

# 2025 Budget Notes

## City Planning and Development Review

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at [FPD@toronto.ca](mailto:FPD@toronto.ca).

### Description

The **City Planning** and **Development Review Divisions** collectively deliver an integrated and cross-disciplinary city building service in support of a creating a more inclusive, livable and climate adaptive Toronto.

The **City Planning Division** shapes Toronto's future by managing the physical form of the city – and the opportunities it provides for housing and employment. City Planning leads citywide and area-based policy development, champions design excellence, and delivers innovative research initiatives on land use issues, providing expert planning advice on housing, environmental sustainability, community and economic development, urban design, heritage conservation and transportation.

The **Development Review Division** shapes how the city grows by delivering an efficient, collaborative, and transparent development review service. The Development Division's expert Community Planning, Development Engineering, and Transportation Review teams focus on building complete and thriving communities across Toronto through the expedited review of development applications that deliver new affordable and market homes, parkland, commercial and cultural spaces, landmark and transit projects. The Development Review Division's work helps to directly drive economic growth, job creation and social cohesion.

### Why We Do It

**City Planning** - To develop and implement a planning and policy regime that meets the priorities, vision, and principles of Toronto's Official Plan. The City of Toronto has an Official Plan, zoning regulations and design guidelines for balanced, and socially and environmentally resilient, physical growth. The Official Plan vision for Toronto to 2051 includes: a city of complete communities; a sustainable and resilient city; the most inclusive city in the world; and a city that contributes to a just future for Indigenous peoples.

The City requires that development applications be consistent with the Official Plan, other legislation, and the principles of good planning, and utilizes other planning tools to achieve city-building consistent with the vision of the Official Plan.

**Development Review** - To build a more inclusive, equitable, vibrant, and sustainable Toronto where everyone has the opportunity to thrive, Development Review focuses on:

- Expediting the review of all development applications, with a focus on getting more affordable homes within complete communities built faster.
- Streamlining decision-making and improving consistency and transparency in the development review process.
- Improving service delivery for all participants involved in the development review process including applicants, Councillors, Toronto residents and staff.

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

For further information about City Planning Division, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/city-planning/>

For Development Review Division, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/development-review/>

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## What Service We Provide

### City Planning

#### **City Building and Policy Development**

**Who We Serve:** Residents and organizations across Toronto; applicants; City divisions, agencies, boards and corporations; Elected Officials; provincial, federal, and regional public sector partners.

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

**How Much Resources (gross 2025 operating budget):** \$25.6 Million

#### **Development Review, Decision and Implementation**

**Who We Serve:** Applicants; residents and organizations across Toronto; City divisions, agencies, boards and corporations; Elected Officials; provincial, federal, and regional public sector partners.

**What We Deliver:** While the Development Review Division focuses on reviewing most development applications, City Planning is a commenting partner to ensure implementation of relevant City and provincial plans and policies. In addition, City Planning delivers the Committee of Adjustment service and reviews heritage property permits.

**How Much Resources (gross 2025 operating budget):** \$48.3 Million

*Note: The portion of this budget related to development will move to the Development Review Division in 2025.*

## Development Review

#### **Development Review**

**Who We Serve:** Residents across Toronto; Indigenous, non-profit, public and private development applicants; City divisions, agencies, boards and corporations; Elected Officials; provincial, federal, and regional public sector partners.

**What We Deliver:**

- A transparent, efficient and people-centred approach to reviewing all development applications.
- A priority review of affordable housing applications.
- Strategic planning, governance oversight, business process improvements, technology solutions, development application review and coordination, stakeholder engagement and issues management.

**How Much Resources (gross 2025 operating budget):** \$9.7 Million

*Note: A portion of City Planning, Transportation Services, and Engineering and Construction Services budget will move to the Development Review Division in 2025, reflective of the organizational re-alignment.*

## Budget at a Glance

### City Planning

2025 OPERATING BUDGET			
\$Million	2025	2026	2027
Revenues	\$63.4	\$63.0	\$62.9
Gross Expenditures	\$73.9	\$74.3	\$74.7
Net Expenditures	\$10.5	\$11.3	\$11.8
Approved Positions	564.0	559.0	557.0

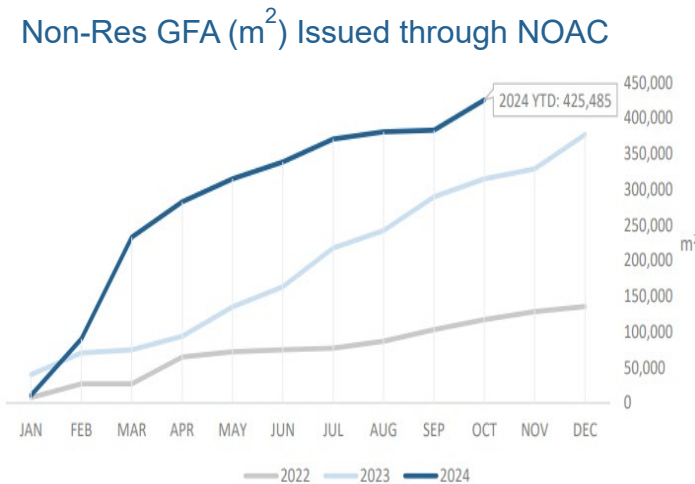
2024 - 2034 10-YEAR CAPITAL PLAN			
\$Million	2025	2026-2034	Total
Gross Expenditures	\$7.0	\$53.4	\$60.4
Debt	\$3.1	\$35.2	\$38.3
Note: Includes 2024 carry forward funding			

### Development Review

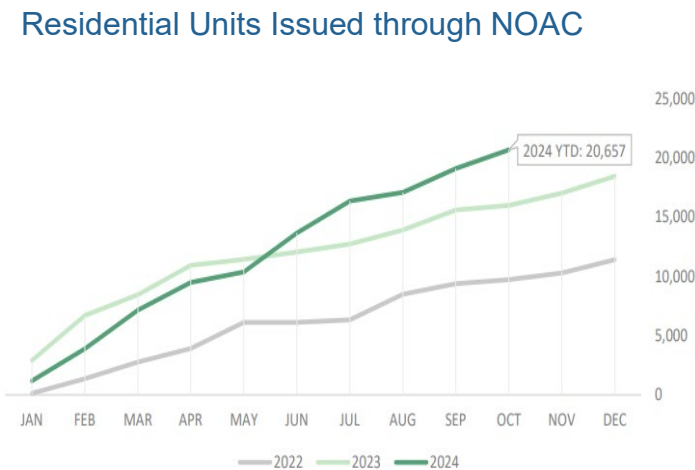
2025 OPERATING BUDGET			
\$Million	2025	2026	2027
Revenues	\$9.7	\$9.7	\$9.7
Gross Expenditures	\$9.7	\$9.7	\$9.7
Net Expenditures	\$0.0	\$0.0	\$0.0
Approved Positions	50.0	50.0	50.0

2025 - 2034 10-YEAR CAPITAL PLAN			
\$Million	2025	2026-2034	Total
Development Review does not have a 10-Year Capital Budget and Plan.			

## How Well We Are Doing – Behind the Numbers



Total amount (m2) of non-residential Gross Floor Area (GFA) issued to the end of October 2024, through a Notice of Approval Conditions (NOAC). Year-over-year increase in the City approvals.








Total number of residential units issued to the end of October 2024, through a Notice of Approval Conditions (NOAC). Year-over-year increase in the City approvals.

### Committee of Adjustment and TLAB

	Oct	YTD
C of A Hearings	8	83
Apps Scheduled for Hearing	253	2,487
Consent Certificates Issued	25	217
TLAB Hearings	17	96

Total number of Committee of Adjustment and Toronto Local Appeal Body (TLAB) hearings, from January to the end of October 2024. Year-over-year increase in the City approvals.

## How Well We Are Doing

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Outcome Measures								
Development Review, Decision and Implementation	Time-frame (weeks) from receipt of Committee of Adjustment application to hearing date, city-wide average	10	7	9	6*		8	8
City Building and Policy Development	% proposed residential units with 500 metres of higher order transit	79%	81%	60%	80%		60%	60%
Development Review, Decision and Implementation	# of Affordable Housing applications approved through Priority Development Review	18	13	13	13		15	15
Development Review, Decision and Implementation	% of applications approved / refused (reviewed through the City's Priority Development Review Stream)	-	-	100%	100%		100%	100%
Development Review, Decision and Implementation	% of complete/ incomplete notice sent within 30 days	41%	60%	80%**	80%**		80%	80%
Service Level Measures								
Development Review, Decision and Implementation	% of OPA/Rezoning decisions within 18 months (Non-Bill 109 - pre-July 2023)	32%***	43%***	80%	34%***		80%	80%
Development Review, Decision and Implementation	% of OPA/Rezoning decisions within 18 months (Bill 109 - post-July 2023)	0%***	100%***	80%	100%***		80%	80%
City Building and Policy Development	# of City Building studies completed	23	12	18	18		18	18

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

\*\* In August 2023, the City implemented two-step circulation, establishing reduced internal timelines for determination of complete application and emphasizing Notice of Complete Application as a legislated requirement.

\*\*\* Number of applications received in 2021 (875) and 2022 (721) were almost double the volume of previous years, impacting processing service levels. Average processing timelines improved in 2024 with a return to a pre-2021 volume, significant increase in staff complement and implementation of process improvements to address Bill 109 and other recent legislative changes.

### **Future Service Level Measures Updates**

In 2025, the Development Review division will review and refresh its service level measures. This work is critical to reflect the mandate of the new division, current legislative and Council timelines, and the consolidation of services from various divisions each with their own service measures which need to be harmonized.

### **2024 Projection to 2024 Target Comparison**

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

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- In 2024, City Planning brought forward and Council adopted a new Chapter One to the Official Plan, which focuses on advancing reconciliation, setting a vision for the City to 2051, and adopting principles for a successful and inclusive Toronto.
- Council adopted two secondary plans and associated strategies for Update Downsview and the Jane Finch Initiative led by City Planning with Development Review. Outcomes from both studies link land use planning with community development priorities. These people and place focused initiatives advance social equity and economic inclusion for current and future residents, encourage the appropriate kinds of growth and development, and guide investment in community improvements.
- Council adopted Official Plan and Zoning By-law Amendments to permit townhouses and small-scale apartment buildings up to 60 units along the major streets in Neighbourhoods and considered a proposed zoning approach to permit small-scale retail, service and office uses on residentially-zoned properties.
- Council's endorsement of the Etobicoke Creek Watershed Plan, as an example of working with municipal partners and the conservation authority in protecting and enhancing the health of Toronto's watersheds as a critical component of climate resilience.
- Council's adoption of updated frameworks for Ookwemin Minising and the Renew Sheppard Secondary Plan area unlocking more opportunities for housing and community investment.
- Maximizing the use of City-owned lands to address the housing crisis proceeded in 2024 including the approval of the Housing Now site at Bloor-Islington which will provide approximately 1,415 new dwelling units, of which, approximately 471 new affordable rental units will be targeted.
- A new Development Review division was established in early 2024, with the Division Head hired in April to streamline decision-making; improve consistency, transparency and accountability; improve service delivery for applicants and City staff; and ultimately, accelerate the City's development application review process. Community Planning, Transportation Review, and Development Engineering staff have been moved into the Development Review Division.
- Timelines for processing of development applications were reduced by 80%, on average, across all application types.
- A new streamlined process and dedicated team established to expedite Plan of Condominium applications.
- City Planning advanced several Heritage Conservation District plans including Baby Point, West Queen West and a Heritage Conservation District study for Weston.
- City Planning completed the Update to the Mid-Rise Building Design Guidelines, following work in recent years to monitor progress, undertake stakeholder engagement, and update the guidelines.
- In 2024, City Planning and Development Review continued to manage numerous Ontario Land Tribunal appeals for development applications and area-based study files. Appeals on several study files were completed, including for the four Heritage Conservation District studies in Cabbagetown Southwest, Historic Yonge, Parkdale Main Street, and King-Spadina, as well as site-specific appeals in West Queen West and Parkdale.
- A total of 306 development applications (as of November 30, 2024) were review by Development Review.
- A total of 2,620 Committee of Adjustment minor variance and consent applications were processed (as of November 30, 2024).
- A total of 1,339 replacement rental units, including 876 affordable replacement rental units were secured.

### Key Challenges and Risks

- Responding to various Provincial legislative and policy changes, including the new Provincial Planning Statement, 2024; Bill 97, *Helping Homebuyers, Protecting Tenants Act*, and Regulation 396/24 with respect to Official Plan Amendments 668 and 680 regarding the protection of employment areas.
- Impact of legislative challenges will result in continuous realignment of priorities and projects.
- Effectiveness and efficiency in the Community Planning and Committee of Adjustment; harmonizing policies and practices.
- Ensuring staff resources are aligned to current studies and application volume pressures.
- Market conditions impacting revenues collected from development application fees which are essential to maintain current service levels and support continuous improvement.

- Achieving optimal operational outcomes, while responding to legislative changes, as the roll-out continues of the new operating model for the City's development review service.

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## Priority Actions

The City Planning and Development Review Divisions are focused on delivering planning outcomes, including policy frameworks and implementation, that are responsive to the needs of residents across Toronto. This includes supporting the delivery of Council's key priorities such as affordable housing, transit and climate resilience.

Key priorities, include:

- Enabling the creation of new housing, including advancing the HousingTO 2020-2030 Action Plan and Transit Oriented Communities. This includes:
    - Continuing to streamline processes and procedures to expedite the review and approval of development applications and prioritizing affordable housing applications.
    - Advancing housing policy frameworks that increase housing supply including as-of-right zoning permissions.
  - Keeping Toronto moving, such as review support for multiple transit lines under construction across the municipality.
  - Investing in complete communities, through aligning leadership and partnerships, and by including equity considerations in new planning initiatives and studies.
  - Taking action on climate change and building resilience, such as green infrastructure through the Toronto Green Standard, Version 4.
  - Contributing to a well-run City, with processing timeline improvements through the implementation of new technologies, streamlining processes, and implementing a team-based approach to development application review.
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**CITY STAFF PREPARED BUDGET**

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

1. The 2025 Operating Budget for City Planning of \$73.876 million gross, \$63.391 million revenue and \$10.486 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
City Building and Policy Development	25,567.5	5,114.3	20,453.1
Development Review, Decision and Implementation	48,308.9	58,276.4	(9,967.4)
<b>Total Program Budget</b>	<b>73,876.4</b>	<b>63,390.7</b>	<b>10,485.7</b>

- The 2025 staff complement for City Planning of 564.0 positions comprised of 16.1 capital positions and 547.9 operating positions.
2. The 2025 Capital Budget for City Planning with cash flows and future year commitments totaling \$10.607 million as detailed by project in [Appendix 5a](#).
  3. The 2026-2034 Capital Plan for City Planning totalling \$49.750 million in project estimates as detailed by project in [Appendix 5b](#).
  4. The 2025 Operating Budget for Development Review of \$9.676 million gross, \$9.676 million revenue and \$0 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Development Review	9,676.0	9,676.0	0.0
<b>Total Program Budget</b>	<b>9,676.0</b>	<b>9,676.0</b>	<b>0.0</b>

- The 2025 staff complement for Development Review of 50.0 operating positions.

# **2025 OPERATING BUDGET**

## 2025 OPERATING BUDGET OVERVIEW

**Table 1: 2025 Operating Budget by Service – City Planning**

(In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Base Budget	2025 New / Enhanced	2025 Budget	Change v. 2024 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
City Building and Policy Development	4,595.7	5,427.9	4,934.5	5,114.3		5,114.3	(313.6)	(5.8%)
Development Review, Decision and Implementation	50,663.3	59,125.4	46,645.6	58,276.4		58,276.4	(849.1)	(1.4%)
<b>Total Revenues</b>	<b>55,259.1</b>	<b>64,553.3</b>	<b>51,580.1</b>	<b>63,390.7</b>		<b>63,390.7</b>	<b>(1,162.6)</b>	<b>(1.8%)</b>
<b>Expenditures</b>								
City Building and Policy Development	27,105.8	26,443.8	27,842.8	25,567.5		25,567.5	(876.3)	(3.3%)
Development Review, Decision and Implementation	37,618.6	48,595.3	45,403.0	48,308.9		48,308.9	(286.3)	(0.6%)
<b>Total Gross Expenditures</b>	<b>64,724.4</b>	<b>75,039.0</b>	<b>73,245.8</b>	<b>73,876.4</b>		<b>73,876.4</b>	<b>(1,162.6)</b>	<b>(1.5%)</b>
<b>Net Expenditures</b>	<b>9,465.3</b>	<b>10,485.7</b>	<b>21,665.7</b>	<b>10,485.7</b>		<b>10,485.7</b>	<b>0.0</b>	<b>0.0%</b>
<b>Approved Positions**</b>	<b>559.0</b>	<b>564.0</b>	<b>N/A</b>	<b>564.0</b>		<b>564.0</b>	<b>(0.0)</b>	<b>(0.0%)</b>

\* 2024 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

### KEY DRIVERS

**Total 2025 Budget** expenditures of \$73.876 million gross reflects a decrease of \$1.163 million in spending below 2024 budget, predominantly arising from:

- Base budget changes to salary and benefits for existing positions and annualization costs of seven new positions added in 2024 for initiatives including the LUIS 3.0 systems project, Update Downsview and Transit Oriented Communities projects, and other wage and benefit adjustments. City Planning will continue working with an interdivisional group to support recruitment and retention priorities to address hiring in 2025.
- Includes the extension of 12 temporary positions required for continuing work on Update Downsview, Employment Area Conversion reviews, and Ontario Place Redevelopment Planning.
- Continuing support of Council directed and other initiatives, including Development Review process and service delivery improvements, provincial legislative and other policy impacts, urban design and heritage review, waterfront revitalization, housing development and transit expansion projects.
- Inflationary increases of 4.0% to development application review fees.
- Note: A portion of the 2025 Operating Budget for Community Planning and Business Performance and Standards unit will move to the Development Review Division in 2025, reflecting the realignment of resources completed in 2024 (transfer of 202 positions from City Planning to Development Review).

### EQUITY IMPACTS OF BUDGET CHANGES

**No Significant Equity Impacts:** The changes in City Planning's 2025 Operating Budget do not have any significant equity impacts.

**Table 1: 2025 Operating Budget by Service – Development Review**

(In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Base Budget	2025 New / Enhanced	2025 Budget	Change v. 2024 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Development Review		11,321.7	8,280.0	9,676.0		9,676.0	(1,645.7)	(14.5%)
<b>Total Revenues</b>		<b>11,321.7</b>	<b>8,280.0</b>	<b>9,676.0</b>		<b>9,676.0</b>	<b>(1,645.7)</b>	<b>(14.5%)</b>
<b>Expenditures</b>								
Development Review		11,321.7	8,280.0	9,676.0		9,676.0	(1,645.7)	(14.5%)
<b>Total Gross Expenditures</b>		<b>11,321.7</b>	<b>8,280.0</b>	<b>9,676.0</b>		<b>9,676.0</b>	<b>(1,645.7)</b>	<b>(14.5%)</b>
<b>Net Expenditures</b>		<b>0.0</b>		<b>0.0</b>		<b>0.0</b>	<b>(0.0)</b>	<b>(0.0%)</b>
<b>Approved Positions**</b>		<b>51.0</b>	<b>N/A</b>	<b>50.0</b>		<b>50.0</b>	<b>(1.0)</b>	<b>(2.0%)</b>

\* 2024 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

## KEY DRIVERS

**Total 2025 Budget** expenditures of \$9.676 million gross reflects a decrease of \$1.646 million in spending below 2024 budget, predominantly arising from:

- Development Review is a new division, with the 2025 Operating Budget currently for the Concepts 2 Keys unit that was transferred from the City Manager's Office in April 2024. This unit is entirely funded by development application user fees and funding from the Development Application Review Reserve Fund.
- Salary and benefits adjustments and non-salary reductions and reallocations to align with operational requirements.

In 2024, an organizational realignment was completed for staff providing development review work with a total of 350 positions from City Planning (202), Engineering and Construction Services (85), and Transportation Services (63) transferred to the Development Review Division. The budget adjustments reflecting the complement realignment will follow in 2025.

## EQUITY IMPACTS OF BUDGET CHANGES

**No Significant Equity Impacts:** The changes in Development Review's 2025 Operating Budget do not have any significant equity impacts.

**2025 OPERATING BUDGET KEY COST DRIVERS**

The 2025 Net Operating Budget for City Planning of \$10.486 million has no net change compared to the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

**Table 2: 2025 Key Cost Drivers – City Planning**

(In \$000s)	2025				2026 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
<b>2024 Projection*</b>	<b>51,580.1</b>	<b>73,245.8</b>	<b>21,665.7</b>	<b>564.0</b>	<b>N/A</b>
<b>2024 Budget</b>	<b>64,553.3</b>	<b>75,039.0</b>	<b>10,485.7</b>	<b>564.0</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<b>Prior Year Impacts</b>					
Impact of Prior Year approvals	297.5	297.5			
<b>Capital Projects Delivery</b>					
LUIS 3.0 systems project	67.8	67.8			
<b>Salary and Benefits</b>					
Salary and Benefits changes	(182.7)	(1,528.0)	(1,345.3)		871.6
<b>Revenue Changes</b>					
Inflationary increase to development application review user fees (4.0%)	1,736.1		(1,736.1)		(69.4)
Capital, recoveries and other revenue increases	1,513.7		(1,513.7)		
Expiry of funding - EX1.5 Employee Talent, Retention & Attraction	(4,595.1)		4,595.1		
<b>Sub-Total - Key Cost Drivers</b>	<b>(1,162.7)</b>	<b>(1,162.7)</b>	<b>(0.0)</b>		<b>802.2</b>
<b>Sub-Total - Base Budget</b>	<b>63,390.7</b>	<b>73,876.4</b>	<b>10,485.7</b>	<b>564.0</b>	<b>802.2</b>
<b>2025 Budget</b>	<b>63,390.7</b>	<b>73,876.4</b>	<b>10,485.7</b>	<b>564.0</b>	<b>802.2</b>
<b>Change from 2024 Budget (\$)</b>	<b>(1,162.7)</b>	<b>(1,162.7)</b>	<b>(0.0)</b>		<b>N/A</b>
<b>Change from 2024 Budget (%)</b>	<b>(1.8%)</b>	<b>(1.5%)</b>	<b>(0.0%)</b>		<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

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

- Primarily for the Annex Heritage Conservation study ([MM19.13](#)), and incremental costs for five positions added in October 2024 for the Update Downsview ([PH10.5](#)) and Provincial Transit-Oriented Communities ([PH12.5](#)) projects, fully funded from other revenues and recovery from capital budget, respectively.

**Capital Project Delivery:**

- Incremental costs of two capital delivery positions added in April 2024 for work required on the LUIS 3.0 systems project, fully funded by recovery from the Technology Services Division Capital Budget.

**Salary and Benefits:**

- Salary and benefits including the extension of 12 temporary positions required for continuing work on Update Downsview, Employment Area Conversion reviews, and Ontario Place Redevelopment Planning. These positions are fully funded by capital or other revenues.
- Salary and benefits have also been aligned to operational requirements and to match actual experience.

**Revenue Changes:**

- Inflationary increases of 4.0% to development application review fees.
- Increases to capital, recoveries, and other revenues, primarily for higher salary and benefits for positions working on Bill 109, Waterfront Revitalization, Housing Now, Transit Planning and other projects.
- Expiry of funding for the Employee Talent, Retention and Attraction ([EX1.5](#)), funded from the Development Application Review Reserve Fund.

The 2025 Net Operating Budget Development Review of \$0 million has no net change compared to the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

**Table 2: 2025 Key Cost Drivers – Development Review**

(In \$000s)	2025				2026 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
<b>2024 Projection*</b>	8,280.0	8,280.0		51.0	N/A
<b>2024 Budget</b>	11,321.7	11,321.7	0.0	51.0	N/A
<b>Key Cost Drivers:</b>					
<b>Prior Year Impacts</b>					
Transfer of Concept 2 Keys unit from City Manager's Office		47.4	47.4		0.0
Joint Online Submission Tool completed	(1,500.0)	(1,500.0)			
<b>Salary and Benefits</b>					
Salary and Benefit changes	(212.3)	(61.5)	150.8	(1.0)	0.0
<b>Revenue Changes</b>					
Inflationary increase to development application review user fees (4.0%)	198.2		(198.2)		
<b>Other Changes</b>					
Non-salary review and realignment	(131.6)	(131.6)			
<b>Sub-Total - Key Cost Drivers</b>	(1,645.7)	(1,645.7)	(0.0)	(1.0)	0.0
<b>Sub-Total - Base Budget</b>	9,676.0	9,676.0	0.0	50.0	0.0
<b>2025 Budget</b>	9,676.0	9,676.0	0.0	50.0	0.0
<b>Change from 2024 Budget (\$)</b>	(1,645.7)	(1,645.7)	(0.0)	(1.0)	N/A
<b>Change from 2024 Budget (%)</b>	(14.5%)	(14.5%)	(0.0%)	(2.0%)	N/A

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

## Key Base Drivers:

### Prior Year Impacts:

- Annualized costs of the transfer of the Concept 2 Keys unit from the City Manager's Office in April 2024.
- The completion of the Joint Online Submission Tool, with offsetting expenditures and reserve funding from the Building Code Reserve Fund no longer required in 2025.

### Salary and Benefits:

- Salary and benefits adjustments including the expiry of one temporary Coordinator Business Support, funded from the Development Application Review Reserve Fund.

### Revenue Changes:

- Inflationary increases of 4.0% to development application review fees.

### Other Changes:

- Taking into account the Development Review budget pressures for 2025, a reduction of non-salary accounts as part of the expenditure line-by-line review to align with operational requirements in 2025, fully offset by a reduction in draws from the Development Application Review Reserve Fund.

**2026 AND 2027 OUTLOOKS****Table 5: 2026 and 2027 Outlooks – City Planning**

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
<b>Revenues</b>			
Revenue changes		94.9	90.0
Expected completion of Employment Area Conversion reviews - five positions		(503.3)	
Expected completion of LUIS 3.0 systems project - two positions			(208.6)
<b>Total Revenues</b>	<b>63,390.7</b>	<b>(408.3)</b>	<b>(118.6)</b>
<b>Gross Expenditures</b>			
Salary and Benefits		897.1	595.8
Expected completion of Employment Area Conversion reviews - five positions		(503.3)	
Expected completion of LUIS 3.0 systems project - two positions			(208.6)
<b>Total Gross Expenditures</b>	<b>73,876.4</b>	<b>393.9</b>	<b>387.2</b>
<b>Net Expenditures</b>	<b>10,485.7</b>	<b>802.2</b>	<b>505.8</b>
<b>Approved Positions</b>	<b>564.0</b>	<b>(5.0)</b>	<b>(2.0)</b>

\*\*YoY comparison based on approved positions

**Key Outlook Drivers**

The 2026 Outlook with total gross expenditures of \$74.270 million reflects an anticipated \$0.394 million or 0.5% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects a further increase of \$0.387 million or 0.5% above the 2026 Outlook.

These changes arise from the following:

- **Salary and Benefits:** base budget increases for salary and benefits, with 2026 and 2027 respectively impacted by the anticipated completion of the Employment Area Conversion Review (reduction of five positions) and the completion of LUIS 3.0 systems project (reduction of two positions), fully funded by other revenues and capital budget.
- **Revenue changes:** anticipated increases from reserve fund, capital, and other recoveries.

**Table 5: 2026 and 2027 Outlooks – Development Review**

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
<b>Revenues</b>			
Contribution from Reserve		31.5	23.5
<b>Total Revenues</b>	<b>9,676.0</b>	<b>31.5</b>	<b>23.5</b>
<b>Gross Expenditures</b>			
Salary and Benefits		31.5	23.5
<b>Total Gross Expenditures</b>	<b>9,676.0</b>	<b>31.5</b>	<b>23.5</b>
<b>Net Expenditures</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Approved Positions</b>	<b>50.0</b>		

\*\*YoY comparison based on approved positions

## Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$9.708 million reflects an anticipated \$0.032 million or 0.3% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlooks expects a further increase of \$0.023 million or 0.2% above the 2026 Outlook.

These changes arise from the following:

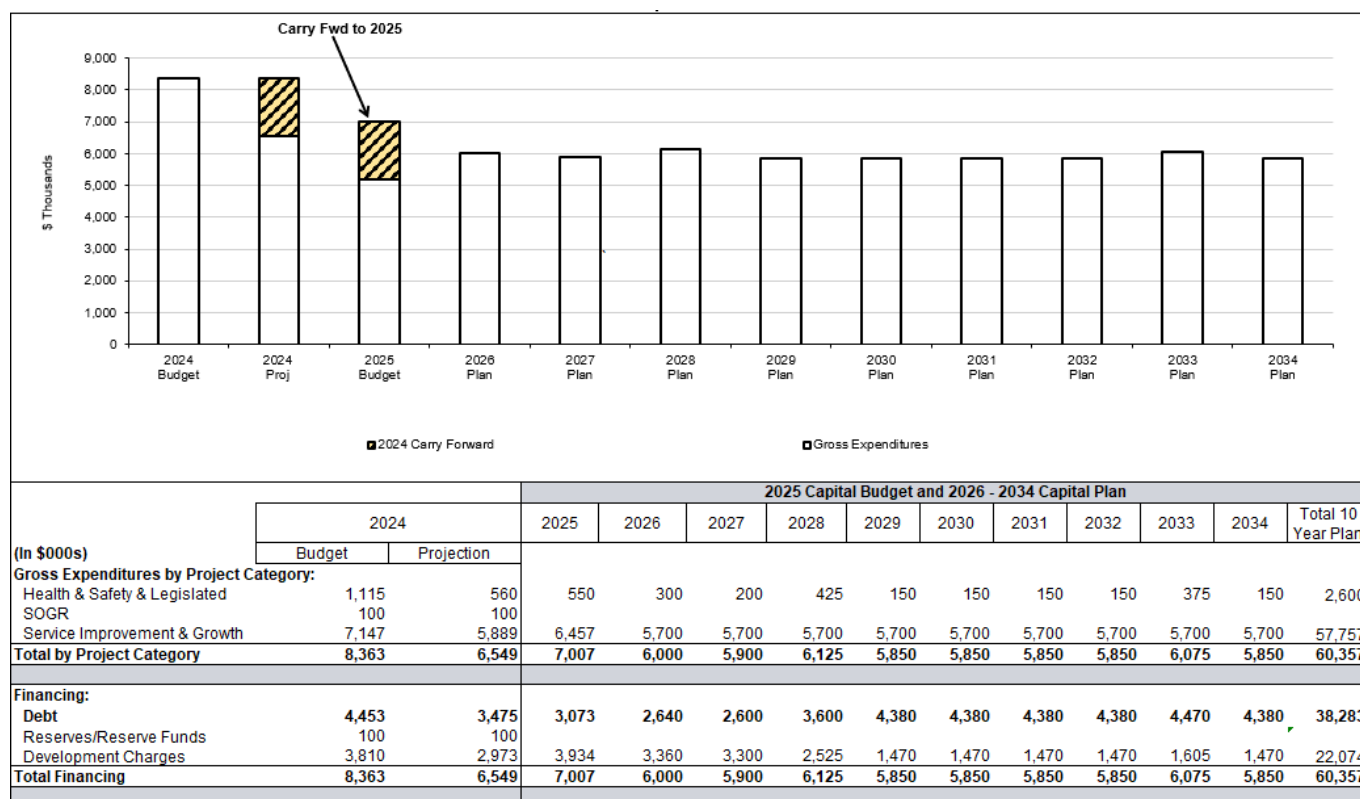
- **Salary and Benefits:** base budget increases for salary and benefits.
- **Revenue changes:** anticipated increases from reserve fund to offset above budget pressures.



# **2025 – 2034 CAPITAL BUDGET AND PLAN - CITY PLANNING**

## 2025 – 2034 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



### Project Updates (\$1.007 Million)

- The 2025-2034 Capital Budget and Plan reflects a net increase of \$1.007 million, primarily due to carry forward funding and updated estimates for:
  - Growth and Area Studies (\$0.557 million);
  - Transportation and Transit Studies (\$0.200 million);
  - Official Plan conformity review (\$0.150 million);
  - Heritage Studies (\$0.050 million); and
  - Official Plan 5-Year Review (\$0.050 million)





### New Projects (\$0 Million)

- The 2025-2034 Capital Budget and Plan does not include any new projects.

### Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2025 and 2026-2034 Capital Budget and Plan by project; [Appendix 6](#) for Reporting on Major Capital Projects – Status Update; [Appendix 7](#) for Capacity to Spend Review; and [Appendix 8](#) for a Summary of Capital Delivery Constraints, [Appendix 9](#) for Capital Program Provincial/Federal Funding Streams by Projects, respectively.

**2025 – 2034 CAPITAL BUDGET AND PLAN****\$60.4 Million 10-Year Gross Capital Program**

			
<b>Development Studies</b>	<b>Civic Improvements</b>	<b>Legislated</b>	<b>Heritage</b>
<b>\$23.7 M</b> <b>39.3%</b>	<b>\$30.0 M</b> <b>49.7%</b>	<b>\$2.6 M</b> <b>4.3%</b>	<b>\$4.1 M</b> <b>6.7%</b>
<ul style="list-style-type: none"> <li>• Growth and Area Studies</li> <li>• Transportation and Transit Studies</li> </ul>	<ul style="list-style-type: none"> <li>• Places</li> </ul>	<ul style="list-style-type: none"> <li>• Official Plan 5-Year Review</li> <li>• Official Plan (Zoning by-law) Conformity Review</li> </ul>	<ul style="list-style-type: none"> <li>• Heritage Studies</li> <li>• Cultural Heritage Registry Assessment</li> </ul>

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

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

\*Information above includes full project / sub-project 2025-2034 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

**How the Capital Program is Funded**

City of Toronto		Provincial Funding	Federal Funding
<b>\$60.4 M</b> <b>100%</b>		<b>\$0 M</b> <b>0%</b>	<b>\$0 M</b> <b>0%</b>
Debt	\$38.3 M		
Development Charges	\$22.1 M		

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

The City Planning division does not manage infrastructure that require State of Good Repair (SOGR) funding and therefore also does not have a SOGR backlog.

# APPENDICES

## Appendix 1

### 2025 Operating Budget by Category – City Planning

Category (In \$000s)	2022 Actual	2023 Actual	2024 Budget	2024 Projection*	2025 Budget	2025 Change from 2024 Budget	
	\$	\$	\$	\$	\$	\$	%
User Fees & Donations	72,885.7	43,085.8	44,525.1	32,268.3	46,103.5	1,578.3	3.5%
Transfers From Capital	1,596.0	2,114.3	3,207.3	2,614.5	3,682.5	475.1	14.8%
Contribution From Reserves/Reserve Funds	1,665.4	7,076.1	14,216.8	14,016.1	10,803.9	(3,412.9)	(24.0%)
Sundry and Other Revenues	2,484.6	2,982.8	2,604.0	2,681.2	2,800.8	196.8	7.6%
<b>Total Revenues</b>	<b>78,631.7</b>	<b>55,259.1</b>	<b>64,553.3</b>	<b>51,580.1</b>	<b>63,390.7</b>	<b>(1,162.6)</b>	<b>(1.8%)</b>
Salaries and Benefits	48,963.9	60,612.3	71,926.8	70,432.1	71,010.6	(916.2)	(1.3%)
Materials & Supplies	71.0	67.4	111.2	55.0	111.2		
Equipment	539.6	668.6	515.0	507.5	515.0		
Service and Rent	2,513.5	2,259.6	1,916.4	1,681.6	1,670.0	(246.5)	(12.9%)
Other Expenditures	1,323.6	1,113.1	569.6	569.6	569.6		
Inter-Divisional Charges		3.4					
<b>Total Gross Expenditures</b>	<b>53,411.7</b>	<b>64,724.4</b>	<b>75,039.0</b>	<b>73,245.8</b>	<b>73,876.4</b>	<b>(1,162.6)</b>	<b>(1.5%)</b>
<b>Net Expenditures</b>	<b>(25,220.0)</b>	<b>9,465.3</b>	<b>10,485.7</b>	<b>21,665.7</b>	<b>10,485.7</b>	<b>0.0</b>	<b>0.0%</b>

\*Projection based on 9 Month Variance

### 2025 Operating Budget by Category – Development Review

Category (In \$000s)	2022 Actual	2023 Actual	2024 Budget	2024 Projection*	2025 Budget	2025 Change from 2024 Budget	
	\$	\$	\$	\$	\$	\$	%
User Fees & Donations			4,955.3	3,567.8	5,153.5	198.2	4.0%
Contribution From Reserves/Reserve Funds			6,366.4	4,020.4	4,522.5	(1,843.9)	(29.0%)
Sundry and Other Revenues				691.8			
<b>Total Revenues</b>			<b>11,321.7</b>	<b>8,280.0</b>	<b>9,676.0</b>	<b>(1,645.7)</b>	<b>(14.5%)</b>
Salaries and Benefits			8,201.1	7,000.0	8,187.0	(14.1)	(0.2%)
Materials & Supplies			2.0	0.8	2.0		
Equipment			1,030.0	539.7	820.0	(210.0)	(20.4%)
Service and Rent			2,088.6	739.5	667.0	(1,421.6)	(68.1%)
<b>Total Gross Expenditures</b>			<b>11,321.7</b>	<b>8,280.0</b>	<b>9,676.0</b>	<b>(1,645.7)</b>	<b>(14.5%)</b>
<b>Net Expenditures</b>			<b>0.0</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 2025 Service Changes**

N/A

## **Appendix 3**

### **Summary of 2025 New / Enhanced Service Priorities Included in Budget**

N/A

## **Appendix 4**

### **Operating Program Provincial/Federal Funding Streams by Program**

N/A

## Appendix 5

### 2025 Capital Budget; 2026 - 2034 Capital Plan Including Carry Forward Funding

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2025 - 2034 Total	Health & Safety & Legislated	SOG	Growth & Improved Service
Growth and Area Studies	2,307	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	18,507			18,507
Transportation and Transit Studies	700	500	500	500	500	500	500	500	500	500	5,200			5,200
Heritage Studies	450	400	400	400	400	400	400	400	400	400	4,050			4,050
Places - Civic Improvements	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000			30,000
Five Year review of the Official Plan	400	300	200	200	150	150	150	150	150	150	2,000	2,000		
Official Plan Conformity Review	150			225					225		600	600		
<b>Total Expenditures (including carry forward from 2024)</b>	<b>7,007</b>	<b>6,000</b>	<b>5,900</b>	<b>6,125</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>6,075</b>	<b>5,850</b>	<b>60,357</b>	<b>2,600</b>		<b>57,757</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 2025-2034 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

## Appendix 5a

### 2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	Total 2025 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
Growth and Area Studies	2,307	1,100									3,407	2,250		1,157
Transportation and Transit Studies	700	400									1,100	700		400
Heritage Studies	450										450	200		250
Places - Civic Improvements	3,000	2,100									5,100	2,900		2,200
Five Year review of the Official Plan	400										400	400		
Official Plan Conformity Review	150										150	150		
<b>Total Expenditures (including carry forward from 2024)</b>	<b>7,007</b>	<b>3,600</b>									<b>10,607</b>	<b>6,600</b>		<b>4,007</b>



## Appendix 5b

### 2026 - 2034 Capital Plan

Projects (In \$000s)	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2026 - 2034 Total	Health & Safety & Legislated	SOG	Growth & Improved Service
Growth and Area Studies	700	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	15,100			15,100
Transportation and Transit Studies	100	500	500	500	500	500	500	500	500	4,100			4,100
Heritage Studies	400	400	400	400	400	400	400	400	400	3,600			3,600
Places - Civic Improvements	900	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	24,900			24,900
Five Year review of the Official Plan	300	200	200	150	150	150	150	150	150	1,600	1,600		
Official Plan Conformity Review			225					225		450	450		
<b>Total Expenditures</b>	<b>2,400</b>	<b>5,900</b>	<b>6,125</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>5,850</b>	<b>6,075</b>	<b>5,850</b>	<b>49,750</b>	<b>2,050</b>		<b>47,700</b>

## Appendix 6

### Reporting on Major Capital Projects: Status Update

N/A

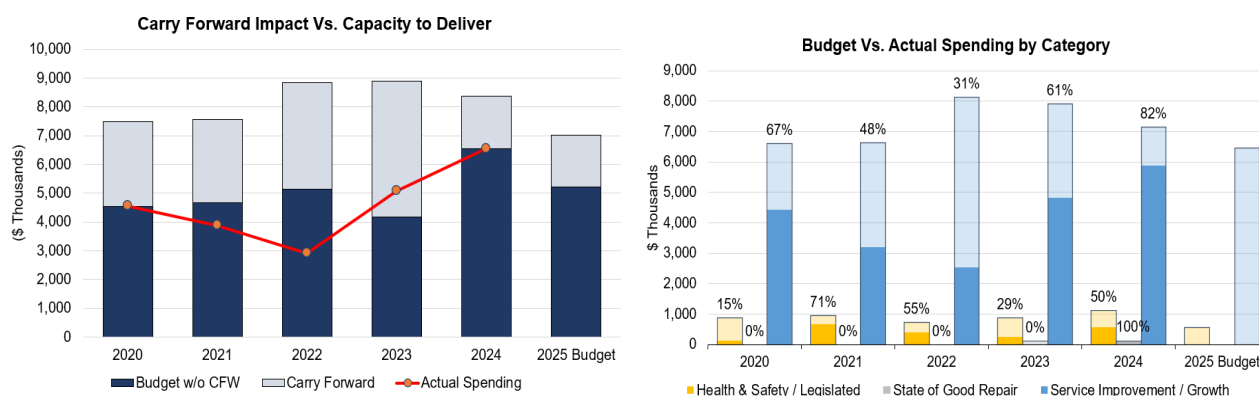
## Appendix 7

### Capacity to Deliver Review

The 10-Year Capital Plan has been developed with consideration of historically demonstrated capacity to deliver within any given year of a ten-year plan. In addition, a review was undertaken to ensure budgets align with the market's capacity to deliver effectively.

A key component in determining an appropriate level of annual cash flow includes evaluating historical delivery capacity by project categories (Chart 3 below) and assessing projected 2024 underspending that will be carried forward into 2025 to ensure capital projects are completed on schedule.

**Chart 3 – Capacity to Deliver**



### Impact of Capacity to Deliver Review on the 10-Year Plan

- Growth projects such as Civic Improvements – Places and development studies like Growth Studies represent, on average, about 96% of the annual capital budget. These projects typically have a multi-year delivery schedule and experience project underspending due in part to the timing of construction projects coordinated with partner divisions or the complexity of studies.
- City Planning's actual spending over the previous five years, from 2020 to 2024, has averaged \$4.597 million per year or 56%.
- The projected spending for 2024 is \$6.549 million or 78.3% of the 2024 Council Approved Capital Budget. Challenges in spending for projects are mainly due to delays in procurement of consultants for different kind of studies including growth and area, transportation and transit, and heritage, as well as Five Year Review of the Official Plan pending Ministry of Municipal Affairs and Housing approval on Council adopted Official Plan Amendments.
- City Planning continues to review its capacity to deliver and has adjusted the 10-year capital plan to average \$6.0 million in yearly spending. In addition, as part of this review, \$1.8 million of unspent 2024 funds will be carried forward into 2025.

## **Appendix 8**

### **Summary of Capital Delivery Constraints**

**N/A**

## **Appendix 9**

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

**N/A**

## Appendix 10

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

#### 2025 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025 \$	2026 \$	2027 \$
<b>Beginning Balance</b>		<b>11,252</b>	<b>11,854</b>	<b>12,461</b>
CP Development Technology	XR1306			
<i>Withdrawals (-)</i>				
<i>City Planning</i>		(490)	(490)	(490)
<i>Other Program / Agency Net</i>		977	977	977
<i>Withdrawals &amp; Contributions</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>487</b>	<b>487</b>	<b>487</b>
<i>Interest Income (+)</i>		115	121	127
<b>Balance at Year-End</b>		<b>11,854</b>	<b>12,461</b>	<b>13,075</b>

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025 \$	2026 \$	2027 \$
<b>Beginning Balance</b>		<b>39,296</b>	<b>9,044</b>	<b>(20,990)</b>
Development Application Review	XR1307			
<i>Withdrawals (-)</i>				
<i>City Planning</i>		(10,176)	(10,176)	(10,176)
<i>Other Program / Agency Net</i>		(20,317)	(19,859)	(20,043)
<i>Withdrawals &amp; Contributions</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>(30,492)</b>	<b>(30,034)</b>	<b>(30,219)</b>
<i>Interest Income (+)</i>		241		
<b>Balance at Year-End</b>		<b>9,044</b>	<b>(20,990)</b>	<b>(51,209)</b>

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025 \$	2026 \$	2027 \$
<b>Beginning Balance</b>		<b>39,296</b>	<b>9,044</b>	<b>(20,990)</b>
Development Application Review	XR1307			
<i>Withdrawals (-)</i>				
<i>Development Review</i>		(4,523)	(4,554)	(4,578)
<i>Other Program / Agency Net</i>		(25,970)	(25,480)	(25,641)
<i>Withdrawals &amp; Contributions</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>(30,492)</b>	<b>(30,034)</b>	<b>(30,219)</b>
<i>Interest Income (+)</i>		241		
<b>Balance at Year-End</b>		<b>9,044</b>	<b>(20,990)</b>	<b>(51,209)</b>

The division's reliance on this reserve fund in future years is anticipated to be reduced through a combination of corporate financial strategies and the implementation of the new Development Review Fee model to recover costs of providing planning and development review services.

## Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
<b>Beginning Balance</b>		<b>568,651</b>	<b>542,555</b>	<b>478,791</b>
Section 37 Reserve Fund	XR3026			
<i>Withdrawals (-)</i>				
City Planning		(138)	(138)	(138)
Other Program / Agency Net				
Withdrawals & Contributions		(31,485)	(68,707)	(38,494)
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>(31,624)</b>	<b>(68,845)</b>	<b>(38,632)</b>
<i>Interest Income (+)</i>		5,528	5,081	4,595
<b>Balance at Year-End</b>		<b>542,555</b>	<b>478,791</b>	<b>444,754</b>

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

## 2025 – 2034 Capital Budget and Plan

## Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan
XR2120	Beginning Balance	18,168	15,824	14,305	13,332	12,923	12,616	12,198	11,795	11,336	10,755
Development Charges	<i>Withdrawals (-)</i>										
Reserve Fund -	Growth and Area Studies	(1,384)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)
Development Studies	Transportation and Transit Studies	(420)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
	Five Year Review of the Official Plan	(240)	(180)	(120)	(120)	(90)	(90)	(90)	(90)	(90)	(90)
	Official Plan Conformity Review	(90)	-	-	(125)	-	-	-	-	(135)	-
	Other Division/Agency Withdrawals	(1,478)	(1,178)	(679)							
	<b>Total Withdrawals</b>	<b>(3,612)</b>	<b>(2,738)</b>	<b>(2,179)</b>	<b>(1,625)</b>	<b>(1,470)</b>	<b>(1,470)</b>	<b>(1,470)</b>	<b>(1,470)</b>	<b>(1,605)</b>	<b>(1,470)</b>
	<i>Contributions (+)</i>										
	DC Contributions	1,099	1,070	1,068	1,086	1,035	929	948	896	914	892
	Interest Income	169	150	137	131	127	123	119	115	110	105
	<b>Total Contributions</b>	<b>1,268</b>	<b>1,220</b>	<b>1,205</b>	<b>1,217</b>	<b>1,162</b>	<b>1,052</b>	<b>1,067</b>	<b>1,011</b>	<b>1,024</b>	<b>997</b>
<b>Balance at Year-End</b>		<b>15,824</b>	<b>14,305</b>	<b>13,332</b>	<b>12,923</b>	<b>12,616</b>	<b>12,198</b>	<b>11,795</b>	<b>11,336</b>	<b>10,755</b>	<b>10,282</b>

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)									
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan
XR2121	Beginning Balance	6,611	4,868	3,107	1,329	438	443	447	452	456	461
Development Charges	<i>Withdrawals (-)</i>										
Reserve Fund - Civic	Civic Improvements - Places	(1,800)	(1,800)	(1,800)	(900)						
Improvements	<b>Total Withdrawals</b>	<b>(1,800)</b>	<b>(1,800)</b>	<b>(1,800)</b>	<b>(900)</b>	-	-	-	-	-	-
	<i>Contributions (+)</i>										
	Interest Income	57	40	22	9	4	4	4	5	5	5
	<b>Total Contributions</b>	<b>57</b>	<b>40</b>	<b>22</b>	<b>9</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Balance at Year-End</b>		<b>4,868</b>	<b>3,107</b>	<b>1,329</b>	<b>438</b>	<b>443</b>	<b>447</b>	<b>452</b>	<b>456</b>	<b>461</b>	<b>465</b>

## Appendix 11

### Glossary

**Approved Position:** Permanent or temporary positions that support the delivery of City services and service levels in annual budget.

**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 Deliver:** Ability to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

**Capital Budget and Plan:** A Capital Budget and Plan is the City's 10-year strategy to acquire/build assets or extend the useful lives of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

**Capital Delivery 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 provide services.

**Operating Impact of Completed Capital Projects:** The Operating Budget Impact of Capital is the change in operating expenditure and / or revenue, which is projected to occur during the implementation of a capital project and / or when a capital project is completed. These changes should be documented on a Business Case Form in the appropriate category.

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

**Salary and Benefits Adjustment:** General increases related to contractual obligations, such as cost of living, step increases, performance for pay and progression pay.

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

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

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