

2023 Program Summary

Engineering & Construction Services

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Description

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

ECS delivers the following services:

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

Why We Do It

Engineering and Construction Services is committed to building safe and sustainable infrastructure that enhances the quality of life of the people of Toronto, by achieving the following outcomes:

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

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

What Service We Provide

Municipal Infrastructure Construction

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

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

How Much Resources (gross 2023 operating budget): \$52.4 Million

Engineering Review

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

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

How Much Resources (gross 2023 operating budget): \$16.7 Million

Engineering Information

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

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

How Much Resources (gross 2023 operating budget): \$11.1 Million

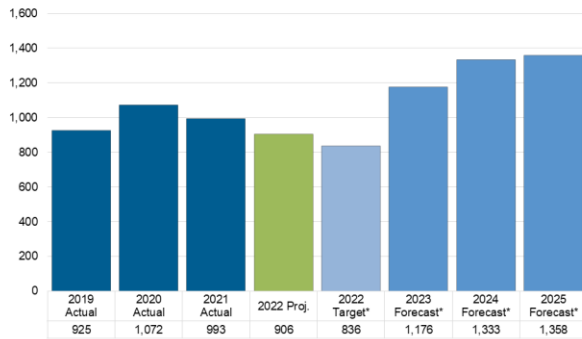
Budget at a Glance

2023 OPERATING BUDGET			
<u>\$Million</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Revenues	\$79.2	\$79.6	\$79.6
Gross Expenditures	\$80.3	\$81.4	\$81.4
Net Expenditures	\$0.6	\$1.8	\$1.9
Approved Positions	677.1	676.1	676.1

2023 - 2032 10-YEAR CAPITAL PLAN			
<u>\$Million</u>	<u>2023</u>	<u>2024-2032</u>	<u>Total</u>
Note: This program does not have a capital budget.			

How Well We Are Doing – Behind the Numbers

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

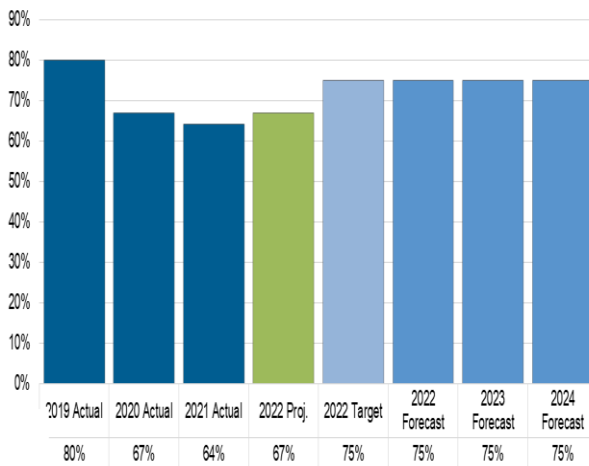


*80% of the capital program assigned to ECS

Capital Program Delivery Rate

- The value of the capital program delivered on behalf of Client Divisions and Agencies in 2022 is projected to be an estimated \$910 million, representing a capital delivery rate of 87% on an assigned capital program valued at \$1.045 billion, exceeding the corporate capital program delivery target of 80%
- The value of the capital program delivered has increased by almost 80% (est. \$400 million) from 2017 (\$511 million) to 2022 with anticipated further increases in future years

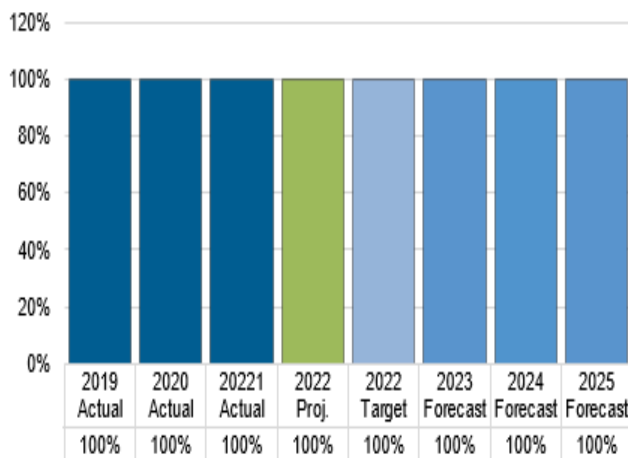
% of Development Applications and Revisions Reviewed within STAR timelines



% of Development Applications Reviewed Within STAR Timelines

- ECS target response time on development applications is prescribed by the Council approved "Streamlining the Application Review" (STAR) timeline for circulations of development applications and revisions, which is set at 75% compliance
- The number of development applications reviewed increased by 21% over the past three years, from 1,899 in 2019 to 2,300 projected in 2022
- In 2022, ECS completed 67% of development application circulations reviews within STAR timelines, below the 75% Council approved target compliance rate
- ECS did not meet the Council approved target due to insufficient capacity resulting from a high rate of vacancies, recruitment challenges and delays in responses from partner Divisions
- ECS is targeting compliance with STAR timelines in 2023, pending the successful retention and recruitment of the approved staff complement, and the implementation of the C2K service delivery model

% of Bridge Condition Inspections Completed



% of Bridge Condition Inspections Completed

- ECS is legislated to complete 100% of the vehicular and pedestrian bridge inspections on a biennial basis (every two years)
- In 2021, 100% (323) of elevated spans of the Gardiner Expressway were inspected as part of the "close-up inspections" requirement. In 2022, 301 (100%) will be inspected, following demolition of 22 elevated spans in 2021
- In 2021, ECS completed 100% (883) of planned bridge condition inspections. This included inspection of 272 PF&R pedestrian bridges
- In 2022, ECS will complete 100% (601) of planned bridge condition inspections
- ECS is targeting to maintain a 100% completion rate of 883 bridges in 2023 and future years for the legislated biennial bridge condition inspection cycle

How Well We Are Doing

Service	Measure	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status	2023 Target	2024 Target
Outcome Measures								
Municipal Infrastructure Construction	Linear meters of road lane constructed/resurfaced	396,697	428,008	400,000 (324,076) ¹	206,427	●	254,938	301,734
	Linear meters of streetcar way track constructed	3,208	1,050	6,200	6,090	●	4,800	9,230
	Linear meters of sidewalk constructed	71,038	84,326	60,000 (46,215) ¹	30,874	●	41,886	36,478
	Linear meters of watermain constructed	37,096	45,213	52,000	44,905	●	24,963	37,114
	Linear meters of sewer constructed	11,001	13,692	8,000	14,757	●	23,675	20,025
	Number of contracts completed	208	118	150 (169) ²	152	●	150	150
Engineering Review	Number of development application submissions reviewed	1,760	2,294	2,300	2,300	●	1,950	1,950
	Number of engineering drawing submissions reviewed	101	69	75	90	●	75	75
	Number of transit related submissions reviewed	782	600	600	750	●	650	650
Engineering Information	Number of bridges (vehicular & pedestrian bridge spans) inspected	624	883 ³	601 ⁴	601	●	883 ³	601

¹ Revised 2022 target, based on budget reduction and tendering irregularities/cancelled tenders

² Revised 2022 target, based on a number of contracts issued in 2022

³ Includes 272 Parks Forestry and Recreation bridges

⁴ In 2021, 22 elevated spans of the Gardiner Expressway were demolished

2022 Projection to 2022 Target Comparison
 ● 80% - 100% ● 64 - 79% ● 63% and Under

Service	Measure	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status	2023 Target	2024 Target
Service Level Measures								
Municipal Infrastructure Construction	High rate of expenditure on municipal infrastructure design and construction as a % of assigned Capital Program	97%	86%	80%	>80%	●	80%	80%
Engineering Review	Development Application submissions reviewed and accepted within STAR timelines	67%	64% ¹	75%	67% ²	●	75% ³	75% ³
	Engineering drawing submissions reviewed within STAR timelines	89%	94%	75%	90%	●	75%	75%
	Transit related submissions reviewed within 20 days	98%	99%	90%	98%	●	90%	90%
Engineering Information	Compliance with bridge condition inspection regulatory timelines	100%	100%	100%	100%	●	100%	100%

¹ In 2021, compliance rate was impacted by an increase in development applications, COVID-19, staff turnover and insufficient staffing levels

² Pending successful staff retention and recruitment of approved staff through 2022, as well as completion of a service delivery model review to optimize service delivery, ECS will target compliance with STAR timelines in 2023 and future years

³ STAR timelines are currently being reviewed and are expected to be replaced by new targets in 2023 to capture Bill109

2022 Projection to 2022 Target Comparison
 ● 80% - 100% ● 64 - 79% ● 63% and Under

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Delivered an estimated \$910 million in capital projects on behalf of Client Divisions and Agencies, representing a delivery rate of an estimated 87% on an assigned capital program valued at \$1.045 billion.
- Maintained 100% completion rate for the Provincially-legislated biennial bridge condition inspection cycle: 601 bridge condition inspections completed.
- Completed the selection of the Design-Build teams and commenced the Request for Proposal process for Gardiner Section 2, consisting of the superstructure replacement for the elevated section from Dufferin Street to Strachan Avenue.
- Reconstructed and resurfaced an estimated 205 linear km of deteriorated roadways across the City to help ensure that our road network is maintained in a state of good repair. Constructed an estimated 30 km of sidewalk for pedestrian safety.
- Constructed an estimated 6 km of streetcar way track to enhance TTC efforts toward a more reliable public transit system.
- Constructed an estimated 45 km of watermain to replace aging infrastructure and ensure safe drinking water.
- Collaborated with other City Divisions to advance the engineering design of major roadway improvement projects valued at over \$350 million, including Yonge Tomorrow, Reimagining Yonge, Lakeshore Public Realm Improvements, and construction of Port Union Road Improvements.
- Awarded the Downsview Transmission Watermain Contract that includes Keele Pumping Station upgrades and the Keele-Finch Basement Flooding Protection area, valued at \$83 million.
- Completed construction of 21 Basement Flooding Protection projects, benefiting over 4,500 properties.
- Successfully developed guidelines and standards for the incorporation of green infrastructure into the road design projects across the City.
- Awarded three multi-year Detailed Design & Contract Administration contracts for the delivery of up to \$275 million of construction through Phase 4 of the Basement Flooding Protection Program. Issued the multi-year Request for Proposals for Phase 5 for the Program Management, Detailed Design & Contract Administration, supporting up to an estimated \$215 million of construction.
- Awarded the construction contract for the Biosolids Master Plan Implementation Project and South Facility Upgrades Project at the Highland Creek Treatment Plant valued at \$271 million.
- Completed the 10.5 km tunneling phase of the Coxwell By-pass Project which is a backbone of the Don River and Central Waterfront Project to improve water quality conditions in the Lower Don River, Taylor-Massey Creek and the Inner Harbour, in support of the City's Wet Weather Flow Master Plan.
- Completed the 3.5 km tunneling phase of the new outfall at the Ashbridges Bay Treatment Plant.
- Achieved substantial completion of the \$154 million Humber Treatment South Plant Secondary Upgrades.
- Achieved 98% compliance with timelines for 750 transit expansion applications reviewed in 2022, comprised of design submissions for the Eglinton Crosstown Light Rail Transit, GO Expansion, Scarborough Subway Extension, Ontario Line and the Eglinton Crosstown West Extension.
- Processed 280 municipal numbering applications and reported on 80 new street name applications.



Key Challenges and Risks

- Uncertainty in achieving 80% expenditure target on an ever increasing complex Capital Program assigned to ECS by all client Divisions presents a challenge to sustain current capital delivery expenditures and completion rates, given recent levels of attrition and recruitment challenges.
- Increased demand to better service the development industry is challenged by:
 - Recent levels of staff attrition and recruitment challenges.
 - Provision of the necessary staff resources to support the implementation of the Concept to Keys (C2K) and Housing Now initiatives.

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- Uncertainty related to the impact of implementing the new Provincial Excess Soil Management Regulation.
 - Impacts from COVID and other world events will continue to affect delivery of the Capital Program assigned to ECS. Supply chain issues and material shortages may continue to delay timely delivery of some construction materials affecting projects and continued contract price escalations may impact capital program delivery.
 - Increased and complex capital projects due to aging infrastructure coupled with an increase in both utility work and private development are creating challenges in construction coordination and the management of traffic congestion – particularly in the downtown core.
 - Recruiting and retaining top calibre diverse talent that is needed in key business areas, in a highly competitive engineering and construction project management market.
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Priority Actions

Effectively coordinate and manage multi-year construction programs

- Continue to enhance planning and coordination of the multi-year Capital Programs with stakeholders.
- Continue collaborating with asset owning Divisions to refine project scope, cost estimates and prioritize projects.

Increase delivery capacity to accommodate City's municipal infrastructure capital program

- Revisit alternative procurement strategies to increase capital construction throughput commensurate with forecasted increase in the Capital Program assigned to ECS.
- Pursue "Category Management Strategic Sourcing" by Pre-Qualification and issuing multi-year construction contracts in areas where multi-year programs are defined and are feasible.

Timely Reviews and Processing of Development, Transit, and Third-Party Applications

- Advance and support the implementation of C2K review model and the C2K Priority Application Stream.
- Support the implementation of strategies to respond to Bill 109 and the creation of a new Development and Growth Division.
- Advance and implement recommendations from the Development Engineering service delivery organizational structure review to optimize service delivery and to target compliance with STAR timelines.
- Continue to ensure Transit related applications meet Council established service level timelines.

Leverage Technology

- Continue the implementation of "e-Builder", the Enterprise Cloud Construction Project Management and Document Management Solution to more effectively manage construction projects.
- Expand the use of the state-of-the-art Light Detection And Ranging (LiDAR) systems to create 3D digital models of City assets and incorporate this into engineering infrastructure management programs.

Ensure Regulatory Compliance & Reliance on Best Practices

- Continue to maintain 100% completion rate for the Provincially legislated biennial bridge condition inspection.
- Ensure compliance with the new Provincial Excess Soil Management Regulation including updating contracts, specifications and processes.
- Continue vigilance and oversight on construction contracts to address issues highlighted in Auditor General's reports in the review of Program operations, including implementing a Divisional quality assurance function.
- Ensure use of the City's proposed Climate Lens policies and procedures to address climate change impacts by building resilience into the design and construction of municipal infrastructure.

Manage Human Capital

- Continuously assess human capital requirements and complement composition to meet operational demands.
 - Promote skills development and undertake succession planning; continue to showcase ECS as an employer of choice by participating at targeted recruitment and industry events, and with higher education institutions.
 - Advance the implementation of the ECS Equity, Diversity and Inclusion (EDI) Plan to promote and support the City's diversity priorities and remove barriers for equity deserving groups.
 - Advance and implement the IDS Confronting Anti-Black Racism (CABR) Framework through active promotion and engagement by the ECS CABR working group.
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RECOMMENDATIONS

City Council adopted the following recommendations:

1. The 2023 Operating Budget for Engineering and Construction Services of \$80.281 million gross, \$79.702 million revenue and \$0.579 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Municipal Infrastructure Construction	52,439.6	51,386.4	1,053.2
Engineering Review	16,731.2	18,435.1	-1,703.9
Engineering Information	11,110.5	9,880.6	1,229.9
Total Program Budget	80,281.3	79,702.1	579.2

- The above includes a 2023 budgeted staff complement for Engineering and Construction Services of 677.1 positions comprised of 500.4 capital positions and 176.7 operating positions.

2023 OPERATING BUDGET

2023 OPERATING BUDGET OVERVIEW

Table 1: 2023 Operating Budget by Service

(In \$000s)	2021 Actual	2022 Budget	2022 Projection *	2023 Base Budget	2023 New / Enhanced	2023 Budget	Change v. 2022 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Municipal Infrastructure Construction	41,739.6	46,903.8	43,929.2	51,386.4		51,386.4	7,457.1	17.0%
Engineering Review & Acceptance	23,477.9	18,184.9	20,732.4	18,435.1		18,435.1	(2,297.2)	(11.1%)
Engineering Information	7,402.8	9,757.5	6,980.6	9,880.6		9,880.6	2,900.0	41.5%
Total Revenues	72,620.2	74,846.1	71,642.2	79,702.1		79,702.1	8,059.9	11.3%
Expenditures								
Municipal Infrastructure Construction	44,812.5	49,036.6	46,565.2	52,439.6		52,439.6	5,874.4	12.6%
Engineering Review & Acceptance	11,898.5	15,551.5	14,309.3	16,731.2		16,731.2	2,421.9	16.9%
Engineering Information	8,901.7	10,825.5	9,532.6	11,110.5		11,110.5	1,577.8	16.6%
Total Gross Expenditures	65,612.7	75,413.6	70,407.2	80,281.3		80,281.3	9,874.1	14.0%
Net Expenditures (including COVID-19)	(7,007.6)	567.5	(1,235.1)	579.2		579.2	1,814.2	(146.9%)
Required COVID-19 Support	88.4							N/A
Net Budget (excluding COVID-19 sup)	(7,095.9)	567.5	(1,235.1)	579.2		579.2	1,814.2	(146.9%)
Approved Positions**	624.1	651.1	N/A	677.1		677.1	N/A	N/A

* 2022 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY COST DRIVERS – FUNDING PRIORITIES

Total 2023 Budget expenditures of \$80.281 million gross reflecting an increase of \$9.874 million in spending above 2022 projected year-end actuals, predominantly arising from:

- Salary and benefit increases, including inflationary increase on existing positions plus the addition of 26.0 positions to sustain and expand the Capital Delivery Program, which includes the 5.0 positions for the Implementation of Bill 109, the More Homes for Everyone Act, 2022 (EX1.4).
- Above pressures are partially offset by base expenditure savings arising from a line-by-line review, other operational savings, and other revenue.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Engineering & Construction Services' 2023 Operating Budget do not have any significant equity impacts.

2023 OPERATING BUDGET KEY DRIVERS

The 2023 Operating Budget for Engineering & Construction Services is \$80.281 million gross or 14.0% higher than the 2022 Projected Actuals. Table 2 below summarizes the key cost drivers for the 2023 Budget.

Table 2: 2023 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2020	2021	2022	2022	2023	2023 Change from 2022	
	Actual	Actual	Budget	Projection*	Budget	Projection	Projection
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
User Fees & Donations	16,119.3	19,285.1	11,249.1	15,320.6	11,533.6	(3,787.0)	(24.7%)
Transfers From Capital	49,139.6	49,903.8	55,834.4	52,122.9	58,794.2	6,671.3	12.8%
Contribution From Reserves/Reserve Funds		154.2	574.7	574.7	755.4	180.6	31.4%
Sundry and Other Revenues	3,718.3	3,277.2	7,188.0	3,624.0	8,619.0	4,995.0	137.8%
Inter-Divisional Recoveries	0.4						
Total Revenues	68,977.6	72,620.2	74,846.1	71,642.2	79,702.1	8,059.9	11.3%
Salaries and Benefits	63,567.3	61,797.3	70,246.0	66,292.1	74,678.3	8,386.2	12.7%
Materials & Supplies	123.6	133.1	241.8	136.9	188.7	51.8	37.8%
Equipment	376.8	416.1	672.5	623.6	690.2	66.6	10.7%
Service and Rent	1,130.0	2,284.1	3,275.9	2,178.0	3,588.8	1,410.8	64.8%
Contribution To Reserves/Reserve Funds	906.2	921.3	970.4	930.1	1,128.3	198.2	21.3%
Other Expenditures	(179.0)	53.9	7.0	246.4	7.0	(239.4)	(97.2%)
Inter-Divisional Charges	9.1	6.8					
Total Gross Expenditures	65,933.9	65,612.7	75,413.6	70,407.2	80,281.3	9,874.1	14.0%
Net Expenditures	(3,043.7)	(7,007.6)	567.5	(1,235.1)	579.2	1,814.2	(146.9%)

*Projection based on 9 Month Variance

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

Include inflationary increases on existing salaries and benefits and salaries and benefit costs for additional 26 positions to sustain and expand the Capital Delivery Program, which includes the 5.0 positions for the Implementation of Bill 109, the More Homes for Everyone Act, 2022 (EX1.4).

As mitigation efforts, these increases have been partially offset by repurposing positions to better align to priorities within Engineering and Construction Services.

Services and Rents:

Include increases for professional and technical services for the delivery of construction projects.

Contributions to Capital:

Include increases for recovery of additional positions fully funded by Metrolinx and anticipated recovery for capital funded positions.

Other Revenue Changes:

Include increases for recovery of additional positions

Note:

- For additional information on 2023 key cost drivers please refer to [Appendix 2](#) for a summary of Affordability Measures.

2024 & 2025 OUTLOOKS

Table 3: 2024 and 2025 Outlooks

(\$000s)	2023 Budget	2024 Incremental Outlook	2025 Incremental Outlook
Revenues			
Revenue Changes		(91.1)	(59.3)
Total Revenues	79,702.1	(91.1)	(59.3)
Gross Expenditures			
Salaries and Benefits		1,088.1	57.9
Total Gross Expenditures	80,281.3	1,088.1	57.9
Net Expenditures	579.2	1,179.2	117.2
Approved Positions	677.1	(1.0)	0.0

Key drivers

The 2024 Outlook with total gross expenditures of \$81.369 million reflects an anticipated \$1.088 million or 1.4 per cent increase in gross expenditures above the 2023 Operating Budget; The 2025 Outlooks expects a further increase of \$0.058 million or 0.1 per cent above 2024 gross expenditures.

These changes arise from the inflationary increases for salaries and benefits.

APPENDICES

Appendix 1

COVID-19 Impact and Recovery

N/A

Appendix 2

2023 Affordability Measures

(\$000s)									
Recommendation	Savings Type	Equity Impact	2023				2024 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Line-By-Line Review Base Budget Changes	Base Savings	No Impact		(522.1)	(522.1)				
Total Affordability Measures				(522.1)	(522.1)				

Appendix 3

Summary of 2023 Service Changes

N/A

Appendix 4

Summary of 2023 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 5

Summary of 2023 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

**2023 Capital Budget;
2024 – 2032 Capital Plan Including Carry Forward Funding**

N/A

Appendix 6a

2023 Cash Flow and Future Year Commitments Including Carry Forward

N/A

Appendix 6b

2024 - 2032 Capital Plan

N/A

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Capacity to Spend Review

N/A

Appendix 9

Summary of Capital Needs Constraints

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2023 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		1,528.4	942.3	301.9
Vehicle Reserve - Technical Services	XQ1016			
<i>Withdrawals (-)</i>				
<i>Other Program - Capital</i>		(775.1)	(829.4)	(189.2)
<i>Contributions (+)</i>				
<i>Engineering & Construction Services - Operating</i>		189.0	189.0	189.0
Total Reserve / Reserve Fund Draws / Contributions		(586.1)	(640.4)	(0.2)
Balance at Year-End		942.3	301.9	301.7

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		57,291.4	38,493.1	20,074.3
Insurance	XR1010			
<i>Withdrawals (-)</i>				
<i>Other Program - Operating</i>		(87,556.3)	(88,940.9)	(90,308.3)
<i>Other Program - Capital</i>		(583.0)	-	-
<i>Contributions (+)</i>				
<i>Engineering & Construction Services - Operating</i>		939.3	939.3	939.3
<i>Other Program - Operating</i>		67,476.9	69,017.4	70,622.1
Total Reserve / Reserve Fund Draws / Contributions		(19,723.2)	(18,984.2)	(18,747.0)
Interest Income		924.9	565.5	208.7
Balance at Year-End		38,493.1	20,074.3	1,536.0

Appendix 10 (continued)

Inflows and Outflows to/from Reserves and Reserve Funds

2023 Operating Budget

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		47,299.9	26,585.4	19,731.5
Development Application Review	XR1307			
<i>Withdrawals (-)</i>				
<i>Bill 109</i>		(755.4)		
<i>Contributions (+)</i>				
<i>Interest Income (+)</i>		713.4	447.2	313.4
Total Reserve / Reserve Fund Draws / Contributions		47,258.0	27,032.6	20,044.9
Other Program / Agency Net Withdrawals & Contributions		(20,672.6)	(7,301.1)	(7,318.3)
Balance at Year-End		26,585.4	19,731.5	12,726.6

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).