

2025 Program Summary

Engineering and 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, Toronto Transit Commission, Metrolinx and other public agencies) creating safe and sustainable municipal infrastructure.

Engineering and Construction Services delivers the following services:

- Municipal Infrastructure Construction
- Engineering Review and Acceptance (in conjunction with the new Development Review Division within Development and Growth Services)
- Engineering Information

Why We Do It

Engineering and Construction Services is committed to building safe and sustainable infrastructure that enhances the quality of life for the people of Toronto through engineering excellence with a customer focus by achieving the following outcome: 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.

For further information about Engineering and Construction Services, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/engineering-construction-services/>

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, bridges, Toronto Transit Commission (TTC) streetcar track, cycling facilities, sewers and watermain, stormwater management facilities, water and wastewater treatment facilities, and solid waste management facilities

How Much Resources (gross 2025 operating budget): \$62.6 Million

Engineering Review and Acceptance

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 applications for transit, third party, and other public agencies.

How Much Resources (gross 2025 operating budget): \$21.4 Million

Note. A portion of the 2025 Operating Budget for Engineering Review and Acceptance will move to the Development Review Division in 2025, as part of the organizational realignment.

Engineering Information

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

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

How Much Resources (gross 2025 operating budget): \$10.3 Million

Budget at a Glance

2025 OPERATING BUDGET

| \$Million | 2025 | 2026 | 2027 |
|--------------------|--------|--------|---------|
| Revenues | \$92.4 | \$96.9 | \$101.1 |
| Gross Expenditures | \$94.3 | \$99.0 | \$103.8 |
| Net Expenditures | \$1.9 | \$2.1 | \$2.7 |
| Approved Positions | 690.1 | 688.1 | 688.1 |

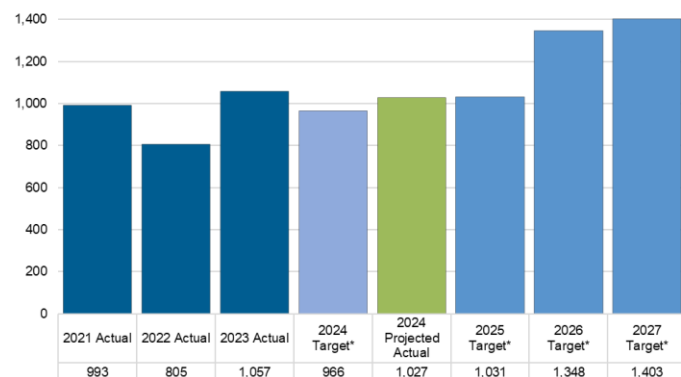
2025 - 2034 10-YEAR CAPITAL PLAN

| \$Million | 2025 | 2026-2034 | Total |
|-----------|------|-----------|-------|
|-----------|------|-----------|-------|

Engineering and Construction Services does not have a 10-Year Capital Budget and Plan

How Well We Are Doing – Behind the Numbers

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

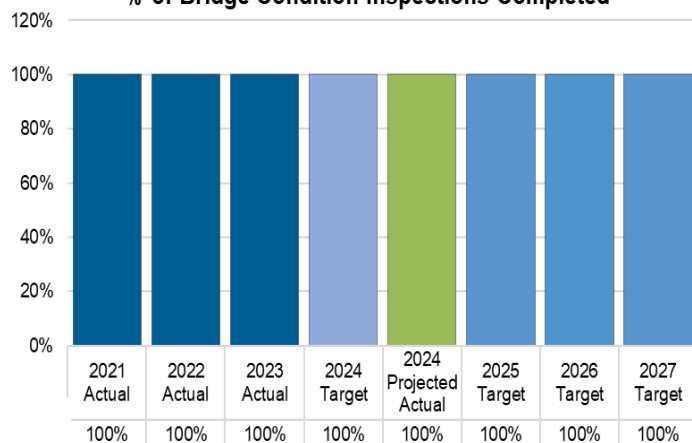


*80% of the capital program assigned to ECS

Capital Program Delivery

- The value of the capital program delivered on behalf of Client Divisions in 2024 is projected to be an estimated \$1.027 billion, representing a capital delivery rate of 85% on an assigned capital program valued at \$1.207 billion, exceeding the corporate capital program delivery target of 80%.
- The value of the capital program delivered has increased by over 100% from 2017 (\$511 million) to 2024 projected (\$1.027 billion), with further increases anticipated in future years.

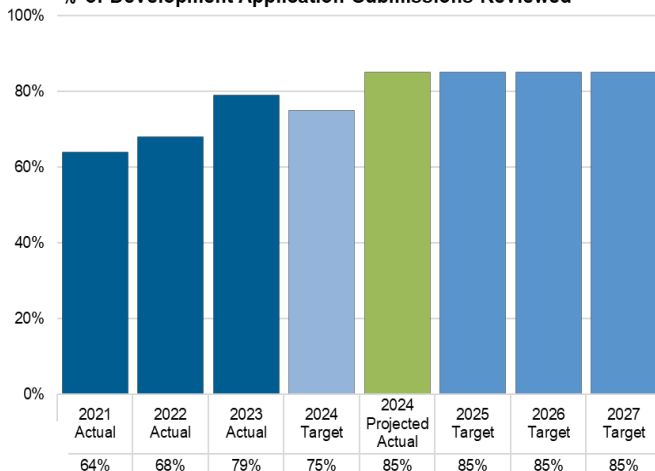
% of Bridge Condition Inspections Completed



Bridge Condition Inspections Completed

- Engineering and Construction Services is legislated to inspect 100% of the city owned bridges on a biennial basis (every two years).
- In 2023, ECS completed 100% (856) of planned bridge condition inspections. This included inspection of 100% (301) of the Gardiner Expressway elevated spans that were inspected as part of the "Close-up inspections" requirement as well as the inspection of 266 Parks Forestry and Recreation (PFR) pedestrian bridges.
- In 2024, Engineering and Construction Services will complete 100% (601) of planned bridge condition inspections.
- Engineering and Construction Services aims to continue the 100% completion rate in 2025 and future years for the legislated biennial bridge condition inspection cycle.

% of Development Application Submissions Reviewed



Development Application Submissions Reviewed

- The number of development application submissions has increased by 6% over the last three years, from 2,175 in 2022 to projected 2,310 in 2024.
- A portion of the Engineering Review and Acceptance budget will transfer to the Development Review Division in 2025, reflecting the re-alignment of resources in 2024.
- In 2024, Engineering Review is on track to complete 85% of development application circulations and revisions on target, based on previously approved "Streamlining the Application Review" target timelines.
- In 2025, Development Review will develop and refresh its service level measures.

How Well We Are Doing

| Service | Measure | 2022 Actual | 2023 Actual | 2024 Target | 2024 Projection | Status | 2025 Target | 2026 Target |
|---------------------------------------|---|-------------|-------------|-------------|-----------------|--------|-------------|-------------|
| Outcome Measures | | | | | | | | |
| Municipal Infrastructure Construction | Linear meters of road lane constructed/resurfaced | 187,971 | 197,987 | 273,661 | 398,076 | ● | 278,359 | 197,078 |
| | Linear meters of streetcar way track constructed | 6,788 | 4,190 | 1,350 | 1,550 | ● | 500* | 1,500 |
| | Linear meters of sidewalk constructed | 18,446 | 44,024 | 66,601 | 72,967 | ● | 66,551 | 48,205 |
| | Linear meters of watermain constructed | 33,068 | 25,564 | 30,422** | 22,974 | ● | 18,389 | 13,326 |
| | Linear meters of sewer constructed | 16,645 | 18,176 | 17,593 | 16,640 | ● | 17,875 | 17,411 |
| | Number of contracts completed | 100 | 95 | 110 | 110 | ● | 110 | 110 |

* 2025 target based on capital project coordination and F.G. Gardiner Expressway reconstruction.

** Revised 2024 target based on capital project coordination (Ontario Line, Eglinton Crosstown).

2024 Projection to 2024 Target Comparison

● 80%-100% (MET TARGET) ● 70 - 79% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

| Service | Measure | 2022 Actual | 2023 Actual | 2024 Target | 2024 Projection | Status | 2025 Target | 2026 Target |
|---------------------------------|---|-------------|-------------|-------------|-----------------|--------|-------------|-------------|
| Outcome Measures | | | | | | | | |
| Engineering Review & Acceptance | Number of development application submissions reviewed* | 2,175 | 2,302 | 2,280 | 2,310 | ● | 2,000 | 2,000 |
| | Number of engineering drawing submissions reviewed* | 97 | 133 | 125 | 100 | ● | 100 | 100 |
| | Number of transit related submissions reviewed | 820 | 873 | 700 | 1,000 | ● | 700 | 900 |
| Engineering Information | Number of bridges (vehicular & pedestrian bridge spans) inspected | 601 | 856** | 601 | 601 | ● | 856** | 601 |

* A portion of the Engineering Review and Acceptance budget will move to the Development Review Division in 2025, reflecting the re-alignment of resources in 2024. In 2025, the Development Review Division will review and refresh its service level measures.

** Includes 266 Parks, Forestry and Recreation bridges based on two-year cyclical inspection protocol.

2024 Projection to 2024 Target Comparison

● 80%-100% (MET TARGET) ● 70 - 79% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

| Service | Measure | 2022 Actual | 2023 Actual | 2024 Target | 2024 Projection | Status | 2025 Target | 2026 Target |
|---------------------------------------|--|-------------|-------------|-------------|-----------------|--------|-------------|-------------|
| Service Levels | | | | | | | | |
| Municipal Infrastructure Construction | Rate of expenditure on municipal infrastructure design and construction as a % of assigned Capital Program | 79% | 96% | 80% | > 80% | ● | 80% | 80% |
| Engineering Review & Acceptance | Development Application submissions reviewed** | 68%* | 79% | 75% | 85% | ● | N/A** | N/A** |
| Engineering Review & Acceptance | Engineering drawing submissions reviewed** | 93% | 94% | 75% | 90% | ● | N/A** | N/A** |
| Engineering Review & Acceptance | Transit related submissions reviewed within 20 days | 99% | 100% | 90% | 99% | ● | 90% | 90% |
| Engineering Information | Compliance with bridge condition inspection regulatory timelines | 100% | 100% | 100% | 100% | ● | 100% | 100% |

* Compliance rate was impacted by an increase in development application submissions, COVID-19, and insufficient staffing levels.

** A portion of the Engineering Review and Acceptance budget will move to the Development Review Division in 2025, reflecting the re-alignment of resources in 2024. In 2025, the Development Review Division will review and refresh its service level measures.

2024 Projection to 2024 Target Comparison

● 80%-100% (MET TARGET) ● 70 - 79% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

Municipal Infrastructure Construction

- Delivered an estimated \$1.027 billion in capital projects on behalf of Client Divisions, representing an estimated 85% delivery rate on an assigned capital program valued at \$1.207 billion.
- Awarded the \$300 million Design-Build Contract for the F.G. Gardiner Expressway from Dufferin Street to Strachan Avenue (Section 2). Implemented an amendment to the contract to accelerate work by up to one year early. Implemented additional congestion management measures to assist travellers.
- Completed construction of 20 bridge and culvert repair or replacement projects and awarded an additional 13 contracts for 26 bridge and culvert locations.
- Repaired and resurfaced an estimated 398 linear km of roadways, installed 73 linear km of new sidewalk, and 19 km of new cycling facilities across the city to maintain the network and improve operations and safety.
- In partnership with City divisions, advanced design of major roadway projects valued at over \$500 million, including Yonge Tomorrow, Reimagining Yonge, and Lakeshore Public Realm.
- Completed construction of 25 Basement Flooding Protection Program projects benefiting 3,010 properties and completed preliminary designs for \$64 million of capital improvements.
- Completed \$24 million worth of construction work on the Downsview Transmission Watermain ahead of schedule, including 600 meters of transmission watermain, 70 meters of local distribution watermain, 16 new watermain valve chambers and installation of a new pump at the Keele Pumping Station. This will service new development and mitigate low water pressure and basement flooding in the Downsview area.
- Promoted resilience through the completion of Master Plans covering 30 km of watercourse, including assessing over 100 priority water infrastructure stream erosion sites, resulting in 40 conceptual design projects that incorporate climate change resiliency to protect and extend the life of infrastructure.
- Constructed an estimated 23 km of watermains to replace aging infrastructure and ensure safe drinking water.
- Substantially completed the Highland Creek Wastewater Treatment Plant – Liquid Train Process Upgrade Contract 1 valued at \$91 million.
- Completed tunnelling for the Fairbank-Silverthorn Contract 2 Storm Trunk Tunnel, valued at \$206 million.
- Substantially completed Don Central Waterfront Plan - Coxwell Bypass Tunnel project, valued at \$404 million.
- Substantially completed the \$144 million Integrated Pump Station (IPS) C2 contract, for the screen building deep shafts, substructure, and pumping station tunnel connections. This is the second in the series of IPS project for the Ashbridges Bay Treatment Plant.
- Substantially completed the \$39 million Ashbridges Bay Treatment Plant Digesters 9-12 Refurbishment contract.

Strategic Priorities

- Supported the Strategic Capital Coordination Office and Transportation Services to advance congestion management initiatives and develop an enhanced construction coordination program.
- Supported New Deal, completed the transfer of over 15,000 engineering records to allow the Ministry of Transportation to complete their due diligence phase of the upload of the Don Valley Parkway and F.G. Gardiner Expressway.
- Initiated a new Quality Assurance program to support contract management and developed a Procurement Support and Payment Administration manual to enhance compliance with city policy and legislation.
- Conducted a review to determine the best organizational design and structure for delivering community outreach and customer service for construction projects being delivered by ECS.

Engineering Review and Asset Management

- Maintained a 100% completion rate of provincially legislated biennial bridge inspections (601 bridges) including the elevated F.G. Gardiner Expressway concrete sounding of 301 spans.
- Achieved 99% compliance with timelines for 1,000 transit expansion applications to support the Eglinton Crosstown, Finch West Light Rail Transit, GO Expansion Program, SmartTrack, Toronto Transit Commission, Ontario Line, Scarborough, and Yonge North Subway Extension.
- Achieved 85% compliance with pre-Bill 109 timelines for 2,310 development submissions.
- Expanded Light Detection and Ranging (LiDAR) surveying capabilities to support delivery of the Capital Program by integrating advanced Reality Capture technologies, including drones, and photogrammetry.
- Processed 250 municipal numbering applications and reported on 15 new street name applications.

Key Challenges and Risks

- Uncertainty in achieving 80% expenditure target on an increasingly complex Capital Program assigned to ECS. The complexity is related to the scope of work and challenges with coordination due to an increase in utility work, private development, and congestion management – particularly in the downtown core.
- Increased challenges in meeting the significantly increased demand for community outreach and issues management required for a complex Capital Program.
- Uncertainty related to the impact of implementing the new and evolving Provincial Excess Soil Management Regulation and the recent changes to the Construction Act.
- Continued challenges with recruiting and retaining top calibre diverse technical and engineering talent.

Priority Actions

- **Effectively coordinate and manage multi-year construction programs**
 - Continue to enhance planning and coordination of the multi-year Capital Program with stakeholders.
 - Support the Strategic Capital Coordination Office and asset-owning divisions to define multi-year programs to ensure the successful completion of capital projects.
- **Increase capital program delivery effectiveness**
 - Complete the Project Management and Capital Delivery Review and implement its recommendations.
 - Work with Purchasing and Materials Management Division (PMMD) to implement changes to procurement and contract management processes to increase capital construction throughput.
 - Implement review of current processes and challenges related to underground locates.
 - Implement an Enterprise Cloud Construction Project Management and Document Management Solution to manage engineering and construction contracts more effectively.
 - Streamline and expand resources to improve capacity for timely, accessible, and clear project information, ensuring smoother experiences for the public and stakeholders.
- **Ensure regulatory compliance and reliance on best practices**
 - Maintain a 100% completion rate for the legislated biennial bridge condition inspection cycle.
 - Ensure compliance with the new Excess Soil Management Regulation and the Construction Act.
 - Implement a Quality Assurance Program that will promote the quality and effectiveness of construction contracts and consultant services.
 - Ensure compliance with the proposed Climate Lens Table policies and procedures as well as the Net Zero Climate Leadership table initiatives related to building resilience into the design and construction of the City's infrastructure.
- **Support strategies to promote a thriving workforce**
 - Promote skill development through implementation of a standardized training program for Project Leads to enhance project delivery, customer service, and develop a succession planning program.
 - Advance the implementation of the ECS Equity, Diversity and Inclusion (EDI) Strategy and Work Plan to promote and support the City's diversity priority to remove barriers for equity-deserving groups and promote a workforce that represents the City's population.
 - Support the Infrastructure Services Confronting anti-Black Racism (CaBR) Enduring Framework of Action through the implementation of the ECS CaBR multi-year work plan.
 - Continue implementing a strategy to address the chronic challenges with recruitment and retention of top-calibre technical and engineering talent.



2025 BUDGET

1. The 2025 Operating Budget for Engineering and Construction Services of \$94.354 million gross, \$92.442 million revenue and \$1.912 million net for the following services:

Service:

| | Gross Expenditures (\$000s) | Revenue (\$000s) | Net Expenditures (\$000s) |
|--|--|-----------------------------|--|
| Municipal Infrastructure Construction | 62,630.6 | 64,003.1 | (1,372.5) |
| Engineering Review and Acceptance | 21,403.7 | 19,891.9 | 1,511.8 |
| Engineering Information | 10,319.3 | 8,547.1 | 1,772.2 |
| Total Program Budget | 94,353.6 | 92,442.1 | 1,911.5 |

- The 2025 staff complement for Engineering and Construction Services of 690.1 positions comprised of 531.0 capital positions and 159.1 operating positions.

**2025
OPERATING BUDGET**

2025 OPERATING BUDGET OVERVIEW

Table 1: 2025 Operating Budget by Service

| (In \$000s) | 2023 Actual | 2024 Budget | 2024 Projection* | 2025 Base Budget | 2025 New / Enhanced | 2025 Budget | Change v. 2024 Budget | |
|---------------------------------------|-----------------|-----------------|------------------|------------------|---------------------|-----------------|-----------------------|-------------|
| By Service | \$ | \$ | \$ | \$ | \$ | \$ | \$ | % |
| Revenues | | | | | | | | |
| Engineering Information | 8,834.1 | 7,968.0 | 7,595.4 | 8,547.1 | | 8,547.1 | 579.1 | 7.3% |
| Engineering Review & Acceptance | 15,672.1 | 21,029.4 | 16,681.9 | 19,891.9 | | 19,891.9 | (1,137.5) | (5.4%) |
| Municipal Infrastructure Construction | 53,840.1 | 55,816.2 | 55,386.8 | 64,003.1 | | 64,003.1 | 8,186.9 | 14.7% |
| Total Revenues | 78,346.3 | 84,813.6 | 79,664.1 | 92,442.1 | | 92,442.1 | 7,628.5 | 9.0% |
| Expenditures | | | | | | | | |
| Engineering Information | 9,911.7 | 9,645.6 | 8,042.8 | 10,319.3 | | 10,319.3 | 673.7 | 7.0% |
| Engineering Review & Acceptance | 17,281.6 | 20,940.0 | 20,326.3 | 21,403.7 | | 21,403.7 | 463.7 | 2.2% |
| Municipal Infrastructure Construction | 53,702.9 | 56,139.5 | 56,715.0 | 62,630.6 | | 62,630.6 | 6,491.1 | 11.6% |
| Total Gross Expenditures | 80,896.2 | 86,725.1 | 85,084.1 | 94,353.6 | | 94,353.6 | 7,628.5 | 8.8% |
| Net Expenditures | 2,549.9 | 1,911.5 | 5,420.0 | 1,911.5 | | 1,911.5 | 0.0 | 0.0% |
| Approved Positions** | 677.1 | 681.1 | N/A | 690.1 | | 690.1 | 9.0 | 1.3% |

* 2024 Projection based on 9 Month Variance

**Year-over-year comparison based on approved positions

KEY DRIVERS

Total 2025 Budget expenditures of \$94.354 million gross reflects an increase of \$7.629 million in spending above 2024 budget, predominantly arising from:

- Salary and benefits adjustments, as well as the addition of nine positions funded by partner divisions to sustain and expand the Capital Delivery Program.
- The pressures are offset by base expenditure savings arising from a line-by-line review, user fee, and other recoveries resulting in \$0 change in property tax funding from the 2024 budget.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Engineering and Construction Services' 2025 Operating Budget do not have any significant equity impacts.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Net Operating Budget for Engineering and Construction Services of \$1.912 million is unchanged from the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

Table 2: 2025 Key Cost Drivers

| (In \$000s) | 2025 | | | | 2026 Annualized impact (Net) |
|---|-----------------|-----------------|----------------|--------------|------------------------------------|
| | Revenues | Gross | Net | Positions** | |
| 2024 Projection* | 79,664.1 | 85,084.1 | 5,420.0 | N/A | N/A |
| 2024 Budget | 84,813.6 | 86,725.1 | 1,911.5 | 681.1 | N/A |
| Key Cost Drivers: | | | | | |
| Prior Year Impacts | | | | | |
| Annualization of the Prior Approvals | (96.5) | (96.5) | | | |
| Salary & Benefits | | | | | |
| Salary and Benefits Changes | 5,372.7 | 7,377.6 | 2,004.8 | 9.0 | 431.5 |
| Other Changes | | | | | |
| Fleet and Insurance Contributions | | 459.5 | 459.5 | | |
| Revenue Changes | | | | | |
| User Fee Increases and Other Recoveries | 2,352.2 | | (2,352.2) | | (278.0) |
| Sub-Total - Key Cost Drivers | 7,628.5 | 7,740.6 | 112.1 | 9.0 | 153.5 |
| Affordability Measures | | (112.1) | (112.1) | | |
| 2025 Budget | 92,442.1 | 94,353.6 | 1,911.5 | 690.1 | 153.5 |
| Change from 2024 Budget (\$) | 7,628.5 | 7,628.5 | 0.0 | 9.0 | N/A |
| Change from 2024 Budget (%) | 9.0% | 8.8% | 0.0% | 1.3% | N/A |

*Based on 9 Month Variance

**Year-over-year comparison based on approved positions

Key Base Drivers:**Salary and Benefits:**

- Salary and benefits adjustments, as well as nine positions funded by partner divisions to sustain and expand the Capital Delivery Program.
- Included in the 2025 staff complement of 690.1 positions for Engineering and Construction Services is 85 positions under development engineering function which will be transferred to the Development Review Division to support the review of development applications as part of the organizational realignment.

Other Changes:

- The 2025 Operating Budget includes increased Fleet Reserve and Insurance Reserve Fund contribution due to greening initiatives as part of the Sustainable City of Toronto Fleets Plan and higher insurance premiums.

Revenue Changes

- The 2025 Operating Budget accounts for volume changes and inflationary increases to user fee and other capital recoveries to ensure full cost recovery for services provided.

Affordability Measures:**Table 3: Offsets and Efficiencies**

| (In \$000s) | | | | | | | | | |
|--|--------------|---------------|---------|----------------|----------------|-----------|--------------------|-----|-----------|
| Recommendation | Savings Type | Equity Impact | 2025 | | | | 2026 (Incremental) | | |
| | | | Revenue | Gross | Net | Positions | Gross | Net | Positions |
| Alignment of Budget to Actual Experience | Line-By-Line | No Impact | | (112.1) | (112.1) | | | | |
| Total Affordability Measures | | | | (112.1) | (112.1) | | | | |

Realignment to Actuals (Line by line):

- A review of base expenditures resulted in overall saving of \$0.112 million gross and net in non-salary costs, driven primarily by adjustments based on actual experience as part of the expenditure line-by-line review.

2026 AND 2027 OUTLOOKS**Table 5: 2026 and 2027 Outlooks**

| (In \$000s) | 2025 Budget | 2026 Incremental Outlook | 2027 Incremental Outlook |
|--|-----------------|--------------------------------|--------------------------------|
| Revenues | | | |
| User Fees and Other Recoveries | | 4,472.9 | 4,229.0 |
| Total Revenues | 92,442.1 | 4,472.9 | 4,229.0 |
| Gross Expenditures | | | |
| Salary and Benefits Inflationary Impacts | | 4,626.4 | 4,830.1 |
| Total Gross Expenditures | 94,353.6 | 4,626.4 | 4,830.1 |
| Net Expenditures | 1,911.5 | 153.5 | 601.1 |
| Approved Positions** | 690.1 | (2.0) | |

**Year-over-year comparison based on approved positions

Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$98.980 million reflects an anticipated \$4.626 million or 4.9% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects a further increase of \$4.830 million or 4.9% above 2026 Outlook.

These changes primarily arise from the annualized impact of new positions added in 2025 to expand the delivery of capital program, and salary and benefits adjustments, which are partially offset by capital recoveries.

APPENDICES

Appendix 1

2025 Operating Budget by Category

| Category (In \$000s) | 2022 Actual | 2023 Actual | 2024 Budget | 2024 Projection* | 2025 Budget | 2025 Change from 2024 Budget | |
|--|------------------|-----------------|-----------------|---------------------|-----------------|---------------------------------|-------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | % |
| User Fees & Donations | 19,578.0 | 13,697.2 | 13,268.2 | 10,125.8 | 13,163.1 | (105.0) | (0.8%) |
| Transfers From Capital | 51,893.7 | 58,574.6 | 63,653.3 | 63,549.3 | 72,234.5 | 8,581.2 | 13.5% |
| Contribution From Reserves/Reserve Funds | 214.8 | 365.3 | 755.4 | 700.4 | 755.4 | | |
| Sundry and Other Revenues | 5,669.9 | 5,709.1 | 7,136.8 | 5,288.5 | 6,289.1 | (847.6) | (11.9%) |
| Total Revenues | 77,356.4 | 78,346.3 | 84,813.6 | 79,664.1 | 92,442.1 | 7,628.5 | 9.0% |
| Salary and Benefits | 67,555.5 | 76,070.6 | 80,951.4 | 81,124.8 | 88,232.5 | 7,281.1 | 9.0% |
| Materials & Supplies | 143.2 | 112.8 | 177.5 | 108.7 | 173.3 | (4.2) | (2.4%) |
| Equipment | 541.9 | 562.6 | 795.2 | 540.8 | 776.9 | (18.4) | (2.3%) |
| Service and Rent | 1,662.0 | 3,002.7 | 3,645.8 | 2,151.1 | 3,561.3 | (84.5) | (2.3%) |
| Contribution To Reserves/Reserve Funds | 970.4 | 1,128.3 | 1,148.1 | 1,148.1 | 1,607.6 | 459.5 | 40.0% |
| Other Expenditures | (37.0) | 14.5 | 7.0 | 10.6 | 2.0 | (5.0) | (71.4%) |
| Inter-Divisional Charges | 2.6 | 4.7 | | | | | |
| Total Gross Expenditures | 70,838.6 | 80,896.2 | 86,725.1 | 85,084.1 | 94,353.6 | 7,628.5 | 8.8% |
| Net Expenditures | (6,517.8) | 2,549.9 | 1,911.5 | 5,420.0 | 1,911.5 | 0.0 | 0.0% |

*Projection based on 9 Month Variance

Appendix 2

Summary of 2025 Service Changes

N/A

Appendix 3

Summary of 2025 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 4

Operating Program Provincial/Federal Funding Streams by Program

N/A

Appendix 5

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

N/A

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

Appendix 7

Capacity to Deliver Review

N/A

Appendix 8

Summary of Capital Delivery Constraints

N/A

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2025 Operating Budget

Program Specific Reserve / Reserve Funds

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Withdrawals (-) / Contributions (+) | | |
|---|----------------------------------|-------------------------------------|--------------|--------------|
| | | 2025 | 2026 | 2027 |
| | | \$ | \$ | \$ |
| Beginning Balance | | 223.2 | 702.8 | 442.8 |
| Vehicle Reserve - Technical Services | XQ1016 | | | |
| <i>Withdrawals (-)</i> | | | | |
| Other Program ~ Withdrawals - Capital | | (57.7) | (797.3) | (370.5) |
| <i>Contributions (+)</i> | | | | |
| Engineering & Construction Services ~ Contributions - Operating | | 537.3 | 537.3 | 537.3 |
| Total Reserve / Reserve Fund Draws / Contributions | | 702.8 | 442.8 | 609.7 |
| Balance at Year-End | | 702.8 | 442.8 | 609.7 |

Corporate Reserve / Reserve Funds

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Withdrawals (-) / Contributions (+) | | |
|---|----------------------------------|-------------------------------------|-----------------|-----------------|
| | | 2025 | 2026 | 2027 |
| | | \$ | \$ | \$ |
| Beginning Balance | | 49,056.8 | 35,116.6 | 19,252.1 |
| Insurance Reserve Fund | XR1010 | | | |
| <i>Withdrawals (-)</i> | | | | |
| Other Program ~ Withdrawals - Operating | | (87,373.2) | (89,149.2) | (90,865.6) |
| Other Program ~ Withdrawals - Capital | | - | - | (400.0) |
| <i>Contributions (+)</i> | | | | |
| Engineering & Construction Services ~ Contributions - Operating | | 1,070.3 | 1,070.3 | 1,070.3 |
| Contributions - Operating - Other Programs | | 71,943.9 | 71,943.9 | 71,943.9 |
| Total Reserve / Reserve Fund Draws / Contributions | | 34,697.8 | 18,981.6 | 1,000.7 |
| Interest Income | | 418.8 | 270.5 | 101.3 |
| Balance at Year-End | | 35,116.6 | 19,252.1 | 1,102.0 |

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Withdrawals (-) / Contributions (+) | | |
|--|----------------------------------|-------------------------------------|-------------------|-------------------|
| | | 2025 \$ | 2026 \$ | 2027 \$ |
| Beginning Balance | | 39,296.2 | 9,044.4 | (20,989.6) |
| Development Application Review RF | XR1307 | | | |
| <i>Withdrawals (-)</i> | | | | |
| <i>Engineering & Construction Services ~ Withdrawals - Operating</i> | | (755.4) | (755.4) | (755.4) |
| <i>Other Program ~ Withdrawals - Operating</i> | | (29,736.9) | (29,278.6) | (29,463.6) |
| <i>Contributions (+)</i> | | | | |
| <i>Other Program ~ Contributions - Operating</i> | | | | |
| Total Reserve / Reserve Fund Draws / Contributions | | 8,803.9 | (20,989.6) | (51,208.6) |
| Interest Income | | 240.5 | | |
| Balance at Year-End | | 9,044.4 | (20,989.6) | (51,208.6) |

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

Appendix 11

Glossary

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

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

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

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

Capital Delivery Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

Complement: Positions that support the delivery of City services and service levels as approved by Council.

Efficiencies: Reductions in the cost of delivering a service without a reduction in service level.

New / Enhanced Service Priorities: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provide services.

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

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

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

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

Tax Supported Budget: Budget funded by property taxes.

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