

2022 Program Summary

Environment & Energy Division

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Description

The Environment & Energy Division (EED) leads, fosters, coordinates and supports city action towards achieving Toronto's greenhouse gas (GHG) reduction targets as outlined in TransformTO, the City of Toronto's climate action strategy. Achieving a net-zero GHG emissions future by 2040 will require transformational changes in how we live, work, build and commute.

Why We Do It

People in Toronto live, work, build and commute in a city where GHG emissions are minimized, while enhancing health, the economy and the environment.

Toronto residents, businesses and City Divisions have reliable, timely and implementable information and tools to understand what actions they can take to minimize their environmental impact.

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.

What Service We Provide

The Environment & Energy Division, through both local and global initiatives and partnerships, serves, inspires and empowers citizens, City staff, businesses, organizations, local communities and other stakeholders to take transformative action with a focus on reducing emissions, protecting the environment and enhancing resilience. The Division also represents and serves the future generations who will live in Toronto.

Climate Action in Existing Buildings

Who We Serve: Residents, building owners, businesses and institutions.

What We Deliver: Support for residential, commercial and institutional building owners looking to decarbonize: for technical assistance and financing, guidance and engagement to drive climate action with a focus on developing pathways to net zero.

New Construction

Who We Serve: Building owners, residents, businesses and institutions.

What We Deliver: Advance leading edge new construction standards, targeting net-zero energy through the Toronto Green Standard, and continue to create strategic partnerships with the private sector and other partners.

Outreach & Engagement

Who We Serve: Residents, community groups, partner agencies, businesses and City staff.

What We Deliver: Deliver a suite of programs, resources, incentives and events to engage and inspire Toronto residents and businesses to take climate action and help green our city. With a strong focus on extensive cross-divisional and cross-sectoral engagement, the team raises awareness, generates connections, and contributes to a healthier and more resilient city through award-winning programs such as Live Green Toronto and Smart Commute.

Policy & Research

Who We Serve: Residents, community groups, agencies, businesses, institutions, building owners and City staff.

What We Deliver: Develop corporate and community-wide policies and strategies to support, enable, and deliver on Toronto's net zero goals, including greenhouse gas emissions inventorying and modelling, support for climate lens policy and EV Strategy implementation, climate risk-related financial disclosure and carbon accountability.

Innovation & Scale

Who We Serve: Residents, community groups, agencies, businesses, institutions, building owners and City staff.

What We Deliver: Innovate and deliver first of a kind projects (i.e. sewer energy, renewable district energy, resilient EMS stations, net-zero community centres), and then help asset owners scale-up efforts for massive GHG reductions through their portfolio(s).

Budget at a Glance

2022 OPERATING BUDGET

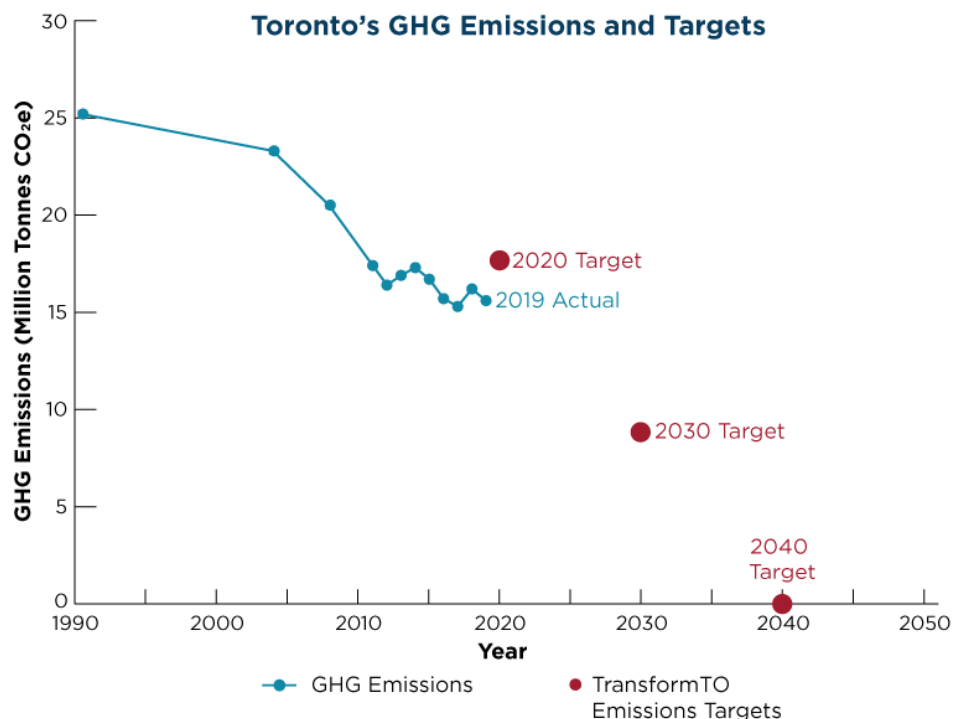
\$Million	2022	2023	2024
Revenues	\$3.8	\$4.1	\$4.1
Gross Expenditures	\$17.5	\$19.4	\$19.6
Net Expenditures	\$13.7	\$15.3	\$15.4
Approved Positions	103.6	103.6	103.6

2022 - 2031 10-YEAR CAPITAL PLAN

\$Million	2022	2023-2031	Total
Gross Expenditures	\$42.7	\$307.5	\$350.2
Debt	\$ 0.0	\$ 0.0	\$ 0.0

Note: Includes 2021 carry forward funding

How Well We Are Doing – Behind the Numbers



- This graph represents total city-wide GHG emissions relative to TransformTO targets.
- The decrease in community-wide emissions from 2018 to 2019 is attributed to improved emissions calculations methods for the waste sector.
- Achieving net zero requires rapid decarbonisation through fuel switching and electrification (requiring a fossil free electricity grid).
- Investments are being made through existing TransformTO initiatives to reduce emissions in Toronto.

How Well We Are Doing

Service	Measure	2019 Actual	2020 Actual	2021 Target	2021 Projection	Status	2022 Target	2023 Target
Outcome Measures*								
Environment & Energy Division	% reduction in CO2 emissions relative to 1990 levels	38%			65% reduction by 2030 Net-zero emissions by 2040			
Environment & Energy Division	Community-wide floor space energy derived from renewable or low-carbon thermal energy (m ³)**	4,000,000	4,000,000	4,100,000	4,100,000	●	4,500,000	4,500,000
Environment & Energy Division	Average GHG intensity (kg CO2/m ²) of new building development applications***	19	19	18	18	●	15	15
Service Level Measures								
Environment & Energy Division	Retention of "A" listing on Carbon Disclosure Project	Yes	Yes	Yes	Yes	●	Yes	Yes
Environment & Energy Division	Retention of "Leadership Status" with C40 Network Cities	Yes	Yes	Yes	Yes	●	Yes	Yes
Environment & Energy Division	Number of outreach events including Live Green, webinars, workshops, festivals & community presentations	1,784	74	168	168	●	1,714	1,870
Other Measures								
Environment & Energy Division	Volunteer engagement – number of volunteer hours	4,980	1,050	1,100	1,100	●	3,500	4,900
Environment & Energy Division	Participants engaged at Live Green events	211,706	2,332	4,751	4,751	●	222,734	242,622
Environment & Energy Division	Number of volunteers supporting Live Green events	1,500	1,520	1,560	1,560	●	1,580	1,640

* Aligned with performance metrics in the City's Environmental, Social & Governance Performance Report.

** Total amount of floor area (square meters) connected to renewable or district-level heating, cooling and hot water systems, contributing to emissions reductions across the city.

*** Electrification of buildings combined with a low carbon provincial power grid and increased renewable energy deployment limits the city's dependency on fossil fuels and will contribute to the 65% Reduction of greenhouse gas emission by 2030 in accordance with the City's net-zero plan.

COVID-19 IMPACT AND RECOVERY**2022 Impact and Recovery****Operating Budget Impact**

- The EED's 2022 Operating Budget submission reflects a recovery from COVID-19 impacts. Salaries & Benefits and Contracted Services underspending experienced in 2021 from the alignment of staffing plans and procurement priorities due to the impacts of the COVID-19 pandemic are not expected to continue into 2022.

Service Level Changes

- There are no expected service level changes as a result of COVID-19.
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EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

The EED has supported City Agencies, Corporations and Divisions with the adoption of TransformTO. Implementation of these climate action projects is underway in Parks, Forestry & Recreation, Corporate Real Estate Management, Children's Services, Solid Waste Management, Toronto Paramedic Services, Toronto Community Housing Corporation (TCHC), Toronto Police Services and others, which will reduce the City's carbon footprint. We are also seeing TransformTO impacts in the community with developers, private sector building owners, residents and community organizations implementing TransformTO in consultation with EED.

Climate Action & Resilience in Buildings

- Funded energy and heating resilience at 39 TCHC buildings using recoverable debt and approved funding for 98,081 m2 of eco-roof area.
- Delivered the Net Zero Existing Building Strategy after two years of development informed by detailed technical analysis and modelling of Toronto's building stock, a jurisdictional scan and best practice review, as well as broad stakeholder engagement efforts.
- Expanded the Green Will Initiative (GWI) to include 22 buildings portfolios representing more than 320 million sq.ft., initiated the development of Strategic Energy Management (SEM) services, continued to deliver the Navigation and Support Services and Energy Retrofit Loan Program, conducted one-on-one outreach with Toronto building owners to support reporting through the Energy and Water Reporting and Benchmarking Initiative (EWRB)
- Secured up to \$14.7 million in loans and grants through the Federation of Canadian Municipalities (FCM), continued deliver of the Home Energy Loan Program (HELP) and community focused supports through the BetterHomesTO initiative.

Renewable Energy & Net Zero Development

- Toronto's first raw wastewater energy project (largest in the world) to decarbonize University Health Network Western Hospital by 90%. EED was the lead to negotiate an energy transfer agreement. The City allows connection to the sewer for a fee, at no cost or risk to the City.
- Over 700 free-of-charge assessments for residents businesses, institutions through SolarTO. Launched automated self-serve solar potential map and business case calculator. Continuously streamlining process for building permit and grid connection to significantly increase adoption of roof-top-solar across Toronto.
- Wastewater Energy Transfer Program to Committee and Council in December 2021, with program launch scheduled for January 2022. Potential for 20 large projects with GHG reduction of 200,000 tonnes.

Outreach & Engagement

- Recruited and trained 143 volunteers on TransformTO programs and implementation strategies.
- Supported local neighbourhood leaders to take climate action in their community by funding 33 PollinateTO projects, 25 Climate Action Fund projects and 20 Climate Champion projects.
- Advanced Smart Commute through a Memorandum of Understanding (MOU) with 5 regional municipalities, BikeShare discounts for hospital workers and the creation of a Smart Commute Return to Office Campaign including resources, webinars and a web portal to support Toronto employer and commuter needs through COVID-19 recovery.

Policy & Research

- Developed and implemented phase 2 of the Climate Lens for City capital projects, completed mandatory regulatory reporting to the federal and provincial governments, and collaborated on the successful reporting of the City's Green Bond program.
- Delivered the City's Net Zero Strategy by 2040 in response to Council's Climate Emergency Declaration.
- Participated in international organizations including Carbon Neutral Cities Alliance and C40 Cities to leverage best practices and minimize repetition of efforts amongst major municipalities.

Key Challenges and Risks

- COVID-19 will continue to present challenges in 2022 and the EED will continue to support the City's recovery.
- Political uncertainty and changing priorities at the provincial and federal level present challenges to developing and delivering programs that leverage funding or services from those governments.
- Reduction of CO2 emissions in Toronto is dependent on the provincial government's reliance on fossil fuels for electricity generation, and Aligning Toronto Hydro's Climate Action Plan with TransformTO is critical.
- A dramatic scale-up across the economy and society is needed to address the climate crisis. Key barriers include challenges associated with funding and financing (e.g. low-carbon business case), workforce capacity, a trained labour market and supply chain issues.
- Outreach efforts must be scaled to reach a broader audience across the City and encourage wide-spread changes in behavior. Changing behaviors through outreach is challenging when there are differing public views on the need for climate change mitigation and adaptation, as well as the validity of climate change science.

Priority Actions

- Enable residents, businesses and building owners to change behaviors and take action towards meeting the overall target of net zero emissions by 2040 through leadership, education, creating partnerships, providing advice, and the promotion of sustainable solutions.
 - Continue to oversee the implementation of TransformTO as it relates to the Net-Zero strategy.
 - Raise the bar for new construction by advancing leading edge new construction standards, targeting Net-Zero energy through the Toronto Green Standard, and creating strategic partnerships with the private sector and other partners.
 - Implementation of the Net Zero Existing Buildings Strategy with a focus on key policy and programming (e.g. energy and emission performance reporting and public disclosure).
 - Continue TransformTO community engagement, Live Green Toronto activities, networks and communication channels, and deliver award-winning programs like Live Green Toronto and Smart Commute to provide residents, businesses, building owners and Divisions with the information and tools needed to understand how they can minimize their environmental impact.
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RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2022 Operating Budget for Environment & Energy of \$17.486 million gross, \$3.763 million revenue and \$13.723 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Environment & Energy	\$17,485.9	\$3,763.0	\$13,722.9
Total Program Budget	\$17,485.9	\$3,763.0	\$13,722.9

2. City Council approve the 2022 staff complement for Environment & Energy of 103.6 positions comprised of 2.0 capital positions and 101.6 operating positions.
3. City Council approve 2022 Capital Budget for Environment & Energy with cash flows and future year commitments totaling \$90.719 million as detailed by project in [Appendix 6a](#).
4. City Council approve the 2023-2031 Capital Plan for Environment & Energy totalling \$259.500 million in project estimates as detailed by project in [Appendix 6b](#).
5. City Council request that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2022 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

2022 OPERATING BUDGET

2022 OPERATING BUDGET OVERVIEW

Table 1: 2022 Operating Budget by Service

(In \$000s)	2020 Actual	2021 Budget	2021 Projection*	2022 Base Budget	2022 New / Enhanced	2022 Budget	Change v. 2021 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Environment & Energy	2,153.1	4,654.0	2,086.5	3,763.0		3,763.0	1,676.4	80.3%
Total Revenues	2,153.1	4,654.0	2,086.5	3,763.0		3,763.0	1,676.4	80.3%
Expenditures								
Environment & Energy	12,055.3	16,472.5	12,660.1	17,485.9		17,485.9	4,825.8	38.1%
Total Gross Expenditures	12,055.3	16,472.5	12,660.1	17,485.9		17,485.9	4,825.8	38.1%
Net Expenditures	9,902.2	11,818.5	10,573.6	13,722.9		13,722.9	3,149.3	29.8%
Approved Positions**	101.6	101.6	N/A	103.6	0.0	103.6	N/A	N/A

*2021 Projection based on Q3 Variance Report

**YoY comparison based on approved positions

COSTS TO MAINTAIN EXISTING SERVICES

Total 2022 Base Budget expenditures of \$17.486 million gross reflecting an increase of \$4.826 million in spending above 2021 projected year-end actuals predominantly arising from:

- Salaries & Benefits to support filling vacancies required to implement the plan to achieve Net Zero by 2040.
- Consultant and other external contracts required to progress TransformTO short term strategies, accelerate the Climate Action Plan and develop the plan to achieve Net-Zero by 2040. Underspending from COVID Impacts in 2021 are not expected to continue into 2022 as access to procurement resources improves.
- Budget related to the Eco-Roof and Pollinator Protect Strategy as a result of increased participation in grant program based on historical experience, funded by reserves.

COSTS TO ENHANCE SERVICES

There are no **New and Enhanced Service** requests.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in the Environment & Energy's 2022 Operating Budget do not have any significant equity impacts.

2022 OPERATING BUDGET KEY DRIVERS

The 2022 Operating Base Budget for Environment & Energy is \$4.826 million gross or 38.1% higher than the 2021 Projected Actuals. Table 2a below summarizes the Operating Budget by revenue and expenditure category.

Table 2a: 2022 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2019 Actual	2020 Actual	2021 Budget	2021 Projection*	2022 Budget	2022 Change from 2021 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies		87.0	93.5	30.4	93.5	63.1	207.2%
User Fees & Donations	757.3	298.7	132.8	292.2	132.8	(159.4)	(54.5%)
Transfers From Capital	217.8		216.1		210.1	210.1	
Contribution From Reserves/Reserve Funds	601.7	469.4	3,379.4	753.2	2,309.1	1,555.9	206.6%
Other Revenues (incl. IDR)	232.8	1,298.1	832.2	1,010.7	1,017.5	6.8	0.7%
Total Revenues	1,809.6	2,153.1	4,654.0	2,086.5	3,763.0	1,676.4	80.3%
Salaries and Benefits	8,268.2	8,470.1	8,916.7	8,193.8	10,755.1	2,561.3	31.3%
Service and Rent	2,837.1	2,231.0	5,020.9	2,607.2	5,195.9	2,588.7	99.3%
Contribution To Reserves/Reserve Funds	59.3	42.7	1,338.5	1,338.5	338.5	(1,000.0)	(74.7%)
Contributions & Transfers	670.6	980.5	1,131.9	464.7	1,131.9		
Other Expenditures	96.9	331.1	64.5	56.0	64.5	8.5	15.1%
Total Gross Expenditures	11,932.0	12,055.3	16,472.5	12,660.1	17,485.9	4,825.8	38.1%
Net Expenditures	10,122.4	9,902.2	11,818.5	10,573.6	13,722.9	3,149.3	29.8%

*2021 Projection based on Q3 Variance Report

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

The change against the 2021 projection includes net inflationary increases and increases outlined in collective agreements for staffed positions as well as filling all vacant positions throughout 2022 to implement the plan to achieve Net Zero by 2040.

Services and Rents:

Includes consultants and other external contracts required to advance the TransformTO short-term strategies, advance the Climate Action Plan and support the implementation of the City's plan to achieve Net-Zero greenhouse gas emissions by 2040. The 2022 Services & Rents budget submission reflects a recovery to pre-COVID procurement levels for consultants and external contracts.

Contributions to Reserves/Reserve Funds:

A one-time contribution to the Environment Protection Reserve (XR1718) was made in 2021 and will be matched by a third party to fund research projects proposed by City Divisions and conducted by Higher Education institutions in Toronto. The program will commence in 2022 and will be managed by and through the Toronto Office of Partnerships over a 3 year period.

Revenue Changes:

The increase against the 2021 projection is primarily due to reserve funded recoveries for the expected increases in expenses noted above.

2023 & 2024 OUTLOOKS**Table 3: 2023 and 2024 Outlooks**

(\$000s)	2021 Projection	2022 Budget	2023 Outlook	2024 Outlook
Revenues	2,086.5	3,763.0	4,149.4	4,149.4
Gross Expenditures	12,660.1	17,485.9	19,440.6	19,589.3
Net Expenditures	10,573.6	13,722.9	15,291.2	15,440.0
Approved Positions	N/A	103.6	103.6	103.6

Key drivers

The 2023 Outlook with total gross expenditures of \$19.441 million reflects an anticipated \$1.955 million or 11.18 per cent increase in gross expenditures above the 2022 Operating Budget; The 2024 Outlook expects a further increase of \$0.149 million or 0.77 per cent above 2023 gross expenditures.

These changes arise from the following:

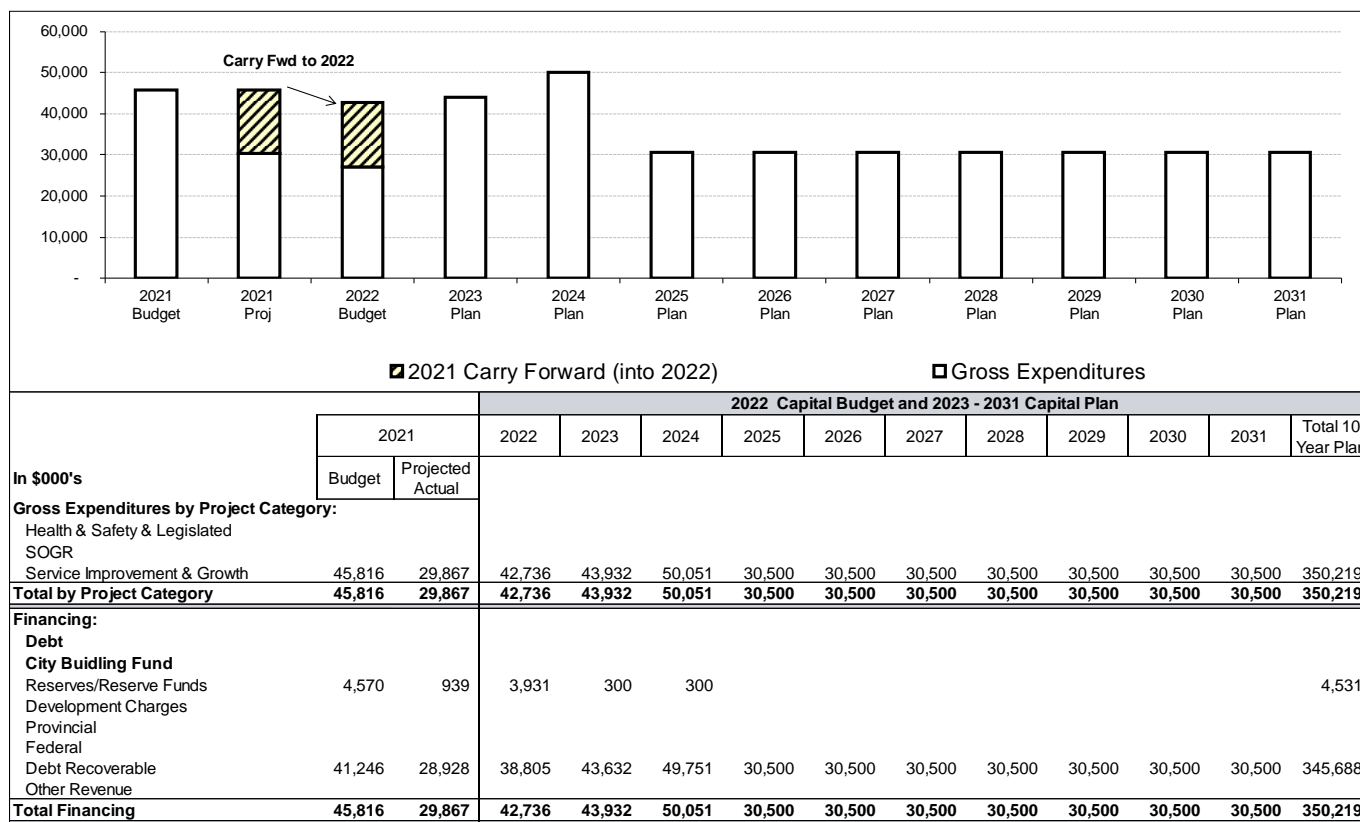
- **Impact of 2022 decision**
Annualization of 2 positions supporting the Home Energy Retrofit Loan Program (HELP) funded by the Federation of Canadian Municipalities grant. **(2023 & 2024)**
- **Salaries & Benefits**
Increase in Salaries and benefits reflective of collective agreement obligations and filled vacancies. **(2023 & 2024)**

2022 – 2031 CAPITAL BUDGET AND PLAN

2022 – 2031 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview

(\$000)



Changes to Existing Projects

The 2022-2031 Capital Budget and Plan does not include changes to existing projects.

New Projects

(\$30.0 Million)

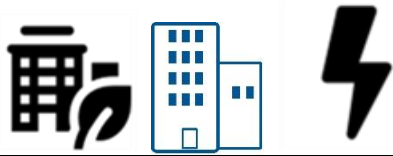
The 2022-2031 Capital Budget and Plan includes new projects. Key projects are as follows:

- Transform TO - *Renewable Thermal Energy Program* (\$15.0M) to install renewable energy on City buildings;
- *Community Initiatives – Existing Building Retrofits* - Low interest financing to enable community energy projects that reduce emissions for existing buildings (\$15.0M)

Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2022 and 2023-2031 Capital Budget & Plan by project. The 2022 Capital Budget Briefing Note, entitled "*Greenhouse Gas (GHG) Reduction and Climate Resilience Investment Summary*" outlines the City-wide investments with a climate or resilience component and describes leading edge climate/resilience projects in the budget.

2022 – 2031 CAPITAL BUDGET AND PLAN**\$350.219 Million 10-Year Gross Capital Program**

	
Service Improvement and Enhancements	
\$350.219 M 100%	
<i>Transform TO</i> <i>Renewable Energy Program</i> ✓ <i>New Development Sustainable Energy Plan Financing</i> ✓ <i>Community Energy Planning</i> ✓ <i>Existing Building Retrofits</i> ✓ <i>Residential Energy Retrofit Program (HELP)</i> ✓ <i>Combined Heat & Power (CHP)</i> ✓ <i>District Energy Systems</i> ✓	

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

*Information above includes full project / sub-project 2022-2031 Budget and Plan cash flows. Does not break out the climate component costs separately

How the Capital Program is Funded

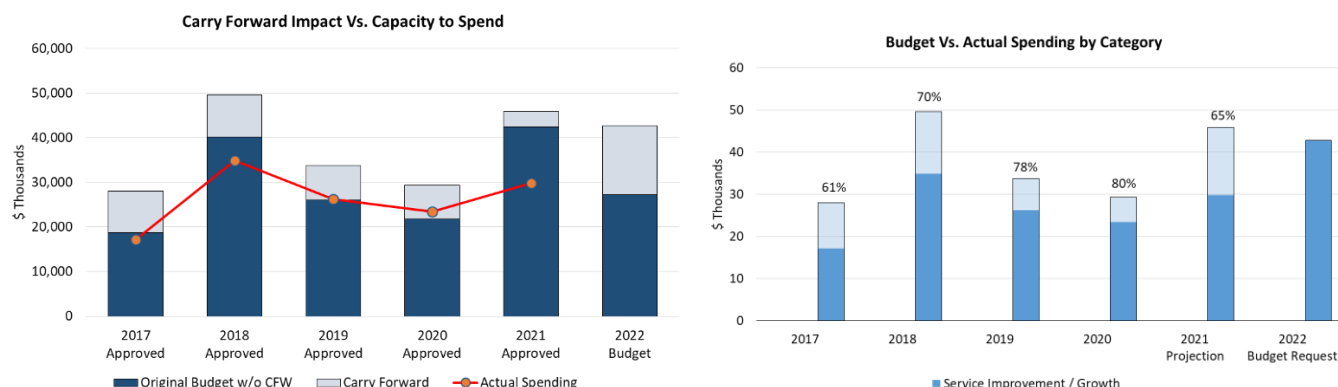
City of Toronto		Provincial Funding	Federal Funding
\$350.2 M 100%		\$0 M 0%	\$0 M 0%
Recoverable Debt	\$ 345.7 M		
Reserve / Reserve Fund	\$ 4.5 M		

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 Environment & Energy's ability to spend and the market's 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 2 below) as well as the level of projected 2021 underspending that will be carried forward into 2022 to complete capital work.

Chart 2 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

Based on the review of historical capital spending constraints and a capacity to spend review, \$10.0 million in capital spending originally in the 2021 capital budget has been deferred to 2023, with an additional \$15.0 million deferred to 2024. This \$25.0 million represents a loan program to external parties for new developments and additional time is required to align the application process and program criteria with this new program.

Adjustments to the Capital Plan are noted below:

- The 2022 capital budget represents a net reduction of \$5.3 million over 2021 and is primarily due to:
 - \$5.0 million reduction in low interest financing to external parties for new development. As the application process is refined to match risk profiles of the new program, a baseline demand can be established to guide future capital planning.
- EED is expected to deliver over 65% of its 2021 planned initiatives. The overall program's performance has been impacted by the COVID-19 pandemic resulting in delays to projects such as the Toronto Paramedic Services Headquarters deep retrofit and Waterfront Neighbourhood Centre deep retrofit. Challenges in logistics and the global shortage of materials have impacted the construction schedule as well as cost.

APPENDICES

Appendix 1

COVID-19 Impact and Recovery

N/A

Appendix 2

2022 Balancing Actions

N/A

Appendix 3

Summary of 2022 Service Changes

N/A

Appendix 4

Summary of 2022 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 5

Summary of 2022 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

2022 Capital Budget; 2023 - 2031 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)		2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2022 - 2031 Total	Growth & Improved Service
CCA001	Renewable Thermal Energy Program	☑	20,285	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	65,285	65,285
CCA002	Community Initiatives - Existing Building Retrofits	☑	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000	100,000
CCA003	New Development Sustainable Energy Plan Financ	☑	5,000	20,000	25,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	120,000
CCA004	Residential Energy Retrofit Program (HELP)	☑	5,576	3,432	4,551								13,559	13,559
CCA005	Community Energy Planning	☑	1,875										1,875	1,875
CCA006	Combined Heat & Power (CHP)	☑		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	27,000	27,000
CCA007	District Energy Systems	☑		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	18,000	18,000
CCA008	Renewable Energy Program - Geoeexchange	☑		500	500	500	500	500	500	500	500	500	4,500	4,500
	Total Expenditures (including carry forward from 2021)		42,736	43,932	50,051	30,500	30,500	30,500	30,500	30,500	30,500	30,500	350,219	350,219

☑ - 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 2022-2031 Budget and Plan cash flows. Does not break out the climate component costs separately

Appendix 6a

2022 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total 2022 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
CCA001	Renewable Thermal Energy Program	20,285	5,000	5,000								30,285	15,285		15,000
CCA002	Community Initiatives - Existing Building Retrofits	10,000	5,000									15,000			15,000
CCA003	New Development Sustainable Energy Plan Financing	5,000	10,000	15,000								30,000	30,000		
CCA004	Residential Energy Retrofit Program (HELP)	5,576	3,432	4,551								13,559	13,559		
CCA005	Community Energy Planning	1,875										1,875	1,875		
	Total Expenditure (including carry forward from 2021)	42,736	23,432	24,551								90,719	60,719		30,000

Appendix 6b

2023 - 2031 Capital Plan

Project Code	(In \$000s)	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2023 - 2031 Total	Growth & Improved Service
CCA001	Renewable Thermal Energy Program			5,000	5,000	5,000	5,000	5,000	5,000	5,000	35,000	35,000
CCA002	Community Initiatives - Existing Building Retrofits	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	85,000	85,000
	New Development Sustainable Energy Plan											
CCA003	Financing	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	90,000	90,000
CCA006	Combined Heat & Power (CHP)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	27,000	27,000
CCA007	District Energy Systems	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	18,000	18,000
CCA008	Renewable Energy Program - Geoeexchange	500	500	500	500	500	500	500	500	500	4,500	4,500
	Total Expenditures	20,500	25,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	259,500	259,500

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Summary of Capital Needs Constraints

(In \$ Millions)

N/A

Appendix 9

2022 User Fee Changes

(Excludes User Fees Adjusted for Inflation)

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2022 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund	2022	2023	2024
XQ1502			
Beginning Balance	1,842	901	608
Vehicle Reserve - Facilities & Real Estate			
<i>Withdrawals (-)</i>			
Environment & Energy Withdrawals - Operating	0	0	0
Other Division/Agency Withdrawals - Operating	0	0	0
Environment & Energy Withdrawals - Capital	0	0	0
Other Division/Agency Withdrawals - Capital	-1,220	-998	-1,174
Total Withdrawals	-1,220	-998	-1,174
<i>Contributions (+)</i>			
Environment & Energy Operating Contributions	3	3	3
Other Division/Agency Contributions - Operating	275	701	751
Contributions - Other	0	0	0
Total Contributions	278	705	755
Total Reserve / Reserve Fund Draws / Contributions	-941	-293	-419
Balance at Year-End	901	608	188

Reserve / Reserve Fund Name	2022	2023	2024
XR1723			
Beginning Balance	6,173	5,231	4,312
Eco-Roof Financial Assistance			
<i>Withdrawals (-)</i>			
Environment & Energy Withdrawals - Operating	-954	-954	-954
Other Division/Agency Withdrawals - Operating	0	0	0
Environment & Energy Withdrawals - Capital	0	0	0
Other Division/Agency Withdrawals - Capital	0	0	0
Total Withdrawals	-954	-954	-954
<i>Contributions (+)</i>			
Environment & Energy Contributions - Operating	0	0	0
Other Division/Agency Contributions - Operating	0	0	0
Contributions - Other	0	0	0
Total Contributions	0	0	0
Total Reserve / Reserve Fund Draws / Contributions	-954	-954	-954
Interest Income	12	35	32
Balance at Year-End	5,231	4,312	3,390

Reserve / Reserve Fund Name		2022	2023	2024
XR1732				
Pollinator Protection	Beginning Balance	25	-145	-315
	<i>Withdrawals (-)</i>			
	Environment & Energy Withdrawals - Operating	-170	-170	-170
	Other Division/Agency Withdrawals - Operating	0	0	0
	Environment & Energy Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0
	Total Withdrawals	-170	-170	-170
	<i>Contributions (+)</i>			
	Environment & Energy Contributions - Operating	0	0	0
	Other Division/Agency Contributions - Operating	0	0	0
	Contributions - Other	0	0	0
	Total Contributions	0	0	0
	Total Reserve / Reserve Fund Draws / Contributions	-170	-170	-170
	Interest Income	0	0	0
	Balance at Year-End	-145	-315	-485

Third party funding is anticipated but not yet confirmed. Once funding is secured, reserve balance will be positive. If funding is not secured, the associated expenditures will be reduced to match available funds.

Reserve / Reserve Fund		2022	2023	2024
XR3029				
Conservation Management	Beginning Balance	1,525	580	-682
	<i>Withdrawals (-)</i>			
	Environment & Energy Withdrawals - Operating	-946	-1,262	-1,262
	Other Division/Agency Withdrawals - Operating	0	0	0
	Environment & Energy Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0
	Total Withdrawals	-946	-1,262	-1,262
	<i>Contributions (+)</i>			
	Environment & Energy Contributions - Operating	0	0	0
	Other Division/Agency Contributions - Operating	0	0	0
	Contributions - Other	0	0	0
	Total Contributions	0	0	0
	Total Reserve / Reserve Fund Draws / Contributions	-946	-1,262	-1,262
	Interest Income	2	0	0
	Balance at Year-End	580	-682	-1,944

Third party funding is anticipated but not yet confirmed. Once funding is secured, reserve balance will be positive. If funding is not secured, the associated expenditures will be reduced to match available funds.

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name		2022	2023	2024
XR1724				
Local Improvement				
Charge Energy Works				
<i>Withdrawals (-)</i>				
Environment & Energy Withdrawals - Operating		-239	-239	-239
Other Division/Agency Withdrawals - Operating		-373	-373	-373
Environment & Energy Withdrawals - Capital		0	0	0
Other Division/Agency Withdrawals - Capital		-3,247	-300	-300
Total Withdrawals		-3,860	-912	-912
<i>Contributions (+)</i>				
Environment & Energy Contributions - Operating		0	0	0
Other Division/Agency Contributions - Operating		0	0	0
Contributions - Other		0	0	0
Total Contributions		0	0	0
Total Reserve / Reserve Fund Draws / Contributions		-3,860	-912	-912
Interest Income		16	40	38
Balance at Year-End		5,871	4,999	4,124

Inflows and Outflows to/from Reserves and Reserve Funds

2022 – 2031 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

N/A

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2022	2023	2024	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞	2031 ∞
XR1715	Beginning Balance	3,394	2,716	2,736	2,759	2,796	2,840	2,885	2,930	2,976	3,023
Energy Conservation	Withdrawals (-)										
	Environment & Energy Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	Environment & Energy Withdrawals - Capital	-684	0	0	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	Total Withdrawals	-684	0	0	0	0	0	0	0	0	0
	Contributions (+)										
	Environment & Energy Operating Contributions	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	Total Contributions	0	0	0	0	0	0	0	0	0	0
Total Reserve / Reserve Fund Draws / Contributions		-684	0	0	0	0	0	0	0	0	0
	Interest Income	6	20	23	37	44	45	46	46	47	48
	Balance at Year-End	2,716	2,736	2,759	2,796	2,840	2,885	2,930	2,976	3,023	3,071

∞ Using 2024 PBF Contributions, figures have been projected for 2025-2031 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2022	2023	2024	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞	2031 ∞
XR1724	Beginning Balance	9,715	5,871	4,999	4,124	3,563	3,002	2,432	1,853	1,266	668
Local Improvement Charge Energy Works	Withdrawals (-)										
	Environment & Energy Withdrawals - Operating	-239	-239	-239	-239	-239	-239	-239	-239	-239	-239
	Other Division/Agency Withdrawals - Operating	-373	-373	-373	-373	-373	-373	-373	-373	-373	-373
	Environment & Energy Withdrawals - Capital	-3,247	-300	-300	0	0	0	0	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	Total Withdrawals	-3,860	-912	-912	-612	-612	-612	-612	-612	-612	-612
	Contributions (+)										
	Environment & Energy Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	Total Contributions	0	0	0	0	0	0	0	0	0	0
Total Reserve / Reserve Fund Draws / Contributions		-3,860	-912	-912	-612	-612	-612	-612	-612	-612	-612
	Interest Income	16	40	38	51	51	43	34	24	15	6
	Balance at Year-End	5,871	4,999	4,124	3,563	3,002	2,432	1,853	1,266	668	62

∞ Using 2024 PBF Contributions, figures have been projected for 2025-2031 contributions

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: 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; 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).