

2023 Program Summary

Toronto Building

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Description

We enforce provincial and municipal building regulations and bylaws, where our primary responsibilities are established through the Building Code Act, such as reviewing and issuing building permits and conducting mandatory inspections of construction to make sure work is in compliance with the Building Code and building permits.

In addition to the roles and responsibilities prescribed by the Building Code Act, the Program administers and enforces the City of Toronto Sign Bylaw and other applicable law. Applicable law is a term used to describe all of the regulations and municipal bylaws, which a project must comply with in order for a permit to be issued.

In 2022, Toronto Building expects to issue over 40,000 building permits, with an estimated construction value of more than \$10 billion, complete 160,000 building inspections, and conduct over 3,000 annual building investigations.

Why We Do It

Buildings in Toronto are constructed to be safe, accessible, and sustainable for all, through compliance with the Ontario Building Code.

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

Building Permission & Information

Who We Serve: Agent, Applicant, Architect / Firm, Builder and Organization, Business, Complainant, Consultant, Contravener, Designer Firm/Professional, Developer, Engineer, Lawyer, Licensee, Mayor & City Council, Operator, Owner's Agent, Police, Property Owner, Ratepayers, Sign Owner, Staff - City Divisions, Surveyor, Tenant.

What We Deliver: Preliminary Plan Review, Building Permit Issuance, Building Record Information Provision.

How Much Resources (2023 gross operating budget): \$38.312 million

Building Compliance

Who We Serve: Building User or Occupant, Property Owner, Agent, Contractor, Design Professional, Sign Owner, Developer, City Divisions, Council/Mayor.

What We Deliver: Building Inspection, Building Enforcement.

How Much Resources (2023 gross operating budget): \$34.331 million

Budget at a Glance

2023 OPERATING BUDGET

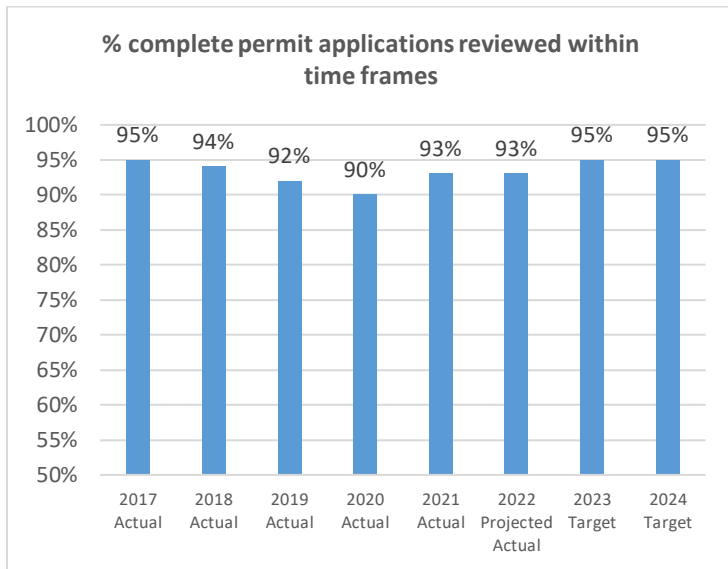
| <u>\$Million</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|--------------------|-------------|-------------|-------------|
| Revenues | \$88.8 | \$95.8 | \$99.0 |
| Gross Expenditures | \$72.7 | \$79.7 | \$82.9 |
| Net Expenditures | (\$16.1) | (\$16.1) | (\$16.1) |
| Approved Positions | 572.0 | 597.0 | 622.0 |

2023 - 2032 10-YEAR CAPITAL PLAN

| <u>\$Million</u> | <u>2023</u> | <u>2024-2032</u> | <u>Total</u> |
|------------------|-------------|------------------|--------------|
|------------------|-------------|------------------|--------------|

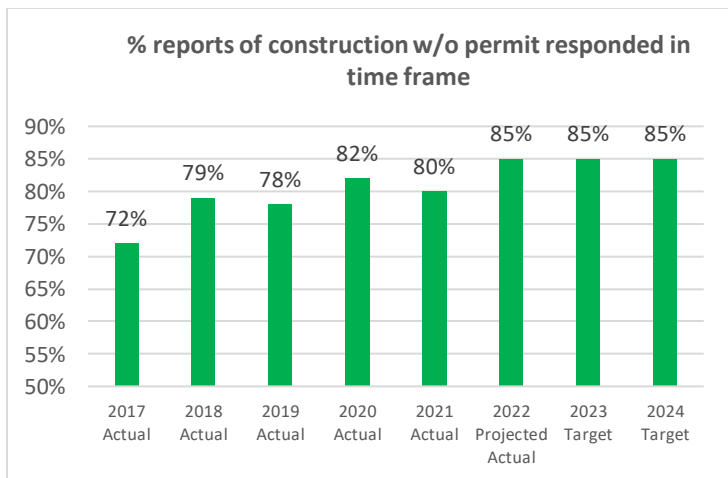
This program does not have a capital budget

How Well We Are Doing – Behind the Numbers



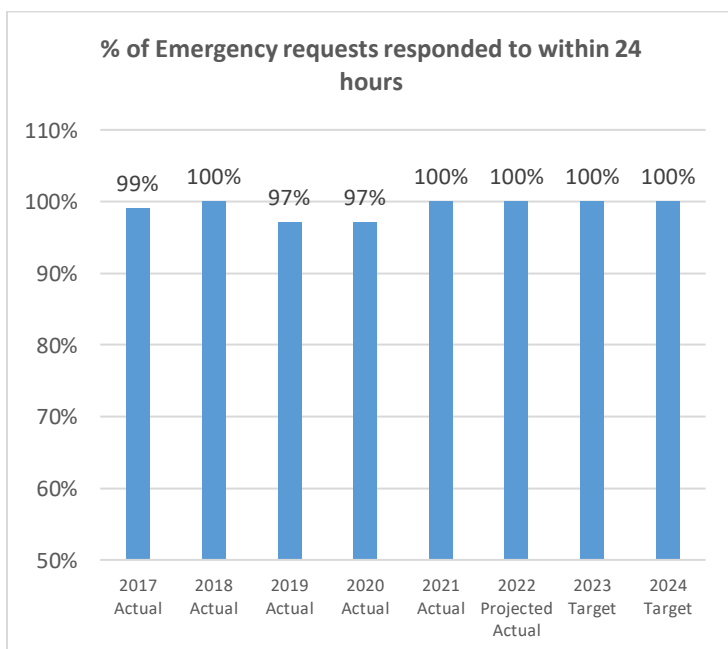
Toronto Building has faced challenges in meeting its target mostly attributed to:

- **Increasing application volumes and application complexity.** The volume of building permit applications has remained significantly high in recent years, while staffing resource challenges have made it difficult to meet service demands. The complexity of buildings and building sites has also been increasing, compounding the workload impacts of high application volumes.
- **Staff Turnover and Hiring** – Continued implementation of recruitment and retention strategies however increasing turnover and vacancy rates in core areas remain relatively high.
- **Program Review** – Implementation of recommendations including additional staff resources and new service delivery model expected to yield improvements in meeting service demands.



Investments in Inspection Services, including the Residential Infill Construction Strategy and Dedicated Enforcement Team, have resulted in a more consistent and improved response to complaints of work being done without a permit. Additional improvements are being explored including:

- **Adoption of innovative approaches to inspections** to increase capacity to focus on more value-added work.
- **Enhancement of business intelligence capabilities** to improve ability to respond to problem sites and reoccurring issues and enhanced coordination with partner divisions.



With increased staff resources, the Division has improved its ability to respond to emergency complaints and take immediate action where appropriate if an unsafe order is required. The additional resources have resulted in an increasing response time from 81% in 2015 to 100% in 2021. Additional improvement opportunities being explored includes:

- **Modernizing technology systems** – Response times and performance can be maintained and improved further by modernizing core technology platforms and reducing the administrative workload to free up additional inspector capacity.
- **Staff Turnover and Hiring** – Recruitment and retention strategies to address staff turnover and challenges filling vacant positions to mitigate impact on response times in all service areas.
- **Program Review** – Implementation of recommendations including additional staff resources and new service delivery model expected to yield improvements in meeting service demands.

How Well We Are Doing

| Service | Service Measure | 2020 Actual | 2021 Actual | 2022 Target | 2022 Projection | Status | 2023 Target | 2024 Target |
|--|--|-------------|-------------|-------------|-----------------|--------|-------------|-------------|
| Service Level Measures | | | | | | | | |
| Building Permission & Information | % preliminary zoning reviews completed within service standard * | 71% | 73% | 80% | 74% | ● | 80% | 80% |
| Building Permission & Information | # preliminary zoning reviews completed * | 4,291 | 4,558 | 4,000 | 4,200 | ● | 4,000 | 4,000 |
| Building Permission & Information | % sign applications reviewed within legislated time frames | 84% | 88% | 94% | 85% | ● | 94% | 94% |
| Building Permission & Information | # sign applications reviewed | 1,556 | 1,841 | 1,500 | 1,400 | ● | 1,500 | 1,500 |
| Building Compliance | % building inspections conducted within time frames | 91% | 90% | 94% | 90% | ● | 94% | 94% |
| Building Compliance | # building inspections conducted | 167,189 | 158,254 | 160,000 | 160,000 | ● | 160,000 | 170,000 |

* Legacy preliminary project review and zoning certificate programs historical data merged from 2017 to 2020. Implementation of the new one-stream zoning review program reflected from 2021.

2022 Projection to 2022 Target Comparison

● 80% - 100% ● 64 - 79% ● 63% and Under

| Service | Service Measure | 2020 Actual | 2021 Actual | 2022 Target | 2022 Projection | Status | 2023 Target | 2024 Target |
|--|---|-------------|-------------|-------------|-----------------|--------|-------------|-------------|
| Outcome Measures | | | | | | | | |
| Building Permission & Information | % complete permit applications reviewed within legislated frames | 90% | 93% | 95% | 93% | ● | 95% | 95% |
| Building Permission & Information | # building permits issued | 37,817 | 40,226 | 45,000 | 40,000 | ● | 45,000 | 45,000 |
| Building Compliance | % reports of construction w/o permit responded to within established time frame | 82% | 80% | 85% | 85% | ● | 85% | 85% |
| Building Compliance | # reports of construction w/o permit responded | 3,696 | 3,762 | 3,300 | 3,500 | ● | 3,300 | 3,300 |
| Building Compliance | % of Emergency requests responded to within 24 hours | 97% | 100% | 100% | 100% | ● | 100% | 100% |
| Building Compliance | # of Emergency requests responded to | 60 | 72 | 75 | 70 | ● | 75 | 75 |

2022 Projection to 2022 Target Comparison

● 80% - 100% ● 64 - 79% ● 63% and Under

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Launched implementation of a new operating model, which includes a shift to a functional-based organizational structure, and a service stream model that aligns service delivery with building complexity and customer need.
- Advanced on divisional recruitment and retention initiatives through the addition of dedicated resources to support the Division's workforce planning and development efforts and implementation of the program review recommendations.
- Participated in the development of Building Code changes introduced under the Province's Housing Supply Action Plan (e.g., early occupancy of super-tall buildings) and brought forward recommendations to City Council for action to support the City's housing objectives.
- Worked with divisional partners to facilitate building approvals in support of the City's modular housing initiative and transit priorities.

Key Challenges and Risks

- **Organizational Transformation** - continued phase-in of new organizational structure and program review recommendations to realize the vision of modernized building regulatory model and practices for the Division.
- **Service Delivery** – the ability to drive service quality, efficiency, innovation, and meet service levels in the context of economic recovery from the COVID-19 pandemic and beyond.
- **Technology** - accelerate the adoption of modern client-centric technology to enable and support modernized building regulatory model and practices, and client expectations.
- **Training and Development** - maintaining and enhancing a progressive and continuous learning environment for staff training and development.
- **Fiscal Responsibility** - investment in resources required to support business transformation and the Division's new service delivery model.

Priority Actions

- **Organizational Transformation** – the Division aims to continue aggressive recruitment and retention approaches to fill vacant positions to improve its ability to meet service levels. In addition to the 75 positions requested from 2023 to 2025, the Division will assess staff resource requirements on an ongoing basis as the new organizational structure is implemented and may add further positions through in-year adjustment(s), on an as-needed basis.
- **Service Delivery** - drive service quality, efficiency, and innovation to meet service demands.
- **Technology** - advance replacement of aging and out-of-date systems
- **Training and Development** - invest in a knowledgeable and engaged workforce by advancing succession planning and enhancing employee training and development programs
- **Fiscal Responsibility** – refresh and update full cost-recovery model based on program recommendations, and actively monitor and assess the development and construction market.

RECOMMENDATIONS

City Council adopted the following recommendations:

1. The 2023 Operating Budget for Toronto Building of \$72.643 million gross, \$88.790 million revenue and (\$16.147) million net for the following services:

Service:

| | Gross Expenditures (\$000s) | Revenue (\$000s) | Net Expenditures (\$000s) |
|-----------------------------------|--|-----------------------------|--|
| Building Compliance | 34,331.1 | 41,053.7 | (6,722.7) |
| Building Permission & Information | 38,312.0 | 47,736.3 | (9,424.2) |
| Total Program Budget | 72,643.1 | 88,790.0 | (16,146.9) |

- The above includes a 2023 budgeted staff complement for Toronto Building of 572.0 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 | | | | | | | | |
| Building Compliance | 60,560.4 | 45,497.6 | 46,135.8 | 47,736.2 | | 47,736.2 | 1,600.5 | 3.5% |
| Building Permission & Information | 48,973.1 | 38,695.2 | 38,103.8 | 41,053.7 | | 41,053.7 | 2,949.9 | 7.7% |
| Total Revenues | 109,533.5 | 84,192.8 | 84,239.6 | 88,790.0 | | 88,790.0 | 4,550.4 | 5.4% |
| Expenditures | | | | | | | | |
| Building Compliance | 27,256.7 | 36,117.0 | 27,376.9 | 38,312.0 | | 38,312.0 | 10,935.1 | 39.9% |
| Building Permission & Information | 22,893.8 | 31,928.9 | 24,031.7 | 34,331.1 | | 34,331.1 | 10,299.4 | 42.9% |
| Total Gross Expenditures | 49,650.6 | 68,045.9 | 51,408.5 | 72,643.1 | | 72,643.1 | 21,234.5 | 41.3% |
| Net Expenditures | (59,882.9) | (16,146.9) | (32,831.0) | (16,146.9) | | (16,146.9) | 16,684.1 | (50.8%) |
| Net COVID-19 funding requirement | | | | | | | | N/A |
| Net City Funding Requirement | (59,882.9) | (16,146.9) | (32,831.0) | (16,146.9) | | (16,146.9) | 16,684.1 | (50.8%) |
| Approved Positions** | 534.0 | 534.0 | N/A | 572.0 | 0.0 | 572.0 | N/A | N/A |

*2022 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY COST DRIVERS – FUNDING PRIORITIES

Total 2023 Base Budget expenditures of \$72.643 million gross reflecting an increase of \$21.235 million in spending above 2022 projected year-end actuals, predominantly arising from:

- Inflationary increases to salaries and benefits for existing positions and 25 additional positions related to Toronto Building client-centric organizational transformation and 4 additional positions dedicated to Metrolinx transit expansion projects.
- Increase to equipment related to underspending in general equipment and furnishing due to vacant positions in 2022.
- Increase to services & rents related to renovation expenses for centralized records centre postponed from 2022, and less spending on contracted services related to contingency provision for remedial action.
- On December 15th, City Council approved 150 positions and \$14.148 million across various programs for the Implementation of Bill 109, the More Homes for Everyone Act, 2022 (EX1.4), including 9 positions for Toronto Building. These positions are fully funded from the Development Application Review Reserve Fund (XR1307).

EQUITY IMPACTS OF BUDGET CHANGES

Improving outreach and communications to equity-deserving communities. Toronto Building's 2023 Operating Budget maintains funding for outreach and communications to Immigrants, persons with disabilities, seniors, Indigenous Peoples, Black and other equity-deserving groups and vulnerable populations. The Division will continue to provide information in multiple languages and formats, more support and clarity for constructing new housing, including affordable housing for low-income individuals, undertaking renovations to improve accessibility, and access to safe, healthy, and adequate homes.

The Division is preparing a Toronto Building-specific Equity, Diversity, and Inclusion Action Plan, which includes a specific focus on Confronting Anti-Black Racism to identify and remove systemic barriers to policies, services and practices through the Equity Lens tools. This investment supports the City of Toronto's Corporate Strategic Plans priority of a "Well run City," Toronto at Your Service: The City's integrated customer service initiative and HousingTO 2020-2030 Action Plan.

2023 OPERATING BUDGET KEY DRIVERS

The 2023 Operating Base Budget for Toronto Building of \$72.643 million gross is \$21.235 million or 41.3% 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 Actual | 2021 Actual | 2022 Budget | 2022 Projection* | 2023 Budget | 2023 Change from 2022 Projection | |
|--|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | % |
| User Fees & Donations | 99,003.0 | 102,988.5 | 65,358.5 | 75,041.2 | 65,358.5 | (9,682.6) | (12.9%) |
| Transfers From Capital | | | 156.1 | 156.1 | 156.1 | | |
| Contribution From Reserves/Reserve Funds | 6,016.6 | 6,009.8 | 15,326.9 | 7,842.5 | 19,542.9 | 11,700.4 | 149.2% |
| Sundry and Other Revenues | 51.2 | 535.3 | 3,351.3 | 1,199.9 | 3,732.5 | 2,532.6 | 211.1% |
| Inter-Divisional Recoveries | | | | | | | |
| Total Revenues | 105,070.8 | 109,533.5 | 84,192.8 | 84,239.6 | 88,790.0 | 4,550.4 | 5.4% |
| Salaries and Benefits | 47,278.2 | 46,006.6 | 62,190.2 | 48,284.0 | 66,144.9 | 17,860.8 | 37.0% |
| Materials & Supplies | 95.5 | 98.3 | 128.1 | 84.8 | 128.1 | 43.2 | 51.0% |
| Equipment | 336.9 | 156.7 | 1,793.5 | 467.7 | 1,946.4 | 1,478.6 | 316.1% |
| Service and Rent | 1,149.1 | 767.4 | 2,678.1 | 1,199.0 | 2,878.1 | 1,679.1 | 140.0% |
| Contribution To Capital | | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 33.3% |
| Contribution To Reserves/Reserve Funds | 2,811.9 | 1,686.4 | 740.2 | 740.2 | 1,029.8 | 289.6 | 39.1% |
| Other Expenditures | 297.0 | 854.2 | 515.8 | 515.8 | 515.8 | | |
| Inter-Divisional Charges | 13.7 | 81.0 | | 116.9 | | (116.9) | (100.0%) |
| Total Gross Expenditures | 51,982.3 | 49,650.6 | 68,045.9 | 51,408.5 | 72,643.1 | 21,234.5 | 41.3% |
| Net Expenditures | (53,088.5) | (59,882.9) | (16,146.9) | (32,831.0) | (16,146.9) | 16,684.1 | (50.8%) |

*2022 Projection based on 9 Month Variance

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

Includes inflationary increases to existing salaries and benefits, 25 additional positions related to Toronto Building client-centric organizational transformation, and 4 additional positions related to Metrolinx transit expansion projects. Toronto Building is actively working with People and Equity partners to prioritize aggressive recruitment and retention approaches to fill vacant positions to support service delivery and the City's economic restart and recovery. Includes additional expenses for the 9 positions added for Bill 109 (\$0.694 million), approved by City Council on December 15, 2022 through EX1.4 'Implementing Bill 109, the More Homes for Everyone Act, 2022'.

Equipment:

Includes underspending in general equipment and furnishing due to vacant positions in 2022.

Services and Rents:

Includes renovation expenses for centralized records centre postponed from 2022 and less spending on contracted services related to contingency provision for remedial action.

User Fees and Donations:

2022 user fee projection increase is driven by higher than anticipated volume of building permit applications. In 2023 permit fees will remain at the 2022 rates while the Division is in the implementation phase of the Program/Organizational Review which also included a review of the full cost model.

Other Revenues/Contribution from Reserves:

Includes increases to recoveries of salaries and benefits costs for existing reserve-funded positions, 25 additional positions related to Toronto Building client-centric organizational transformation, and 4 additional positions related to Metrolinx transit expansion projects. Recoveries in 2022 were lower than planned as a result of higher than expected vacancies. Includes recoveries for 9 positions added for Bill 109.

Offsets and Efficiencies:

The **2023 Operating Budget** includes \$1.416 million in net expenditures reductions attributed to:

Toronto Building Fiscal Strategy:

Sustainable adjustments to budgeted reserve contributions and draws based on base budget changes and review of future year funding requirements and obligations.

Note:

1. For additional information on 2023 key cost drivers please refer to [Appendix 2](#) for a summary of Affordability Measures, [Appendix 3](#) for a more detailed listing and descriptions of the 2023 Service Changes and [Appendix 4](#) for the 2023 New and Enhanced Service Priorities, respectively

2024 & 2025 OUTLOOKS

Table 3: 2024 and 2025 Outlooks

| (\$000s) | 2023 Budget | 2024 Incremental Outlook | 2025 Incremental Outlook |
|---|-------------------|--------------------------------|--------------------------------|
| Revenues | | | |
| Revenue Changes | | 1,590.5 | 155.7 |
| Resources for TB Client-Centric Organizational Transformation | | 4,758.6 | 3,013.9 |
| Resources for Subway Projects | | 389.8 | 12.5 |
| Bill 109 Positions - Reserve Funding | | 284.0 | 31.4 |
| Total Revenues | 88,790.0 | 7,022.8 | 3,213.6 |
| Gross Expenditures | | | |
| Salaries and Benefits | | 1,590.5 | 155.7 |
| Resources for TB Client-Centric Organizational Transformation | | 4,758.6 | 3,013.9 |
| Resources for Subway Projects | | 389.8 | 12.5 |
| Bill 109 Positions | | 284.0 | 31.4 |
| Total Gross Expenditures | 72,643.1 | 7,022.8 | 3,213.6 |
| Net Expenditures | (16,146.9) | | |
| Approved Positions | 572.0 | 597.0 | 622.0 |

Key drivers

The 2024 Outlook with total gross expenditures of \$79.666 million reflects an anticipated \$7.023 million or 9.7 per cent increase in gross expenditures above the 2023 Operating Budget; the 2025 Outlook expects a further increase of \$3.214 million or 4.0 per cent above 2024 gross expenditures.

These changes arise from the following:

- Increases in salaries and benefits to reflect inflationary adjustments in accordance with the collective agreement.
- Additional resources for Toronto Building Client-Centric Organizational Transformation and transit expansion projects in order to keep pace with service demands.
- The annualization of the positions added for Bill 109 impacts.

These increases are offset by the following revenue changes:

- Anticipated inflationary increases to building permit revenues to maintain full cost recovery.
- Funding for the resources related to Toronto Building Client-Centric Organizational Transformation and transit expansion projects.
- Funding for Bill 109 positions.

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 |
| Toronto Building Fiscal Strategy | Other | None | 1,415.6 | | (1,415.6) | | | | |
| Revenue Changes - Outlook Year | Revenue Increase (User Fees) | None | | | | | | (1,590.5) | |
| Total Affordability Measures | | | 1,415.6 | | (1,415.6) | - | | (1,590.5) | - |

The **2023 Operating Budget** includes \$1.416 million in net expenditures reductions attributed to:

Toronto Building Fiscal Strategy:

- Sustainable adjustments to budgeted reserve contributions and draws based on base budget changes and review of future year funding requirements and obligations.

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 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 | | 211,274.4 | 193,727.1 | 171,032.6 |
| Building Code Act Service Improvement RF | XR1305 | | | |
| <i>Withdrawals (-)</i> | | (18,848.9) | (23,607.4) | (26,621.3) |
| <i>Contributions (+)</i> | | - | - | - |
| <i>Interest Income</i> | | 3,910.6 | 3,522.1 | 3,050.1 |
| Total Reserve / Reserve Fund Draws / Contributions | | 196,336.2 | 173,641.7 | 147,461.4 |
| Other Program / Agency Net Withdrawals & Contributions | | (2,609.1) | (2,609.1) | (2,609.1) |
| Balance at Year-End | | 193,727.1 | 171,032.6 | 144,852.3 |

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 Reserve Fund | XR1010 | | | |
| <i>Withdrawals (-)</i> | | - | - | - |
| <i>Contributions (+)</i> | | 810.8 | 810.8 | 810.8 |
| <i>Interest Income</i> | | 924.9 | 565.5 | 208.7 |
| Total Reserve / Reserve Fund Draws / Contributions | | 59,027.0 | 39,869.4 | 21,093.8 |
| Other Program / Agency Net Withdrawals & Contributions | | (20,534.0) | (19,795.0) | (19,557.8) |
| Balance at Year-End | | 38,493.1 | 20,074.3 | 1,536.0 |

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Withdrawals (-) / Contributions (+) | | |
|---|----------------------------------|-------------------------------------|----------------|--------------|
| | | 2023 | 2024 | 2025 |
| | | \$ | \$ | \$ |
| Beginning Balance | | 894.0 | 1,113.0 | 977.1 |
| Vehicle Reserve - Toronto Building | XQ1301 | | | |
| <i>Withdrawals (-)</i> | | - | (354.9) | (250.5) |
| <i>Contributions (+)</i> | | 219.0 | 219.0 | 219.0 |
| <i>Interest Income</i> | | - | - | - |
| Total Reserve / Reserve Fund Draws / Contributions | | 1,113.0 | 977.1 | 945.6 |
| Other Program / Agency Net Withdrawals & Contributions | | | | |
| Balance at Year-End | | 1,113.0 | 977.1 | 945.6 |

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> | | (694.0) | | |
| <i>Contributions (+)</i> | | | | |
| <i>Interest Income (+)</i> | | 713.4 | 447.2 | 313.4 |
| Total Reserve / Reserve Fund Draws / Contributions | | 47,319.3 | 27,032.6 | 20,044.9 |
| Other Program / Agency Net Withdrawals & Contributions | | (20,733.9) | (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).