</b>	<b>86,831.7</b>	<b>396.2</b>	<b>570.1</b>
<b>Net Expenditures</b>	<b>1,224.2</b>	<b>137.5</b>	<b>169.1</b>
<b>Approved Positions</b>	<b>685.1</b>	<b>0.0</b>	<b>0.0</b>

**Key Outlook Drivers**

The 2025 Outlook, with total gross expenditures of \$87.228 million, reflects an anticipated \$0.396 million or 0.46% increase in gross expenditures above the 2024 Operating Budget. The 2026 Outlooks expects a further increase of \$0.570 million or 0.65% above 2025 gross expenditures.

The changes primarily arise from the annualized impact of new positions added in 2024.

# APPENDICES

## Appendix 1

### 2024 Operating Budget by Category

Category (In \$000s)	2021 Actual	2022 Actual	2023 Budget	2023 Projection*	2024 Budget	2024 Change from 2023 Budget		2024 Change from 2023 Projection	
	\$	\$	\$	\$	\$	\$	%	\$	%
User Fees & Donations	19,285.1	19,578.0	11,533.6	11,790.0	13,268.2	1,734.6	15.0%	1,478.2	12.5%
Transfers From Capital	49,903.8	51,893.7	58,798.4	56,353.7	63,574.9	4,776.5	8.1%	7,221.2	12.8%
Contribution From Reserves/Reserve Funds	154.2	214.8	755.4	604.3	755.4			151.1	25.0%
Sundry and Other Revenues	3,277.2	5,669.9	8,619.0	4,942.7	8,009.1	(609.9)	(7.1%)	3,066.4	62.0%
<b>Total Revenues</b>	<b>72,620.2</b>	<b>77,356.4</b>	<b>79,706.3</b>	<b>73,690.6</b>	<b>85,607.5</b>	<b>5,901.1</b>	<b>7.4%</b>	<b>11,916.9</b>	<b>16.2%</b>
Salaries and Benefits	61,797.3	67,555.5	75,327.5	73,467.5	81,043.3	5,715.7	7.6%	7,575.8	10.3%
Materials & Supplies	133.1	143.2	188.7	95.0	179.0	(9.7)	(5.2%)	84.0	88.4%
Equipment	416.1	541.9	690.2	355.9	805.0	114.8	16.6%	449.1	126.2%
Service and Rent	2,284.1	1,662.0	3,588.8	2,508.8	3,649.3	60.5	1.7%	1,140.5	45.5%
Contribution To Reserves/Reserve Funds	921.3	970.4	1,128.3	1,128.3	1,148.1	19.9	1.8%	19.9	1.8%
Other Expenditures	53.9	(37.0)	7.0	10.0	7.0			(3.0)	(30.2%)
Inter-Divisional Charges	6.8	2.6							
<b>Total Gross Expenditures</b>	<b>65,612.7</b>	<b>70,838.6</b>	<b>80,930.5</b>	<b>77,565.6</b>	<b>86,831.7</b>	<b>5,901.1</b>	<b>7.3%</b>	<b>9,266.1</b>	<b>11.9%</b>
<b>Net Expenditures</b>	<b>(7,007.6)</b>	<b>(6,517.8)</b>	<b>1,224.2</b>	<b>3,875.0</b>	<b>1,224.2</b>	<b>(0.0)</b>	<b>(0.0%)</b>	<b>(2,650.8)</b>	<b>(68.4%)</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**

N/A

**Appendix 5a**

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

N/A

**Appendix 5b**

**2025 - 2033 Capital Plan**

N/A

**Appendix 6**

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

N/A

**Appendix 7**

**Capacity to Spend Review**

N/A

**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>775.2</b>	<b>684.4</b>	<b>426.4</b>
Vehicle Reserve - Technical Services	XQ1016			
<i>Withdrawals (-)</i>				
<i>Other Program - Capital</i>		(304.8)	(507.0)	(517.3)
<i>Contributions (+)</i>				
<i>Engineering &amp; Construction Services - Operating</i>		214.0	249.0	294.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>684.4</b>	<b>426.4</b>	<b>203.1</b>
<b>Balance at Year-End</b>		<b>684.4</b>	<b>426.4</b>	<b>203.1</b>

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
<b>Beginning Balance</b>		<b>48,280.6</b>	<b>31,784.6</b>	<b>15,526.6</b>
Insurance Reserve Fund	XR1010			
<i>Withdrawals (-)</i>				
<i>Other Program - Operating</i>		(87,195.5)	(88,511.3)	(89,851.3)
<i>Contributions (+)</i>				
<i>Engineering &amp; Construction Services - Operating</i>		934.1	934.1	934.1
<i>Other Program - Operating</i>		69,765.5	71,319.2	72,918.3
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>31,784.6</b>	<b>15,526.6</b>	<b>(472.2)</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>				
<b>Balance at Year-End</b>		<b>31,784.6</b>	<b>15,526.6</b>	<b>(472.2)</b>

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
<b>Beginning Balance</b>		<b>72,100.9</b>	<b>39,962.3</b>	<b>7,916.2</b>
Development Application Review	XR1307			
<i>Withdrawals (-)</i>				
<i>Engineering &amp; Construction Services - Operating</i>		(755.4)	(755.4)	(755.4)
<i>Other Program - Operating</i>		(31,383.3)	(31,290.8)	(30,772.1)
<i>Contributions (+)</i>				
<i>Other Program - Operating</i>		-	-	-
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>39,962.3</b>	<b>7,916.2</b>	<b>(23,611.3)</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>				
<b>Balance at Year-End</b>		<b>39,962.3</b>	<b>7,916.2</b>	<b>(23,611.3)</b>

Note: 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

## 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).