

# 2024 Budget Notes

## Parks, Forestry and Recreation

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### Description

Toronto's parks, recreation facilities and natural spaces are places where Torontonians come together to build community and play, celebrate and explore. In our role as stewards of these spaces, we contribute to the city's social and environmental resilience by ensuring that our parks, playing fields, recreation centres, ice rinks and pools, along with tree-lined streets, trails, forests, meadows, marshes, and ravines, are safe and accessible, that they expand and adapt to meet the needs of a growing city, and are filled with vibrant, active, and engaged communities.

### Why We Do It

A vibrant system of parks, green spaces, forests, recreation facilities and programs support Torontonians of all ages to be healthier, happier and better connected, and makes our neighbourhoods and city more equitable, productive, liveable and resilient to a changing global landscape and climate change.

#### What we want for Torontonians:

- Safe, high-quality recreation facilities and programs, parks, green spaces and urban forest that improve wellbeing.
- Equitable access to inclusive and welcoming recreational facilities and programs, parks, green spaces and urban forest.
- Greener infrastructure and operations and an urban forest, ravine, and parkland system that enhance biodiversity as well as ecosystem functions, and mitigate and adapt to climate change.

*The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.*

#### Program:

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## What Service We Provide

### Who We Serve:

Every Torontonian, including Indigenous, Black, and equity deserving residents and Torontonians of all ages; commuters and visitors; Indigenous rights-holders; public benefit organizations including sports and recreation groups, conservation and environmental stakeholders, social service providers and school boards; business sectors including arboriculture, design, tourism, and land development; and Business Improvement Areas.

### Community Recreation

**What We Deliver:** High-quality, affordable and accessible recreation programs for all ages delivered in a growing network of well-maintained recreation facilities: drop-in and instructional programs, camps and after-school care, seniors' activities, youth programs and spaces that foster leadership and life skills and provide youth employment.

**How Much Resources (gross 2024 operating budget):** \$249.1 million

### Parks

**What We Deliver:** Care and maintenance of Toronto's system of parks and ravines across more than 1,500 parks encompassing over 8,000 hectares of land; a park system that we expand and improve through design excellence as the city grows to ensure that parkland is accessible, functional, connected and resilient.

**How Much Resources (gross 2024 operating budget):** \$190.4 million

### Urban Forestry

**What We Deliver:** A healthy, growing and resilient urban forest and ravine system that is well-maintained and can retain its ecological integrity as the city's population grows: tree protection, maintenance and stewardship programs, tree planting, invasive species control and management.

**How Much Resources (gross 2024 operating budget):** \$85.1 million

## Budget at a Glance

2024 OPERATING BUDGET			
\$Million	2024	2025	2026
Revenues	\$184.5	\$180.1	\$175.3
Gross Expenditures	\$524.7	\$561.6	\$572.4
Net Expenditures	\$340.2	\$381.5	\$397.1
Approved Positions	4,953.0	5,021.11	5,107.2

2024 - 2033 10-YEAR CAPITAL PLAN			
\$Million	2024	2025-2033	Total
Gross Expenditures	\$321.2	\$3,264.7	\$3,585.9
Debt	\$122.2	\$1,010.4	\$1,132.6
Note: Includes 2023 carry forward funding			

## How Well We Are Doing – Behind the Numbers

Hectares of Parkland Owned and/or Operated



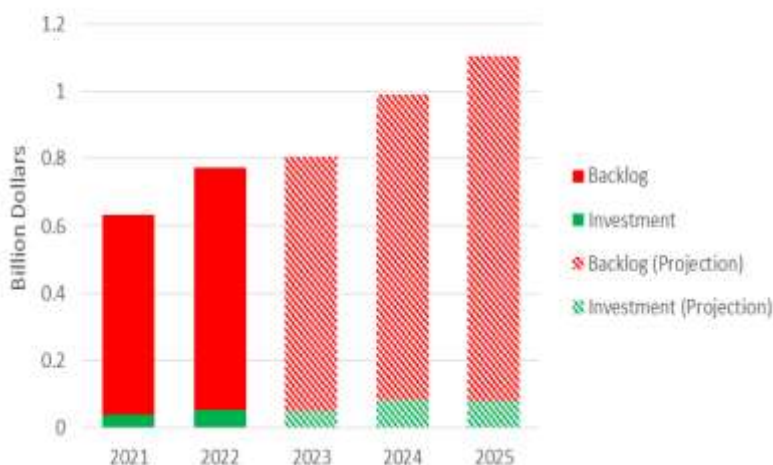
- Parks, Forestry and Recreation (PFR) owns and/or operates over 8,000 hectares of parkland. In 2024 and 2025, we expect to add four additional hectares annually through dedication and acquisitions. This is a conservative estimate given recent legislative changes that reduce the amount of parkland dedication owed by developers.
- Based on a 2022 survey, most Torontonians (93%) are satisfied with parks and greenspaces in the city, and 56% visit a park at least once a week. Most Toronto residents also agree that visiting parks improves physical and mental health (93%) [Park Use Survey, PFR and Ipsos, 2022].

Registrations in Community Recreation Programs



- Participation in recreation programs continues to rise as program and services return to pre-pandemic levels. Instructional swimming saw a nearly 250% increase in program spaces while instructional skating saw 166% programming increase from 2022 to 2023. Overall, service capacities will continue to increase as staffing levels improve and will subsequently improve registration and utilization.
- Ongoing efforts to recruit part-time recreation workers has created an increased supply of high demand recreation programs, particularly learn-to-swim, skate, and summer camps. There have been 3,500 new part-time recreation workers hired in 2023.

State of Good Repair Backlog (\$)



- The City's parks and recreation assets are aging, and the cost of bringing them into a state of good repair (SOGR) continues to escalate. Cost increase is due to current market conditions, including inflation and the significant deteriorated condition of assets.
- The annual investment in SOGR from 2021 to 2025 is projected to be between 6 and 8% of the total backlog. The accumulated backlog of SOGR projects continues to grow and is predicted to reach over one billion dollars in 2025, roughly split between parkland and community recreation facilities. Ultimately, facility closures and/or service interruptions will increase as components of vital infrastructure continue to deteriorate to the point of failure, requiring emergency replacement and impacting the ability of residents and visitors to enjoy the spaces that PFR maintains.



- Toronto’s urban forest contributes to climate resilience and based on a 2022 survey, 93% of Torontonians agree that parks provide environmental benefits [Park Use Survey, PFR and Ipsos, 2022].
- Toronto continues to plant approximately 118,000 trees and shrubs each year on city lands and through partnerships and grants for private land planting in an effort to expand the urban forest and replace trees that have come to the end of their life span.
- Improvements have been made to the quality of tree maintenance. These investments will achieve a healthier, more resilient tree canopy in the face of increasing urban and environmental pressures.
- Toronto is prioritizing tree planting and stewardship programs in neighbourhoods with low tree equity, growing the urban forest where needed most, continuing to work toward the City’s target of 40% canopy cover by 2050.

## How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
<b>Outcome Measures</b>								
High-quality recreation facilities and programs, parks, green spaces, and urban forest	# registrations	112,250	252,433	363,000	422,000	●	483,000	580,000
	Total hectares of parkland	8,085	8,091	8,116	8,106	●	8,110	8,114
	% of street trees in good/excellent condition	75%	76%	75%	75%	●	75%	75%
Equitable access to inclusive, safe, and welcoming recreational facilities and programs, parks, green spaces, and urban forest	% registrations supported by Welcome Policy*	7%	7%	10%	10%	●	13%	15%
Greener infrastructure and a healthy and climate-resilient urban forest, ravine, and parkland system	# trees planted	125,344	129,438	118,000	122,000	●	119,000	119,000
	Hectares of natural area parkland managed	490	620	720	728	●	845	955

\*12.7% of Toronto's population would qualify for Welcome Policy as per 2021 Census. However, pandemic-related benefits (e.g., CERB) may have decreased the percent of the population who were living with lower incomes for that year.

**2023 Projection to 2023 Target Comparison**  
 ● 100% (MET TARGET)   ● 70 - 99% (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>								
Drop-in Programs	# drop-in program hours	454,216	813,033	870,000	879,000	●	880,000	880,000
Bookings	# bookings in parks (for picnics, sports fields, etc.)	107,534	143,467	163,000	163,000	●	166,000	166,000
	# bookings in recreation facilities	46,707	106,985	115,000	122,000	●	139,000	158,000
Park Washrooms	Winter washrooms operational	143	143	149	152	●	153	153
Urban Forestry Work Orders	# forestry work orders completed	506,000	417,770	515,426	425,000	●	445,000	445,000
<b>Other Measures</b>								
State of Good Repair (SOGR)	Investment in SOGR to reduce backlog for parks and facilities and % annual backlog	39.2 million (6.2%)	50.6 million (6.2%)	50.9 million (6.3%)	56.1 million (7.0%)	●	84.6 million (8.6%)	75.8 million (6.8%)
	Size of SOGR backlog*	634.8 million	772.9 million	805.3 million	805.3 million	●	986.0 million	1.107 billion
Information	Visits to all PFR webpages	3,690,708	3,990,860	3,500,000	4,000,000	●	4,000,000	4,000,000
	Visits to the registration webpage	667,033	724,604	700,000	700,000	●	750,000	800,000

\*Size of SOGR backlog status is red (requires attention) as it is high and increasing in 2023 and future years.

**2023 Projection to 2023 Target Comparison**  
 ● 100% (MET TARGET)   ● 70 - 99% (LOW RISK)   ● 69% and Under (REQUIRES ATTENTION)

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

#### Expanding Service Capacity Through Capital Investments in recreation facilities

- Capital investments of over \$170 million on 200+ projects in parks and recreation facilities including pathways and seating areas, playgrounds and splash pads, sports fields, dog off-leash areas, arenas, pools and community centres, with approximately \$65 million going towards State of Good Repair work to maintain service provision. This includes the replacement of pool liners in 7 indoor pools and 10 outdoor pools to mitigate closures.
- Opened new facilities to the public creating additional recreation opportunities in communities including Davisville Public School (over 1,200 program spaces), One Yonge Community Recreation Centre (3,500 program spaces) and Ethennonnhawahstihnen' Community Recreation Centre (over 7,300 program spaces). Opened during the pandemic in 2020, Canoe Landing Community Recreation Centre has finally seen a full year of recreation service and is now offering programs to over 8,500 registered participants.
- Advanced longer-term initiatives including Facilities Master Plan implementation, development review, and master planning work.
- Continued providing public consultations for new and revitalized parks and recreation facilities in virtual / digital formats as well as in-person consultation and engagement.

#### Expanding Recreation Opportunities

- Expanded CampTO offerings, which saw more than 83,000 registrations for summer 2023, an increase of 26% from 2022.
- Brought sport programming directly into communities through the Play Mobile providing more than 350 sessions at over 200 locations across the city and engaging over 6,000 people in unique sport opportunities.
- With the support of the Desjardin Financial Group, lent out 2,000 pairs of skates through the Skate Lending Library's inaugural season, which visited over 40 artificial ice rinks.
- Extended outdoor pool swim season provided 870 additional hours in September at 10 locations with 19,540 visits.
- Continued to grow registered instructional swimming program spaces by 149% from 47,300 in 2022 to over 118,000 in 2023.
- Introduced FitnessTO, a simplified fitness membership program that provides residents greater access to fitness programs and services, improved flexibility, and greater value for money.

#### Enhancing Park User Experience

- In 2023, 152 winter washrooms were operational. Seasonal washrooms and drinking water sources were opened several weeks earlier than in previous years, with all 128 seasonal washrooms open by May 5, and all 700+ drinking water sources opened by May 26. The seasonal washrooms stayed open an additional two weeks in the fall, with some washrooms open until November 15, a month longer than in previous years.
- Launched a new online map on Toronto.ca which provides the live operational status of Parks, Forestry and Recreation washroom facilities. The public can use the online map to find washroom facilities available across the city.
- Piloted responsible alcohol consumption at 27 select parks across the city. An evaluation and recommendations will be presented to Council in 2024.
- The High Park Movement Strategy was approved by Council in 2023. The strategy revitalizes the travel network serving High Park in the context of the city's growing population and changing travel patterns. The High Park Movement Strategy is improving mobility within the park, while prioritizing safety, accessibility, and the park's ecological integrity.
- Produced 900,000 spring/summer/fall plant annuals for display in Parks and conservatory installations.
- Launched the Horticulture Program of Excellence, which supports the expansion of ecological landscape design and management, including organic land-care techniques across the city's park system and where possible in horticultural maintenance activities.



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### Nurturing Healthy Urban Forests and Ravines

- Engaged 52,800+ people in ravine and forest education and stewardship programming through more than 572 events delivered in partnership with community groups and organizations.
- Continued to restore and protect the ecological integrity of ravine parkland through invasive species management of 547 hectares and removal of 97 tonnes of garbage from 106 hectares.
- Secured grant funding of \$17.9 million over nine years through the Federal 2 Billion Trees Program to increase urban forest resiliency in the city of Toronto through tree planting, stewardship and maintenance of newly planted tree to encourage optimal growth.
- Secured funding of \$20 million through the Federal Natural Infrastructure Fund to implement natural infrastructure or connection to nature capital projects.
- Urban Forestry strategically prioritized Compliance and Enforcement activity on prosecutions through the provincial court system and achieved a more than doubling of total fines resulting from convictions in 2023.
- Completed 150,000 tree inspection work orders to confirm successful tree planting, compliance with tree protection measures and maintenance requirements; planted 122,000 trees, including 14,000 through private land grants and incentives.

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### Key Challenges and Risks

The greatest risks and challenges for Parks, Forestry and Recreation (PFR) in 2024 are summarized below:

- If challenges related to hiring of new full and part-time staff resurface, despite extensive divisional efforts to fill frontline vacancies, PFR's ability to meet service outcomes will be compromised.
- If climate change related hazards (i.e., flooding, major storms, extreme heat) increase more than expected, resources would need to be diverted to support PFR's response, including for provision of emergency tree clean up and maintenance, emergency facility repairs, and weather-related service extensions.
- If the outcome of provincial policy changes related to funding tools for growth are not revenue neutral, then PFR will not have access to critical sources of funding for parkland acquisition and development that responds to population growth.
- A long-term sustainable funding strategy is required to address the fleet replacement backlog and avoid service impacts.
- If the State of Good Repair (SOGR) backlog continues to grow as projected, facility closures and/or service interruptions will increase as components of vital infrastructure continue to deteriorate to the point of failure.

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### Priority Actions

#### Council Direction and Foundational Strategies

- Continue the implementation and operationalization of Auditor General recommendations.
- Continue the implementation of Council approved strategies and initiatives such as Ravine Strategy, Facilities Master Plan, Parkland Strategy, and Tree Canopy goals.
- Complete Council directed policy and system reviews including the Dog Off Leash Review and Alcohol in Parks Evaluation.

#### Repair, enhance and expand parks and recreation facilities

- Prioritize SOGR work that if not completed, would result in unhealthy or unsafe facilities, service interruptions or facility closures.
- Respond to population growth by delivering over 65 new and improved parks for 2024 as well as advancing site, design and construction work, on parks and CRCs, of which 2 are due to open in 2025 and 1 indoor pool in 2026.
- Complete holistic review of the Council-approved *Parks and Recreation Facilities Master Plan* and *Parkland Strategy*, to consider cost escalation, urgent SOGR challenges, changes to provincial development framework, the need for climate mitigation and adaptation, and Indigenous reconciliation.
- Advance Washroom Enhancement program to prepare for broader implementation.
- Meet 2024 milestones for FIFA training site improvements for 2026 World Cup.



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### Modernize and Transform Customer Experience

- Prepare to launch a modernized recreation registration and booking system for PFR programs and facilities.
- Complete deployment of free wi-fi at 126 Community Recreation Centres.
- Advance implementation of modernized Enterprise Work Management System for Urban Forestry and Parks branches to increase transparency, accountability and efficiency of service delivery.

### Maximize public access to PFR's recreation programs

- Regularly adjust recreation program offerings to best meet high levels of public demand, using available spaces and staff.
- Certify and hire needed recreation staff to rebuild aquatic and instructional skate programs, towards fully reinstated instructional program capacity at pre-pandemic levels within two years.
- Support equitable access to recreation programs through the operation of 39 free Centres, the Welcome Policy fee subsidy, and outreach to equity-deserving communities.
- Invest in employment support programs particularly for equity deserving youth through the Building Skills Through Recreation initiative, providing no cost pre-employment certifications required for recreation programs with the City.

### Maintain more than 1,500 parks and nurture an urban forest of 11.5 million trees

- Respond to increased park use, aging capital assets in parks, and climate change impacts with effectively allocated maintenance of more than 1,500 parks, including inspection and targeted repairs of park infrastructure, litter pick up, turf maintenance, and timely activation of seasonal assets.
- Enhance the safety and health of Toronto's tree canopy through tree inspection, effective prioritization of tree maintenance activities, tree planting and replacement, natural area management, forest pest and disease management, and tree protection.
- Prioritize tree planting programs in neighbourhoods that need canopy expansion the most, towards the City's goal of 40% canopy cover by 2050.

### Contribute to reconciliation and respond to climate change

- As part of the City's Reconciliation Action Plan, advance the PFR Indigenous Placekeeping Program to support Indigenous access to, planning and design of, and stewardship of parks and ravine areas.
  - Respond to climate change with early activation of park water assets, extended pool hours during heat alert days, emergency tree clean up and maintenance, expansion of the tree canopy, construction of net-zero and climate resilient facilities and parks, and where funding allows, completion of emission-reducing and resilience enhancing retrofits.
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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 Parks, Forestry and Recreation of \$524.681 million gross, \$184.527 million revenue and \$340.154 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Community Recreation	249,147.0	89,944.8	159,202.1
Parks	190,433.9	52,315.9	138,118.0
Urban Forestry	85,099.8	42,266.3	42,833.5
<b>Total Program Budget</b>	<b>524,680.7</b>	<b>184,527.0</b>	<b>340,153.7</b>

- The 2024 staff complement for Parks, Forestry and Recreation of 4,953.04 positions comprised of 202.0 capital positions and 4,751.04 operating positions.
2. The 2024 Capital Budget for Parks, Forestry and Recreation with cash flows and future year commitments totaling \$1,671.368 million as detailed by project in [Appendix 5a](#).
  3. The 2025-2033 Capital Plan for Parks, Forestry and Recreation totalling \$1,914.535 million in project estimates as detailed by project in [Appendix 5b](#).
  4. That all sub-projects with third party financing be subject to the receipt of such financing in 2024 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

# **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>									
Community Recreation	49,604.5	72,929.9	70,362.3	83,917.2	89,944.8		89,944.8	6,027.7	7.2%
Parks	38,508.7	48,249.1	43,216.8	48,249.1	52,315.9		52,315.9	4,066.9	8.4%
Urban Forestry	16,984.4	36,993.5	36,375.9	36,993.5	42,266.3		42,266.3	5,272.8	14.3%
<b>Total Revenues</b>	<b>105,097.5</b>	<b>158,172.4</b>	<b>149,955.0</b>	<b>169,159.7</b>	<b>184,527.0</b>		<b>184,527.0</b>	<b>15,367.3</b>	<b>9.1%</b>
<b>Expenditures</b>									
Community Recreation	211,400.3	236,696.3	237,916.5	236,051.7	249,147.0		249,147.0	13,095.2	5.5%
Parks	162,638.4	182,262.8	173,549.0	176,866.8	190,433.9		190,433.9	13,567.1	7.7%
Urban Forestry	64,413.1	79,367.0	78,643.2	79,367.0	85,099.8		85,099.8	5,732.8	7.2%
<b>Total Gross Expenditures</b>	<b>438,451.8</b>	<b>498,326.1</b>	<b>490,108.7</b>	<b>492,285.5</b>	<b>524,680.7</b>		<b>524,680.7</b>	<b>32,395.1</b>	<b>6.6%</b>
<b>Net Expenditures</b>	<b>333,354.3</b>	<b>340,153.7</b>	<b>340,153.7</b>	<b>323,125.8</b>	<b>340,153.7</b>		<b>340,153.7</b>	<b>17,027.9</b>	<b>5.3%</b>
<b>Approved Positions**</b>	<b>4,763.0</b>	<b>4,818.5</b>	<b>N/A</b>	<b>4,762.5</b>	<b>4,953.0</b>		<b>4,953.0</b>	<b>N/A</b>	<b>N/A</b>

\* 2023 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

### KEY DRIVERS

**Total 2024 Budgeted** expenditures of \$524.681 million gross, reflects an increase of \$32.395 million or 6.6% above 2023 budget excluding COVID impacts, predominantly arising from:

- Cost escalations to contracted services with significant increase for tree maintenance and economic factors at **\$13.572 million**.
- Annualizations, cost-of-living adjustments (COLA), progression pay, and benefit adjustments at **\$10.102 million**.
- As a result of the sustained enhanced service levels for Parks operations, a total of **\$5.771 million** has been included in 2024 Base Budget with transition toward property tax base since COVID-19 funding support is no longer available.
- Operating Impacts of Capital for new community centres, parks and projects, such as 1 Yonge Community Centre, Ethennonnhawahstihnen' Community Recreation Centre, Baycrest Lawrence Heights and 30 Tippet at **\$3.539 million**.

The above pressures are partially offset by:

- Draw from the Tree Canopy Reserve to implement phase-in approach to fund Urban Forestry contract cost escalations, associated with market conditions and contract requirements at **\$10.000 million**.
- User Fee Inflationary Increase of 4% at **\$3.840 million**.

### EQUITY IMPACTS OF BUDGET CHANGES

**Positive Equity Impact:** PFR's 2024 Operating Budget includes equity-related investments through continuation of increased access to park pathways and facilities during the winter months, and increased staff to advance the Parks Ambassador Program. Overall, these investments will have a positive equity impact particularly for low income and precariously housed people and people with mobility challenges or disabilities by providing greater access to important park amenities and creating more accessible, equitable and safe spaces.

PFR continues to provide equity deserving populations with access to high quality parks and inclusive, affordable recreation programs across Toronto through safe spaces, and free and reduced-cost programming. Staff will continue work to advance the Toronto Action Plan to Confront Anti-Black Racism, the City's Reconciliation Action Plan, the Gender Equity Strategy, and the Poverty Reduction Strategy by exploring opportunities to increase equity and reconciliation within the existing budget.

**2024 OPERATING BUDGET KEY COST DRIVERS**

The 2024 Net Operating Budget for Parks, Forestry and Recreation of \$340.154 million is \$17.028 million or 5.3% greater than the 2023 Net Budget, when reversing 2023 pandemic costs and lost revenues and applying a zero-base budget approach to all prior year COVID-19 related financial impacts. 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>158,172.4</b>	<b>498,326.1</b>	<b>340,153.7</b>	<b>4,818.5</b>	<b>N/A</b>
<b>2023 Projection*</b>	<b>149,955.0</b>	<b>490,108.7</b>	<b>340,153.7</b>	<b>N/A</b>	<b>N/A</b>
<b>2023 Budget (excl. COVID)</b>	<b>169,159.7</b>	<b>492,285.5</b>	<b>323,125.8</b>	<b>4,762.5</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<b>Prior Year Impacts</b>					
Ravine Strategy & Retrofit Schedule of Payment		393.0	393.0		
Reversal of Draw from Reserve	(5,000.0)	(5,000.0)			
<b>Operating Impacts of Capital</b>					
Community Recreation, Parks and Urban Forestry	264.6	3,539.0	3,274.4	47.7	12,698.2
Delivery of Capital Positions	5,020.6	5,020.6		11.9	
<b>Salary &amp; Benefits</b>					
		10,101.6	10,101.6		10,982.8
<b>Non-Salary Inflation</b>					
Economic factors		3,571.8	3,571.8		1,451.2
Urban Forestry contracted services cost escalation		10,000.0	10,000.0		
<b>Revenue Increase</b>					
	1,300.0		(1,300.0)		
<b>Base Changes</b>					
Continued Parks Expanded Services		5,771.8	5,771.8	58.0	30.0
Re-Instatement of Recreation Services		2,455.3	2,455.3	67.2	6.4
Other Changes	(58.0)	114.0	172.0	5.7	9,545.1
<b>Sub-Total - Key Cost Drivers</b>	<b>1,527.2</b>	<b>35,966.9</b>	<b>34,439.7</b>	<b>190.5</b>	<b>34,713.7</b>
<b>Affordability Measures:</b>					
Efficiencies - absorbing economic factors		(3,571.8)	(3,571.8)		3,571.8
User Fee Inflationary Increase of 4%	3,840.1		(3,840.1)		(214.2)
Draw from Tree Canopy Reserve	10,000.0		(10,000.0)		3,300.0
<b>Sub-Total - Affordability Measures</b>	<b>13,840.1</b>	<b>(3,571.8)</b>	<b>(17,411.9)</b>		<b>6,657.6</b>
<b>Total 2024 Budget</b>	<b>184,527.0</b>	<b>524,680.7</b>	<b>340,153.7</b>	<b>4,953.0</b>	<b>41,371.4</b>
<b>Change from 2023 Budget (excl. COVID) (\$)</b>	<b>15,367.3</b>	<b>32,395.1</b>	<b>17,027.9</b>	<b>N/A</b>	<b>N/A</b>
<b>Change from 2023 Budget (excl. COVID) (%)</b>	<b>9%</b>	<b>7%</b>	<b>5%</b>	<b>N/A</b>	<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

**Key Base Drivers:****Prior Year Impacts:**

- Prior Year Impacts increase of \$0.393 million net due to Ravine Strategy Implementation and retrofit projects repayment, as well as reversal of one-time draw from the Tree Canopy Reserve.

**Operating Impacts of Capital:**

- Operating Impacts of Capital increase of \$3.274 million net and 47.7 FTE staff complement due to maintenance of new parks and park improvements (Baycrest Lawrence Heights, 30 Tippet and Edward Gardens), operating costs annualization of community centres opened in 2023 (1 Yonge Community Centre, Ethenonnhawahstihnen' Community Recreation Centre), maintenance of newly planted trees.
- Increase in capital delivery positions of 11.9 FTE to ensure capital projects can proceed as planned.

**Salaries and Benefits:**

- Salary and benefits increase of \$10.101 million due to annualizations, COLA, progression pay, and benefits adjustments.

**Non-Salary Inflation:**

- Non-Salary inflation increase of \$13.572 million due to Urban Forestry contracted services cost escalation and inflationary impacts to utilities, equipment, materials and supplies.

**Revenue Changes:**

- Revenue volume increase of \$1.300 million relating to Ferry and Golf ticket sales driven by demand, consistent with recent trends.

**Base Changes:**

- Base change increase of \$8.399 million primarily driven by:
  - Increase of \$5.771 million to sustain enhanced service levels for Parks operations over the pandemic. Enhanced Parks services include expanded winter access, litter picking, and supporting the Parks Ambassador Program (PAP).
  - Increase of \$2.455 million for the re-instatement of Recreation Services including Swim to Survive which includes aligning staffing to program demand.

**Affordability Measures:**

**Table 3: Offsets and Efficiencies**

(\$000s)									
Recommendation	Savings Type	Equity Impact	2024				2025 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Absorb Corporate and Economic Factors	Efficiency Savings	No Impact		(3,571.8)	(3,571.8)		3,571.8	3,571.8	
User Fee Inflationary Increase 4%	Other Revenue Actions Requiring Management Approval	No Impact	3,840.1		(3,840.1)				(214.2)
Draw from Tree Canopy Reserve	Other Revenue Actions Requiring Management Approval	No Impact	10,000.0		(10,000.0)				3,300.0
<b>Total Affordability Measures</b>			<b>13,840.1</b>	<b>(3,571.8)</b>	<b>(17,411.9)</b>		<b>3,571.8</b>	<b>6,657.6</b>	

- **Absorbing Corporate and Economic Factors** – Achieving efficiency savings based on recent trends.
- **User Fee Inflationary Increase** – 4% consistent with inflationary increases to deliver PFR services.
- **Draw from Tree Canopy Reserve** – Leveraging reserve to phase-in Urban Forestry contract cost escalations associated with market conditions and contract requirements.

**Note:**

1. 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 &amp; 2026 OUTLOOKS

Table 5: 2025 and 2026 Outlooks

(\$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
<b>Revenues</b>			
Revenue Changes	174,527.0	(1,095.7)	(1,455.6)
Draw from Reserve	10,000.0	(3,300.0)	(3,400.0)
<b>Total Revenues</b>	<b>184,527.0</b>	<b>(4,395.7)</b>	<b>(4,855.6)</b>
<b>Gross Expenditures</b>			
Salaries & Benefits	380,969.8	16,647.1	5,775.5
Non-Salary Expenditures	143,710.9	20,328.5	4,932.6
<b>Total Gross Expenditures</b>	<b>524,680.7</b>	<b>36,975.7</b>	<b>10,708.2</b>
<b>Net Expenditures</b>	<b>340,153.7</b>	<b>41,371.4</b>	<b>15,563.8</b>
<b>Approved Positions</b>	<b>4,953.0</b>	<b>68.1</b>	<b>86.1</b>

### Key Outlook Drivers

The 2025 Outlook with total gross expenditures of \$561.656 million reflects an anticipated \$36.976 million or 7.05% increase in gross expenditures above the 2024 Operating Budget. The 2026 Outlooks expects a further increase of \$10.708 million or 1.91% above 2025 gross expenditures.

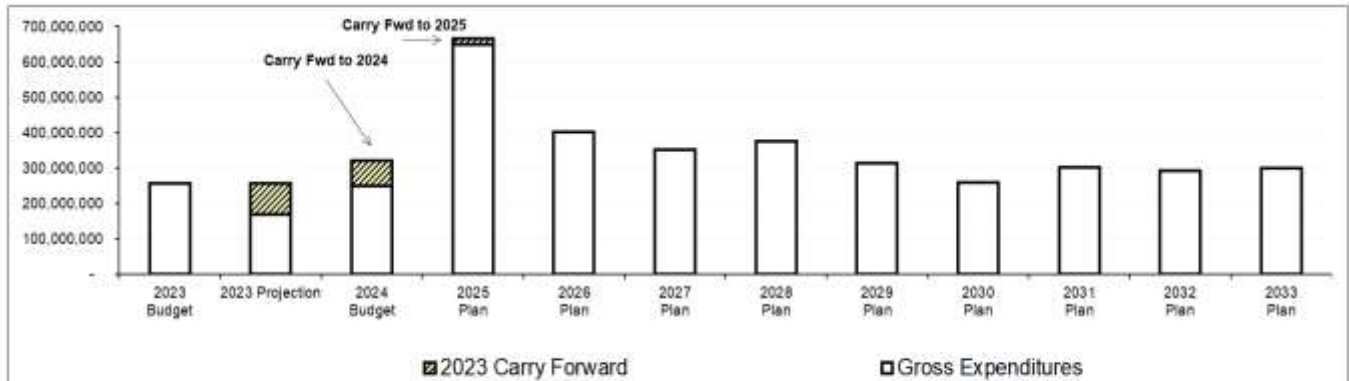
These changes arise from the following:

- **Revenue Changes:** Decrease in revenues due to capital positions ending in alignment with project delivery in 2025 and 2026.
- **Draw from Reserve:** Reduction in contribution from the Tree Canopy Reserve as part of a phase-in approach to fund Urban Forestry contract cost escalations.
- **Salaries & Benefits and Non-Salary Expenditures:** Increase in expenditures due to new facilities coming online and redevelopment of existing facilities in 2025 and 2026, such as Port Lands Park, North East Scarborough Community Recreation Centre, Wallace Emerson Community Recreation Centre, Aqua Luna Community Recreation Centre, Maple Cottage and Topham Park Clubhouse.

**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	Projected Actual	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
	<b>Gross Expenditures by Project Category:</b>													
Health & Safety & Legislated	(308)	10	1,087	300				200						1,587
SOGR	70,834	64,910	104,665	92,405	74,927	64,813	105,403	100,813	104,636	104,772	116,075	111,556	979,865	
Service Improvement & Growth	186,070	105,083	215,492	571,740	327,904	286,012	270,747	213,990	155,882	197,570	176,735	188,379	2,604,451	
<b>Total by Project Category</b>	<b>256,596</b>	<b>170,003</b>	<b>321,244</b>	<b>664,445</b>	<b>402,831</b>	<b>350,825</b>	<b>376,350</b>	<b>314,603</b>	<b>260,518</b>	<b>302,342</b>	<b>292,810</b>	<b>299,935</b>	<b>3,585,903</b>	
<b>Financing:</b>														
Debt	81,743	68,968	122,249	130,218	78,110	67,888	108,478	133,913	112,436	139,483	119,208	120,656	1,132,639	
Debt Recoverable														
Reserves/Reserve Funds	67,533	39,291	64,655	120,526	76,267	59,015	50,102	50,788	42,144	40,044	40,627	28,668	572,836	
Development Charges	47,596	27,987	52,424	294,857	229,205	207,822	159,320	96,952	102,554	122,615	132,925	150,611	1,549,285	
Provincial	6,105	5,661	17,178	8,085	1,568								26,831	
Federal	10,372	8,526	19,309	20,873	3,618								43,800	
Other Revenue	43,249	19,572	45,429	89,884	14,063	16,100	58,450	32,950	3,384	200	50		260,510	
<b>Total Financing</b>	<b>256,596</b>	<b>170,003</b>	<b>321,244</b>	<b>664,445</b>	<b>402,831</b>	<b>350,825</b>	<b>376,350</b>	<b>314,603</b>	<b>260,518</b>	<b>302,342</b>	<b>292,810</b>	<b>299,935</b>	<b>3,585,903</b>	






<b>Changes to Existing Projects</b> (\$129.9 Million)	<b>New Projects</b> (\$229.6 Million)	<b>Capital Needs Constraints</b> (\$630.2 Million)
<p>The 2024-2033 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2024-2032):</p> <ul style="list-style-type: none"> <li>• \$6.7M to reflect grant funding for the <i>East Don Trail</i> project being done in coordination with Transportation Services.</li> <li>• \$67.1M for several projects to reflect updated cost estimates, project scope changes, and project schedules including:               <ul style="list-style-type: none"> <li>• \$10.0M towards ferry fleet replacement and shoreside infrastructure.</li> <li>• \$27.0M for <i>Western North York Community Recreation Centre</i>.</li> <li>• Phase 1 Implementation of Master Plans: \$5.4M for <i>Toronto Island Park</i> and \$2.1M for <i>Centennial Park</i>.</li> <li>• \$16.8M for the <i>Lawrence Heights Community Centre</i></li> <li>• \$3.8M for <i>Bluffer's Park Washroom Improvements</i>.</li> <li>• \$2.0M for <i>Blantyre Park Outdoor Pool Improvements</i>.</li> </ul> </li> <li>• Incorporate debt funding of two priority growth-related projects that were not previously accommodated in the 10-Year Plan: \$34.5 million for <i>Lawrence Heights Community Centre</i> and \$31.6 million for <i>Don Mills Community Recreation Centre</i>.</li> </ul>	<p>The 2024-2033 Capital Budget and Plan includes new projects. Key projects are as follows:</p> <ul style="list-style-type: none"> <li>• \$158.0M over the ten-year plan to address critical SOGR works to maintain service and prevent, whenever possible, the closure or service disruption of facilities and infrastructure</li> <li>• \$40.0M (additional \$4.0M annual allocation) in emergency SOGR funding to address critical imminent service disruption.</li> <li>• \$12.9M for Phase 2 and 3 <i>Implementation of the Toronto Island Park Master Plan</i>.</li> <li>• \$5.0M for <i>PLFP Pavilion</i>.</li> <li>• \$2.2M for <i>Jack Layton Ferry Terminal Improvements</i>.</li> <li>• \$2.0M for <i>Media Hub Water's Edge Promenade</i>.</li> <li>• \$2.0M for <i>Digital Signage</i> and \$0.3M for <i>Ferry Ticketing Electronic Payment Solution</i>.</li> <li>• \$2.2M for new park development at <i>Turning Basin</i>, \$0.8M for <i>Hickory Tree Road</i> and \$0.1M for <i>2740 Lawrence Avenue East</i>.</li> <li>• Improvements to various parks city-wide:               <ul style="list-style-type: none"> <li>• \$0.4M for <i>Lighting in Brookdale Park</i> and \$0.06M for <i>Heron Park Outdoor Pool</i>.</li> <li>• \$1.1M for <i>New splash pad and pathway improvements in Ward 16</i>, \$0.7M for <i>Pelmo Park Off Leash</i>, \$0.6M for <i>Topham Park Wading Pool Conversion</i>, \$0.4M for <i>Caswell Park Playground</i>, and \$0.1M for <i>Bishop Park Playground</i>.</li> </ul> </li> </ul>	<p>PFR has unmet needs over the 10-year planning horizon:</p> <ul style="list-style-type: none"> <li>• SOGR funding of \$235.0M approved by Council in the <i>Facilities Master Plan (FMP)</i> for in-scope facilities (community centres, arenas, pools, etc.) to be phased in over the 10-Year Plan.</li> <li>• \$226.1M for the design and construction of 11 FMP recommended facilities due to escalating costs for the replacement share of the project that cannot be funded through growth-related funding tools: redevelopment of John Innes, Masaryk-Cowan, Scarborough Centennial, Falstaff, Main Square, Dennis R Timbrell, Stan Wadlow, and Albion Pool and Health Club; replacement of Scadding Court Pool; and repurposing two arenas.</li> <li>• A total of \$99.4M for the implementation of Ravine Strategy Priority Investment Areas, including \$54.5M for Service Improvement and \$44.9M for SOGR.</li> <li>• \$34.9M for the State of Good Repair of Community Centres (\$25.3M) and Arenas (\$9.6M).</li> <li>• \$34.8M for the replacement of Ferry Vessel #3.</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; [Appendix 6](#) for Reporting on Major Capital Projects – Status Update; [Appendix 7](#) for Capacity to Spend Review; and [Appendix 8](#) for Capital Needs Constraints, [Appendix 9](#) for Capital Program Provincial/Federal Funding Streams by Projects, respectively.

**2024 – 2033 CAPITAL BUDGET AND PLAN**

**\$3.6 Billion 10-Year Gross Capital Program**

				
Health and Safety and Aging Infrastructure	Enhanced Resiliency	Addressing Gaps and Serving Growing Communities	Land Acquisition	Improving User Access and Information Technology
\$958.3 M 26.7%	\$22.2 M 0.6%	\$2,295.2 M 64.0%	\$272.0 M 7.6%	\$38.3 M 1.1%
Addressing health and safety and planning and rehabilitation of existing parks and facilities through Life Cycle Asset Management including Vale of Avoca ravine access, George Bell Arena roof replacement, St. Lawrence CRC Air conditioning replacement <input checked="" type="checkbox"/>	Mitigate and address the impacts of extreme weather events, including high lake effect flooding and Windstorm, on assets and infrastructure <input checked="" type="checkbox"/>	Implement the Parks and Recreation Facilities Master Plan (facilities in North East Scarborough, Western North York, Etobicoke Civic Centre); improve parkland (Eglinton and David Crombie, Toronto Islands), Ravine Strategy, Indigenous Place making, Advance Washroom Enhancement program to prepare for broader implementation, FIFA World Cup 2026 Centennial Park Training Site Improvements and the Playground Enhancement Program <input checked="" type="checkbox"/>	Expand Toronto's parks system through acquisition to support implementation of the Facilities Master Plan and the Parkland Strategy <input checked="" type="checkbox"/>	Modernize processes and systems such as Recreation Management Business Transformation (CLASS) and improve network connectivity

- 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.

- Capital priorities continue to be identified in response to Council direction to support growth, service improvement and investing in critical facility and park infrastructure to maintain service.
- Significant cost escalations are being experienced across all capital work for PFR compared to prior years and/or pre-tender cost estimates, as a result timelines for planned work are being adjusted to align with available funding, including debt and growth funding tools.
- Bill 23 impacts the City's ability to collect development charges and parkland levies, resulting in a funding gap to support anticipated growth and fund necessary infrastructure over the long term.

## How the Capital Program is Funded

City of Toronto		Provincial Funding		Federal Funding	
<b>\$3,515.3 M</b> <b>98.0%</b>		<b>\$26.8 M</b> <b>0.8%</b>		<b>\$43.8 M</b> <b>1.2%</b>	
Debt	\$1,132.6 M	COVID-19 Resilience Program	\$0.2 M	COVID-19 Resilience Program	\$0.9 M
Reserve / Reserve Fund*	\$572.8 M	Investing in Canada Infrastructure Program (ICIP)	\$11.5 M	Investing in Canada Infrastructure Program (ICIP)	\$13.8 M
Development Charges*	\$1,549.3 M	FIFA Training Site	\$15.1 M	FIFA Training Site	\$15.1 M
Section 42 Above 5% Cash-in-lieu*	\$174.5 M			Disaster Mitigation and Adaptation Fund	\$3.5 M
Section 37	\$67.6 M			Natural Infrastructure Fund	\$10.5 M
Section 45	\$3.3 M				
Other: Various	\$15.2 M				

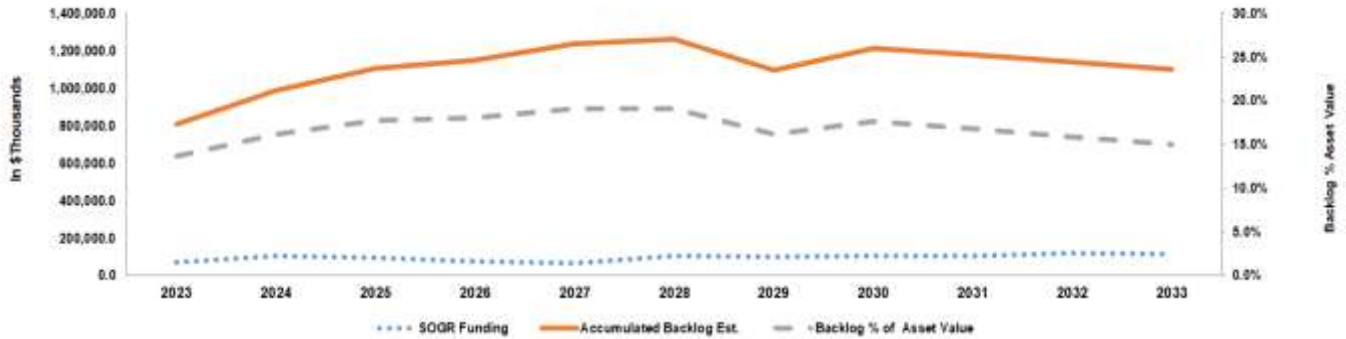
\*Bill 23 impacts City's ability to recover the costs associated with growth-related infrastructure projects and to support complete higher density communities across Toronto. Adjustments to Development Charges revenue forecast resulting in negative reserve balances are reflected in [Appendix 10](#).



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

Through Capital Asset Management Programs (CAMP), Parks, Forestry and Recreation is responsible for capital improvements and state of good repair portfolios including assets in City parks, recreation centres, ice rinks, and pools to ensure they are safe and accessible for public use. The chart below represents the SOGR funding and accumulated backlog estimates for key asset categories in PFR.

**Chart 2: Total SOGR Funding and Backlog**



\$ Thousands	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
SOGR Funding	69,862.0	104,665.0	92,405.0	74,927.0	64,813.0	105,403.0	100,613.0	104,636.0	104,772.0	116,075.0	111,556.0
Accumulated Backlog Est.	805,305.0	985,974.0	1,106,937.0	1,147,343.0	1,237,254.0	1,262,117.0	1,094,290.0	1,211,410.0	1,180,243.0	1,138,600.0	1,099,461.0
Backlog % of Asset Value	13.7%	16.2%	17.7%	18.0%	19.1%	19.1%	16.2%	17.6%	16.8%	15.9%	15.0%
Total Asset Value	5,890,977	6,098,685	6,238,955	6,363,734	6,491,008	6,620,829	6,753,245	6,888,310	7,026,076	7,186,598	7,309,930

PFR’s assets, including recreation facilities and park infrastructure, are aging while the cost to bring them to a state of good repair is escalating significantly. The accumulated backlog for SOGR continues to grow and it will take longer to complete SOGR projects with available funding as additional assets acquired through completed capital projects or new parks secured through development are captured within condition assessments and life cycle planning. At the end of 2023, the accumulated backlog is estimated at \$805.3 million, which represents 13.7% of the total replacement value estimated to be \$5.9 billion for recreational facilities and park infrastructure.

- Recreation facilities amount to \$406.1 million or 50.4% of the backlog and includes community centres, arenas and pools.
- Park infrastructure amounts to \$399.2 million or 49.6% of the backlog and includes parking lots, tennis courts and sports pads, splash pads and wading pools, trails and pathways, bridges, seawalls, and marine services.

Based on current funding levels, the accumulated SOGR backlog is anticipated to exceed \$1.1 billion by 2025, will continue to increase to its highest value of \$1.3 billion in 2028 before decreasing to \$1.1 billion at the end of the ten-year period (2033), with \$511.8 million for recreation facilities and \$587.7 million for park infrastructure. This is compounded by additional assets acquired through completed capital projects or new parks secured through development.

The 2024-2033 Capital Budget and Plan includes an additional investment of \$158.0 million over the ten-year plan to address critical SOGR works to maintain service and prevent unplanned closures, whenever possible and \$4.0 million per year (\$40.0 million total) in additional emergency SOGR funding to address critical and imminent service disruptions. Emergency SOGR funding is required because numerous assets continue to be operated despite being well beyond their useful life and/or are in a state of significant disrepair. There are an increasing number of unplanned asset failures requiring immediate repair/replacement to mitigate service disruptions which will continue to grow as backlog continues. These additional SOGR investments are expected to improve the estimated SOGR backlog in 2033 by \$79.9 million when compared to the 2023 approved budget.

SOGR funding of \$979.9 million included in the 10-Year Capital Plan will address the following priorities:

- \$856.8 million (87.4%) of SOGR funding is for programs that reduce the accumulated backlog, including the Capital Asset Management Program (CAMP) for SOGR, Facility and Parks Rehabilitation and Sports Fields. This work is based on needs identified through condition assessments and projects are typically larger and more comprehensive in scale and address multiple SOGR needs to ensure continued operation of the asset without service disruption for a longer period.
- Critical priority SOGR projects are also now included that enable replacement of facility component parts of greater complexity including full roof replacements for several facilities as opposed to a roof repair. Projects now able to proceed include, St Lawrence Community Centre AC replacement, Wilket Creek/Sunnybrook Park Retaining Wall and Bridge fire route access, Scarborough Gardens Arena roof replacement, George Bell Arena roof replacement, Heath Crescent/Vale of Avoca stair replacement.
- The balance of SOGR funding (\$123.1 million or 12.6%) is allocated to projects and programs that do not directly impact the backlog: 2017 High Lake Effect Flooding Repairs, 2018 Wind Storm Damages, Environmental Initiatives, asset audit initiatives, and a golf course retrofit program.

Adjustments to the 10-Year Capital Plan to the SOGR program reflects significant construction cost escalations, high priority SOGR needs to maintain service as identified by new condition assessments, feasibility studies and timing of Federal and Provincial funding for projects tied to Infrastructure/Stimulus programs.

PFR still requires a total of \$269.9 million in funding associated with SOGR that could not be accommodated during the 2024 Budget process. These projects have been included on the list of “Capital Needs Constraints” as outlined in Appendix 8 and will be considered during future year budget processes.

**OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS**

The 10-Year Capital Plan will impact future year Operating Budgets by \$58.0 million net and will require 764.0 full time equivalent (FTE) positions over the 2024-2033 period, as new assets are added and existing assets are improved, as shown in Table 6 below.

**Table 6: Net Operating Impact Summary**

Projects	2024 Budget		2025 Plan		2026 Plan		2027 Plan		2028 Plan		2024-2028		2024-2033	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
<b>Previously Approved</b>														
Facility Components							97.5	0.8	90.0	0.7	187.5	1.5	187.5	1.5
Land Acquisition											0.0	0.0	63.8	0.5
Outdoor Recreation Centres	25.6	0.2	1,354.3	18.6	1,422.7	23.4	508.6	2.6			3,311.3	44.8	3,311.3	44.8
Park Development	290.4	0.6	555.0	1.1	753.4	1.1	3,403.0	22.6	457.4	3.6	5,459.2	29.0	5,459.2	29.0
Parking Lots and Tennis Courts	4.4	0.0	8.2	0.1	8.2	0.1	31.8	0.3			52.7	0.4	434.2	3.5
Playgrounds/Water play			748.3	7.3	532.8	7.3	151.5	1.1			1,432.6	15.7	1,432.6	15.7
Arena			124.7	0.7	309.4	6.6	51.6	0.4			485.7	7.7	485.7	7.7
Trails & Pathways							76.0	0.4			76.0	0.4	76.0	0.4
Environmental Initiatives	40.5	0.7	44.6	0.8	44.6	0.8	5.9				135.6	2.3	135.6	2.3
Special Facilities	99.3	1.2	140.2	2.7	131.3	2.7	433.3	3.8			804.0	10.4	804.0	10.4
Community Centres	630.9	15.7	4,701.5	54.8	7,996.2	150.5					13,328.5	221.0	13,328.5	221.0
Information Technology	141.0	5.0	1,224.3	8.0	2,372.5	8.0	717.9	6.5			4,455.6	27.5	6,796.5	65.6
<b>Sub-Total: Previously Approved</b>	<b>1,231.9</b>	<b>23.4</b>	<b>8,901.3</b>	<b>94.0</b>	<b>13,571.2</b>	<b>200.4</b>	<b>5,476.9</b>	<b>38.4</b>	<b>547.4</b>	<b>4.3</b>	<b>29,728.7</b>	<b>360.6</b>	<b>32,514.9</b>	<b>402.3</b>
<b>New Projects - 2024</b>														
Outdoor Recreation Centres							251.4	1.3			251.4	1.3	251.4	1.3
Park Development							813.5	6.4			813.5	6.4	858.5	6.8
Parking Lots and Tennis Courts							18.8	0.1			18.8	0.1	18.8	0.1
Playgrounds/Water play							94.1	0.7	40.7	0.3	134.7	1.1	134.7	1.1
Pool							483.5	10.7	60.0	1.0	543.5	11.7	603.5	12.7
Trails & Pathways							201.6	1.6			201.6	1.6	201.6	1.6
Special Facilities							96.0	0.8			96.0	0.8	96.0	0.8
Community Centres									567.0	13.2	567.0	13.2	591.0	14.2
Information Technology							8.2	0.1	60.0	0.5	68.2	0.6	68.2	0.6
FIFA					307.5	2.4					307.5	2.4	307.5	2.4
<b>Sub-Total: New Projects - 2024</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>307.5</b>	<b>2.4</b>	<b>1,967.0</b>	<b>21.8</b>	<b>727.7</b>	<b>15.0</b>	<b>3,002.2</b>	<b>39.2</b>	<b>3,131.2</b>	<b>41.5</b>
<b>New Projects - Future Years</b>														
Outdoor Recreation Centres							249.0	2.0	291.0	2.3	540.0	4.3	1,791.5	14.2
Park Development							81.0	0.6	167.6	1.3	248.6	2.0	1,636.4	13.0
Parking Lots and Tennis Courts							72.0	0.6			72.0	0.6	93.3	0.7
Playgrounds/Water play									42.0	0.3	42.0	0.3	220.5	1.7
Pool											0.0	0.0	202.5	3.3
Arena							199.5	1.6			199.5	1.6	5,187.2	81.2
Environmental Initiatives							93.0	0.0	93.0	0.0	186.0	0.0	651.0	0.2
Community Centres							334.5	6.9			334.5	6.9	12,570.9	206.0
<b>Sub-Total: New Projects - Future Years</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,029.0</b>	<b>11.7</b>	<b>593.6</b>	<b>4.0</b>	<b>1,622.6</b>	<b>15.7</b>	<b>22,353.2</b>	<b>320.3</b>
<b>Total (Net)</b>	<b>1,231.9</b>	<b>23.4</b>	<b>8,901.3</b>	<b>94.0</b>	<b>13,878.7</b>	<b>202.9</b>	<b>8,472.9</b>	<b>71.9</b>	<b>1,868.6</b>	<b>23.3</b>	<b>34,353.4</b>	<b>415.5</b>	<b>57,999.3</b>	<b>764.0</b>

For 2024, PFR will require additional operating funding of \$1.2 million net and 23.4 positions for the operation of the Allan Gardens Washroom Building, improvements of various parks and to sustain and support the implementation of the new Registration and Booking Transformation system and IBM Maximo platform for Work Management.

Over the period of 2025 to 2033, the operating costs of completed capital projects are projected to be \$56.8 million with an increase of 740.6 positions, which include some of the following:

- \$25.9 million for 14 new and revitalized community centres and spaces which includes North East Scarborough, Wallace Emerson, East Bayfront, Etobicoke Civic Centre, Western North York, 40 Wabash Parkdale, Lawrence Heights, John Innes, Newtonbrook, Masaryk-Cowan, Downtown (Ramsden), Jenner Jean-Marie, Central Etobicoke, and Main Square.
- \$5.7 million for the Don Mills Community Recreation Facility, two skating trails, two repurposed arenas, and two artificial ice rinks.
- \$0.8 million for the Davisville Community Pool, improvements to two outdoor pools, including Blantyre Park, the addition of lighting at Heron Park, and the replacement of Scadding Court Pool.
- \$7.7 million for various Park Development projects including Mouth of the Creek/Lower Garrison Creek, Eglinton Park Master Plan Implementation, 10 Ordnance Street, 20 Castlefield Avenue, 229 Richmond Street,

318 Queens Quay/Rees Street Park, Toronto Island Master Plan Implementation, Moss Park Redevelopment, Lower Yonge Park, and Lawrence Heights Neighbourhood Parks.

- \$6.7 million for Information Technology projects which will improve user access and increase efficiency and will require Operating Budget support for ongoing software and lifecycle maintenance.

The 2024 operating costs associated with the completion of new parks and recreation infrastructure in 2024, as mentioned above, have been included in the 2024 Operating Budget for Parks, Forestry and Recreation. Any future operating impacts will be reviewed each year and be considered as part of future year budget processes.

# APPENDICES

## Appendix 1

## 2024 Operating Budget by Category

Category (In \$000s)	2021	2022	2023	2023	2024	2024 Change from 2023		2024 Change from 2023	
	Actual	Actual	Budget	Projection*	Budget	Budget		Projection	
	\$	\$	\$	\$	\$	\$	%	\$	%
Provincial Subsidies	842.7	977.7	918.3	1,023.4	1,043.0	124.7	13.6%	19.6	1.9%
Federal Subsidies	137.9	295.5	2,134.8	3,612.0	1,961.8	(173.0)	(8.1%)	(1,650.2)	(45.7%)
User Fees & Donations	46,691.6	74,236.0	97,678.3	93,607.3	114,224.9	16,546.6	16.9%	20,617.6	22.0%
Transfers From Capital	14,048.2	11,758.1	22,166.9	16,442.5	26,681.3	4,514.4	20.4%	10,238.7	62.3%
Contribution From Reserves/Reserve Funds	4,967.2	6,922.5	23,330.2	21,660.3	28,394.5	5,064.3	21.7%	6,734.1	31.1%
Sundry and Other Revenues	3,057.0	6,775.2	7,156.8	8,859.5	7,287.8	131.0	1.8%	(1,571.8)	(17.7%)
Inter-Divisional Recoveries	3,990.6	4,132.6	4,787.3	4,749.9	4,933.8	146.5	3.1%	183.9	3.9%
<b>Total Revenues</b>	<b>73,735.2</b>	<b>105,097.5</b>	<b>158,172.4</b>	<b>149,955.0</b>	<b>184,527.0</b>	<b>26,354.6</b>	<b>16.7%</b>	<b>34,572.0</b>	<b>23.1%</b>
Salaries and Benefits	285,479.3	317,805.7	358,820.8	350,304.4	380,969.8	22,149.0	6.2%	30,665.4	8.8%
Materials & Supplies	33,435.2	38,255.1	44,283.1	43,795.1	43,961.9	(321.2)	(0.7%)	166.7	0.4%
Equipment	2,234.0	3,171.1	3,130.7	3,775.2	2,994.2	(136.5)	(4.4%)	(781.0)	(20.7%)
Service and Rent	56,837.9	62,725.7	75,082.3	75,338.0	79,946.4	4,864.1	6.5%	4,608.4	6.1%
Contribution To Reserves/Reserve Funds	8,023.8	9,123.8	8,866.7	8,866.7	8,676.8	(189.9)	(2.1%)	(189.9)	(2.1%)
Other Expenditures	3,836.1	6,217.3	7,533.5	7,018.7	7,533.5	0.0	0.0%	514.7	7.3%
Inter-Divisional Charges	5,914.2	1,151.0	609.0	1,010.5	598.2	(10.8)	(1.8%)	(412.3)	(40.8%)
<b>Total Gross Expenditures</b>	<b>395,760.6</b>	<b>438,449.7</b>	<b>498,326.1</b>	<b>490,108.7</b>	<b>524,680.7</b>	<b>26,354.6</b>	<b>5.3%</b>	<b>34,572.0</b>	<b>7.1%</b>
<b>Net Expenditures</b>	<b>322,025.4</b>	<b>333,352.2</b>	<b>340,153.7</b>	<b>340,153.7</b>	<b>340,153.7</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</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
PFR Reconciliation & Indigenous Placemaking Program	100	1,985	3,000	3,000	2,127						10,212			10,212
Signage		30	270								300			300
Critical Imminent Service Disruption	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000		50,000	
Various Buildings-Facility Rehabilitation	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000		50,000	
Capital Asset Management Planning	1,391	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	12,191		12,191	
Various Buildings & Parks Accessibility Program	5,810	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	28,310			28,310
Investigation & Pre-Engineering SI&G	750	750	750	750	750	750	750	750	750	750	7,500			7,500
Facility Signage		250									250			250
Parkland Acquisition	3,500	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	24,908	268,408			268,408
37 Norton Ave Expropriation for John McKenzie Park	351	117									468			468
468-470 Queen St W Parkland Acquisition	135										135			135
705 Progress Avenue - Remediation					200						200	200		
76 Coral Gable Drive Acquisition	218										218			218
Acquisition of Land in Vicinity of 1500 St. Clair		1,821									1,821			1,821
Green Line - Remediation	400	300									700	700		
Market Lane Parkette Remediation	42										42	42		
CAMP (SGR) ORC Facilities	141	92			4,444	2,836	549	13,739	11,483	10,297	43,581		43,581	
Critical SOGR to Maintain Service - Outdoor Recreation Centres		1,754	155								1,909		1,909	
Critical SOGR to Maintain Service - Outdoor Recreation Centres				479	1,504	411	283	1,210	1,425		5,312		5,312	
Sports Fields Program	2,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,000		11,000	
Washrooms Enhancement Program	400	915									1,315			1,315
Bluffer's Park Washroom Improvements	579	5,900									6,479			6,479
Clydesdale Tennis Clubhouse Improvements	200										200			200
East Mall Park New Fitness Equipment S42	158										158			158
Eglinton Flats Park New Fitness Equipment S42	158										158			158
Former Ward 3 Baseball Improvements S42(Glen Agar)	159										159			159

**Appendix 5 (continued)**

(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
Humber Bay East - New Building S37/S45	1,000	8,120									9,120			9,120
Jean Sibelius Square Fitness Equipment	50										50			50
Park Lawn Track S42	410										410			410
PLFP Pavilion				5,000							5,000			5,000
Topham Park Clubhouse Improvements S37	1,383										1,383			1,383
FMP Basketball Full Court		280									280			280
FMP Basketball Full Court - Tom Riley Pk	137										137			137
FMP-Basketball Full Court - Stephen Leacock Park	17	263									280			280
FMP Basketball Full Court		15	285								300			300
FMP Basketball Full Court		15	285								300			300
FMP-Basketball Full Courts Program			15	305	310	320	320	325	335	340	2,270			2,270
FMP-Bike Park (1) Scarborough			55	885							940			940
FMP-BMX Features (1)		20	280								300			300
FMP-BMX Features (2)				20	295						315			315
FMP-Clubhouse Design & Construction (1)		250	2,500	300							3,050			3,050
FMP-Clubhouse Design & Construction (2)							350	3,560	440		4,350			4,350
FMP-Cricket Pitch (1)	493										493			493
FMP-Cricket Pitch (2) Centennial Park		935									935			935
FMP-Cricket Pitch (3)		40	660								700			700
FMP-Cricket Pitch (4)			40	660							700			700
FMP-Cricket Pitch (5)				45	690						735			735
FMP-Fieldhouse #1 Design & Construct Centennial Pk		570	1,595								2,165			2,165
FMP-Fieldhouse (2) Design & Construction			80	600	1,820						2,500			2,500
FMP-Mini-Soccer Field (1)	75										75			75
FMP-Mini-Soccer Field (2)		5	80								85			85

**Appendix 5 (continued)**

(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
FMP-Mini-Soccer Field (3)		5	80								85			85
FMP-Mini-Soccer Field (4)			5	90							95			95
FMP-Multi-Use Field-Artificial Turf (1)		145	2,305								2,450			2,450
FMP-Multi-Use Field-Artificial Turf (2)		145	2,305								2,450			2,450
FMP-Multi-Use Field-Artificial Turf (3)			155	2,420							2,575			2,575
FMP-Multi-Use Field-Artificial Turf (4)					170	2,655					2,825			2,825
FMP-Outdoor RC Improvements				200							200			200
FMP-Outdoor RC Improvements					2,500	2,500	2,500	2,500	2,500	2,500	15,000			15,000
FMP-Skate Spots (2) Design & Construction	50	700									750			750
FMP-Skate Spots Program		25	405	430	475	960	1,010	1,060	1,110	1,150	6,625			6,625
FMP-Skateboard Park (1) North District Earl Bales	285	2,250									2,535			2,535
FMP-Skateboard Park (2) Confederation Park	50	520	1,630								2,200			2,200
FMP-Skateboard Park (3) South District			75	500	1,700						2,275			2,275
FMP-Ward 2 Skateboard Park (4) Centennial Park			75	500	1,700						2,275			2,275
FMP-Soccer Field (2)		40	585								625			625
FMP-Soccer Field (3)				40	645						685			685
FMP-Soccer Field (4)					45	680					725			725
FMP-Soccer Field (5)							50	750			800			800
FMP-Soccer Field (6)								50	785		835			835
FMP-Sports Bubble Stadium Site (1)	72	1,270									1,342			1,342
FMP-Sports Bubble Stadium Site (2)			100	1,550							1,650			1,650
FMP-Sports Bubble Stadium Site (3)							115	1,800			1,915			1,915
FMP-Sports Field Improvements	120	380	820								1,320			1,320
FMP-Sports Field Improvements			1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	9,600			9,600
Various Parks - Parks Rehabilitation	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000		50,000	
Master Planning & Engagement	1,450	2,574	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	16,024			16,024

**Appendix 5 (continued)**

(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
Parks Plan FY2018	100										100			100
Wayfinding for Parks and Trails	658										658			658
Wayfinding for Parks and Trails NIF		1,000									1,000			1,000
10 Ordnance Street Development - Design & Construction S42	15	4,750	639								5,404			5,404
1001 Ellesmere Road - Park Development <input checked="" type="checkbox"/>	500										500			500
15 Wellesley Street East - Park Development		1,000	3,500								4,500			4,500
150 Sterling - Above Base Park Development <input checked="" type="checkbox"/>		110	1,280								1,390			1,390
1500 St. Clair Avenue West - New Park Development		60	940								1,000			1,000
174-180 Broadway Avenue Above Base Development	580										580			580
20 Castlefield Avenue - New Park	155	2,500	1,545								4,200			4,200
223 Gladys Allison Pl - Lee Lifeson Park Expansion <input checked="" type="checkbox"/>	483										483			483
229 Richmond Street Park Development S37 <input checked="" type="checkbox"/>	500	1,000	8,386								9,886			9,886
25 Oakcrest Park Development S42	15										15			15
2740 Lawrence Ave E - New Park <input checked="" type="checkbox"/>		100									100			100
318 Queens Quay W/Rees Pk Development Construction <input checked="" type="checkbox"/>	331	2,000	11,000								13,331			13,331
320 Markham - Park Development	30	750									780			780
34 Hanna Avenue - Park Development		250	450	4,800							5,500			5,500
37 Norton Ave/John McKenzie Park Development	40	460									500			500
464-470 Queen St W - Park Development <input checked="" type="checkbox"/>	60	1,045	1,000								2,105			2,105
51 Drewry Avenue and Inez Court - Park Development		200	600	4,000	5,200						10,000			10,000
51 Sussex Ave (666 Spadina) Above Base Pk Development	570										570			570
55 Isaac Devins Blvd/3035 Weston Rd Blk 79 Development	492										492			492
57 Brock Avenue - Park Development	18	180									198			198
640 Lansdowne Avenue - Park Development <input checked="" type="checkbox"/>		70	1,060								1,130			1,130
64A Thirteenth St - Colonel Samuel Smith Pk Expansion <input checked="" type="checkbox"/>	10	390									400			400

**Appendix 5 (continued)**

(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
652 Eastern Above Base Park Development		27	370								397			397
705 Progress Avenue - Ph 1 Park Development						90	1,419				1,509			1,509
705 Progress Avenue - Ph 2 Park Development								700			700			700
76 Coral Gable Drive Park Development	☑	30	1,070								1,100			1,100
Alexandra Park - Park Improvements		884									884			884
Allan Gardens Improvements Construction - S42		75									75			75
Aneta Circle Parkette Improvements		500									500			500
Aneta Circle Parkette Improvements		-500									-500			-500
Anniversary Park - Development		370									370			370
Apted Park Design - S37			50								50			50
Apted Park Construction				700							700			700
Balmoral Park Improvements S37		290	200								490			490
Barbara Hall Park Redevelopment S37		285									285			285
Bathurst Quay - Canada Malting Waterfront Plaza	☑	4,000	2,000								6,000			6,000
Bayview Village Participatory Budgeting Projects		330									330			330
Bob Acton Park Improvements S42		35									35			35
Brookdale Park Lighting Improvements		20	355								375			375
Centennial Park Master Plan Ph1 Implementation		895	2,300								3,195			3,195
Centennial Park Trail Improvements			750								750			750
Cloud Gardens Park Improvements		30	343								373			373
College Park Railing Improvements		160									160	160		160
Corktown Common Neighbourhood OLA		497									497			497
Corktown Parks S42		2,269	438								2,707			2,707
David Crombie Park Revitalization & Area Parks	☑	500	3,550	12,753	300	1,500	5,423				24,026			24,026
Dieppe Park Improvements - Phase 2		400	485								885			885

**Appendix 5 (continued)**

(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
Dunkip Park Development	462	935									1,397			1,397
Eastern Beaches Improvements - Contribution	221										221			221
Edwards Gardens Improvements	2,034	4,200									6,234			6,234
Eglinton Park Master Plan Implementation	✓ 759	3,050	3,000	250	2,000						9,059			9,059
Elie Wiesel Park Improvements S37	✓ 490										490			490
Etobicoke City Centre Park - Design & Construction	✓ 360	486	3,185	1,675							5,706			5,706
Facilities Master Plan Implementation Planning	316	360	360								1,036			1,036
Fairfield Park - Park Improvements S42	22	190									212			212
Fleet for Park Operation	120	426									546			546
Fleet for Water Asset Activation	1,125										1,125			1,125
Fleet to Improve Winter Access in Parks	315										315			315
Fleet-Area Maintenance (Ph 2 of Tree Serv. 2011)	701										701			701
FMP-Dogs Off Leash Area (1) Bob Hunter Park	490										490			490
FMP-Dogs Off Leash Area (2)	35	500									535			535
FMP-Dogs Off Leash Area (3)			35	550							585			585
FMP-Dogs Off Leash Area (4)					40	610					650			650
FMP-Dogs Off Leash Area (5)							45	670			715			715
Former Ward 19 Park Improvements	✓ 244										244			244
Former Ward 24 Park Improvements	50	1,029									1,079			1,079
Former Ward 3 Park Improvements	✓ 107										107			107
Former Ward 33 Park Improvements S37 & S42	300	342									642			642
Former Ward 33 PB Pilot Projects FY2018	113										113			113
Frank Faubert Woods Development	29	730									759			759
Glasgow St Parkette Ph. 2 Cecil CC Improvements		375									375			375
Gore Park & Area Park Development^	✓ 100	1,488									1,588			1,588

**Appendix 5 (continued)**

(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
Grand Avenue Park Expansion	521	4,200									4,721			4,721
Green Line - Geary Ave Parcels	467										467			467
Green Line - Lower Davenport Parcels	700	2,274									2,974			2,974
Heschel Park Improvements S42	70	920									990			990
Hickory Tree Road - New Park		773									773			773
High Park Movement Strategy	25	225									250			250
Humber Bay Park East - Rehabilitation of Ponds	3,288	1,500									4,788			4,788
Huron Washington Park Improvements Uof T	531										531			531
James Canning Gardens Redevelopment	381										381			381
Jane-Finch Area Park Improvements		100	400	500	500						1,500			1,500
Keeleisdale Park - Rebuild Stairs/Path/N.Sporting	30	893									923			923
Lambton Kingsway - Park Improvements S42/Donation	228										228			228
Land Adjacent to 2175 Lake Shore Blvd. W Jade Park	49	830									879			879
Lands South of Canoe Landing Park	200	599									799			799
LAP Terry Fox at 439 Queens Quay W	341										341			341
Lawrence Heights Ph1a-Baycrest Park	4,897	600									5,497			5,497
Lawrence Heights Ph1b-Greenway		1,002									1,002			1,002
Lawrence Heights Ph1f-Local Neighbourhood Pk	169	1,394									1,563			1,563
Lawrence Heights Phase 2 Parks					575	2,500	6,538				9,613			9,613
Leslie Grove Park Improvements (Hope Shelter)	5	85									90			90
Little Jamaica & Eglinton West NBHD Park Improve		100	400	500	500						1,500			1,500
Lower Yonge Park Development				5,000							5,000			5,000
Madelaine Park Improvements S42	5	215									220			220
Maple Leaf Forever Park Fencing Improvements	40										40			40
Market Lane Parkette Construction - S42	2,200	2,750									4,950			4,950
Media Hub Water's Edge Promenade			2,000								2,000			2,000



**Appendix 5 (continued)**

(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
Midtown (Yonge-Eglinton) Park Improvements	45	500	2,000	450							2,995			2,995
Miles Road Park Development	451										451			451
Moss Park - Park Redevelopment Design	300										300			300
Moss Park - Park Redevelopment Construction					2,000	7,025	1,175				10,200			10,200
Mount Dennis Area Park Improvements		100	400	500	500						1,500			1,500
Mouth of the Creek/Lower Garrison Creek Construction	2,500	14,598									17,098			17,098
North Park Improvements S37	793	500									1,293			1,293
Osler Park - Park Improvements	1,606										1,606			1,606
Park Develop 351 Lake Promenade Windows on Lake	56	250									306			306
Parkway Forest OLA S42	1,155										1,155			1,155
Pelmo Park Park Off Leash Area	30	620									650			650
Phoebe St/Soho Square - New Park Development	25	225									250			250
Pleasant View Participatory Budgeting Projects	180										180			180
Prescott Parkette Improvements		100									100			100
Priority Downtown Parks	500	620									1,120			1,120
Redpath Park Redevelopment S42	945	200									1,145			1,145
Riverdale Park East Top of Bank Improvements	140										140			140
Riverdale Park West - Access Improvements	744										744			744
Runnymede Park Improvements S37	775										775			775
Silverview Park Redevelopment Study S37	195										195			195
Six Points Park Expansion	362	750									1,112			1,112
St. Jamestown Open Space Construction		4,615									4,615			4,615
Scarborough Centre Area Park Development	100	500	2,400								3,000			3,000
St. Patrick's Square - Park Improvements S37	5	295									300			300
St. Clair Keele Park Improvements		100	400	1,500							2,000			2,000
Sunnydale Acres Park Improvements S37	122										122			122

Appendix 5 (continued)

(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
TO Core Park Master Planning	☑		160	220	220	220					820			820
TO Core Park Improvements-Variou Sites Ph A	☑			300	600	310					1,210			1,210
TO Core Park Improvements-Variou Sites Ph B	☑			300	600	310					1,210			1,210
Toronto Island Master Plan Implementation	☑	1,000	3,000								4,000			4,000
Toronto Island Park Implementation Phase 1	☑	875	2,500	2,850							6,225			6,225
Toronto Island Park Implementation Phase 2	☑			2,875	2,875	2,750					8,500			8,500
Toronto Island Park Implementation Phase 3	☑						1,100	1,100	1,100	1,075	4,375			4,375
Trinity Square Park Clock Tower		300									300			300
Turning Basin Park Development					200	2,000					2,200			2,200
Victoria Memorial Square Improvements S42		553	1,700								2,253			2,253
Village of Yorkville Park Lighting Improvements		460	100								560			560
Wallace Emerson (Galleria) Park & Fieldhouse Ph 1	☑		13,258								13,258			13,258
Wallace Emerson Park Redevelopment- Phase 2			150	300	4,775	4,775					10,000			10,000
Wallace Swanek Lighting S42		210									210			210
Ward 17 Participatory Budget Henry Farms S37		393									393			393
Weston Family Donations			515								515			515
Weston Tunnel Park Development			50	600							650			650
Yonge Street Linear Parks Improvement S42		4,000	1,100								5,100			5,100
CAMP(SGR) Parking Lots, Tennis Courts & Sports Pads		1,091				12,492	15,413	6,920	15,033	16,636	15,281		82,866	
Critical SOGR to Maintain Service - Parking Lots, Tennis Courts & Sports Pads		696	1,542			1,518	1,752	851	2,453	3,547	12,359		12,359	
FMP-Tennis Court Complex WO Lights (1) Muirlands		519									519			519
FMP-Tennis Court Complex WO Lights (2)		35	540								575			575
FMP-Tennis Court Complex WO Lights (3)								45	665		710			710
FMP-Tennis/Pickleball Complex Lights - South		70	990								1,060			1,060
FMP-Tennis/Pickleball Complex Lights - East			70	1,130							1,200			1,200
FMP-Tennis/Pickleball Complex Lights - North			70	1,130							1,200			1,200

**Appendix 5 (continued)**

(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
CAMP (SGR) Waterplays	1,325	3,100		298	1,707	2,015			3,081	3,828	15,354		15,354	
Critical SOGR to Maintain Service - Waterplays				30	210	248			656		1,144		1,144	
Play Enhancement Program	7,465	8,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	62,665			62,665
19 Western Battery Road Park Development S42	290										290			290
Alderwood Memorial Park Playground S37/S42	330										330			330
Bishop Park Playground Improvements		100									100			100
Caswell Park Playground Improvements	400										400			400
FMP-Fred Hamilton Playground Wading Pool Conversion	362										362			362
FMP-Maple Leaf Park New Splash Pad	1,180										1,180			1,180
FMP-Pelmo Park Splash Pad (1)	1,010										1,010			1,010
FMP-Ward 2 Splash Pad (5) Centennial Park	200	1,055									1,255			1,255
FMP-Ward 24 Splash Pad #2 (Scarborough Village)	200	1,048									1,248			1,248
L'Amoreaux Kidstown Improvements S42	2,950	5,973									8,923			8,923
Spring Garden Park (West) - New Playground	283										283			283
Topham Park Wading Pool Conversion		550									550			550
Ward 19 - Splash Pad Upgrade	200	1,046									1,246			1,246
Wigmore Park Splash Pad and Playground	225	1,247									1,472			1,472
Willowdale Park & Playground Improvements S37	380	700									1,080			1,080
Ward 16 Splash Pad & Pathway Improvements	20	1,000	65								1,085			1,085
FMP-Ward 16 Splash Pad (3) Ferrand Park	50	1,235	65								1,350			1,350
FMP-Ward 23 Splash Pad (4)		70	1,245	40							1,355			1,355
FMP-Ward 11 Wading Pool Convert to Splash Pad (1)			70	1,305	50						1,425			1,425
FMP-Ward 8 Wading Pool Convert to Splash Pad (2)		70	1,280	50							1,400			1,400
FMP-Ward 6 Splash Pad (6)					75	1,350	50				1,475			1,475
FMP-Ward 15 Splash Pad (7)						75	1,375	50			1,500			1,500
FMP-Splash Pad (8)							90	1,400	60		1,550			1,550

**Appendix 5 (continued)**

(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
FMP-Wading Pool Convert to Splash Pad (3)								90	1,425	60	1,575			1,575
CAMP (SGR) Pools	2,177	5,609	3,668	5,669	7,998	13,691	8,240	6,788	7,486	9,472	70,798		70,798	
Critical SOGR to Maintain Service - Pools	5,832	2,367	85	261	962	1,917	1,218	1,216	1,930		15,788		15,788	
FMP-Davisville Community Pool - Design & Construction	1,648	38,045	20,150								59,843			59,843
Goulding Pool Shade Treatment S37	200										200			200
Blantyre ODP Improvements S37 S42		4,167									4,167			4,167
Heron Park Outdoor Pool - New Lighting	60										60			60
FMP-Scadding Court Pool Replacement Design & Construction							625	8,750	875		10,250			10,250
FMP-Waterfront West Pool Addition (1) Design & Construction								600	21,000	20,400	42,000			42,000
CAMP (SGR) Arenas	23,618	21,817	19,610	14,158	8,925	1,746	4,347	4,974	4,031	12,228	115,454		115,454	
Critical SOGR to Maintain Service -Arenas & Artificial Ice Rinks	18,219	8,776	7,583	7,368	1,770	334	1,003	3,288	12,054		60,395		60,395	
FMP Don Mills Community Recreation Facility Design	500	950	1,500	700	650	600	400	400			5,700			5,700
FMP Don Mills Community Recreation Facility-Construction				20,000	35,000	35,000	35,000	35,000			160,000			160,000
High Park AIR - Garage for Zamboni		174									174			174
FMP-Skating Trail (Centennial Park)	1,515	2,550									4,065			4,065
FMP-Skating Trail (2)							375	5,880			6,255			6,255
FMP-Artificial Ice Rink (1) Design & Construction Fountainhead Park	569	3,915									4,484			4,484
FMP-Ward 21 Artificial Ice Rink (2)		350	6,100	200							6,650			6,650
FMP-Artificial Ice Rink (3) Design									65	735	800			800
FMP-Arena Redevelopment-Twin Pad Design								500	1,500	5,000	7,000			7,000
FMP-Arena Repurpose (1)								40	300	80	420			420
FMP-Arena Repurpose (2)									40	390	430			430
CAMP (SGR) Trails, Pathways & Bridges	1,588	2,021	3,196	1,194	4,282	842	10,365	3,861	8,133	8,981	44,463		44,463	
Critical SOGR to Maintain Service - Trails, Pathways & Bridges									1,506		1,506		1,506	
Cornell Park Lighting	485										485			485
												485		

**Appendix 5 (continued)**

(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
East Don Trail Construction	642	3,900									4,542			4,542
East Don Trail Construction & NIF Contribution		6,720									6,720			6,720
York Beltline Trail Improvements	50	1,285									1,335			1,335
Bridge to Mississauga via Etobicoke Valley Park		100									100			100
Green Line Study, Design & Construction	☑	971									971			971
John Street Corridor	☑	500									1,000			1,000
S Keelesdale Pk-Stair Improv NE Corner Eglinton		251									251			251
Sherway Trail		121									121			121
South Mimico Trail		522									522			522
City Wide Environmental Initiatives	☑	3,225	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	32,250		32,250	
City Wide Environmental Initiatives- Ravine NIF Contribution	☑		2,736								2,736			2,736
Community Gardens Program	200	100	100	100	100	100	100	100	100	100	1,100			1,100
Cudmore Creek Wetland and Trailhead	770										770		770	
Green Line - Construction	☑		300								300			300
Mud Creek Phase 2	☑		232								232			232
Wilket Creek Phase 3	☑	1,075									1,075			1,075
Community Access to Ravines		398									398		398	
2017 High Lake Effect - Flooding Damage & Repairs	☑	1,400	1,318	3,536							6,254		6,254	
2018 Wind Storm Damages	☑	6,040	3,579	5,171							14,790		14,790	
CAMP (SGR) SF Building & Structures	6,803	2,624	1,550	1,286	4,892	2,836	14,175	5,274	7,134	7,273	53,847		53,847	
Critical SOGR to Maintain Service-Special Facilities Buildings & Structures		3,061	942	129	549	434	2,081	934	1,520		9,650		9,650	
CAMP(SGR) Waterfront, Marine,Fountains &Seawalls	2,498	2,517	2,872	4,711	6,118	2,738	5,351	4,314	3,589	7,473	42,181		42,181	
Critical SOGR to Maintain Service-Waterfront	941	979	3,354	4,662	5,205	1,918	4,917	3,728	875		26,579		26,579	
Golf Courses Rehabilitation	875	500	500	500	500	500	500	500	500	500	5,375		5,375	
Ferry Vessel Replacement #1 & #2, Design, Construction & Infrastructure	☑	33,644	51,845								85,489			85,489
Jack Layton Ferry Terminal improvements	☑		200	2,000							2,200			2,200

Appendix 5 (continued)

(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
Lifeguard Stations and Stands	20	750	780								1,550			1,550
Centennial Park Ski Hill Repurposing	410										410			410
Franklin Children's Garden - Wetland Restoration	5	300									305			305
High Park Forestry School Building Phase 2 S37	3,065	2,095									5,160			5,160
Maple Leaf Cottage Renovation S42	5	320									325			325
University Avenue Median Park Improvements	52										52		52	
University Avenue Median Park Improvements	-52										-52		-52	
PLFP Parks Yard		1,000									1,000			1,000
Riverdale Farm Simpson House		203									203			203
CAMP (SGR) Community Centres	6,060	1,162	2,300	3,383	19,479	26,965	21,150	15,339	8,427	16,023	120,288		120,288	
Critical SOGR to Maintain Service - Community Centres	2,577	7,362	205	485	2,648	3,817	2,486	1,921	1,862		23,363		23,363	
York CC Green Roof & Site Work	340										340			340
Oriole CC Gymnasium Addition	216										216			216
Oriole CC Gymnasium Addition	-216										-216			-216
FMP-Ethenonnhawahstihnen CC Indoor Play Space	950										950			950
FMP-North East Scarborough CC-Design & Construction	11,801	29,986									41,787			41,787
FMP-East Bayfront Community Centre	5,700	4,000									9,700			9,700
FMP-Wallace Emerson (Galleria) Redevelopment	7,000	56,680									63,680			63,680
505 Richmond YMCA Funding		21,000									21,000			21,000
FMP-Etobicoke Civic Centre Community Centre	6,150	25,982	28,803	11,927	4,000	3,342					80,204			80,204
FMP-Western North York New CC (#5) Construction	3,000	37,909	49,712	39,000							129,621			129,621
FMP-40 Wabash Parkdale New CC (#7) Design & Construction	1,665	30,600	29,300	27,300	26,300						115,165			115,165
FMP Lawrence Heights Community Centre - Design	455	1,500	1,962	500	250	250					4,917			4,917
FMP Lawrence Heights Community Centre-Construction			25,000	31,000	31,000	31,500	4,500				123,000			123,000
FMP John Innes CRC Redevelopment (3) - Design	800	2,940	1,100	600	200	200					5,840			5,840
FMP John Innes CRC Redevelopment (3)-Construction				14,000	28,000	17,000					59,000			59,000

Appendix 5 (continued)

(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
FMP-Newtonbrook CC Development		10,000									10,000			10,000
FMP-Masaryk-Cowan CRC Redevelopment (4) Design	150	1,600	1,750	300	250	250	200				4,500			4,500
FMP-Masaryk-Cowan CRC Redevelop (4) Construction				20,000	7,900						27,900			27,900
FMP-Downtown (Ramsden) CRC (1) Design	100	500	1,400	1,500	250	250	250	200	50		4,500			4,500
FMP-Downtown (Ramsden) CRC (1) Construction					30,000	30,000	30,000	30,000	5,000		125,000			125,000
FMP-Jenner Jean Marie Space Addition (1) Study & Design		40	510								550			550
FMP-Jenner Jean Marie Space Addition (1) Construction			4,150								4,150			4,150
FMP-Central Etobicoke CRC (1) Construction			20,000	30,000	30,000	21,500					101,500			101,500
FMP-Main Square CC Redevelopment Design & Construction					700	2,000	22,500	10,930	350		36,480			36,480
FMP-Falstaff CC Redevelopment (6) Design & Construction						500	1,750	22,750	30,500	31,510	87,010			87,010
FMP-Scarborough Centennial RC Redevelop (5) Design & Construction						500	1,750	22,750	30,500	6,650	62,150			62,150
FMP-SW Scarborough CRC (2) Design & Construction							500	1,750	23,000	21,250	46,500			46,500
FMP-North Rexdale CRC (3) Design & Construction								500	1,750	24,750	27,000			27,000
FMP-Program Space Addition (2)								100	2,500	2,400	5,000			5,000
FMP-Stan Wadlow Clubhouse Redevelopment (8) Design								500	1,500	1,751	3,751			3,751
FMP-Scarborough Gymnasium Addition (1) Design & Construction								350	6,350	13,800	20,500			20,500
FMP-Dennis R Timbrell RC Redevelopment (7) Design									500	3,420	3,920			3,920
FMP-Downsview CRC Design									500	7,500	8,000			8,000
FMP-Albion Pool and Health Club-Redevelopment									500	4,860	5,360			5,360
FMP-North York Gymnasium Addition (3) Design									350	1,400	1,750			1,750
FMP-Golden Mile CRC Development										100	100			100
FMP-Program Space Addition (3) Design										500	500			500
IT-Registration, Permitting & Licensing CLASS	7,500	11,546	2,285								21,331			21,331
IT-Operational Modernization	1,297	1,455	2,427								5,179			5,179
IT-Operational Modernization			-1,112								-1,112			-1,112
IT-311 Customer Service Strategy	620										620			620

**Appendix 5 (continued)**

(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
IT-Modernization Roadmap	180										180			180
IT-PFR Public Wi-Fi Initiative	1,610										1,610			1,610
IT-Digital Infrastructure	79										79			79
IT-PFR Digital Strategy and Transformation	1,032	983	350								2,365			2,365
IT-PFR Digital Experience	1,205	640									1,845			1,845
IT-PFR Digital Experience	-558	-42									-600			-600
IT-PFR Network Connectivity Improvements	1,350	1,786	1,344								4,480			4,480
IT-Ferry Ticketing Electronic Payment Solution	124	149									273			273
IT-Digital Signage	200	600	800	400							2,000			2,000
FIFA World Cup 2026 Centennial Park Training Site Improvements	27,528	13,375									40,903			40,903
<b>Total Expenditures</b>	<b>321,244</b>	<b>664,445</b>	<b>402,831</b>	<b>350,825</b>	<b>376,350</b>	<b>314,603</b>	<b>260,518</b>	<b>302,342</b>	<b>292,810</b>	<b>299,935</b>	<b>3,585,903</b>	<b>1,587</b>	<b>979,865</b>	<b>2,604,451</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
PFR Reconciliation & Indigenous Placemaking Program	100	1,985	3,000	3,000	2,127						10,212	10,212		
Signage		30	270								300	300		
Critical Imminent Service Disruption	5,000										5,000			5,000
Various Buildings-Facility Rehabilitation	5,000										5,000			5,000
Capital Asset Management Planning	1,391	1,200									2,591	2,591		
Various Buildings & Parks Accessibility Program	5,810	2,500									8,310	8,310		
Investigation & Pre-Engineering SI&G	750	750									1,500	1,500		
Facility Signage		250									250	250		
Parkland Acquisition	3,500	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	24,908	268,408	268,408		
37 Norton Ave Expropriation for John McKenzie Park	351	117									468	468		
468-470 Queen St W Parkland Acquisition	135										135	135		
705 Progress Avenue - Remediation					200						200	200		
76 Coral Gable Drive Acquisition	218										218	218		
Acquisition of Land in Vicinity of 1500 St. Clair		1,821									1,821	1,821		
Green Line - Remediation	400	300									700	700		
Market Lane Parkette Remediation	42										42	42		
CAMP (SGR) ORC Facilities	141	92									233	233		
Critical SOGR to Maintain Service - Outdoor Recreation Centres		1,754	155								1,909			1,909
Sports Fields Program	2,000	1,000									3,000	3,000		
Washrooms Enhancement Program	400	915									1,315	1,315		
Bluffer's Park Washroom Improvements	579	5,900									6,479	6,479		
Clydesdale Tennis Clubhouse Improvements	200										200	200		
East Mall Park New Fitness Equipment S42	158										158	158		
Eglinton Flats Park New Fitness Equipment S42	158										158	158		
Former Ward 3 Baseball Improvements S42(Glen Agar)	159										159	159		
Humber Bay East - New Building S37/S45	1,000	8,120									9,120	9,120		

Appendix 5a (continued)

(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
Jean Sibelius Square Fitness Equipment	50										50			50
Park Lawn Track S42	410										410	410		
Topham Park Clubhouse Improvements S37	1,383										1,383	1,383		
FMP Basketball Full Court		280									280	280		
FMP Basketball Full Court - Tom Riley Pk	137										137	137		
FMP-Basketball Full Court - Stephen Leacock Park	17	263									280	280		
FMP-Cricket Pitch (1)	493										493	493		
FMP-Cricket Pitch (2) Centennial Park		935									935			935
FMP-Fieldhouse #1 Design & Construct Centennial Pk		570	1,595								2,165			2,165
FMP-Mini-Soccer Field (1)	55										55	55		
FMP-Mini-Soccer Field (1)	20										20	20		
FMP-Outdoor RC Improvements				200							200	200		
FMP-Skate Spots (2) Design & Construction	50	700									750	750		
FMP-Skateboard Park (1) North District Earl Bales	285	2,250									2,535	2,535		
FMP-Skateboard Park (2) Confederation Park	50	520	1,630								2,200			2,200
FMP-Sports Bubble Stadium Site (1)	72	1,270									1,342	1,342		
FMP-Sports Field Improvements	120	380	820								1,320	1,320		
Various Parks - Parks Rehabilitation	5,000										5,000			5,000
Master Planning & Engagement	1,450	2,574									4,024	4,024		
Parks Plan FY2018	100										100	100		
Wayfinding for Parks and Trails	658										658	658		
Wayfinding for Parks and Trails NIF		1,000									1,000			1,000
10 Ordnance Street Development - Design & Construction S42	15	4,750	639								5,404	5,404		
1001 Ellesmere Road - Park Development	500										500	500		
15 Wellesley Street East - Park Development		1,000	3,500								4,500	4,500		
150 Sterling - Above Base Park Development		110	1,280								1,390	1,390		

Appendix 5a (continued)

(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
1500 St. Clair Avenue West - New Park Development		60	940								1,000	1,000		
174-180 Broadway Avenue Above Base Development	580										580	580		
20 Castlefield Avenue - New Park	155	2,500	1,545								4,200			4,200
223 Gladys Allison Pl - Lee Lifeson Park Expansion	483										483	483		
229 Richmond Street Park Development S37	500	1,000	8,386								9,886	9,886		
25 Oakcrest Park Development S42	15										15	15		
2740 Lawrence Ave E - New Park		100									100			100
318 Queens Quay W/Rees Pk Development Construction	331	2,000	11,000								13,331	13,331		
320 Markham - Park Development	30	750									780	780		
34 Hanna Avenue - Park Development		250	450	4,800							5,500	5,500		
37 Norton Ave/John McKenzie Park Development	40	460									500	500		
464-470 Queen St W - Park Development	60	1,045	1,000								2,105	2,105		
51 Drewry Avenue and Inez Court - Park Development		200	600	4,000	5,200						10,000	10,000		
51 Sussex Ave (666 Spadina) Above Base Pk Development	570										570	570		
55 Isaac Devins Blvd/3035 Weston Rd Blk 79 Development	492										492	492		
57 Brock Avenue - Park Development	18	180									198	198		
640 Lansdowne Avenue - Park Development		70	1,060								1,130	1,130		
64A Thirteenth St - Colonel Samuel Smith Pk Expansion	10	390									400	400		
652 Eastern Above Base Park Development		27	370								397	397		
705 Progress Avenue - Ph 1 Park Development						90	1,419				1,509	1,509		
76 Coral Gable Drive Park Development	30	1,070									1,100	1,100		
Alexandra Park - Park Improvements	884										884	884		
Allan Gardens Improvements Construction - S42	75										75	75		
Aneta Circle Parkette Improvements	500										500	500		
Aneta Circle Parkette Improvements	-500										-500		-500	
Anniversary Park - Development	370										370	370		

**Appendix 5a (continued)**

(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
Apted Park Design - S37		50									50	50		
Balmoral Park Improvements S37	290	200									490	490		
Barbara Hall Park Redevelopment S37	285										285	285		
Bathurst Quay - Canada Malting Waterfront Plaza	4,000	2,000									6,000	6,000		
Bayview Village Participatory Budgeting Projects	330										330	330		
Bob Acton Park Improvements S42	35										35	35		
Brookdale Park Lighting Improvements	20	355									375			375
Centennial Park Master Plan Ph1 Implementation	895	2,300									3,195	3,195		
Centennial Park Trail Improvements		750									750	750		
Cloud Gardens Park Improvements	30	343									373	373		
College Park Railing Improvements	160										160	160		
Corktown Common Neighbourhood OLA	497										497	497		
Corktown Parks S42	2,269	438									2,707	2,707		
David Crombie Park Revitalization & Area Parks	500	3,550	12,753								16,803	16,803		
Dieppe Park Improvements - Phase 2	400	485									885	885		
Dunkip Park Development	462	935									1,397	1,397		
Eastern Beaches Improvements - Contribution	221										221	221		
Edwards Gardens Improvements	2,034	4,200									6,234	6,234		
Eglinton Park Master Plan Implementation	759	3,050	3,000								6,809	6,809		
Elie Wiesel Park Improvements S37	490										490	490		
Etobicoke City Centre Park - Design & Construction	360	486	3,185	1,675							5,706	5,706		
Facilities Master Plan Implementation Planning	316	360	360								1,036	1,036		
Fairfield Park - Park Improvements S42	22	190									212	212		
Fleet for Park Operation	120	426									546	546		
Fleet for Water Asset Activation	1,125										1,125	1,125		
Fleet to Improve Winter Access in Parks	315										315	315		

Appendix 5a (continued)

(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
Fleet-Area Maintenance (Ph 2 of Tree Serv. 2011)	701										701	701		
FMP-Dogs Off Leash Area (1) Bob Hunter Park	490										490	490		
FMP-Dogs Off Leash Area (2)	35	500									535			535
Former Ward 19 Park Improvements	244										244	244		
Former Ward 24 Park Improvements	50	1,029									1,079	1,079		
Former Ward 3 Park Improvements	107										107	107		
Former Ward 33 Park Improvements S37 & S42	300	342									642	642		
Former Ward 33 PB Pilot Projects FY2018	113										113	113		
Frank Faubert Woods Development	29	730									759	759		
Glasgow St Parkette Ph. 2 Cecil CC Improvements											375	375		
Gore Park & Area Park Development^	100	1,488									1,588	1,588		
Grand Avenue Park Expansion	521	4,200									4,721	4,721		
Green Line - Geary Ave Parcels	467										467	467		
Green Line - Lower Davenport Parcels	700	2,274									2,974	2,974		
Heschel Park Improvements S42	70	920									990	990		
Hickory Tree Road - New Park											773			773
High Park Movement Strategy	25	225									250			250
Humber Bay Park East - Rehabilitation of Ponds	3,288	1,500									4,788	4,788		
Huron Washington Park Improvements Uof T	531										531	531		
James Canning Gardens Redevelopment	381										381	381		
Keeleesdale Park - Rebuild Stairs/Path/N.Sporting	30	893									923	923		
Lambton Kingsway - Park Improvements S42/Donation	228										228	228		
Land Adjacent to 2175 Lake Shore Blvd. W Jade Park	49	830									879	879		
Lands South of Canoe Landing Park	200	599									799	799		
LAP Terry Fox at 439 Queens Quay W	341										341	341		
Lawrence Heights Ph1a-Baycrest Park	4,897	600									5,497	5,497		

**Appendix 5a (continued)**

(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
Lawrence Heights Ph1b-Greenway		1,002									1,002	1,002		
Lawrence Heights Ph1f-Local Neighbourhood Pk	169	1,394									1,563	1,563		
Leslie Grove Park Improvements (Hope Shelter)	5	85									90	90		
Little Jamaica & Eglinton West NBHD Park Improve		100	400	500	500						1,500			1,500
Madelaine Park Improvements S42	5	215									220	220		
Maple Leaf Forever Park Fencing Improvements	40										40	40		
Market Lane Parkette Construction - S42	2,200	2,750									4,950	4,950		
Midtown (Yonge-Eglinton) Park Improvements	45	500	2,000	450							2,995	2,995		
Miles Road Park Development	451										451	451		
Moss Park - Park Redevelopment Design	300										300	300		
Mouth of the Creek/Lower Garrison Creek Construction	2,500	14,598									17,098	17,098		
North Park Improvements S37	793	500									1,293	1,293		
Osler Park - Park Improvements	1,606										1,606	1,606		
Park Develop 351 Lake Promenade Windows on Lake	56	250									306	306		
Parkway Forest OLA S42	1,155										1,155	1,155		
Pelmo Park Park Off Leash Area	30	620									650			650
Phoebe St/Soho Square - New Park Development	25	225									250	250		
Pleasant View Participatory Budgeting Projects	180										180	180		
Prescott Parkette Improvements		100									100	100		
Priority Downtown Parks	500	620									1,120	1,120		
Redpath Park Redevelopment S42	945	200									1,145	1,145		
Riverdale Park East Top of Bank Improvements	140										140	140		
Riverdale Park West - Access Improvements	744										744	744		
Runnymede Park Improvements S37	775										775	775		
Silverview Park Redevelopment Study S37	195										195	195		
Six Points Park Expansion	362	750									1,112	1,112		

Appendix 5a (continued)

(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
St. Jamestown Open Space Construction		4,615									4,615	4,615		
Scarborough Centre Area Park Development	100	500	2,400								3,000	3,000		
St. Patrick's Square - Park Improvements S37	5	295									300	300		
St.Clair Keele Park Improvements		100	400	1,500							2,000	2,000		
Sunnydale Acres Park Improvements S37	122										122	122		
TO Core Park Master Planning		160	220	220	220						820	820		
TO Core Park Improvements-Various Sites Ph A			300	600	310						1,210	1,210		
Toronto Island Master Plan Implementation	1,000	3,000									4,000	4,000		
Toronto Island Park Implementation Phase 1	875	2,500	2,850								6,225	6,225		
Trinity Square Park Clock Tower	300										300	300		
Victoria Memorial Square Improvements S42	553	1,700									2,253	2,253		
Village of Yorkville Park Lighting Improvements	460	100									560	560		
Wallace Emerson (Galleria) Park & Fieldhouse Ph 1		13,258									13,258	13,258		
Wallace Emerson Park Redevelopment- Phase 2		150	300	4,775	4,775						10,000			10,000
Wallace Swanek Lighting S42	210										210	210		
Ward 17 Participatory Budget Henry Farms S37	393										393	393		
Weston Family Donations		515									515	515		
Weston Tunnel Park Development		50	600								650	650		
Yonge Street Linear Parks Improvement S42	4,000	1,100									5,100	5,100		
CAMP(SGR) Parking Lots, Tennis Courts & Sports Pads	1,091										1,091	1,091		
Critical SOGR to Maintain Service - Parking Lots, Tennis Courts & Sports Pads	696	1,542									2,238			2,238
FMP-Tennis Court Complex WO Lights (1) Muirlands	519										519	519		
FMP-Tennis Court Complex WO Lights (2)	35	540									575			575
FMP-Tennis/Pickleball Complex Lights - South	70	990									1,060	1,060		
CAMP (SGR) Waterplays	1,325	3,100									4,425	4,425		
Play Enhancement Program	7,465	3,000									10,465	10,465		

**Appendix 5a (continued)**

(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
19 Western Battery Road Park Development S42	290										290	290		
Alderwood Memorial Park Playground S37/S42	330										330	330		
Bishop Park Playground Improvements		100									100			100
Caswell Park Playground Improvements	400										400			400
FMP-Fred Hamilton Playground Wading Pool Conversion	362										362	362		
FMP-Maple Leaf Park New Splash Pad	1,180										1,180	1,180		
FMP-Pelmo Park Splash Pad (1)	1,010										1,010	1,010		
FMP-Ward 2 Splash Pad (5) Centennial Park	200	1,055									1,255			1,255
FMP-Ward 24 Splash Pad #2 (Scarborough Village)	200	1,048									1,248	1,248		
L'Amoreaux Kidstown Improvements S42	2,950	5,973									8,923	8,923		
Spring Garden Park (West) - New Playground	283										283	283		
Topham Park Wading Pool Conversion		550									550			550
Ward 19 - Splash Pad Upgrade	200	1,046									1,246	1,246		
Wigmore Park Splash Pad and Playground	225	1,247									1,472	1,472		
Willowdale Park & Playground Improvements S37	380	700									1,080	1,080		
Ward 16 Splash Pad & Pathway Improvements	20	1,000	65								1,085			1,085
FMP-Ward 16 Splash Pad (3) Ferrand Park	50	1,235	65								1,350	1,350		
FMP-Ward 23 Splash Pad (4)		70	1,245	40							1,355			1,355
CAMP (SGR) Pools	2,177	5,609	3,668								11,454	11,454		
Critical SOGR to Maintain Service - Pools	5,832	2,367	85								8,284			8,284
FMP-Davisville Community Pool - Design & Construction	1,648	38,045	20,150								59,843	59,843		
Goulding Pool Shade Treatment S37	200										200	200		
Blantyre ODP Improvements S37 S42		4,167									4,167	4,167		
Heron Park Outdoor Pool - New Lighting	60										60			60
CAMP (SGR) Arenas	23,618	21,817	19,610								65,045	65,045		
Critical SOGR to Maintain Service -Arenas & Artificial Ice Rinks	18,219	8,776	7,583								34,578			34,578



**Appendix 5a (continued)**

(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
FMP Don Mills Community Recreation Facility Design	500	950	1,500	700	650	600	400	400			5,700	5,700		
High Park AIR - Garage for Zamboni		174									174	174		
FMP-Skating Trail (Centennial Park)	1,515	2,550									4,065	4,065		
FMP-Artificial Ice Rink (1) Design & Construction Fountainhead Park	569	3,915									4,484	4,484		
CAMP (SGR) Trails, Pathways & Bridges	1,588	2,021	3,196								6,805	6,805		
Cornell Park Lighting	485										485	485		
East Don Trail Construction & NIF Contribution	642	3,900									4,542	4,542		
East Don Trail Construction & NIF Contribution		6,720									6,720		6,720	
York Beltline Trail Improvements	50	1,285									1,335	1,335		
Bridge to Mississauga via Etobicoke Valley Park		100									100	100		
Green Line Study, Design & Construction		971									971	971		
John Street Corridor	500	500									1,000	1,000		
S Keeleisdale Pk-Stair Improv NE Corner Eglinton		251									251	251		
Sherway Trail		121									121	121		
South Mimico Trail		522									522	522		
City Wide Environmental Initiatives	3,225	5,025									8,250	8,250		
City Wide Environmental Initiatives- Ravine NIF Contribution		2,736									2,736			2,736
Community Gardens Program	200										200	200		
Cudmore Creek Wetland and Trailhead	770										770	770		
Green Line - Construction		300									300	300		
Mud Creek Phase 2		232									232	232		
Wilket Creek Phase 3	1,075										1,075	1,075		
Community Access to Ravines	398										398	398		
2017 High Lake Effect - Flooding Damage & Repairs	1,400	1,318	3,536								6,254	6,254		
2018 Wind Storm Damages	6,040	3,579	5,171								14,790	14,790		
CAMP (SGR) SF Building & Structures	6,803	2,624	1,550								10,977	10,977		

Appendix 5a (continued)

(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
Critical SOGR to Maintain Service-Special Facilities Buildings & Structures		3,061	942								4,003			4,003
CAMP(SGR) Waterfront, Marine,Fountains &Seawalls	2,498	2,517	2,872								7,887	7,887		
Critical SOGR to Maintain Service-Waterfront	941	979	3,354								5,274			5,274
Golf Courses Rehabilitation	875										875	875		
Ferry Vessel Replacement #1 & #2, Design, Construction & Infrastructure	33,644	51,845									85,489	85,489		
Jack Layton Ferry Terminal improvements		200	2,000								2,200			2,200
Lifeguard Stations and Stands	20	750	780								1,550	1,550		
Centennial Park Ski Hill Repurposing	410										410	410		
Franklin Children's Garden - Wetland Restoration	5	300									305	305		
High Park Forestry School Building Phase 2 S37	3,065	2,095									5,160	5,160		
Maple Leaf Cottage Renovation S42	5	320									325	325		
University Avenue Median Park Improvements	52										52	52		
University Avenue Median Park Improvements	-52										-52		-52	
PLFP Parks Yard		1,000									1,000			1,000
Riverdale Farm Simpson House		203									203	203		
CAMP (SGR) Community Centres	6,060	1,162	2,300								9,522	9,522		
Critical SOGR to Maintain Service - Community Centres	2,577	7,362	205								10,144			10,144
York CC Green Roof & Site Work	340										340	340		
Oriole CC Gymnasium Addition	216										216	216		
Oriole CC Gymnasium Addition	-216										-216		-216	
FMP-Ethenonnhawahstihnen CC Indoor Play Space	950										950	950		
FMP-North East Scarborough CC-Design & Construction	11,801	29,986									41,787	41,787		
FMP-East Bayfront Community Centre	5,700	4,000									9,700	9,700		
FMP-Wallace Emerson (Galleria) Redevelopment	7,000	56,680									63,680	63,680		
505 Richmond YMCA Funding		21,000									21,000	21,000		
FMP-Etobicoke Civic Centre Community Centre	6,150	25,982	28,803	11,927	4,000	3,342					80,204	80,204		

Appendix 5a (continued)

(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
FMP-Western North York New CC (#5) Construction	3,000	37,909	49,712	39,000							129,621	129,621		
FMP-40 Wabash Parkdale New CC (#7) Design & Construction	1,665	30,600	29,300	27,300	26,300						115,165	115,165		
FMP Lawrence Heights Community Centre - Design	455	1,500	1,962	500	250	250					4,917	4,917		
FMP John Innes CRC Redevelopment (3) - Design	800	2,940	1,100	600	200	200					5,840	5,840		
FMP John Innes CRC Redevelopment (3)-Construction				14,000	28,000	17,000					59,000	59,000		
FMP-Masaryk-Cowan CRC Redevelopment (4) Design	150	1,600	1,750	300	250	250	200				4,500	4,500		
FMP-Downtown (Ramsden) CRC (1) Design	100	500	1,400	1,500	250	250	250	200	50		4,500	4,500		
FMP-Jenner Jean Marie Space Addition (1) Study & Design		40	510								550	550		
IT-Registration, Permitting & Licensing CLASS	7,500	11,546	2,285								21,331	21,331		
IT-Operational Modernization	1,297	1,455	2,427								5,179	5,179		
IT-Operational Modernization			-1,112								-1,112		-1,112	
IT-311 Customer Service Strategy	620										620	620		
IT-Modernization Roadmap	180										180	180		
IT-PFR Public Wi-Fi Initiative	1,610										1,610	1,610		
IT-Digital Infrastructure	79										79	79		
IT-PFR Digital Strategy and Transformation	1,032	983	350								2,365	2,365		
IT-PFR Digital Experience	1,205	640									1,845	1,845		
IT-PFR Digital Experience	-558	-42									-600		-600	
IT-PFR Network Connectivity Improvements	1,350	1,786	1,344								4,480	4,480		
IT-Ferry Ticketing Electronic Payment Solution	124	149									273			273
IT-Digital Signage	200	600	800	400							2,000			2,000
FIFA World Cup 2026 Centennial Park Training Site Improvements	27,528	13,375									40,903	10,740		30,163
<b>Total Expenditure (including carry forward from 2023)</b>	<b>321,244</b>	<b>631,580</b>	<b>297,516</b>	<b>147,987</b>	<b>103,232</b>	<b>51,982</b>	<b>32,269</b>	<b>30,600</b>	<b>30,050</b>	<b>24,908</b>	<b>1,671,368</b>	<b>1,517,213</b>	<b>4,240</b>	<b>149,915</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
Critical Imminent Service Disruption	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	45,000		45,000	
Various Buildings-Facility Rehabilitation	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	45,000		45,000	
Capital Asset Management Planning		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	9,600		9,600	
Various Buildings & Parks Accessibility Program		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	20,000			20,000
Investigation & Pre-Engineering SI&G		750	750	750	750	750	750	750	750	6,000			6,000
CAMP (SGR) ORC Facilities				4,444	2,836	549	13,739	11,483	10,297	43,348		43,348	
Critical SOGR to Maintain Service - Outdoor Recreation Centres			479	1,504	411	283	1,210	1,425		5,312		5,312	
Sports Fields Program		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	8,000		8,000	
PLFP Pavilion			5,000							5,000			5,000
FMP Basketball Full Court	15	285								300			300
FMP Basketball Full Court	15	285								300			300
FMP-Basketball Full Courts Program		15	305	310	320	320	325	335	340	2,270			2,270
FMP-Bike Park (1) Scarborough		55	885							940			940
FMP-BMX Features (1)	20	280								300			300
FMP-BMX Features (2)			20	295						315			315
FMP-Clubhouse Design & Construction (1)	250	2,500	300							3,050			3,050
FMP-Clubhouse Design & Construction (2)						350	3,560	440		4,350			4,350
FMP-Cricket Pitch (3)	40	660								700			700
FMP-Cricket Pitch (4)		40	660							700			700
FMP-Cricket Pitch (5)			45	690						735			735
FMP-Fieldhouse (2) Design & Construction		80	600	1,820						2,500			2,500
FMP-Mini-Soccer Field (2)	5	80								85			85
FMP-Mini-Soccer Field (3)	5	80								85			85
FMP-Mini-Soccer Field (4)		5	90							95			95
FMP-Multi-Use Field-Artificial Turf (1)	145	2,305								2,450			2,450
FMP-Multi-Use Field-Artificial Turf (2)	145	2,305								2,450			2,450

**Appendix 5b (continued)**

(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
FMP-Multi-Use Field-Artificial Turf (3)		155	2,420							2,575			2,575
FMP-Multi-Use Field-Artificial Turf (4)				170	2,655					2,825			2,825
FMP-Outdoor RC Improvements				2,500	2,500	2,500	2,500	2,500	2,500	15,000			15,000
FMP-Skate Spots Program	25	405	430	475	960	1,010	1,060	1,110	1,150	6,625			6,625
FMP-Skateboard Park (3) South District		75	500	1,700						2,275			2,275
FMP-Ward 2 Skateboard Park (4) Centennial Park		75	500	1,700						2,275			2,275
FMP-Soccer Field (2)	40	585								625			625
FMP-Soccer Field (3)			40	645						685			685
FMP-Soccer Field (4)				45	680					725			725
FMP-Soccer Field (5)						50	750			800			800
FMP-Soccer Field (6)							50	785		835			835
FMP-Sports Bubble Stadium Site (2)		100	1,550							1,650			1,650
FMP-Sports Bubble Stadium Site (3)						115	1,800			1,915			1,915
FMP-Sports Field Improvements		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	9,600			9,600
Various Parks - Parks Rehabilitation	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	45,000		45,000	
Master Planning & Engagement		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	12,000			12,000
705 Progress Avenue - Ph 2 Park Development							700			700			700
Apted Park Construction		700								700			700
David Crombie Park Revitalization & Area Parks			300	1,500	5,423					7,223			7,223
Eglinton Park Master Plan Implementation			250	2,000						2,250			2,250
FMP-Dogs Off Leash Area (3)		35	550							585			585
FMP-Dogs Off Leash Area (4)				40	610					650			650
FMP-Dogs Off Leash Area (5)						45	670			715			715
Jane-Finch Area Park Improvements	100	400	500	500						1,500			1,500
Lawrence Heights Phase 2 Parks				575	2,500	6,538				9,613			9,613
Lower Yonge Park Development			5,000							5,000			5,000

**Appendix 5b (continued)**

(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
Media Hub Water's Edge Promenade		2,000								2,000			2,000
Moss Park - Park Redevelopment Construction				2,000	7,025	1,175				10,200			10,200
Mount Dennis Area Park Improvements	100	400	500	500						1,500			1,500
TO Core Park Improvements-Various Sites Ph B			300	600	310					1,210			1,210
Toronto Island Park Implementation Phase 2			2,875	2,875	2,750					8,500			8,500
Toronto Island Park Implementation Phase 3						1,100	1,100	1,100	1,075	4,375			4,375
Turning Basin Park Development				200	2,000					2,200			2,200
CAMP(SGR) Parking Lots, Tennis Courts & Sports Pads				12,492	15,413	6,920	15,033	16,636	15,281	81,775		81,775	
Critical SOGR to Maintain Service - Parking Lots, Tennis Courts & Sports Pads				1,518	1,752	851	2,453	3,547		10,121		10,121	
FMP-Tennis Court Complex WO Lights (3)						45	665			710			710
FMP-Tennis/Pickleball Complex Lights - East	70	1,130								1,200			1,200
FMP-Tennis/Pickleball Complex Lights - North	70	1,130								1,200			1,200
CAMP (SGR) Waterplays			298	1,707	2,015			3,081	3,828	10,929		10,929	
Critical SOGR to Maintain Service - Waterplays			30	210	248			656		1,144		1,144	
Play Enhancement Program	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	52,200			52,200
FMP-Ward 11 Wading Pool Convert to Splash Pad (1)		70	1,305	50						1,425			1,425
FMP-Ward 8 Wading Pool Convert to Splash Pad (2)	70	1,280	50							1,400			1,400
FMP-Ward 6 Splash Pad (6)				75	1,350	50				1,475			1,475
FMP-Ward 15 Splash Pad (7)					75	1,375	50			1,500			1,500
FMP-Splash Pad (8)						90	1,400	60		1,550			1,550
FMP-Wading Pool Convert to Splash Pad (3)							90	1,425	60	1,575			1,575
CAMP (SGR) Pools			5,669	7,998	13,691	8,240	6,788	7,486	9,472	59,344		59,344	
Critical SOGR to Maintain Service - Pools			261	962	1,917	1,218	1,216	1,930		7,504		7,504	
FMP-Scadding Court Pool Replacement Design & Construction						625	8,750	875		10,250			10,250
FMP-Waterfront West Pool Addition (1) Design & Construction							600	21,000	20,400	42,000			42,000
CAMP (SGR) Arenas			14,158	8,925	1,746	4,347	4,974	4,031	12,228	50,409		50,409	

Appendix 5b (continued)

(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
Critical SOGR to Maintain Service -Arenas & Artificial Ice Rinks			7,368	1,770	334	1,003	3,288	12,054		25,817		25,817	
FMP Don Mills Community Recreation Facility- Construction			20,000	35,000	35,000	35,000	35,000			160,000			160,000
FMP-Skating Trail (2)						375	5,880			6,255			6,255
FMP-Ward 21 Artificial Ice Rink (2)	350	6,100	200							6,650			6,650
FMP-Artificial Ice Rink (3) Design								65	735	800			800
FMP-Arena Redevelopment-Twin Pad Design							500	1,500	5,000	7,000			7,000
FMP-Arena Repurpose (1)							40	300	80	420			420
FMP-Arena Repurpose (2)								40	390	430			430
CAMP (SGR) Trails, Pathways & Bridges			1,194	4,282	842	10,365	3,861	8,133	8,981	37,658		37,658	
Critical SOGR to Maintain Service - Trails, Pathways & Bridges								1,506		1,506		1,506	
City Wide Environmental Initiatives		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	24,000		24,000	
Community Gardens Program	100	100	100	100	100	100	100	100	100	900			900
CAMP (SGR) SF Building & Structures			1,286	4,892	2,836	14,175	5,274	7,134	7,273	42,870		42,870	
Critical SOGR to Maintain Service-Special Facilities Buildings & Structures			129	549	434	2,081	934	1,520		5,647		5,647	
CAMP(SGR) Waterfront, Marine,Fountains &Seawalls			4,711	6,118	2,738	5,351	4,314	3,589	7,473	34,294		34,294	
Critical SOGR to Maintain Service-Waterfront			4,662	5,205	1,918	4,917	3,728	875		21,305		21,305	
Golf Courses Rehabilitation	500	500	500	500	500	500	500	500	500	4,500		4,500	
CAMP (SGR) Community Centres			3,383	19,479	26,965	21,150	15,339	8,427	16,023	110,766		110,766	
Critical SOGR to Maintain Service - Community Centres			485	2,648	3,817	2,486	1,921	1,862		13,219		13,219	
FMP Lawrence Heights Community Centre- Construction		25,000	31,000	31,000	31,500	4,500				123,000			123,000
FMP-Newtonbrook CC Development	10,000									10,000			10,000
FMP-Masaryk-Cowan CRC Redevelop (4) Construction			20,000	7,900						27,900			27,900
FMP-Downtown (Ramsden) CRC (1) Construction				30,000	30,000	30,000	30,000	5,000		125,000			125,000
FMP-Jenner Jean Marie Space Addition (1) Construction		4,150								4,150			4,150
FMP-Central Etobicoke CRC (1) Construction		20,000	30,000	30,000	21,500					101,500			101,500
FMP-Main Square CC Redevelopment Design & Construction				700	2,000	22,500	10,930	350		36,480			36,480

**Appendix 5b (continued)**

(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
FMP-Falstaff CC Redevelopment (6) Design & Construction					500	1,750	22,750	30,500	31,510	87,010			87,010
FMP-Scarborough Centennial RC Redevelop (5) Design & Construction					500	1,750	22,750	30,500	6,650	62,150			62,150
FMP-SW Scarborough CRC (2) Design & Construction						500	1,750	23,000	21,250	46,500			46,500
FMP-North Rexdale CRC (3) Design & Construction							500	1,750	24,750	27,000			27,000
FMP-Program Space Addition (2)							100	2,500	2,400	5,000			5,000
FMP-Stan Wadlow Clubhouse Redevelopment (8) Design							500	1,500	1,751	3,751			3,751
FMP-Scarborough Gymnasium Addition (1) Design & Construction							350	6,350	13,800	20,500			20,500
FMP-Dennis R Timbrell RC Redevelopment (7) Design								500	3,420	3,920			3,920
FMP-Downsview CRC Design								500	7,500	8,000			8,000
FMP-Albion Pool and Health Club-Redevelopment								500	4,860	5,360			5,360
FMP-North York Gymnasium Addition (3) Design								350	1,400	1,750			1,750
FMP-Golden Mile CRC Development									100	100			100
FMP-Program Space Addition (3) Design									500	500			500
<b>Total Expenditures</b>	<b>32,865</b>	<b>105,315</b>	<b>202,838</b>	<b>273,118</b>	<b>262,621</b>	<b>228,249</b>	<b>271,742</b>	<b>262,760</b>	<b>275,027</b>	<b>1,914,535</b>	<b>0</b>	<b>744,068</b>	<b>1,170,467</b>



## Appendix 6

### Reporting on Major Capital Projects: Status Update

Division/Project name	2023 Cash Flow (Active Projects)			Total Project Cost (Active Projects)		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
<b>PARKS, FORESTRY &amp; RECREATION</b>											
<b>Ferry Boat Replacement #1</b>	12,963	810	1,010	79,392	3,704	Significant Delay	Mar-15	Dec-18	Jun-26	(G)	(R)
Comments:	<p>An RFP was issued in July 2017 for professional services for additional ferry fleet replacement analysis. The contract was awarded to KPMG LLP working with BMT Group Ltd. The analysis was completed and provided to the City in late 2018. Concept Naval incorporated recommendations from the KPMG report including for a hybrid-electric vessel design. Upon completion of design drawings and specifications, Concept Naval determined that the cost to build the ferries as designed exceeded the available budget. After a supplemental review in 2020 based on the Green Strategies adopted by Council, it was determined to proceed with fully electric vessels along with the necessary supporting shore side infrastructure. The additional funds required for design and construction were assessed with Concept Naval and were included in the 2022 10-Year Capital Plan for PF&amp;R. Concept Naval's scope was amended to suit the design and associated construction administration of the amended scope of work. An Agreement was executed with Concept Naval to proceed with the design of vessels with fully electric propulsion along with the necessary shore side infrastructure. Staff are also coordinating with the Energy Efficiency Division to investigate opportunities to further advance TransformTO objectives. Staff are further reviewing the design for the PAX vessel, to promote accessibility for passengers.</p> <p>The RFP for an Electrical Integrator was issued into the marketplace in September 2022 by Concept Naval and closed in December 2022 with contract award to AKA Energy Systems in March 2023. A Negotiated Request for Proposal (nRFP) for the vessel replacement was issued in July 2023 and closed November 13th, 2023 after three extensions of time to the deadline for submissions requested by the suppliers. The bids are going through evaluations and negotiations by City staff and contract award is anticipated for Q1 2024.</p>										
Explanation for Delay:	<p>The extended bid period for the Negotiated Request for Proposal (nRFP) for the vessel replacement, from July 2023 to November 2023, will result in underspending approximately \$12.0 million in 2023, which represents 5% of the total 2023 Capital Plan.</p>										
Division/Project name	2023 Cash Flow (Active Projects)			Total Project Cost (Active Projects)		Status	Start Date	End Date		On Budget	On Time
Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date	Planned			Revised			
<b>Ethennonnhawahstihnen Community Centre, Community Centre, Child Care Centre, Ethennonnhawahstihnen Library Branch, and Underground Parking Garage</b>	7,319	2,460	6,369	81,349	76,573	On Track	2013	2020	Building December 31, 2023 Indoor Play Space June 30, 2025	(R)	(R)
Comments:	<p>The community centre and library fully opened to the public on July 4th, 2023. The public is making full use of the seasonal recreation and aquatic programs offered by PF&amp;R. Celebratory opening with the community is now scheduled for March 2024.</p>										
Explanation for Delay:	<p>The Contractor has completed 95% of all deficiencies while the building is fully operational with minimal disruptions to programs. The indoor play space portion of the project has advanced through the procurement process and the evaluation team is reviewing submissions received by vendors. Anticipated completion of the indoor play space is September 30th, 2025.</p>										

### Appendix 6 (continued)

Division/Project name	2023 Cash Flow (Active Projects)			Total Project Cost (Active Projects)		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
<b>Don Mills Community Recreation &amp; Arena Facility Design &amp; Construction</b>	164	350	350	134,600	686	On Track	Jan-16	Dec-25	Dec-31	(G)	(G)
Comments:	<p>At the July 2019 meeting, City Council approved the report "Planning Recreation Facilities for the Don Mills Communities" (EX.7.5) which provided direction to advance an integrated Community Recreation Centre and Arena complex (Preferred facility) on the Celestica Site (Don Mills and Eglinton) and for staff to enter into discussions with the land owner to expedite the transfer of Park Blocks 3A &amp; 3B to discuss opportunities to advance the design and construction of the recreation facility on this site. The report also recommended that Council direct the City Solicitor and appropriate City staff to work with Cadillac Fairview to negotiate the extension of the Don Mills Civitan Arena (at 1030 Don Mills Road) in an effort to minimize disruption while the new arena at Celestica is constructed, and that City Council direct the GM, PF&amp;R to report back through the 2020 Budget process with a preliminary estimate of the full cost of the Preferred Facility and the funding needed beyond the existing approved capital project 'Don Mills Civitan Arena'. The site for the integrated CRC and Arenas is anticipated to be transferred to the city in early 2024 (date to be determined). The process of property conveyance of land at 844 Don Mills Road (Block 3A/3B from Aspen Ridge Homes to the City) began in September 2023 and is expected to be completed in the first quarter of 2024.</p> <p>The NRFP process is complete and the design work has been awarded to an architectural consultant team. Design start-up began in May 2022. The stakeholder workshop was conducted in July 2022 and the Community Engagement consultant was retained in September 2022. Phase 1 Public Engagement began in fall 2022 and was completed in April 2023. The Schematic Design Report was completed in May 2023 and reviewed by PF&amp;R staff. Technical Advisory Committee and Executive Steering Committee review meetings were undertaken in Summer 2023. Phase 2 Public Engagement began September 2023 and was completed in November 2023. Schematic design phase is underway.</p>										
Explanation for Delay:	<p>Conveyance of land at 844 Don Mills Road (Block 3A/3B) from Aspen Ridge Homes to the City is delayed to Q1 2024, pending completion of site remediation (date to be determined). This conveyance does not affect the design work by the consultants.</p> <p>The start of the construction phase has been deferred from 2025 to 2027 and the overall project cost has increased from \$85.2 million to \$166.2 million for the twin-pad arena, community centre and pool. Debt financing of \$31.6 million has been included in the recommended 2024-2033 Capital Budget &amp; Plan, for the construction phase to proceed.</p>										
<b>Davisville Community Pool Design and Construction</b>	6,168	293	310	42,000	2,148	Significant Delay	Pre-Design / Investigation - February 2017 Design - October 2020	Sep-22	Dec-26	(G)	(R)
Comments:	<p>The construction tender to four pre-qualified general contractors closed June 5, 2023 and the City received a single high bid which exceeded the approved budget. The pre-qualified general contractors have provided recommendations to the City to improve the results of the second tender. A second Request for Tender (RFT) was re-issued on November 16th, 2023 and is closing January 11th, 2024 to the four pre-qualified general contractors. Issuance of Site Plan Approval (SPA) &amp; building permit is expected by January 2024. Peer review for the land conveyance for street right-of-way widening is complete. City TDSB/ITLC agreements (including Lease revisions) are underway.</p>										
Explanation for Delay:	<p>Construction start is delayed by approximately 7 months due to the City receiving a single bid which significantly exceeds the Council approved construction budget. The delay in awarding a contract for construction will result in underspending approximately \$5.9 million in 2023, which represents 2% of the total 2023 Capital Plan. Project re-tendered November 16th, 2023 and will close January 11th, 2024. Construction anticipated to start Q2 2024.</p>										
<b>North East Scarborough Community Centre and Child Care Centre Design and Construction</b>	12,899	15,925	21,704	79,936	35,885	Significant Delay	Design Phase - 2017 to 2020 Construction Phase - Q4 2021 to Q2 2025	Jun-23	Dec-25	(G)	(Y)
Comments:	<p>Award of the project to Aquicon Construction Company was approved by City Council on December 15th, 2021, and the construction agreement was fully executed on January 21st, 2022. A formal ground breaking ceremony was held on April 14th, 2022. Construction work is progressing, and at 2023 year-end, it is estimated that construction will be 54% completed.</p>										
Explanation for Delay:	<p>Due to labour strikes earlier in the project and items arising due to site conditions the project schedule has been impacted, but is now scheduled for completion in 2025.</p>										

Appendix 6 (continued)

Division/Project name	2023 Cash Flow (Active Projects)			Total Project Cost (Active Projects)		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
<b>Western North York New Community Centre and Child Care Centre Design and Construction</b>	7,021	854	900	106,646	3,979	Minor Delay	Feb-16	Fall 2021	Dec-27	(Y)	(S)
Comments:	Committee of Adjustment for a minor variance was completed in July 2023. The Easement Agreement has been forwarded to the Toronto Catholic District School Board (TCDSB) for execution of the contract. Site Plan Approval (SPA) submission is pending the executed easement agreement. Construction for the supply and injection Open Loop Geothermal wells was completed in March 2023 and testing of water flows is underway. Three (3) Public Artists have been retained and are currently developing the designs of the installation. Purchasing and Materials Management Division (PMMD) is currently preping a Negotiable Request for Proposal (nRFP) for procurement of construction services. It is anticipated that the nRFP for construction services will be in the market Q1 2024. The award of construction services is anticipated summer 2024, with construction beginning in fall 2024. Completion of the community centre is anticipated in Q4 of 2027.										
Explanation for Delay:	Since inception, the project has experienced some delays including the following: developing an enhanced site with additional recreation amenities by coordinating shared site access and entering into easement agreements with the TCDSB; advancing the geo-thermal project opportunities and determining funding opportunities for NZEB (nearly zero emission building); COVID-19 impacts on community consultation and subsequent Design Review Panel; the review of site plan by various Divisions; and the re-tendering of phased portions of the project. For 2023, the procurement process has delayed planned spending.										
<b>40 Wabash Parkdale New Community Centre Design and Construction</b>	2,127	305	1,150	116,000	1,990	Significant Delay	2017	Dec-23	Dec-27	(S)	(Y)
Comments:	Due to the COVID-19 pandemic, a fulsome community engagement strategy using "virtual", on-line meetings instead of in-person meetings was developed, and this consultation commenced in mid-September 2020 with a variety of virtual public meetings. Site design work was done to generate a number of site design approaches for review with the public in Phase 4 of community engagement, now underway. A Railway Risk Mitigation study was completed and reviewed in advance with Metrolinx, ready for submission and review as part of the Site Plan Approval. A Phase 2 ESA study has been completed, identifying the need for further environmental investigation and documentation, including a Record of Site Condition to allow a change in use from industrial to community centre use, to be submitted along with the Building Permit application. Design Review Panel occurred on April 14th, 2022. The Schematic Design was approved by the stakeholders and the consultants were advised to proceed to the next stage - Design Development. The Design Development Report and Class B Cost Estimate have been submitted for COT Review and Approval. COT Staff to review and authorize the consultants to proceed to the next stage - Construction Documents. The fifth (final stage) of Public Consultation began in spring 2023 and was completed July 2023. The Indigenous Engagement is ongoing, to be finalized in Q4 2023. The Site Plan Approval application (SPA) was submitted in July 2023 and is currently on-going.										
Explanation for Delay:	The extensiveness of the consultation and the requirement for design guidance from a consultant regarding the Railway Risk Mitigation strategies slowed the schematic design process. Sustainable (Net Zero) design standards were upgraded during the Schematic design (to Toronto Green Standard Version 4), requiring additional time. Environmental conditions on site require extended coordination / additional submissions with the Ministry of Environment, due to existing industrial / landfill type soil and high water table – this process is ongoing.										
<b>IT-Registration, Permitting &amp; Licensing (CLASS Replacement)</b>	9,865	2,041	4,774	45,028	21,086	Significant Delay	Design Phase: May 2016 Implementation: July 2018	Sep-19	Dec-26	(S)	(S)
Comments:	The negotiable Request for Proposal (nRFP) was issued on April 6th, 2017. The nRFP evaluation and negotiation was completed in June 2018. Based on the scope negotiation with the selected vendor (Legend Recreational Software) in June 2018, City Council approved, on July 23rd, entering into a contract with Legend based on a phased implementation timeline until 2023 and an additional budget of \$7.5 million to cover implementation in years 2021, 2022, and 2023. Implementation started in 2018, and in 2019 the vendor did not meet agreed development milestones, causing significant delays and resulting in a number of extensions afforded by the City to meet go-live dates. In December 2019, the City asked the vendor to rectify the performance issues and adhere to performance KPIs to meet project milestones. The Vendor cited Force Majeure due to the COVID-19 pandemic and thus would not be able to fulfil its contractual obligations. Since then, the Project engaged in exploratory discussions with the vendor of the existing Class system to determine their ability to meet City requirements. Decision was made to pursue a competitive procurement (nRFP) to select a new vendor and was released in April 2021. Contract awarded by General Government Committee in May and City Council in June 2023. Phase 1 project is underway.										
Explanation for Delay:	The delay in 2023 spending is attributable to timing on the contract award, with General Government Committee on May 30th, 2023 and City Council on June 14-16th, 2023, with the contract awarded in 2023 Q3.										



### Appendix 6 (continued)

Division/Project name	2023 Cash Flow (Active Projects)			Total Project Cost (Active Projects)		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
<b>IT-Operational Modernization (former Enterprise Work Management System)</b>	2,283	1,122	2,283	19,676	11,416	On Track	Jan-12	Dec-20	Dec-26	Ⓒ	Ⓓ
Comments:	This project is a modernization initiative for the division, which includes the reviewing of current business processes and technology system capabilities; identifying any potential capability gaps; and laying the groundwork for future technology initiatives. The work underway includes process mapping; asset data validation and collection; and the introduction of interim tools to modernize key operational processes.										
Explanation for Delay:	The project is on track for spending in 2023.										
<b>318 Queens Quay West Park (Rees Street Park) Phase 1 Design &amp; Construction</b>	155	-742	155	15,800	1,572	Minor Delay	Detailed Design: 2025 Tender/Construction Start: 2025 Construction Complete: 2027 (Anticipated)	Dec-22	Dec-27	Ⓒ	Ⓓ
Comments:	An updated approach to the Rees Park design is needed to address significant changes that have evolved since the 2018 Design Competition. The City will continue to work in partnership with Waterfront Toronto (WT) to deliver the Rees Park project under authority of the Delivery Agreement executed December 2021. A new design consultant will be hired by WT through a competitive procurement process in early 2024. Site Inventory and Analysis, Environmental Work and Geotechnical Investigations already completed will continue to inform next steps. Park Design Goals and program are being re-confirmed with the advisory committees and public through engagement that will continue through detailed design. On-going consultation through design and construction will include review by City Technical Advisory Committee (TAC) and PF&R to confirm that design and construction is aligned with project budget, design intent and future operations and maintenance.										
Explanation for Delay:	The project is anticipated to be delayed by one (1) year with completion of design anticipated for 2025 and construction anticipated for 2027. These dates take into consideration co-ordination with other projects adjacent to the site at 360-380 Queens Quay and timelines for delivery of additional parkland parcel contributing to future Rees Park; and coordination of environmental investigations and remediation required for parkland construction. Toronto Water has removed the requirement for Central Waterfront Storm water management facilities in this location resulting in the need for re-design of the park.										
Division/Project name	2023 Cash Flow (Active Projects)			Total Project Cost (Active Projects)		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
<b>York Off Ramp/Love Park Design and Construction</b>	1,759	829	1,759	13,000	12,088	On Track	Design: June 2020 Construction Start: July 15 2021 Complete: June 2023	Aug-20	May-24	Ⓒ	Ⓒ
Comments:	The winning team, Claude Cormier and Associates (CC+A), was announced in October 2018, with the Contract Award completed by Waterfront Toronto. Delivery Agreement for governance of the project executed in 2019. Environmental investigations and approvals required for parkland construction completed. Contract award by Waterfront Toronto with City approval. Construction Kick-off July 8th, 2021 and mobilization on July 16th, 2021. Final Community Liaison Committee (CLC) meeting June 1st, 2023. Substantial Completion achieved in June 2023 and the park opened to the public on June 23rd, 2023. The end date has been adjusted to May 2024 to align with final pond commissioning to complete handover of the pond.										
Explanation for Delay:	Pond Commissioning is not yet complete.										
<b>Lower Yonge Street Community Centre Space</b>	7,522	4,668	7,522	19,149	15,146	Minor Delay		Mar-22	Dec-23	Ⓒ	Ⓒ
Comments:	Shell building construction is complete. Community Centre Interior Fit-Out construction is substantially complete with minor deficiencies / incomplete work now being finalized. Furniture was delivered to site as of December 31st, 2022, and furniture installation was completed in May 2023. The Interim Occupancy Agreement was executed on March 31st, 2023, and the facility was handed over to City staff. The Property Conveyance and Shared Facilities Agreement with the Developer, Legal Services and CREM was completed on November 14th, 2023. The facility is now open to the public - a soft opening occurred on June 17th, 2023, with all areas complete except the pool. The entire facility, including the pool is now operational and open to the public.-The end date of December 2023 accounts for completion of project invoicing.										
Explanation for Delay:	The project was completed in November 2023. Technical issues with the pool delayed pool completion as of May 2023; full completion and opening to the public was achieved on October 2nd, 2023.										

### Appendix 6 (continued)

Division/Project name	2023 Cash Flow (Active Projects)			Total Project Cost (Active Projects)		Status	Start Date	End Date		On Budget	On Time	
	Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised			
<b>FMP-John Innes CRC Redevelopment Design</b>	239	898	901	64,500	1,519	On Track		Dec-26	Dec-29	ⓐ	ⓐ	
Comments:	Public consultation was completed in June 2023 with Indigenous consultation to continue. Indigenous public art competition, led by the City and an Indigenous curator is underway. Project is at 30% contract document phase with Site Plan Approval (SPA) and building permit still outstanding until drawing set complete for submission.											
Explanation for Delay:	Project delayed as City continues discussions with Metrolinx and stakeholders.  Through the 2023 budget process, the construction phase has been deferred from 2024 to 2026 and the overall project cost has increased from \$64.5 million to \$106.7 million. Debt financing of \$42.2 million has been identified on the capital constraints list during the 2023 budget process.											
<b>Moss Park - Park Redevelopment Design</b>	38	121	129	8,000	283	Minor Delay		Nov-27	Nov-30	ⓐ	ⓑ	
Comments:	Detailed design of the park is underway, based on the preferred concept plan. The park design is being coordinated to align with overlapping projects including the John Innes Community Recreation Centre replacement and the Metrolinx site which has an extended timeline adding complexity to the overall delivery of assets.											
Explanation for Delay:	Coordination with other projects											
<b>Wallace Emerson (Galleria) CRC and Park Development</b>	9,680	2,279	5,561	81,790	2,981	Significant Delay		Jun-22	Apr-25	Dec-25	ⓐ	ⓐ
Comments:	Construction on the Wallace Emerson community recreation centre, child care centre and park improvements began on June 20th, 2022 and is anticipated to be completed by the end of December 2025. As of Q3, 29.9% of the overall project, including the Developer's community benefit obligations, has been completed. It is estimated that by the end of Q4, 2023, 34.5% of the overall project will be completed.											
Explanation for Delay:	Delivery schedules for this project are driven by the Developer and the governing Section 37 and Construction Project Agreements between the City and the Developer. Construction on the Wallace Emerson community recreation centre, child care centre and park improvements was anticipated to start in January 2022; however, it was delayed and didn't start until June 20th, 2022 due to the significant delays for Site Plan Application review and approval by other City Divisions, budget approval by City Council in winter 2022, the award of construction to the successful bidder by the 2470347 Ontario Inc. (the "Developer"), and the execution of a Construction Project Agreement between the City and the Developer. As per the Construction Project Agreement dated March 25th, 2021, the City will begin transfer of funds to the Developer during construction after they meet their community benefit obligations. At the end of Q3 2023, the developer has met their community benefit obligations and will begin invoicing the City for its share of the project in Q4 2023. It is estimated that by the end of Q4, 2023, 34.5% of the overall project will be completed. The schedule for completion of the project remains unchanged.											

On/Ahead of Schedule  
 Minor Delay < 6 months  
 Significant Delay > 6 months

ⓐ >70% of Approved Project Cost  
 ⓑ Between 50% and 70%  
 ⓑ < 50% or > 100% of Approved Project

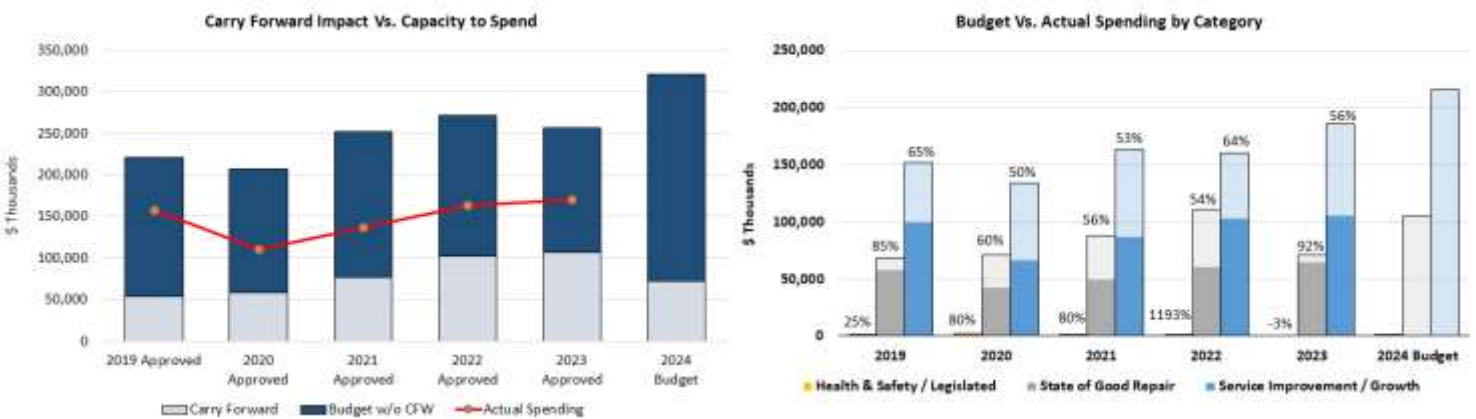
## Appendix 7

### 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 ten-year capital plan. A review was undertaken to ensure budgets align with PFR’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

- Since 2020, capital spending for PFR has been trending upwards with \$59.5 million more projected spending in 2023, from \$110.5 million in 2020 to \$170.0 million in 2023 respectively. This upward trend in spending is a result of additional staff resources, improved processes and better alignment of cash flow to project delivery. PFR’s actual spending over the previous five years, from 2019 to 2023, has averaged \$147.5 million per year or 61.1% spend rate. The projected spending for 2023 is \$170.0 million or 66.3% of the 2023 Council Approved Capital Budget, including 92% on SOGR and 56% on Service Improvement and Growth. Challenges in spending for projects and programs are often related to the cumulative impact of the following:
- Supply chain issues (increased delivery timelines, material shortages, and significant material cost volatility) impacting the construction industry in 2023 and beyond.
- Coordination and interdependencies with other projects being led by third parties and/or subject to third party approvals.
- Longer than anticipated procurement process, complex stakeholder and community engagement activities
- Continued hiring challenges in delivery of planned capital projects and programs.
- The 2024-2033 Capital Budget and Plan of \$3.6 billion, is the largest to date and reflects PFRs demonstrated ability and capacity to maintain existing assets in a state of good repair while also satisfying the demand for service improvement and growth. PFR is well positioned to regain higher spending of its 2024 Capital Budget totalling \$321.2 million. Projects previously stalled since 2020 are advancing to tender and construction phases over 2023/2024, including major capital projects with significant cash flow that have a high certainty of delivery.
- Adjustments to the PFR’s 10-Year Capital Budget and Plan have been made to include the following:
- Carry forward funding of \$88.5 million from 2023 over 2024 (\$72.2 million) and 2025 (\$16.3 million) supports the delivery of ongoing projects and programs.

- New projects amounting to over \$229.6 million that meet divisional or Council-directed initiatives, including \$198.0 million to address critical SOGR works and critical imminent service disruption, \$12.9 million for Phase 2 and 3 Implementation of the Toronto Island Park Master Plan, \$2.2 million for Jack Layton Ferry Terminal Improvements, \$0.3 million for a Ferry Ticketing Electronic Payment Solution, \$5.0 million for Port Lands Flood Protection Pavilion, and over \$6.4 for various new park development or improvements to existing parks.
- Deferral of \$245.6 million in capital spending originally cash flowed in 2024 to 2025 or future years as noted below. For approved projects, as the project advances through design or construction, cash flow will be accelerated as required to align with project delivery timelines. Key projects include:
  - \$62.9 million in cash flow has been deferred from 2024 to 2025 for the following projects that are under construction and will advance as the project progresses:
    - \$21.2 million for the *Wallace Emerson (Galleria) Redevelopment*.
    - \$20.7 million for the *North East Scarborough Community Centre Construction*.
    - \$21.0 million for the *505 Richmond YMCA Funding*.
  - \$53.3 million in cash flow has been deferred to future years for new park development or facility projects to reflect project timelines for contract award and/or construction start:
    - \$9.3 million for the Mouth of the Creek/Lower Garrison Creek Construction has been deferred from 2024 to 2025.
    - \$11.0 million for the *Etobicoke Civic Centre Community Centre* has been deferred from 2024 to 2026.
    - The *Davisville Community Pool Construction* 2024 cash flow has been deferred by \$15.0 million to 2025.
    - \$21.0 million in 2024 cash flow has been deferred to 2025 and 2026 to align with the construction schedule for the *Western North York Community Centre*.
  - \$14.0 million in cash flow for the *Wabash Community Recreation Centre* has shifted from 2024 to 2025 and 2026 to align with timelines for procurement for construction.
- In addition, due to the cumulative impacts of significant cost escalations across all capital projects, and capital affordability challenges, the timelines for various Facilities Master Plan (FMP) recommended projects require deferment to future years. A number of key projects have been identified and included on the Capital Needs Constraints as outlined in Appendix 8 for the debt financing component that is required for the replacement share of the project that cannot be funded by growth funding tools. Key FMP projects include:
  - Redevelopment of *John Innes CRC* has been deferred from 2026 to 2027 and the overall project cost has increased from \$106.7 million to \$107.9 million. Debt financing of \$42.2 million is required for the replacement share of the facility.
  - Implementation of various FMP projects have shifted one to three years when compared to the 2023 10-Year Plan, with the redevelopment and repurpose projects requiring debt financing of \$92.0 million to proceed: *Waterfront West Pool Addition* (from 2030 to 2031), *Falstaff CC Redevelopment* (from 2028 to 2029), *SW Scarborough CRC* (from 2028 to 2030), *Scarborough Centennial RC Redevelopment* (from 2028 to 2029), *Dennis R Timbrell RC Redevelopment* (from 2031 to 2032), *Stan Wadlow Clubhouse Redevelopment* (from 2030 to 2031), *Albion Pool and Health Club Redevelopment* (from 2031 to 2032), *North Rexdale CRC* (from 2028 to 2031), *Arena Repurpose #1* (from 2028 to 2031) and *Arena Repurpose #2* (from 2030 to 2032)..

## Appendix 8

### Summary of Capital Needs Constraints

Project Description	Total Project Cost	Non-Debt Funding	Debt Required	Cash Flow (In \$ Millions)									
				2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>NOT INCLUDED</b>													
FMP Recommendation - State of Good Repair Funds to Reduce Backlog	235.0		235.0		8.0	17.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
State of Good Repair (Capital Asset Management Program) - Arenas	9.6		9.6		2.3	4.0		1.0			2.3		
State of Good Repair (Capital Asset Management Program) - Community Centres	25.3		25.3				4.8	4.5	4.8	1.8	4.7	4.7	
<b>Ravine Strategy - Priority Improvement Areas</b>													
State of Good Repair - Rehabilitation of Existing Amenities	44.9		44.9			1.9	4.0	5.0	8.0	8.0	8.0	6.0	4.0
Service Improvement - New Amenities	54.5		54.5			3.5	6.0	8.0	8.0	8.0	8.0	8.0	5.0
Replacement of Ferry Vessel #3	34.8		34.8				17.2	10.8	6.9				
<b>Cost Escalations Associated with the Implementation of FMP Recommended Facilities</b>													
<b>Design</b>													
Dennis R Timbrell RC Redevelopment (7)	8.0	3.9	4.1										4.1
Stan Wadlow Clubhouse Redevelopment (8)	4.6	3.8	0.8										0.8
Albion Pool and Health Club Redevelopment	8.0	5.4	2.6										2.6
<b>Construction</b>													
John Innes CRC Redevelopment	107.9	65.7	42.2						11.7	30.5			
Masaryk-Cowan CRC Redevelopment (4)	54.0	32.4	21.6					12.1	9.5				
Scarborough Centennial RC Redevelopment (5)	113.0	62.2	50.9										50.9
Falstaff CC Redevelopment (6)	113.0	87.0	26.0										26.0
Scadding Court Pool Replacement	41.0	10.3	30.8									8.3	22.5
Main Square CC Redevelopment	76.0	36.5	39.5								14.5	25.0	
Arena Repurpose (1)	4.2	0.4	3.8										3.8
Arena Repurpose (2)	4.3	0.4	3.9										3.9
<b>Total Needs Constraints (Not Included)</b>	<b>938.1</b>	<b>307.9</b>	<b>630.2</b>	<b>0.0</b>	<b>10.3</b>	<b>26.4</b>	<b>62.0</b>	<b>71.3</b>	<b>78.9</b>	<b>80.6</b>	<b>65.2</b>	<b>81.9</b>	<b>153.5</b>

\*The non-debt funding for the Capital Needs Constraints projects are included in the PFR's 2024-2033 Capital Budget and Plan.

In addition to the 10-Year Capital Plan of \$3.6 billion, PFR have identified \$630.2 million in Capital Needs Constraints as reflected in the table above. These projects are substantial in scope and require significant funding. The list will continue to grow as PFR's infrastructure continues to age and costs continue to escalate. Key projects include:

- The Implementation Strategy for the Parks and Recreation Facilities Master Plan (FMP) 2019-2038, approved by City Council at the October 29 and 30, 2019 meeting, recommends an additional investment of \$23.5 million per annum over ten years for in-scope facilities (community centres, arenas, pools, etc.).  
<https://secure.toronto.ca/council/agenda-item.do?item=2019.EX9.5>
- In October 2017, Council adopted the Toronto Ravine Strategy and at the January 29, 2020, meeting of City Council, the Ravine Strategy Implementation report identified a capital investment need of \$104.9 million in the first ten Priority Investment Areas, with \$99.4 million of that value unfunded.  
<https://secure.toronto.ca/council/agenda-item.do?item=2017.EX27.8>
- A total of \$34.9 million in debt financing was reduced from the 2020 10-Year Capital Plan for State of Good Repair Capital Asset Management Programs (CAMP) for Arenas and Community Centres, at \$9.6 million and \$25.3 million respectively.
- As part of the Ferry Replacement Plan, \$34.8 million for the replacement of ferry vessel #3.
- A total of \$226.1 million is required for the design and construction of eleven (11) FMP recommended facilities due to escalating costs for the replacement share of the project that cannot be funded through growth-related funding tools.



## Appendix 9

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

(In \$000s)	Intergovernmental Funding Program	Provincial Funding	Federal Funding	Total Funding
CAMP (SGR) Arenas	Investing in Canada	8,123.0	9,747.0	17,870.0
CAMP (SGR) Trails, Pathways & Bridges	Infrastructure Program -	1,190.0	1,428.0	2,618.0
FMP-Maple Leaf Pk New Splash Pad	Community, Culture and	210.0	252.0	462.0
High Pk Forestry School Building Phase 2	Recreation Stream	1,993.0	2,392.0	4,385.0
Cudmore Creek Wetland and Trailhead	Investing in Canada	154.0	616.0	770.0
Community Access to Ravines	Infrastructure Program - COVID-19 Resilience Stream	80.0	318.0	398.0
2017 High Lake Effect - Flooding Damage & Repairs	Disaster Mitigation and		2,849.0	2,849.0
2018 Wind Storm Damages	Adaptation Fund (DMAF)		660.0	660.0
FIFA Training Site A Improvements	FIFA	15,081.0	15,082.0	30,163.0
City Wide Environmental Initiatives- Ravine NIF	Natural Infrastructure Fund		2,736.0	2,736.0
East Don Trail NIF			6,720.0	6,720.0
Wayfinding for Parks and Trails NIF			1,000.0	1,000.0
<b>Total Funding</b>		<b>26,831.0</b>	<b>43,800.0</b>	<b>70,631.0</b>

## 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	Projected Balance as of Dec. 31, 2023 \$	Withdrawals (-) / Contributions (+)		
			2024 \$	2025 \$	2026 \$
<b>Beginning Balance</b>		8,607.0	8,607.0	9,283.0	324.0
Ferry Replacement Reserve	XQ1206				
<i>Withdrawals (-)</i>					
<i>PFR Capital</i>				(9,959.0)	
<i>Contributions (+)</i>					
<i>PFR Operating</i>			676.0	1,000.0	1,000.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	<b>676.0</b>	<b>(8,959.0)</b>	<b>1,000.0</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>					
<b>Balance at Year-End</b>		<b>8,607.0</b>	<b>9,283.0</b>	<b>324.0</b>	<b>1,324.0</b>

\* Based on 9-month 2023 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2023 \$	Withdrawals (-) / Contributions (+)		
			2024 \$	2025 \$	2026 \$
<b>Beginning Balance</b>		27,927.7	27,927.7	16,746.9	8,158.3
Tree Canopy Reserve Fund	XR1220				
<i>Withdrawals (-)</i>					
<i>PFR Operating</i>			(21,115.7)	(18,060.9)	(14,660.9)
<i>Contributions (+)</i>					
<i>PFR Operating</i>					
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	<b>(21,115.7)</b>	<b>(18,060.9)</b>	<b>(14,660.9)</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			<b>9,768.1</b>	<b>9,379.3</b>	<b>9,658.2</b>
<b>Interest Income</b>			<b>166.9</b>	<b>93.0</b>	<b>42.4</b>
<b>Balance at Year-End</b>		<b>27,927.7</b>	<b>16,746.9</b>	<b>8,158.3</b>	<b>3,198.0</b>

\* Based on 9-month 2023 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2023 * \$	Withdrawals (-) / Contributions (+)		
			2024 \$	2025 \$	2026 \$
<b>Beginning Balance</b>		520.4	520.4	544.4	568.5
Green Energy Reserve Fund	XR1716				
<i>Contributions (+)</i>					
<i>PFR Operating Contributions</i>			20.0	20.0	20.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	<b>20.0</b>	<b>20.0</b>	<b>20.0</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>					
<b>Interest Income</b>			<b>4.0</b>	<b>4.2</b>	<b>4.3</b>
<b>Balance at Year-End</b>		<b>520.4</b>	<b>544.4</b>	<b>568.5</b>	<b>592.9</b>

\* Based on 9-month 2023 Reserve Fund Variance Report

### Appendix 10 (continued)

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2023 *	Withdrawals (-) / Contributions (+)		
			2024	2025	2026
		\$	\$	\$	\$
<b>Beginning Balance</b>		233.1	233.1	255.0	276.9
Racquet Sports - Scarborough RF	XR3009				
<i>Withdrawals (-)</i>					
<i>PFR Operating</i>			(50.0)	(50.0)	(50.0)
<i>PFR Capital</i>				-	-
<i>Contributions (+)</i>					
<i>PFR Operating</i>			70.0	70.0	70.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	20.0	20.0	20.0
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>					
<b>Interest Income</b>			1.8	2.0	2.2
<b>Balance at Year-End</b>		233.1	255.0	276.9	299.1

\* Based on 9-month 2023 Reserve Fund Variance Report

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2023 *	Withdrawals (-) / Contributions (+)		
			2024	2025	2026
		\$	\$	\$	\$
<b>Beginning Balance</b>		456,643.7	456,643.7	432,070.9	353,929.4
Section 37 Reserve Fund	XR3026				
<i>Withdrawals (-)</i>					
<i>PFR Operating</i>			(25.0)	(25.0)	(25.0)
<i>PFR Capital</i>			(11,326.0)	(40,074.0)	(3,481.0)
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	(11,351.0)	(40,099.0)	(3,506.0)
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			(16,542.0)	(40,979.0)	(17,803.0)
<b>Interest Income</b>			3,320.2	2,936.5	2,574.6
<b>Balance at Year-End</b>		456,643.7	432,070.9	353,929.4	335,194.9

\* Based on 9-month 2023 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2023 *	Withdrawals (-) / Contributions (+)		
			2024	2025	2026
		\$	\$	\$	\$
<b>Beginning Balance</b>		18,071.7	18,071.7	10,191.2	7,209.2
Public Realm Reserve Fund	XR1410				
<i>Withdrawals (-)</i>					
<i>PFR Operating</i>			(2,340.1)	(2,095.0)	(2,095.0)
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	(2,340.1)	(2,095.0)	(2,095.0)
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			(5,646.0)	(952.0)	8,292.0
<b>Interest Income</b>			105.6	65.0	77.3
<b>Balance at Year-End</b>		18,071.7	10,191.2	7,209.2	13,483.6

\* Based on 9-month 2023 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2023 *	Withdrawals (-) / Contributions (+)		
			2024	2025	2026
		\$	\$	\$	\$
<b>Beginning Balance</b>		6,170.0	6,170.0	4,007.6	1,681.9
Environment Protection Reserve Fund	XR1718				
<i>Withdrawals (-)</i>					
<i>PFR Operating</i>			(1,000.0)	(2,000.0)	(1,000.0)
<i>Contributions (+)</i>					
<i>PFR Operating</i>			1,000.0	1,000.0	1,000.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	-	(1,000.0)	-
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			(2,200.4)	(1,347.0)	(1,351.7)
<b>Interest Income</b>			38.0	21.3	7.5
<b>Balance at Year-End</b>		6,170.0	4,007.6	1,681.9	337.7

\* Based on 9-month 2023 Reserve Fund Variance Report

## Appendix 10 (continued)

## Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2021 *	Withdrawals (-) / Contributions (+)		
			2024	2025	2026
		\$	\$	\$	\$
<b>Beginning Balance</b>		13,660.6	13,660.6	10,351.4	13,022.6
Vehicle Reserve - Parks, Forestry & Rec	XQ1201				
<i>Contributions (+)</i>					
<i>PFR Operating</i>			6,332.2	11,332.2	14,832.2
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	6,332.2	11,332.2	14,832.2
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			(9,641.4)	(8,661.0)	(13,553.3)
<b>Balance at Year-End</b>		13,660.6	10,351.4	13,022.6	14,301.5

\* Based on 9-month 2023 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2023 *	Withdrawals (-) / Contributions (+)		
			2024	2025	2026
		\$	\$	\$	\$
<b>Beginning Balance</b>		73,857.6	73,857.6	41,766.9	9,525.9
Development Application Review RF	XR1307				
<i>Withdrawals (-)</i>					
<i>PFR Operating</i>			(2,863.6)	(2,881.1)	(2,906.5)
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	(2,863.6)	(2,881.1)	(2,906.5)
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			(29,659.1)	(29,551.5)	(29,017.8)
<b>Interest Income</b>			432.0	191.6	-
<b>Balance at Year-End</b>		73,857.6	41,766.9	9,525.9	(22,398.4)

\* Based on 9-month 2023 Reserve Fund Variance Report

\*\* 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.

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2023 *	Withdrawals (-) / Contributions (+)		
			2024	2025	2026
		\$	\$	\$	\$
<b>Beginning Balance</b>		48,378.7	48,378.7	48,276.2	48,172.1
Strategic Infrastructure Partnership RF	XR1714				
<i>Withdrawals (-)</i>					
<i>PFR Operating</i>			(1,000.0)	(1,000.0)	(1,000.0)
<i>Contributions (+)</i>					
<i>PFR Operating</i>			122.4	122.4	122.4
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	(877.6)	(877.6)	(877.6)
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			414.5	414.5	414.5
<b>Interest Income</b>			360.6	359.0	357.3
<b>Balance at Year-End</b>		48,378.7	48,276.2	48,172.1	48,066.3

\* Based on 9-month 2023 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2023 *	Withdrawals (-) / Contributions (+)		
			2024	2025	2026
		\$	\$	\$	\$
<b>Beginning Balance</b>		182,751.6	182,751.6	160,021.0	148,485.9
Debt Servicing Reserve Fund	XR1734				
<i>Withdrawals (-)</i>					
<i>PFR Capital</i>			(7,948.0)	(2,792.0)	-
<i>Contributions (+)</i>					
<i>PFR Operating</i>			456.2	456.2	456.2
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	(7,491.8)	(2,335.8)	456.2
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			(16,548.2)	(10,418.9)	(10,302.0)
<b>Interest Income</b>			1,309.3	1,219.6	1,152.6
<b>Balance at Year-End</b>		182,751.6	160,021.0	148,485.9	139,792.7

\* Based on 9-month 2023 Reserve Fund Variance Report

### Appendix 10 (continued)

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

### 2024 – 2033 Capital Budget and Plan

#### Program Specific 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	Total
<b>Beginning Balance</b>												
Parkland Acq-West Dist Local Land	XR2202	22,743	23,083	23,643	16,450	8,930	9,385	9,843	10,304	5,108	5,534	
Parkland Acq-West Dist Local Dev	XR2203	10,147	8,206	2,178	1,578	673	563	955	1,349	1,747	2,148	
Parkland Acq-East Dist Local Land	XR2204	12,315	12,815	13,320	9,849	5,312	5,560	6,010	6,464	4,884	5,329	
Parkland Acq-East Dist Local Dev	XR2205	5,688	4,064	1,272	1,449	1,869	2,291	2,626	1,630	1,281	645	
Parkland Acq-North Dist Local Land	XR2206	20,715	22,113	23,521	21,759	13,127	14,468	15,819	17,181	12,759	14,098	
Parkland Acq-North Dist Loc Dev	XR2207	12,790	9,728	3,554	1,080	2,255	303	1,066	1,835	3,091	4,357	
Parkland Acq-South Dist Local Land	XR2208	104,699	112,018	103,969	106,299	113,162	98,999	106,812	102,739	108,354	101,180	
Parkland Acq-South Dist Local Dev	XR2209	58,285	51,198	33,488	18,934	10,975	12,552	7,422	12,265	18,323	24,427	
Parkland Acq-City Wide Land Acq	XR2210	158,625	165,368	160,661	161,304	165,600	167,921	148,177	140,229	135,993	131,066	
Parkland Acq-City Wide Development	XR2211	53,306	34,634	11,208	3,835	401	(1,171)	(66)	1,042	1,952	2,566	
Alternative Parkland Dedication	XR2213	397,211	376,836	323,647	304,290	277,254	219,459	182,612	180,584	181,738	183,051	
Harbourfront Parkland	XR3200	6,582	6,299	4,339	1,360	1,370	1,381	1,391	1,401	1,412	1,422	
<b>Withdrawals (-)</b>												
Parkland Acq-West Dist Local Land	XR2202	(218)		(7,729)	(8,000)	-	-	-	(5,639)	-	-	(21,586)
Parkland Acq-West Dist Local Dev	XR2203	(2,395)	(6,453)	(1,000)	(1,300)	(500)	-	-	-	-	-	(11,648)
Parkland Acq-East Dist Local Land	XR2204	-		(3,965)	(5,000)	(200)	-	-	(2,029)	-	-	(11,194)
Parkland Acq-East Dist Local Dev	XR2205	(2,067)	(3,219)	(240)	-	-	(90)	(1,419)	(767)	(1,050)	(45)	(8,897)
Parkland Acq-North Dist Local Land	XR2206	-	-	(3,170)	(10,000)	-	-	-	(5,771)	-	-	(18,941)
Parkland Acq-North Dist Loc Dev	XR2207	(4,384)	(7,462)	(3,729)	(75)	(3,200)	(480)	(480)	-	-	-	(19,810)
Parkland Acq-South Dist Local Land	XR2208	(535)	(15,900)	(5,500)	(1,000)	(22,000)		(11,900)	(2,218)	(15,000)	(7,602)	(81,655)
Parkland Acq-South Dist Local Dev	XR2209	(14,540)	(25,070)	(21,794)	(15,115)	(5,555)	(12,248)	(2,275)	(1,100)	(1,100)	(1,075)	(99,872)
Parkland Acq-City Wide Land Acq	XR2210	(3,542)	(15,000)	(9,636)	(6,000)	(8,000)	(30,000)	(18,100)	(14,343)	(15,000)	(17,306)	(136,927)
Parkland Acq-City Wide Development	XR2211	(28,075)	(32,673)	(16,504)	(12,525)	(10,647)	(7,970)	(7,970)	(8,177)	(8,477)	(2,640)	(135,658)
Alternative Parkland Dedication	XR2213	(21,537)	(44,442)	(10,103)	(15,409)	(46,392)	(32,950)	(3,384)	(200)	(50)		(174,467)
Harbourfront Parkland	XR3200	(331)	(2,000)	(3,000)								(5,331)
<b>Total</b>												
<b>Withdrawals</b>		<b>(77,624)</b>	<b>(152,219)</b>	<b>(86,370)</b>	<b>(74,424)</b>	<b>(96,494)</b>	<b>(83,738)</b>	<b>(45,528)</b>	<b>(40,244)</b>	<b>(40,677)</b>	<b>(28,668)</b>	<b>(725,986)</b>
<b>Contributions (+)</b>												
Parkland Acq-West Dist Local Land	XR2202	386	386	386	386	386	386	386	386	386	386	3,860
Parkland Acq-West Dist Local Dev	XR2203	386	386	386	386	386	386	386	386	386	386	3,860
Parkland Acq-East Dist Local Land	XR2204	407	407	407	407	407	407	407	407	407	407	4,070
Parkland Acq-East Dist Local Dev	XR2205	407	407	407	407	407	407	407	407	407	407	4,070
Parkland Acq-North Dist Local Land	XR2206	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	12,380
Parkland Acq-North Dist Loc Dev	XR2207	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	12,380
Parkland Acq-South Dist Local Land	XR2208	7,044	7,044	7,044	7,044	7,044	7,044	7,044	7,044	7,044	7,044	70,440
Parkland Acq-South Dist Local Dev	XR2209	7,044	7,044	7,044	7,044	7,044	7,044	7,044	7,044	7,044	7,044	70,440
Parkland Acq-City Wide Land Acq	XR2210	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	90,750
Parkland Acq-City Wide Development	XR2211	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	90,750
Alternative Parkland Dedication	XR2213											
Harbourfront Parkland	XR3200											
<b>Total</b>												
<b>Contributions</b>		<b>36,300</b>	<b>36,300</b>	<b>36,300</b>	<b>36,300</b>	<b>36,300</b>	<b>36,300</b>	<b>36,300</b>	<b>36,300</b>	<b>36,300</b>	<b>36,300</b>	<b>363,000</b>
Alternative Parkland Dedication	XR2213 - Capital (Waterfront Revitalization Initiative)	(1,730)	(11,364)	(11,600)	(13,800)	(13,258)	(5,400)	-	-	-	-	(57,152)
Alternative Parkland Dedication	<b>Total Other Program/Agency Net Withdrawals</b>	<b>(1,730)</b>	<b>(11,364)</b>	<b>(11,600)</b>	<b>(13,800)</b>	<b>(13,258)</b>	<b>(5,400)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(57,152)</b>
Parkland Acq-West Dist Local Land	XR2202	171	175	150	95	68	72	75	58	40	43	946
Parkland Acq-West Dist Local Dev	XR2203	69	39	14	8	5	6	9	12	15	18	192
Parkland Acq-East Dist Local Land	XR2204	94	98	87	57	41	43	47	42	38	41	587
Parkland Acq-East Dist Local Dev	XR2205	36	20	10	12	16	18	16	11	7	6	153
Parkland Acq-North Dist Local Land	XR2206	160	170	169	130	103	113	123	112	100	110	1,292
Parkland Acq-North Dist Loc Dev	XR2207	84	50	17	12	10	5	11	18	28	37	273
Parkland Acq-South Dist Local Land	XR2208	810	807	786	820	793	769	783	789	783	757	7,895
Parkland Acq-South Dist Local Dev	XR2209	409	316	196	112	88	75	74	114	160	206	1,749
Parkland Acq-City Wide Land Acq	XR2210	1,210	1,218	1,203	1,221	1,246	1,181	1,077	1,032	998	952	11,339
Parkland Acq-City Wide Development	XR2211	329	171	56	16	-	-	4	11	17	43	647
Alternative Parkland Dedication	XR2213	2,892	2,617	2,346	2,173	1,856	1,502	1,357	1,354	1,363	1,373	18,832
Harbourfront Parkland	XR3200	48	40	21	10	10	10	10	11	11	11	182
<b>Total Interest</b>		<b>6,312</b>	<b>5,720</b>	<b>5,055</b>	<b>4,667</b>	<b>4,234</b>	<b>3,794</b>	<b>3,585</b>	<b>3,563</b>	<b>3,558</b>	<b>3,597</b>	<b>44,086</b>
<b>Balance at Year-End</b>												
Parkland Acq-West Dist Local Land	XR2202	23,083	23,643	16,450	8,930	9,385	9,843	10,304	5,108	5,534	5,963	
Parkland Acq-West Dist Local Dev	XR2203	8,206	2,178	1,578	673	563	955	1,349	1,747	2,148	2,551	
Parkland Acq-East Dist Local Land	XR2204	12,815	13,320	9,849	5,312	5,560	6,010	6,464	4,884	5,329	5,778	
Parkland Acq-East Dist Local Dev	XR2205	4,064	1,272	1,449	1,869	2,291	2,626	1,630	1,281	645	1,014	
Parkland Acq-North Dist Local Land	XR2206	22,113	23,521	21,759	13,127	14,468	15,819	17,181	12,759	14,098	15,446	
Parkland Acq-North Dist Loc Dev	XR2207	9,728	3,554	1,080	2,255	303	1,066	1,835	3,091	4,357	5,633	
Parkland Acq-South Dist Local Land	XR2208	112,018	103,969	106,299	113,162	98,999	106,812	102,739	108,354	101,180	101,379	
Parkland Acq-South Dist Local Dev	XR2209	51,198	33,488	18,934	10,975	12,552	7,422	12,265	18,323	24,427	30,601	
Parkland Acq-City Wide Land Acq	XR2210	165,368	160,661	161,304	165,600	167,921	148,177	140,229	135,993	131,066	123,787	
Parkland Acq-City Wide Development	XR2211	34,634	11,208	3,835	401	-1,171	-66	1,042	1,952	2,566	9,045	
Alternative Parkland Dedication	XR2213	376,836	323,647	304,290	277,254	219,459	182,612	180,584	181,738	183,051	184,424	
Harbourfront Parkland	XR3200	6,299	4,339	1,360	1,370	1,381	1,391	1,401	1,412	1,422	1,433	

### Appendix 10 (continued)

#### Program Specific Reserve / Reserve Funds

\*While some years are showing a negative ending balance, it is anticipated that one time funding injection, changing priorities or a revision in expenditures will adjust the future year balances.

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										Total	
		2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan		
XR2114 Development Charges - Parks & Recreation	Beginning Balance	489,928	497,523	291,766	151,165	31,199	(39,466)	(53,159)	(83,154)	(131,661)	(198,408)		
	Withdrawals (-)												
	Facility Components	(225)	(225)	(225)	(225)	(225)						(1,125)	
	Outdoor Recreation Centres	(2,775)	(10,502)	(15,375)	(14,470)	(10,930)	(7,695)	(4,925)	(10,625)	(5,750)	(4,570)	(87,617)	
	Park Development	(10,679)	(25,901)	(24,346)	(11,875)	(12,040)	(7,890)	(6,103)	(670)			(99,504)	
	Parking Lot and Tennis Courts	(526)	(680)	(2,260)					(45)	(665)		(4,176)	
	Playgrounds / Water Play	(860)	(7,408)	(1,660)	(325)	(75)	(1,425)	(1,515)	(1,473)	(435)	(15)	(15,191)	
	Pool	(1,555)	(34,808)	(20,150)				(625)	(9,350)	(21,875)	(20,400)	(108,763)	
	Arena	(1,912)	(7,064)	(7,046)	(20,900)	(35,650)	(35,600)	(35,775)	(10,202)	(1,565)	(5,735)	(161,449)	
	Trails & Pathways	(247)	(3,104)									(3,351)	
	Environmental Initiatives	(100)										(100)	
	Special Facilities Community Centres		(13,538)									(13,538)	
	<b>Total Withdrawals</b>		<b>(52,424)</b>	<b>(294,857)</b>	<b>(229,205)</b>	<b>(207,822)</b>	<b>(159,320)</b>	<b>(96,952)</b>	<b>(102,554)</b>	<b>(122,615)</b>	<b>(132,925)</b>	<b>(150,611)</b>	<b>(1,549,285)</b>
	Contributions (+)		85,313	88,433	90,788	92,020	93,500	88,104	77,405	78,953	80,010	81,604	
	<b>Total Contributions</b>		<b>85,313</b>	<b>88,433</b>	<b>90,788</b>	<b>92,020</b>	<b>93,500</b>	<b>88,104</b>	<b>77,405</b>	<b>78,953</b>	<b>80,010</b>	<b>81,604</b>	<b>-</b>
<b>Other Program/Agency Net Withdrawals</b>		<b>(27,828)</b>								<b>(8,986)</b>	<b>(8,987)</b>	<b>(45,801)</b>	
<b>Debt Servicing Costs</b>		<b>(1,155)</b>	<b>(2,282)</b>	<b>(3,839)</b>	<b>(4,845)</b>	<b>(4,845)</b>	<b>(4,845)</b>	<b>(4,845)</b>	<b>(4,845)</b>	<b>(4,845)</b>	<b>(4,846)</b>	<b>(41,193)</b>	
<i>Interest</i>		3,689	2,949	1,655	681	-	-	-	-	-	-	8,974	
<b>Balance at Year-End</b>		<b>497,523</b>	<b>291,766</b>	<b>151,165</b>	<b>31,199</b>	<b>(39,466)</b>	<b>(53,159)</b>	<b>(83,154)</b>	<b>(131,661)</b>	<b>(198,408)</b>	<b>(281,247)</b>		

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										Total
		2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	
XQ1206 Ferry Replacement Reserve	Beginning Balance	8,607	9,283	324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	
	Withdrawals (-)											
	Special Facilities		(9,959)									(9,959)
	<b>Total Withdrawals</b>		<b>(9,959)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,959)</b>
	Contributions (+)	676	1,000	1,000	-	-	-	-	-	-	-	-
<b>Total Contributions</b>	<b>676</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,676</b>
<b>Balance at Year-End</b>		<b>9,283</b>	<b>324</b>	<b>1,324</b>	<b>1,324</b>	<b>1,324</b>	<b>1,324</b>	<b>1,324</b>	<b>1,324</b>	<b>1,324</b>	<b>1,324</b>	



### Appendix 10 (continued)

#### 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	Total
XQ0011 Capital Financing Reserve Fund	Beginning Balance	473,216	333,944	334,863	291,203	238,907	204,926	165,589	134,463	108,613	87,443	
	Withdrawals (-)											
	Park											
	Development											
	Information Technology	(620)										(620)
<b>Total</b>	<b>Withdrawals</b>	<b>(620)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(620)</b>
<b>Other Program/Agency Withdrawals - Operating</b>		(15,997)										(15,997)
<b>Other Program/Agency Withdrawals - Capital</b>		(122,655)	(39,081)	(84,661)	(52,296)	(33,981)	(39,337)	(31,126)	(25,850)	(21,170)	(451)	(450,608)
<b>Other Program/Agency Net Contributions</b>			40,000	41,000								81,000
<b>Balance at Year-End</b>		<b>333,944</b>	<b>334,863</b>	<b>291,203</b>	<b>238,907</b>	<b>204,926</b>	<b>165,589</b>	<b>134,463</b>	<b>108,613</b>	<b>87,443</b>	<b>86,992</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	Total
XR1734 Debt Servicing Reserve Fund	Beginning Balance	182,752	160,021	148,487	139,796	179,955	172,307	161,448	147,693	130,950	113,327	
	Withdrawals (-)											
	FIFA	(7,948)	(2,792)									(10,740)
<b>Total</b>	<b>Withdrawals</b>	<b>(7,948)</b>	<b>(2,792)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,740)</b>
<b>PFR Net Contributions - Operating</b>		456	456	456								1,369
<b>Debt Servicing Costs</b>		(31,971)	(34,290)	(36,754)	(39,159)	(38,864)	(41,717)	(44,358)	(47,218)	(50,032)	(52,847)	(417,209)
<b>Other Program/Agency Net Withdrawals &amp; Contributions</b>		15,422	23,872	26,454	78,048	29,824	29,532	29,369	29,352	31,413	31,166	324,451
<b>Interest</b>		1,309	1,220	1,153	1,270	1,393	1,325	1,235	1,122	996	853	11,876
<b>Balance at Year-End</b>		<b>160,021</b>	<b>148,487</b>	<b>139,796</b>	<b>179,955</b>	<b>172,307</b>	<b>161,448</b>	<b>147,693</b>	<b>130,950</b>	<b>113,327</b>	<b>92,499</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	Total
XR3026 Community Benefits – Original Section 37 Reserve Fund	Beginning Balance	456,644	432,071	353,930	335,195	326,842	304,000	306,280	308,577	310,892	313,223	
	Withdrawals (-)											
	Land Acquisition	(351)	(117)									(468)
	Outdoor Recreation Centre	(50)	(765)									(815)
	Park	(10,115)	(13,091)	(3,416)								(26,622)
	Playgrounds/Water play	(600)	(2,303)	(65)								(2,968)
	Pool	(200)	(3,240)									(3,440)
	Trails & Pathways	(10)	(627)									(637)
	Special Facilities											-
	Community Centres		(19,931)		(691)	(12,058)						(32,680)
<b>Total</b>	<b>Withdrawals</b>	<b>(11,326)</b>	<b>(40,074)</b>	<b>(3,481)</b>	<b>(691)</b>	<b>(12,058)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(67,630)</b>
<b>PFR Withdrawals - Operating</b>		(25)	(25)	(25)								(75)
<b>Other Program/Agency Net Withdrawals - Operating</b>		(674)	(239)	(239)								(1,153)
<b>Other Program/Agency Net Withdrawals - Capital</b>		(15,868)	(40,740)	(17,564)	(10,135)	(13,141)						(97,447)
<b>Interest</b>		3,320	2,936	2,575	2,473	2,357	2,280	2,297	2,314	2,332	2,349	25,234
<b>Balance at Year-End</b>		<b>432,071</b>	<b>353,930</b>	<b>335,195</b>	<b>326,842</b>	<b>304,000</b>	<b>306,280</b>	<b>308,577</b>	<b>310,892</b>	<b>313,223</b>	<b>315,573</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	Total
XR3028 Section 45 Reserve Fund	Beginning Balance	18,821	18,196	15,751	15,483	15,600	15,717	15,834	15,953	16,073	16,193	
	Withdrawals (-)											
	Outdoor Recreation Centre		(15)									(15)
	Park Development	(653)	(1,403)									(2,056)
	Playgrounds/Water play	(108)										(108)
	Pool		(16)									(16)
	Community Centres		(1,069)									(1,069)
<b>Total</b>	<b>Withdrawals</b>	<b>(761)</b>	<b>(2,503)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,264)</b>
<b>Other Program/Agency Net Withdrawals - Operating</b>												-
<b>Other Program/Agency Net Withdrawals - Capital</b>		(2)	(69)	(384)								(455)
<b>Interest</b>		138	127	117	116	117	118	119	120	121	121	1,213
<b>Balance at Year-End</b>		<b>18,196</b>	<b>15,751</b>	<b>15,483</b>	<b>15,600</b>	<b>15,717</b>	<b>15,834</b>	<b>15,953</b>	<b>16,073</b>	<b>16,193</b>	<b>16,315</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).