



City Budget 2011

Parks, Forestry and Recreation Capital Budget Analyst Notes

The City of Toronto's budget is presented by program and service, in Analyst Note format. The City's Capital Budget funds major infrastructure.

2011–2020 Capital Program

2011 CAPITAL BUDGET ANALYST BRIEFING NOTES

BUDGET COMMITTEE JANUARY 10, 2011

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PART I: RECOMMENDATIONS

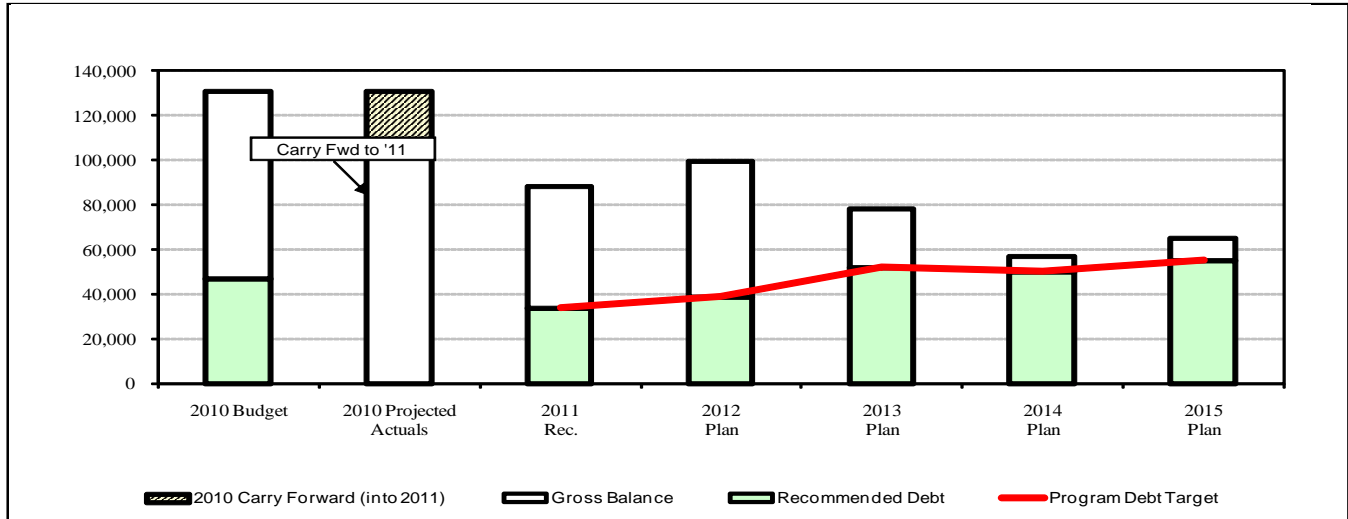
The City Manager & Chief Financial Officer recommend that:

- 1.) Council approve the 2011 Recommended Capital Budget for Parks, Forestry and Recreation with a total project cost of \$84.317 million, and 2011 cash flow of \$117.812 million and future year commitments of \$76.076 million comprised of the following:
 - a) New Cash Flow Funding for:
 - i) 102 new/change in scope sub-projects with a 2011 total project cost of \$84.317 million that requires cash flow of \$53.458 million in 2011 and a future year commitment of \$26.762 million in 2012, \$3.497 million in 2013 and \$0.600 million in 2014;
 - ii) 27 previously approved sub-projects with a 2011 cash flow of \$26.571 million and a future year commitment of \$26.543 million in 2012; and \$18.674 million in 2013;
 - iii) 16 previously approved sub-projects with carry forward funding from 2009 and prior years requiring 2011 cash flow of \$8.519 million which forms part of the affordability target that requires Council to reaffirm its commitment; and
 - b) 2010 approved cash flow for 74 previously approved sub-projects with carry forward funding from 2010 into 2011 totalling \$29.264 million;
- 2.) Council approve new debt service costs of \$0.696 million in 2011 and incremental debt costs of \$2.941 million in 2012, \$0.072 million in 2013, \$0.015 million in 2014 and \$0.063 million in 2015 resulting from the approval of the 2011 Recommended Capital Budget, to be included in the 2011 and future year operating budgets;
- 3.) Council approve the 2012–2020 Recommended Capital Plan for Parks, Forestry and Recreation totalling \$678.223 million in project estimates, comprised of \$99.288 million in 2012; \$77.994 million in 2013; \$56.839 million in 2014; \$65.120 million in 2015; \$78.034 million in 2016; \$75.030 million in 2017; \$86.306 million in 2018; \$81.106 million in 2019; and, \$58.506 million in 2020;
- 4.) Council consider operating impacts of \$0.011 million in 2011; \$1.314 million in 2012; \$0.705 million in 2013; \$0.050 million in 2014; and, \$0.016 million in 2015 emanating from the approval of the 2011 Recommended Capital Budget for inclusion in the 2011 and future year operating budgets;

- 5.) City Council approve 2 temporary capital positions for the delivery of new 2011 capital projects/sub-projects and that the duration for each temporary position not exceed the life and funding of its respective capital project/sub-project;
- 6.) The Capital Emergency Fund sub-project be approved with funding of \$0.500 million for 2011 with the following conditions:
 - a) projects funded must be emergencies presenting a safety or security hazard, or impacting current operations, with a potential for significant damage resulting from the continuation of the problem identified;
 - b) all projects charged to the 2011 Capital Emergency Fund sub-project must be reported to Finance staff to ensure structures are provided to ensure accountability;
 - c) use of the funding must be reported in all variance reports; and
 - d) any unspent balance at year-end cannot be carried forward;
- 7.) All sub-projects with third-party financing be approved conditionally, subject to the receipt of such funding during 2011 and, if such financing is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs; and
- 8.) Consistent with the 2010 Approved Operating Budget recommendation, Parks, Forestry and Recreation continue to review future impacts of capital projects on operating budgets and continue to consider alternative models for service delivery to mitigate future operating impacts.

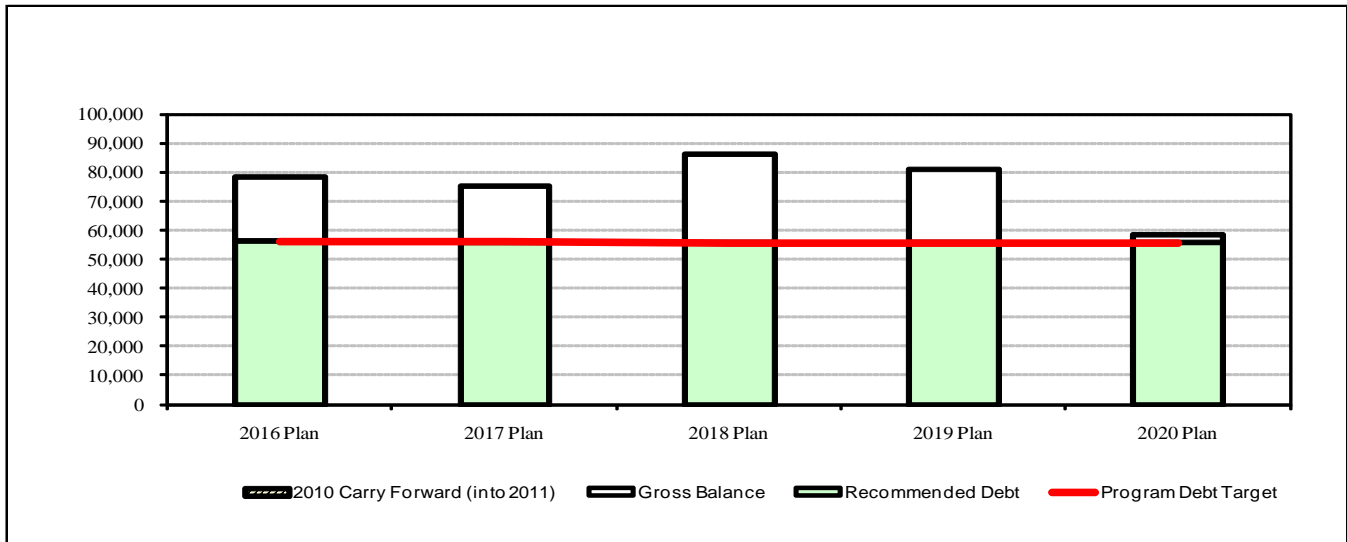
PART II: 2011 - 2020 CAPITAL PROGRAM

10-Year Capital Plan 2011 Recommended Budget, 2012-2015 Recommended Plan (In \$000s)



| | 2010 | | 2011 Rec. Budget and 2012-2015 Plan | | | | | 5-Year Total Percent | |
|--|----------------|------------------|-------------------------------------|---------------|---------------|---------------|---------------|----------------------|-------------|
| | Budget | Projected Actual | 2011 | 2012 | 2013 | 2014 | 2015 | | 2011-2015 |
| | | | | | | | | | |
| Gross Expenditures: | | | | | | | | | |
| 2010 Capital Budget & Approved FY Commitments | 131,059 | 101,795 | 33,041 | 14,562 | | | | 47,603 | 12% |
| Recommended Changes to Approved FY Commitments | | | 2,049 | 11,981 | 18,674 | | | 32,704 | N/A |
| 2011 New/Change in Scope and Future Year Commitments | | | 53,458 | 26,762 | 3,497 | 600 | | 84,317 | 22% |
| 2012- 2015 Capital Plan Estimates | | | | 45,983 | 55,823 | 56,239 | 65,120 | 223,165 | 58% |
| 1-Year Carry Forward to 2011 | | 29,264 | | | | | | | |
| Total Gross Annual Expenditures & Plan | 131,059 | 131,059 | 88,548 | 99,288 | 77,994 | 56,839 | 65,120 | 387,789 | 92% |
| Program Debt Target | 46,805 | | 33,752 | 38,725 | 51,900 | 50,378 | 55,363 | 230,118 | |
| Financing: | | | | | | | | | |
| Recommended Debt | 46,805 | | 33,752 | 38,725 | 51,900 | 50,378 | 55,363 | 230,118 | 59% |
| Reserves/Reserve Funds | 29,575 | | 24,253 | 25,532 | 10,739 | 3,894 | 4,568 | 68,986 | 18% |
| Development Charges | 9,822 | | 14,324 | 18,248 | 6,029 | 1,567 | 5,139 | 45,307 | 12% |
| ISF | 29,925 | | | | | | | | 0% |
| Provincial/Federal | | | | | | | | | 0% |
| Other Revenue | 14,932 | | 16,219 | 16,783 | 9,326 | 1,000 | 50 | 43,378 | 11% |
| Total Financing | 131,059 | | 88,548 | 99,288 | 77,994 | 56,839 | 65,120 | 387,789 | 100% |
| By Category: | | | | | | | | | |
| Health & Safety | | | | | | | | | 0% |
| Legislated | 8,770 | | 1,650 | 0 | 100 | 0 | 100 | 1,850 | 0% |
| SOGR | 45,727 | | 29,832 | 37,672 | 41,653 | 42,200 | 44,325 | 195,682 | 50% |
| Service Improvement | 29,081 | | 27,903 | 20,785 | 14,220 | 13,365 | 18,395 | 94,668 | 24% |
| Growth Related | 47,481 | | 29,163 | 40,831 | 22,021 | 1,274 | 2,300 | 95,589 | 25% |
| Total By Category | 131,059 | | 88,548 | 99,288 | 77,994 | 56,839 | 65,120 | 387,789 | 100% |
| Asset Value (\$) | | 1,485,600 | | | | | | | |
| Yearly SOGR Backlog Estimate (not addressed by current plan) | | | (23,642) | 59,983 | 13,448 | 390 | 18,682 | 68,861 | |
| Accumulated Backlog Estimate (end of year) | | 261,040 | 237,398 | 297,381 | 310,829 | 311,219 | 329,901 | 329,901 | |
| Backlog: Percentage of Asset Value (%) | | 18% | 16% | 20% | 21% | 21% | 22% | 22% | |
| Debt Service Costs | | | 696 | 3,892 | 5,364 | 6,709 | 6,674 | 23,334 | |
| Operating Impact on Program Costs | | | 475 | 3,573 | 3,215 | 2,583 | 1,207 | 11,053 | |
| New Positions | | | 2 | 0 | 0 | 0 | 0 | 2 | |

10-Year Capital Plan 2016-2020 Recommended Plan (In \$000s)



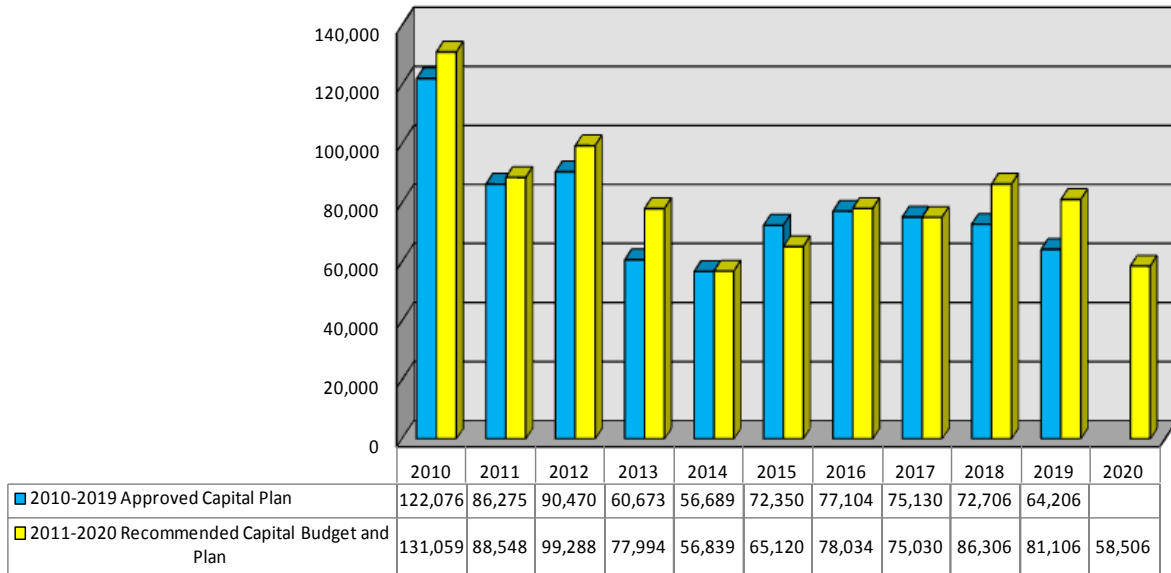
| | 2016-2020 Capital Plan | | | | | | 10-Year Total Percent |
|--|------------------------|---------------|---------------|---------------|---------------|----------------|-----------------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2011-2020 | |
| Gross Expenditures: | | | | | | | |
| 2010 Capital Budget & Approved FY Commitments | | | | | | 47,603 | 6% |
| Recommended Changes to Approved FY Commitments | | | | | | 32,704 | 4% |
| 2011 New/Change in Scope and Future Year Commitments | | | | | | 84,317 | 11% |
| 2016 - 2020 Capital Plan Estimates | 78,034 | 75,030 | 86,306 | 81,106 | 58,506 | 602,147 | 79% |
| Total Gross Annual Expenditures & Plan | 78,034 | 75,030 | 86,306 | 81,106 | 58,506 | 766,771 | 100% |
| Program Debt Target | 56,027 | 55,983 | 55,719 | 55,719 | 55,719 | 509,285 | |
| Financing: | | | | | | | |
| Recommended Debt | 56,027 | 55,983 | 55,719 | 55,719 | 55,719 | 509,285 | 66% |
| Reserves/Reserve Funds | 5,399 | 6,320 | 13,158 | 6,903 | 2,687 | 103,453 | 13% |
| Development Charges | 16,033 | 12,127 | 10,479 | 4,784 | 100 | 88,830 | 12% |
| ISF | | | | | | | 0% |
| Provincial/Federal | | | | | | | 0% |
| Other Revenue | 575 | 600 | 6,950 | 13,700 | 0 | 65,203 | 9% |
| Total Financing | 78,034 | 75,030 | 86,306 | 81,106 | 58,506 | 766,771 | 100% |
| By Category: | | | | | | | |
| Health & Safety | | | | | | | 0% |
| Legislated | 0 | 100 | 0 | 100 | 0 | 2,050 | 0% |
| SOGR | 44,020 | 42,425 | 42,856 | 45,456 | 44,976 | 415,415 | 54% |
| Service Improvement | 23,070 | 13,925 | 27,150 | 24,850 | 11,730 | 195,393 | 25% |
| Growth Related | 10,944 | 18,580 | 16,300 | 10,700 | 1,800 | 153,913 | 20% |
| Total By Category | 78,034 | 75,030 | 86,306 | 81,106 | 58,506 | 766,771 | 100% |
| Asset Value(\$) | | | | | | | |
| Yearly SOGR Backlog Estimate (not addressed by current plan) | 38,416 | 16,552 | 42,952 | (23,496) | (3,689) | 139,596 | |
| Accumulated Backlog Estimate (end of year) | 368,317 | 384,869 | 427,821 | 404,325 | 400,636 | 400,636 | |
| Backlog: Percentage of Asset Value (%) | 25% | 26% | 29% | 27% | 27% | 27% | |
| Debt Service Costs | 7,214 | 7,282 | 7,271 | 7,243 | 7,243 | 59,589 | |
| Operating Impact on Program Costs | 1,787 | 2,006 | 2,660 | 3,412 | 1,100 | 22,018 | |
| New Positions | 0 | 0 | 0 | 0 | 0 | 14 | |

10–Year Capital Plan Overview

- The 10–Year Recommended Capital Plan for Parks, Forestry and Recreation focuses on maintaining the health and safety and state–of–good–repair of existing assets valued at \$5.5 billion which includes 7,527 hectares of parkland, 580 km of trails and pathways, 67 indoor and 59 outdoor pools, 183 water play areas, 40 indoor arenas and 51 artificial ice rinks, 134 community centres, 5 golf courses, 851 playgrounds, and 265 tennis courts and sports pads.
- The 10–Year Recommended Capital Plan for Parks, Forestry and Recreation, excluding 2010 funding carried forward to 2011, totals \$766.771 million of which 66% is financed by debt. This meets the City's debt affordability targets in each year, and for the 10 years. The remaining funding consists of Reserve Funds of \$103.453 million, Development Charges of \$88.830 million, and \$65.203 million of Other Revenue.
- The 10–Year Recommended Capital Plan allocates 0.27% of the total cash flow to Legislated projects at \$2.050 million, 54% to State of Good Repair projects at \$415.415 million, 25% to Service Improvement projects at \$195.393 million and 20% to Growth Related projects at \$153.913 million.
- The 10–Year Recommended Capital Plan will address part of the current state–of–good–repair (SOGR) backlog of \$261.040 million or 18% of the \$1.5 billion asset replacement value as of December 31, 2010. By the end of 2015, the SOGR backlog is estimated to grow to \$329.901 million or 22% of the asset replacement value and \$400.636 million or 27% of the asset value by 2020.
- Operating Budget impacts arising from the 10–Year Recommended Capital Plans completed capital projects total \$22.018 million, result in added costs to operate outdoor recreation centres, new park land, playgrounds/waterplay, pools, trails and pathways, environmental initiatives and community centres.
- The 2011 Recommended Capital Budget of previously approved and new/change in scope projects (excluding 2010 carry forward funding into 2011) of \$88.548 million is 34% allocated to state of good repair projects at \$29.832 million; 31% to service improvement projects at \$27.903 million; 33% to growth projects at \$29.163 million; and 2% or \$1.650 million to legislated projects.
- Approval of the 2011 Recommended Capital Budget will result in a commitment to future year funding for new/change in scope projects of \$53.305 million in 2012, \$22.171 million in 2013 and \$0.600 million in 2014.

Key Changes to the 2010–2019 Approved Capital Plan

**Changes to the 2010–2019 Approved Capital Plan
(In \$000s)**



- The 2011–2020 Recommended Capital Plan of \$766.771 million is \$10.908 million or 1.4% below the 2010–2019 Approved Capital Plan of \$777.679 million.
- The 2010–2019 Approved Capital Plan has been revised to include the addition of a second ice pad at the Leaside Memorial Gardens Arena (\$9.5 million in 2011 and 2012), replacement of the Don Mills Civitan arena (\$17.5 million between 2017 and 2019), and 40 Wabash Parkdale Community Centre (\$12.6 million between 2017 and 2020).
- Adjustments have been incorporated into the 2011–2020 Recommended Capital Plan to reflect the changes in timing and funding allocations for various community centres including:
 - Canadian Tire Community Centre (\$5.962 million) and Railway Lands Community Centre (\$8.212 million) had cash flows reallocated from 2011 to 2013;
 - North East Scarborough Community Centre (\$21.5 million with cash flows between 2015 and 2019) and Western North York Community Centre (\$15.6 million from 2015 to 2018) which were both deferred from 2014 to 2015 onwards.
- Various divisional IT initiatives totalling \$5.5 million have been added to the 2011–2020 Recommended Capital Plan between 2012 and 2015.

- There has been a deferral of spending from 2011 to 2012 for Fleet used for Parks Area Maintenance of \$3.547 million.

Summary of Project Changes

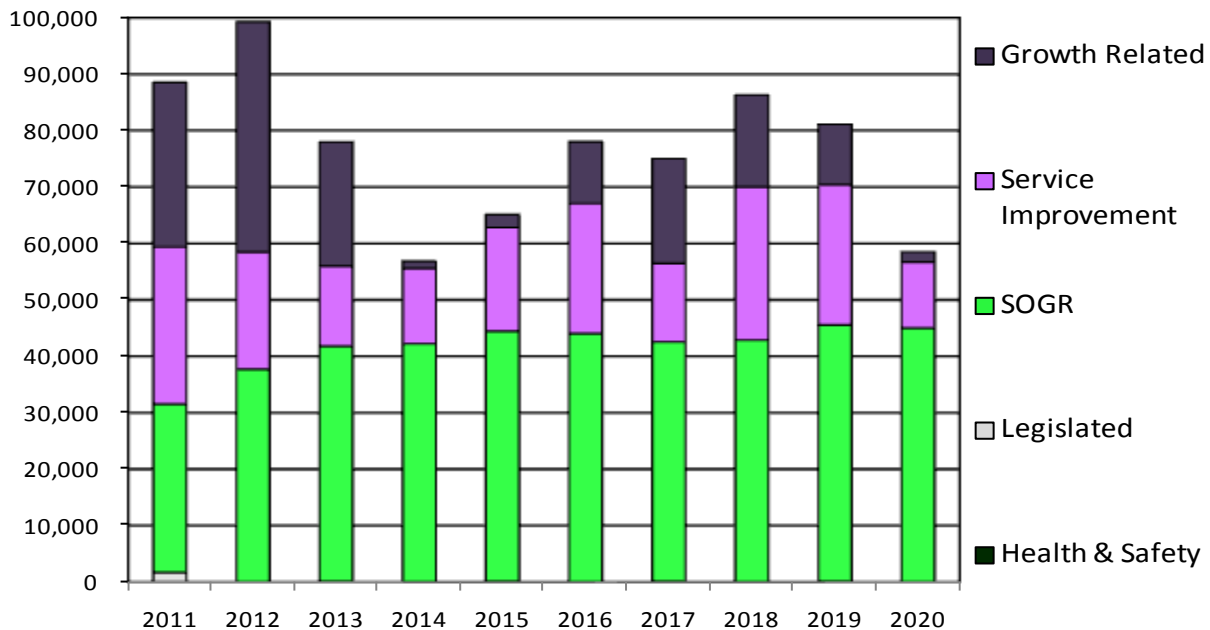
(In \$000s)

| Key Projects | Total Project Cost | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2011 - 2019 | Revised Total Project Cost |
|------------------------------------|--------------------|--------------|--------------|---------------|------------|----------------|------------|--------------|---------------|---------------|---------------|----------------------------|
| Facility Components | 6,130 | 2,281 | 1,750 | 1,497 | 1,100 | 3,070 | 1,430 | | | | 11,128 | 17,258 |
| Land Acquisition | 1,850 | (202) | | | | | | | | | (202) | 1,648 |
| Outdoor Recreation Centres | 3,124 | 1,125 | | 200 | | 200 | | 200 | | 200 | 1,925 | 5,049 |
| Park Development | 10,934 | (81) | 4,882 | (200) | (800) | 800 | 1,000 | (200) | | (200) | 5,201 | 16,135 |
| Parking Lots and Tennis Courts | 2,375 | | | (522) | | | | | | | (522) | 1,853 |
| Playgrounds/Waterplay | 2,617 | 1,350 | 50 | (400) | | | | | | | 1,000 | 3,617 |
| Pool | 1,037 | 2,901 | | | | | | | | | 2,901 | 3,938 |
| Arena | 15,555 | 4,891 | 5,500 | | | | | 500 | 9,000 | 8,000 | 27,891 | 43,446 |
| Trails & Pathways | 823 | (50) | | (25) | | | | | | | (75) | 748 |
| Environmental Initiatives | 3,075 | 60 | | 0 | | | | | | | 60 | 3,135 |
| Special Facilities | 9,308 | (212) | | (350) | 950 | | | | | | 388 | 9,696 |
| Community Centres | 27,489 | (9,820) | (3,364) | 17,121 | (1,100) | (11,300) | (1,500) | (600) | 4,600 | 8,900 | 2,937 | 30,426 |
| Priority Neighbourhood Investments | | 30 | | | | | | | | | 30 | |
| Total | 84,317 | 2,273 | 8,818 | 17,321 | 150 | (7,230) | 930 | (100) | 13,600 | 16,900 | 52,662 | 136,949 |

2011–2020 Recommended Capital Plan

2011–2020 Capital Plan by Project Category

(In \$000s)

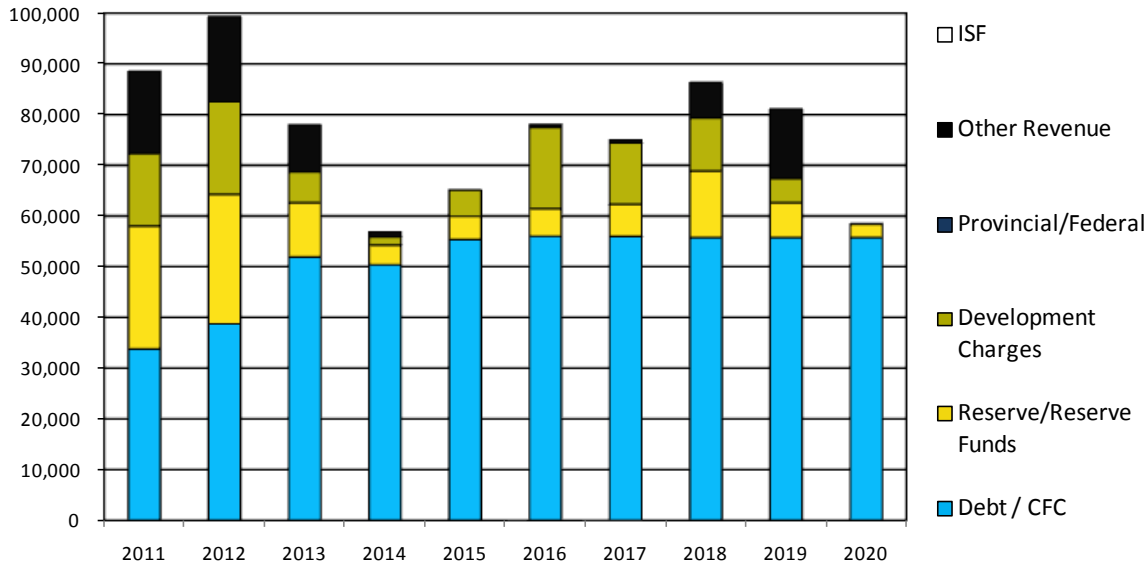


- The 10–Year Recommended Capital Plan of \$766.771 million provides funding for Legislated projects of \$2.050 million, State of Good Repair projects of \$415.415 million, Service Improvement projects of \$195.393 million and Growth Related projects of \$153.913 million.

- There are no *Health and Safety* projects in the 10–Year Capital Plan for Parks, Forestry and Recreation.
- *Legislated* projects account for \$2.050 million or 0.27% of funding included in the 10–Year Capital Plan.
- *State of Good Repair* projects account for \$195.682 million or 50% of the funds allocated in the 2011 Recommended Budget and 2012–2015 Plan and \$415.415 million or 54% over the 10–Year Capital Plan period. The primary focus of the budget is the repair or replacement of aging infrastructure and facilities.
 - There are fewer SOGR projects in the first 3 years of the 10 year period because Parks, Forestry and Recreation received Infrastructure Stimulus Funding in 2009 which moved many of the SOGR projects forward in the 10–Year Plan.
- *Service Improvement* projects represent \$94.668 million or 24% of total funding for the first 5 years and \$195.393 million or 25% over 10 years. The largest service improvement projects in the 10–Year Plan include the development of parkland in Regent Park, expansion of Leaside Memorial Gardens Arena, improvements to various community centres, and various IT projects.
 - Spending on Service Improvement projects are variable throughout the 10 year period because the Development Charge By law stipulates that any project that is eligible for DC funding must be included in the 10–Year Recommended Capital Plan which often varies with the timing of funding.
 - As well, any Service Improvement projects funded by Section 37/45/42, Cash–In–Lieu, or donations are added to the 10–Year Capital Plan as required or as funds are received, adding to the variability of spending on these types of projects.
- *Growth Related* projects represent \$95.589 million or 25% of the funding included in the 2011 Recommended Budget and 2012–2015 Plan and \$153.913 million or 20% over the 10–Year Capital Plan.
 - Spending on Growth Related projects are higher in the first 3 years of the 10–Year Recommended Capital Plan because the first 3 years of the plan includes key major projects such as the Regent Park Pool, Canada Arsenal Marie Curtis Park, Clarence Square, Regent Park Community Centre, York Community Centre, and Railway Lands Community Centre.
 - The Railway Lands and Regent Park Community Centres were added to the 10–Year Capital Plan in 2009 as a result of timing from the other partners involved.

2011–2020 Recommended Capital Plan

2011–2020 Capital Plan by Funding Source
(In \$000s)



- The 10–Year Recommended Capital Plan of \$766.771 million will be financed from \$509.285 million of debt, \$103.453 million from Reserve Funds, \$88.830 million of Development Charges, and other revenues such as donations, recoverable debt and partnerships of \$65.203 million.
- Debt constitutes \$230.118 million or 59% of the 2011 Recommended Budget and 2012–2015 Plan and amounts to \$509.285 million or 66% of the 10–Year Capital Plan.
 - Debt financing is lower in the first 3 years of the 10 year period due to the Infrastructure Stimulus Funding program, which had the effect of moving SOGR projects and their associated debt targets forward in the 10–Year Capital Plan, resulting in less debt financing for the first 3 years.
- Reserves/Reserve Funds constitute \$68.986 million or 18% of required funding in the first 5 years and \$103.453 million or 13% over 10 years.
 - Reserve Fund financing is higher in the first 2 years of the 10–Year Capital Plan because more funding is available in the earlier years. Each year Parks, Forestry and Recreation examines how much Section 37/45/42 funding has been received and depending on capacity, projects are added to the 10–Year Plan.
 - Over time depletion of available reserve funds has led to increasing reliance on debt financing to fund capital projects.

- Development Charges account for \$45.307 million or 12% of total funding over 5 years and \$88.830 million or 12% over 10 years.
 - Financing from Development Charges varies with availability and depletion of development charges over time will also increase reliance on debt financing for projects included in the Plan over the years.
- Other Revenues such as donations, recoverable debt and partnership funding account for \$43.378 million or 11% of the 2011 Recommended Budget and 2012–2015 Plan and \$65.203 million or 9% over the 10–Year Capital Plan.

Summary of Major Capital Initiatives (In \$000s)

| | 2010 Total Project Cost | 2011 Rec. Budget | 2012 Plan | 2013 Plan | 2014 Plan | 2015 Plan | 2016 Plan | 2017 Plan | 2018 Plan | 2019 Plan | 2020 Plan | 2011-2020 Total |
|--|----------------------------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| State of Good Repair (inclu. H&S & Leg) | | | | | | | | | | | | |
| Facility Components | 5,250 | 3,675 | 4,272 | 4,425 | 4,525 | 5,425 | 5,470 | 4,675 | 4,525 | 5,425 | 5,275 | 47,692 |
| Pool | 5,404 | 250 | 3,500 | 4,500 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 36,250 |
| Arena | 5,630 | 5,450 | 7,750 | 6,150 | 7,300 | 7,300 | 7,300 | 7,300 | 7,300 | 7,300 | 7,300 | 70,450 |
| Special Facilities | 4,575 | 6,525 | 4,650 | 6,300 | 5,725 | 5,650 | 5,650 | 5,700 | 6,350 | 5,650 | 5,500 | 57,700 |
| Community Centres | 4,384 | 2,000 | 5,500 | 6,000 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,750 | 5,720 | 52,470 |
| Sub-Total | 25,243 | 17,900 | 25,672 | 27,375 | 27,050 | 27,875 | 27,920 | 27,175 | 27,675 | 28,125 | 27,795 | 264,562 |
| Service Improvements | | | | | | | | | | | | |
| Facility Components | 1,675 | 4,756 | 3,100 | 4,450 | 4,650 | 5,520 | 3,330 | 3,550 | 5,200 | 5,200 | 4,930 | 44,686 |
| Outdoor Recreation Centres | 7,585 | 2,340 | 975 | 2,185 | 1,500 | 1,875 | 5,125 | 1,700 | 1,500 | 1,700 | 1,500 | 20,400 |
| Park Development | 6,232 | 10,831 | 6,860 | 2,950 | 3,990 | 6,700 | 4,890 | 4,975 | 5,650 | 4,150 | 5,200 | 56,196 |
| Pool | | | | 225 | | | | 600 | 5,700 | 5,700 | | 12,225 |
| Arena | 500 | 4,891 | 5,550 | 500 | | | | 500 | 9,000 | 8,000 | | 28,441 |
| Sub-Total | 15,992 | 22,818 | 16,485 | 10,310 | 10,140 | 14,095 | 13,345 | 11,325 | 27,050 | 24,750 | 11,630 | 161,948 |
| Growth Related | | | | | | | | | | | | |
| Community Centres | 16,898 | 13,672 | 39,348 | 21,821 | 600 | 1,000 | 7,000 | 14,500 | 15,100 | 10,500 | 1,600 | 125,141 |
| Sub-Total | 16,898 | 13,672 | 39,348 | 21,821 | 600 | 1,000 | 7,000 | 14,500 | 15,100 | 10,500 | 1,600 | 125,141 |
| Total | 58,133 | 54,390 | 81,505 | 59,506 | 37,790 | 42,970 | 48,265 | 53,000 | 69,825 | 63,375 | 41,025 | 551,651 |

Major Capital Initiatives

State of Good Repair (SOGR), Health & Safety, & Legislated

- The 10–Year Recommended Capital Plan allocates funds to repair and replace various aging infrastructure and facilities: \$70.450 million to Arenas, \$57.700 million to Special Facilities, \$52.470 million to Community Centres, \$47.692 million to Facility Components, and \$36.250 million to Pools.

Service Improvements

- The 2011–2020 Recommended Capital Plan includes funding of \$56.196 million for Park Development projects, \$44.686 million for Facility Component projects, \$28.441 million for Arenas, \$20.400 million for Outdoor Recreation Centres, and \$12.225 million for pools.

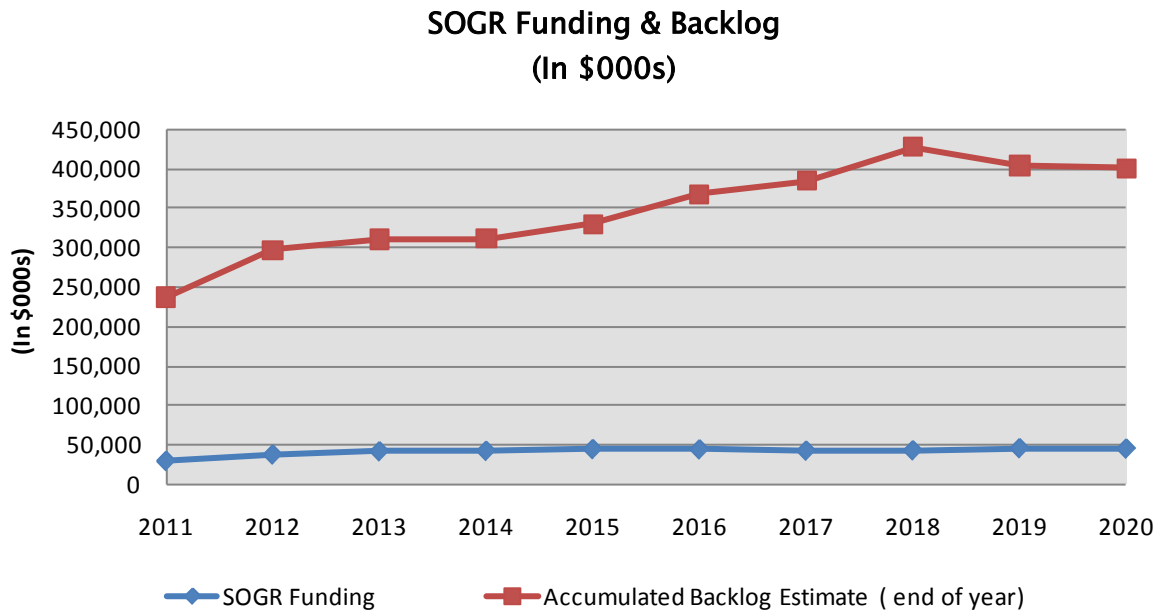
- Major service improvement sub-projects include the continued redevelopment of Regent Park (Phase 2), expansion of the Leaside Memorial Gardens Arena, replacement of the Don Mills Civitan arena, and the construction of the Wellesley Community Centre pool.

Growth Related

- The 2011–2020 Capital Plan includes funding of \$125.141 million for the expansion or construction of various community centres like York Community Centre, Railway Lands Community Centre, and Regent Park Community Centres.

State of Good Repair (SOGR) Backlog

- Parks, Forestry and Recreation manages an asset inventory valued at over \$5.5 billion;
- Physical infrastructure such as pools, play areas, arenas, recreation centres, bridges, vessels, tennis courts, and sports pads comprise approximately \$1.5 billion;
- Land such as parks and golf courses account for the remaining \$4 billion.



- The 2010 year-end value of state-of-good-repair backlog is estimated at \$261.040 million representing 18% of the value of physical assets of \$1.5 billion;
- Projected state-of-good-repair backlog is expected to reach \$329.901 million or 22% of the physical asset value in 2015 and \$400.636 million or 27% of the asset replacement value by 2020;

- The increase in SOGR backlog, particularly between 2015 and 2020, is mainly due to the change in method of auditing SOGR. The SOGR numbers in prior years were based on visual inspections to determine the maintenance required to extend the asset lifespan. The future years (2015–2020) SOGR numbers are based on due diligence audits which provide a more comprehensive assessment to confirm the scope of the repairs and the detailed costs associated with the rehabilitation requirements.
- The Program's Capital Asset Management Plan (CAMP) multi-year project totals \$297.010 million or an average of \$29.701 million per year in the 10-Year Recommended Capital Plan;
- A further \$118.405 million is allocated to other projects such as environmental initiatives, parkland development, and playgrounds which also contribute to reducing Parks, Forestry and Recreation's backlog.
- Despite the total funding of \$415.415 million over the 10 years, the SOGR backlog continues to grow at an average rate of 5.3% per year. SOGR backlog is further impacted by annual additions to assets by way of the development review process (Section 37/45) as well as Waterfront.

10-Year Capital Plan: Operating Impact Summary (In \$000s)

| | 2011 Rec. Budget | 2012 Plan | 2013 Plan | 2014 Plan | 2015 Plan | 2016 Plan | 2017 Plan | 2018 Plan | 2019 Plan | 2020 Plan | 2011- 2020 Total |
|---|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------------------|
| 2011 Recommended Capital Budget | | | | | | | | | | | |
| Program Net | 475 | | | | | | | | | | 475 |
| Approved Positions | | | | | | | | | | | |
| Recommended 10-Year Capital Plan | | | | | | | | | | | |
| Program Net | | 3,573 | 3,215 | 2,583 | 1,207 | 1,787 | 2,006 | 2,660 | 3,412 | 1,100 | 21,543 |
| Approved Positions | | | | | | | | | | | |
| Total | | | | | | | | | | | |
| Program Net | 475 | 3,573 | 3,215 | 2,583 | 1,207 | 1,787 | 2,006 | 2,660 | 3,412 | 1,100 | 22,018 |
| Approved Positions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

- The operating impacts arising from the 10-Year Capital Plan are related only to capital projects in Parks, Forestry and Recreation capital program.
 - The 2011 operating impacts mainly arise from park development and outdoor recreation centre capital projects such as the Dogs Off-Leash Area Improvements, Woburn Park, and Ash Bridges Bay Sports Field Lighting;
 - The 2012 & future years operating impacts will primarily result from new community centres namely the Railway Lands Community Centre, York Community Centre, Miliken Community Recreation Centre, and Regent Park

Community Centre. Other key capital projects that will add to future operating impacts include Regent Park Redevelopment, Cedarvale Park, Earl Bales Park Ski Expansion, and various environmental initiatives.

- In addition, Waterfront Revitalization projects as well as projects utilizing Section 37/45 benefits result in added on-going maintenance and operating programming costs not identified here but included annually in Parks, Forestry and Recreation's Operating Budgets.

Capital Project Delivery, Temporary Positions

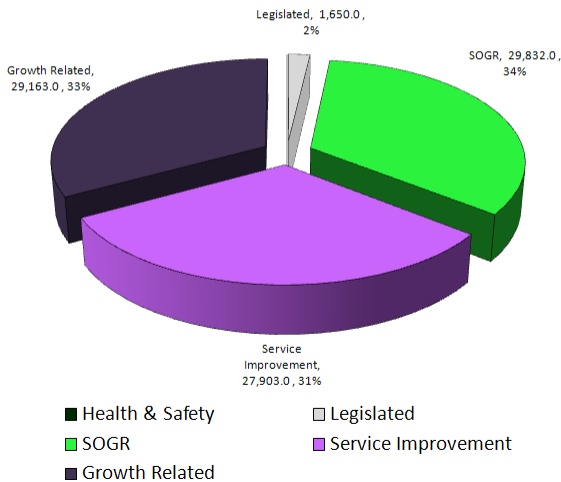
| Position Title | CAPTOR Project | Sub-Project Number | Project Delivery | | Salary and Benefits \$ Amount (In \$000s) | | | | | |
|---------------------|------------------------------|--------------------|------------------|------------|---|-------|------|------|------|--------------|
| | | | # of Positions | Start Date | End Date | 2011 | 2012 | 2013 | 2014 | 2015 to 2020 |
| Landscape Architect | Playgrounds | 264 & 265 | 2.0 | 04/01/11 | 03/31/12 | 129.4 | 64.6 | | | |
| | Trails & Pathways | 236 | | | | | | | | |
| | Parking Lots & Tennis Courts | 175 | | | | | | | | |
| | Outdoor Recreation Centre | 317 | | | | | | | | |
| Total | | | 2.0 | | | 129.4 | 64.6 | 0.0 | 0.0 | 0.0 |

- The 2 new temporary Landscape Architect positions will be working on various projects including playgrounds, waterplay/splash pad/wading pools, trail and pathways, parking lot and tennis courts, and sports fields in 2011.
- These positions will provide a diverse range of landscape architecture services including consultation, planning, evaluating sites, parks design, on-site supervision, and implementation of capital projects.
- It is recommended that Council approves 2 temporary capital positions for the delivery of new 2011 capital projects/sub-projects and that the duration for each temporary position not exceed the life and funding of its respective capital project/sub-project.

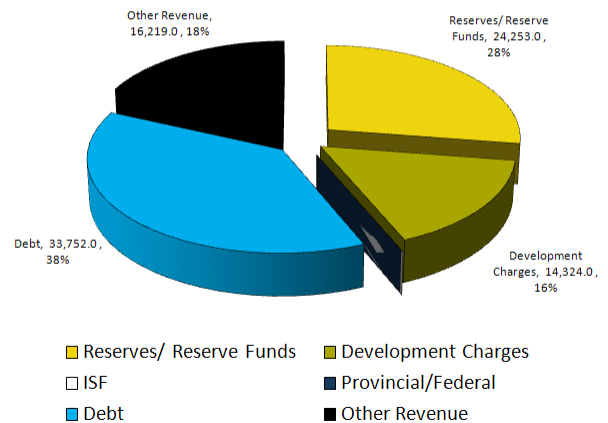
PART III – 2011 Recommended Capital Budget

2011 Capital Budget by Project Category and Funding Source

2011 Capital Budget by Project Category
(In \$000s)



2011 Capital Budget by Funding Source
(In \$000s)



- The Parks, Forestry and Recreation 2011 Recommended Capital Budget of \$88.548 million meets the City's affordability debt target of \$33.752 million.
- The 2011 Recommended Capital Budget for Parks, Forestry and Recreation will fund \$1.650 million (2%) for legislated projects, \$29.832 million (34%) for state of good repair (SOGR) projects, \$27.903 million (31%) for service improvement projects, and \$29.163 (33%) for growth related projects.
 - Combined funding for service improvement and growth related capital projects of \$57.066 million is greater than SOGR funding of \$29.832 million because of the Infrastructure Stimulus Funding program in 2009 which moved forward many SOGR projects within the 10–Year Capital Plan.
- The 2011 Recommended Capital Budget will be financed from \$33.752 million (38%) of debt, \$24.253 million (28%) from Reserve Funds, \$14.324 million (16%) of Development Charges, and other revenues such as donations, recoverable debt and partnerships of \$16.219 million (18%).

2011 Recommended Cash Flow & Future Year Commitments (In\$000s)

| | 2009 & P.Y | 2011 Previously Approved Cash Flow Commitments | 2011 New Cash Flow Rec'd | 2011 Total Cash Flow Rec'd | 2010 Carry Forwards | Total 2011 Cash Flow (Incl 2009 C/Fwd) | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Total Cost |
|--------------------------|--------------|--|--------------------------|----------------------------|---------------------|--|---------------|---------------|------------|----------|----------|----------|----------|----------|----------|----------------|
| Expenditures | | | | | | | | | | | | | | | | |
| Previously Approved | 8,519 | 26,571 | | 35,090 | 29,264 | 64,354 | 26,543 | 18,674 | | | | | | | | 109,571 |
| Change in Scope | | | 437 | 437 | | 437 | 90 | 3,147 | 600 | | | | | | | 4,274 |
| New | | | 11,628 | 11,628 | | 11,628 | | | | | | | | | | 11,628 |
| New w/Future Year | | | 41,393 | 41,393 | | 41,393 | 26,672 | 350 | | | | | | | | 68,415 |
| Total Expenditure | 8,519 | 26,571 | 53,458 | 88,548 | 29,264 | 117,812 | 53,305 | 22,171 | 600 | 0 | 0 | 0 | 0 | 0 | 0 | 193,888 |
| Financing | | | | | | | | | | | | | | | | |
| Debt | | 5,907 | 27,845 | 33,752 | 10,220 | 43,972 | 1,525 | 3,500 | 600 | | | | | | | 49,597 |
| Other | 2,375 | 3,080 | 10,764 | 16,219 | 10,009 | 26,228 | 15,433 | 8,326 | | | | | | | | 49,987 |
| Reserves/Res Funds | 2,912 | 8,045 | 13,296 | 24,253 | 5,571 | 29,824 | 18,592 | 6,345 | | | | | | | | 54,761 |
| Development Charges | 3,232 | 9,539 | 1,553 | 14,324 | 2,056 | 16,380 | 17,755 | 4,000 | | | | | | | | 38,135 |
| ISF | | | | 0 | 1,408 | 1,408 | | | | | | | | | | 1,408 |
| Provincial/Federal | | | | 0 | | 0 | | | | | | | | | | 0 |
| Total Financing | 8,519 | 26,571 | 53,458 | 88,548 | 29,264 | 117,812 | 53,305 | 22,171 | 600 | 0 | 0 | 0 | 0 | 0 | 0 | 193,888 |

*Please refer to Appendix 3 for detailed project listings

- The Parks, Forestry and Recreation 2011 Recommended Capital Budget of \$117.812 million, including carried forward funding from 2010, provides previously approved commitment funding of \$64.354 million and \$53.458 million for new projects.
- The 2011 Recommended Capital Budget will be financed by debt of \$43.972 million (37.3%), Reserve Funds of \$29.824 million (25.3%), Development Charges of \$16.380 million (13.9%), Infrastructure Stimulus Funding of \$1.408 million (1.2%), and other funding such as donations, recoverable debt and partnerships of \$26.228 million (22.2%).
 - The 2011 Recommended Capital Budget meets the affordability debt target of \$33.752 million.
- Approval of the 2011 Recommended Capital Budget will result in a commitment to future year cash flow funding for new/change in scope projects of \$26.762 million in 2012, \$3.497 million in 2013, and \$0.600 million in 2014.

Stimulus Funding (ISF/RInC) – Project Status

| Sub-Project | Total | | | | 2010 Cash Flow | | | 2011 Cash Flow | | | Projected Spending to Mar 31/11 | | | Completion Status 2011 |
|---|---------------|--------------|---------------|------------|----------------|--------------|--------------|----------------|----------|----------|---------------------------------|---------------|------------|------------------------|
| | Total | Debt | ISF/RInC | Other | Debt | ISF/RInC | Other | Debt | ISF/RInC | Other | Debt | ISF | Other | |
| Infrastructure Stimulus Fund (ISF) | | | | | | | | | | | | | | |
| Stephen Leacock | 3,200 | 2,133 | 1,067 | | 287 | 1,013 | | | | | 2,133 | 1,067 | | 100% |
| Total Infrastructure Stimulus Fund (ISF) | 3,200 | 2,133 | 1,067 | | 287 | 1,013 | | | | | 2,133 | 1,067 | | 100% |
| Recreational Infrastructure Canada | | | | | | | | | | | | | | |
| Outdoor Recreation Centre FY2009-FY2010 | 2,290 | 866 | 1,424 | | | | 100 | | | | 866 | 1,424 | | 100% |
| High Park - 5 Years Lighting Program | 600 | 212 | 388 | | 152 | 48 | | | | | 212 | 388 | | 100% |
| Pool FY2009-FY2010 | 5,215 | 1,767 | 3,448 | | | | 650 | | | | 1,767 | 3,448 | | 100% |
| Arena | 3,075 | 1,051 | 2,024 | | | | 100 | | | | 1,051 | 2,024 | | 100% |
| Toronto Islands Sand Dune Restoration | 200 | | 132 | 68 | | 117 | 58 | | | | 0 | 132 | 68 | 100% |
| Community Centre FY2009-FY2010 | 3,150 | 1,070 | 2,080 | | | | 70 | | | | 1,070 | 2,080 | | 100% |
| John Tabor Park - Conversion of Wading Pool | 450 | | 298 | 152 | | | 14 | | | | | 298 | 152 | 100% |
| Mid Scarb Rifle Club Conversion to Youth Lounge | 1,310 | 180 | 860 | 270 | | 230 | 270 | | | | 180 | 860 | 270 | 100% |
| Total Recreational Infrastructure Canada | 16,290 | 5,146 | 10,654 | 490 | 152 | 395 | 1,262 | | | | 5,146 | 10,654 | 490 | 100% |
| Total | 19,490 | 7,279 | 11,721 | 490 | 439 | 1,408 | 1,262 | 0 | 0 | 0 | 7,279 | 11,721 | 490 | 100% |

- There are nine ISF/RInC projects that have 2010 funding which has been carried forward into the 2011 Recommended Capital Budget.
- All nine projects are expected to be complete by March 31, 2011.

2011 Recommended Capital Project Highlights

2011 Recommended Capital Projects

(In \$000s)

| Project | 2010 Total Project Cost | 2011 | 2012 | 2013 | 2014 | 2015 | 2011-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2011-2020 |
|------------------------------------|-------------------------|----------------|---------------|---------------|------------|----------|----------------|----------|----------|----------|----------|----------|----------------|
| Facility Components | 6,130 | 10,081 | 850 | | | | 10,931 | | | | | | 10,931 |
| Land Acquisition | 1,850 | 3,012 | | | | | 3,012 | | | | | | 3,012 |
| Outdoor Recreation Centres | 3,124 | 4,540 | 325 | | | | 4,865 | | | | | | 4,865 |
| Park Development | 10,934 | 21,784 | 4,082 | | | | 25,866 | | | | | | 25,866 |
| Parking Lots and Tennis Courts | 2,375 | 2,725 | | | | | 2,725 | | | | | | 2,725 |
| Playgrounds/Waterplay | 2,617 | 4,561 | | | | | 4,561 | | | | | | 4,561 |
| Pool | 1,037 | 13,979 | 300 | | | | 14,279 | | | | | | 14,279 |
| Arena | 15,555 | 11,666 | 5,450 | 150 | | | 17,266 | | | | | | 17,266 |
| Trails & Pathways | 823 | 1,582 | | | | | 1,582 | | | | | | 1,582 |
| Environmental Initiatives | 3,075 | 6,720 | 200 | 200 | | | 7,120 | | | | | | 7,120 |
| Special Facilities | 9,308 | 12,423 | 2,200 | | | | 14,623 | | | | | | 14,623 |
| Community Centres | 27,489 | 22,259 | 39,898 | 21,821 | 600 | | 84,578 | | | | | | 84,578 |
| Priority Neighbourhood Investments | | 2,480 | | | | | 2,480 | | | | | | 2,480 |
| Total New Projects in 2011 | 84,317 | 117,812 | 53,305 | 22,171 | 600 | 0 | 193,888 | 0 | 0 | 0 | 0 | 0 | 193,888 |

The 2011 Recommended Capital Budget provides funding of \$117.812 million (including 2010 carry forward funding) to:

- Continue the redevelopment of parkland such as Regent Park Phase 2 (\$5.977 million), Canada Arsenal (Marie Curtis) Park (\$2.480 million), and Dogs Off-Lease Area Improvements (\$1.539 million);
- Construct various community centres namely York Community Centre (\$27.962 million), Regent Park Community Centre (\$20.850 million), Railway Lands Community Centre (\$13.700 million), and Canadian Tire Community Recreation Centre (\$12.124 million);
- Replace the Regent Park Lord Dufferin Pool (\$13.379 million);
- Expand the Leaside Memorial Gardens Arena (\$10.020 million);
- Expand the Earl Bales Park Ski Centre (\$2.4 million);
- Maintain in a state of good repair the harbourfront, marine service & seawall projects (\$3.650 million) and special facilities building structures (\$2.275 million);
- Provide safety retrofits for Toronto Island Ferries (\$2.500 million); and
- Invest in 13 Priority Neighbourhoods (\$2.480 million).

PART IV: ISSUES FOR DISCUSSION

2011 and Future Year Issues

2011 Issues

Emergency Fund

The Parks, Forestry and Recreation's 2011 Recommended Capital Budget includes \$0.500 million for a Capital Emergency Fund sub-project. It is recommended that the approval of the 2011 Capital Emergency sub-project funding be subject to the conditions listed below, which are the same as in 2010, with a report on the use of the 2011 funding to be submitted to Budget Committee at the time of consideration of the 2012 Capital Budget:

- a) projects funded must be demonstrable emergencies presenting a safety or security hazard, or impacting current operations, with a potential for significant damage resulting from the continuation of the problem identified;
- b) all projects charged to the 2011 Capital Emergency Fund sub-project must be reported to Finance staff to ensure structures are provided to ensure accountability;
- c) use of funding must be reported in all variance reports; and
- d) any unspent balance at year-end cannot be carried forward.

Third Party Funding

Consistent with previous years, all sub-projects with third-party financing should be approved conditionally, subject to the receipt of such funding during 2011 and, if such financing is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

Future Year Issues

Development Charge Funding

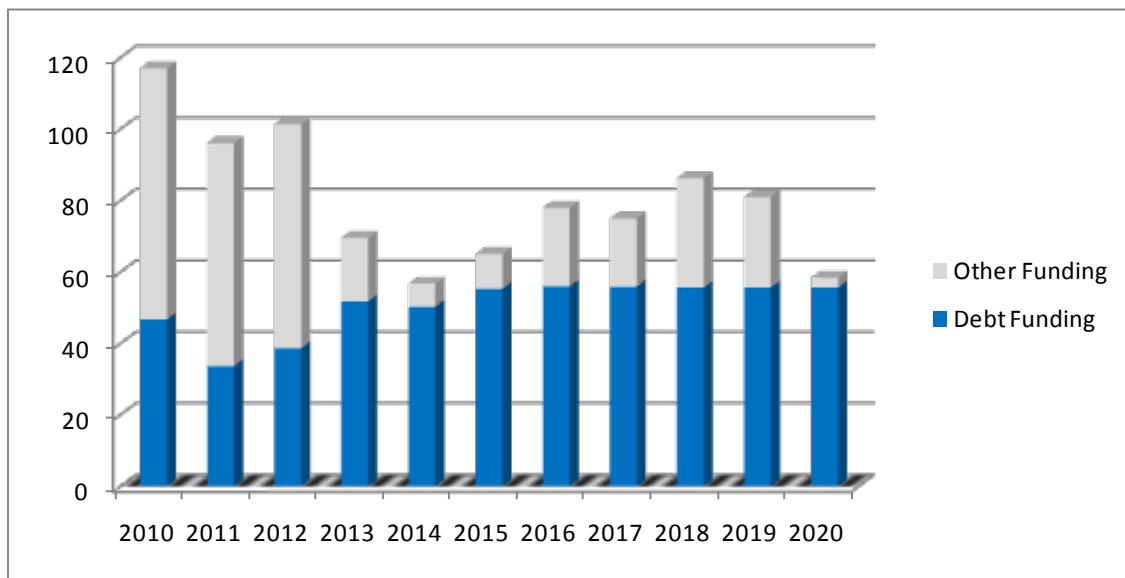
The 2009 By-law came into force on May 1, 2009 and imposed a development charge on the development and redevelopment of land, with certain exemptions. The development charge rates were frozen at the 2009 levels for two years and the increase in the adopted charges is phased-in over four years starting in 2011, depending on the level of residential development activity occurring in the City. As a result, all Development Charge funded projects for Parks, Forestry and Recreation must be re-evaluated to ensure consistency with

the new Development Charge By-law and forecast of development charge revenue for inclusion in the 10-Year Capital Plan.

Development Charge funded projects must meet required ratios for development charge application and rely on other sources of funding before they can be included in the 10-Year Capital Plan.

Increasing Reliance on Debt as a Funding Source

The ability of the Program to utilize reserves to fund new and growth related projects are reduced with the depletion of the available reserve funds. This, together with the reduced availability of Development Charges financing, has led to an increasing reliance of the Program on debt financing to fund new and growth related projects.



Approximately 38% or \$33.752 million of the 2011 Recommended Capital Budget is funded by debt, whereas debt financing constitutes 59% or \$230.118 million of the 2011 Recommended Capital Budget and 2012–2015 Capital Plan. The 10-Year Recommended Capital Plan for Parks, Forestry and Recreation, excluding carry forward funding, totals \$776.771 million of which \$509.285 or 66% is funded by debt.

Compared to last year, debt financing constituted 40% or \$46.805 million of the 2010 Recommended Capital Budget, and approximately 54% or \$22.560 million of the 2010 Recommended Capital Budget and 2011–2014 Recommended Plan. Debt financing constituted 65% or \$500.371 million of the \$772.721 million 10-Year Capital Plan.

Other sources of funding from development applications are only included in the capital budget once funds have been received by the City which mitigates this issue to a small extent in future years.

Operating Impacts of New Facilities

The 2011–2020 Capital Plan will increase future year Operating Budgets by a total of \$22.018 million over the 10–year period which will create significant pressure on future years' Operating Budgets. The increase to future operating budgets is mainly due to the cost of operating new facilities.

Consistent with the 2010 Approved Operating Budget recommendation, it is recommended that Parks, Forestry and Recreation continue to review future impacts of capital projects on operating budgets and consider strategies, including optional models for service delivery, to mitigate future operating budget impacts.

In addition to the impacts of projects delivered through the Parks, Forestry and Recreation Capital Budget and Plan, there are impacts from parkland delivered by Waterfront Toronto, TRCA, as well as parkland provided to the City as a result of development agreements, creating significant pressure in the Operating Budget that impacts Parks, Forestry and Recreation's ability to maintain current service levels while meeting budget reduction targets.

Appendix 1

2010 Performance

2010 Key Accomplishments

Parks, Forestry and Recreation's key accomplishments in 2011 include:

- ✓ Completion of over 250 state of good repair projects at various facilities and infrastructures (\$45.7 million);
- ✓ Construction of Jenner Jean Marie and Edithvale Community Centres (\$22 million);
- ✓ Completion of 33 new playground projects (\$3.4 million);
- ✓ Renovation of 4 wading pools (\$0.5 million) and 6 new waterplays (\$2.9 million);
- ✓ Rehabilitation and upgrades of 10 arena projects (\$5.2 million);
- ✓ Completion of security upgrades in various PF&R facilities (\$3.52 million);
- ✓ Completion of minor repairs in various PF&R facilities (\$4.0 million);
- ✓ Renovations of 11 tennis facilities (\$2.2 million);
- ✓ Completion of Colonel Samuel Smith Park Outdoor Rink (\$2.1 million); and
- ✓ Substantial completion of Earl Bales Playground and Sensory Garden (\$1.0 million).

2011 Capital Variance Review

2010 Budget to Actuals Comparison – Total Gross Expenditure (In \$000s)

| 2010 Approved | Actuals as of Sept. 30th (3rd Qtr Variance) | | Projected Actuals at Year End | | Balance |
|---------------|--|---------|-------------------------------|---------|------------|
| \$ | \$ | % Spent | \$ | % Spent | \$ Unspent |
| 123,042 | 32,912 | 26.7% | 89,838 | 73.0% | 33,204 |

- The projected year-end under-spending is mainly due to the following projects:
 - *Park Development* projects will be under spent by \$7.183 million as various sites such as Regent, West Queen West, Ward 16 and June Callwood are not ready for handover from the developer to the City. The Dogs-Off-Leash sub-project has been delayed due to extended community consultation and the Graydon Hall project scope has not been finalized.

- *Community Centres* projects have been delayed as environmental approvals for York Community Centre are taking longer than expected, Railway Lands Community Centre are still in negotiation, and divisional security projects will not be complete by year-end resulting in \$7.104 million under-spending.
 - *Special Facilities* projects has been delayed because ferry vessels required additional design work to comply with flooding requirement codes; extensive approvals processes required for Seawall rehabilitation; High Park Children's Garden had to be re-tendered; Cornell Campbell House was subject to additional approvals by Heritage Preservation; and various CAMP projects will not be complete by year-end resulting in \$6.222 million under-spending.
 - *Land Acquisition* project will be under spent by \$3.304 million because the Grand Manitoba acquisition will not close before year-end.
 - *Outdoor Recreation Centre* projects will be under spent by \$2.0 million because the Beaches Volleyball lease was terminated; the site for the Wallace Emerson BMX has not been finalized; and the Stan Wadlow Park lighting donation has not been received.
- Parks, Forestry and Recreation spent \$11.567 million or 20.6% of its 2010 Approved Capital Budget for RInC and ISF projects of \$55.996 million during the period ended September 30, 2010.
 - Capital spending is expected to reach \$45 million or 80% of the 2010 Approved Capital Budget for RInC and ISF projects by year-end. Parks, Forestry and Recreation projects spending of 100% of its ISF and RInC-funded capital projects by March 31, 2011.
 - The Parks, Forestry and Recreation 2011 Recommended Capital Budget of \$117.812 million includes \$29.264 million of carried forward funding from 2010.

Appendix 2

10 – Year Recommended Capital Plan Project Summary

| Project | 2010 Total Project Cost | 2011 | 2012 | 2013 | 2014 | 2015 | 2011-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2011-2020 |
|------------------------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Facility Components | 6,130 | 9,181 | 7,372 | 8,875 | 9,175 | 10,945 | 45,548 | 8,800 | 8,225 | 9,725 | 10,625 | 10,205 | 93,128 |
| Land Acquisition | 1,850 | 1,898 | 200 | 200 | 200 | 200 | 2,698 | 200 | 200 | 200 | 200 | 200 | 3,698 |
| Outdoor Recreation Centres | 3,124 | 3,290 | 2,975 | 5,185 | 3,500 | 3,875 | 18,825 | 7,125 | 3,700 | 3,500 | 4,700 | 4,500 | 42,350 |
| Park Development | 10,934 | 15,444 | 9,843 | 4,950 | 6,464 | 10,800 | 47,501 | 11,634 | 11,105 | 8,650 | 7,150 | 7,950 | 93,990 |
| Parking Lots and Tennis Courts | 2,375 | 2,375 | 3,000 | 4,028 | 3,500 | 3,500 | 16,403 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 33,903 |
| Playgrounds/Waterplay | 2,617 | 3,550 | 2,350 | 3,400 | 3,400 | 3,400 | 16,100 | 3,400 | 3,300 | 2,500 | 2,500 | 2,500 | 30,300 |
| Pool | 1,037 | 12,100 | 3,800 | 4,725 | 4,000 | 4,000 | 28,625 | 4,000 | 4,600 | 9,700 | 9,700 | 4,000 | 60,625 |
| Arena | 15,555 | 10,341 | 13,300 | 6,650 | 7,300 | 7,300 | 44,891 | 7,300 | 7,800 | 16,300 | 15,300 | 7,300 | 98,891 |
| Trails & Pathways | 823 | 1,437 | 550 | 1,710 | 3,975 | 5,000 | 12,672 | 5,450 | 4,100 | 2,750 | 3,000 | 3,000 | 30,972 |
| Environmental Initiatives | 3,075 | 4,995 | 2,550 | 2,550 | 2,450 | 2,450 | 14,995 | 2,450 | 2,450 | 2,531 | 2,531 | 2,531 | 27,488 |
| Special Facilities | 9,308 | 7,838 | 7,850 | 7,300 | 6,775 | 6,450 | 36,213 | 5,675 | 6,050 | 6,350 | 5,650 | 5,500 | 65,438 |
| Community Centres | 27,489 | 16,069 | 45,498 | 28,421 | 6,100 | 7,200 | 103,288 | 18,500 | 20,000 | 20,600 | 16,250 | 7,320 | 185,958 |
| Priority Neighbourhood Investments | | 30 | | | | | | | | | | | 30 |
| Total New Projects in 2011 | 84,317 | 88,548 | 99,288 | 77,994 | 56,839 | 65,120 | 387,759 | 78,034 | 75,030 | 86,306 | 81,106 | 58,506 | 766,771 |

Appendix 3
2011 Recommended Capital Budget; 2012 to 2020 Capital Plan

Appendix 4

2011 Recommended Cash Flow and Future Year Commitments

Appendix 5

2011 Recommended Capital Project with Financing Details

Appendix 6

2011 Reserve / Reserve Fund Review

| Reserve / Reserve Fund Name | Project / SubProject Name and Number | Projected Balance as at Dec. 31, 2010 | Proposed Withdrawals | | | | | | | | | | 2011 - 2020 Total |
|--|--------------------------------------|---------------------------------------|----------------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | | | 2011 Rec. Budget | 2012 Plan | 2013 Plan | 2014 Plan | 2015 Plan | 2016 Plan | 2017 Plan | 2018 Plan | 2019 Plan | 2020 Plan | |
| | Beginning Balance | | \$53,823 | (35,876) | (46,436) | (53,070) | (65,608) | (107,749) | (121,227) | (136,744) | (140,131) | (143,118) | |
| | | | (32,395) | (2,761) | | | | | | | | | (35,156) |
| | | | (3,512) | | | | | | | | | | (3,512) |
| XR1011 Capital Financing Reserve Fund | | | 32 | (30) | | | | | | | | | (30) |
| XR1012 Land Acquisition Reserve Fund | | | 429 | (429) | | | | | | | | | (429) |
| XR2001 Parkland Acq. - East York | | | 58 | (58) | | | | | | | | | (58) |
| XR2003 Parkland Acq. - Former Metro | | | 186 | (660) | | | (28) | | | | | | (688) |
| XR2004 Parkland Acq. - North York | | | 1,193 | (489) | (516) | (95) | (401) | (17) | (300) | | | | (1,818) |
| XR2005 Parkland Acq. - Toronto | | | 269 | | | | | (269) | | | | | (269) |
| XR2007 5% and 2% Land Acquisition-Scarb | | | (500) | | | | | | | | | | (500) |
| XR2008 5% and 2% Land Acquisition-North York | | | 50 | (50) | | | | | | | | | (50) |
| XR2014 Subdividers Deposit Reserve Fund | | | 103 | (40) | (103) | | | | | | | | (143) |
| XR2034 Parkland Development - East York Local | | | 241 | | (241) | | | | | | | | (241) |
| XR2036 Parkland Acq. - Etobicoke City Development | | | 13 | (13) | | | | | | | | | (13) |
| XR2038 Parkland Acq. - Etobicoke Local Development | | | 16 | (16) | | | | | | | | | (16) |
| XR2040 Parkland Acq. - North York City Development | | | 12 | (12) | | | | | | | | | (12) |
| XR2041 Parkland Acquisition - North York Local | | | 1 | (1) | | | | | | | | | (1) |
| XR2042 Parkland Acq. - North York Local Dev | | | 1 | | (1) | | | | | | | | (1) |
| XR2044 Parkland Acq. - York City Development | | | 15 | (15) | | | | | | | | | (15) |
| XR2048 Parkland Acquisition - Scarborough | | | 6,650 | (250) | | | | | | | | | (250) |
| XR2049 Parkland Acquisition - Scarborough Local | | | 838 | (700) | | | | | | | | | (700) |
| XR2051 Parkland Acquisition - Toronto | | | 3 | (253) | | | | | | | | | (253) |
| XR2053 Parkland Acq. - Toronto Local Land | | | 12 | (12) | | | | | | | | | (12) |
| XR2054 Parkland Acq. - Toronto Local Development | | | 1,195 | (1,097) | (156) | (350) | (393) | (996) | (784) | (431) | (300) | (300) | (5,107) |
| XR2056 Parkland Acquisition - East York | | | 1,490 | (85) | | | | | | | | | (85) |
| XR2203 Parkland Acq. - West District Local Dev | | | 543 | (288) | (249) | (415) | (176) | (659) | (318) | (300) | (300) | (300) | (3,305) |
| XR2204 Parkland Acq. - East District Local | | | 2,172 | (486) | (373) | (278) | (646) | (1,572) | (300) | (300) | (300) | (300) | (4,555) |
| XR2205 Parkland Acq. - East District Local Dev | | | 6,436 | (3,687) | (1,088) | (425) | (1,027) | (168) | (2,695) | (4,571) | (300) | (300) | (14,561) |
| XR2207 Parkland Acq. - North District Local Dev | | | 10,971 | (1,358) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (3,158) |
| XR2209 Parkland Acq. - South District Local Dev | | | 7,619 | (5,981) | (2,467) | (2,368) | (2,836) | (4,239) | (2,375) | (1,462) | (1,887) | (1,487) | (26,589) |
| XR2210 Parkland Acq. - City Wide Land Acquisition | | | | (15) | | | | | | | | | (15) |
| XR2211 Parkland Acq. - City Wide Local Development | | | 619 | (715) | | | | | | | | | (715) |
| XR3014 Infrastructure | | | 13 | (13) | | | | | | | | | (13) |
| XR2009 Development Charges RF-Etobicoke | | | 209 | (3) | (30) | (103) | (73) | | | | | | (209) |
| XR2011 Development Charges RF-York | | | 14,954 | (15,959) | (842) | (439) | (797) | (5,741) | (972) | (1,780) | | | (26,530) |
| XR2012 Development Charges RF-Scarborough | | | (2,520) | (20,577) | (1,533) | (1,961) | (5,961) | (28,280) | (5,834) | (6,473) | (100) | (100) | (70,919) |
| XR2028 Development Charges RF-Parks & Recreation | | | | | | | | | | | | | |
| XR2114 Development Charges RF-Parks & Recreation | | | | | | | | | | | | | |
| | Total Proposed Withdrawals | | (89,699) | (10,560) | (6,634) | (12,538) | (42,141) | (13,478) | (15,517) | (3,387) | (2,987) | (2,987) | (199,928) |
| | Projected Contributions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL RESERVE FUND BALANCE AT YEAR-END | | | \$53,823 | (35,876) | (46,436) | (53,070) | (65,608) | (107,749) | (121,227) | (136,744) | (140,131) | (143,118) | (146,105) |