# 2021 Budget Notes

# Toronto Lobbyist Registrar

Budget submissions from the Accountability Officers (Auditor General, Integrity Commissioner, Lobbyist Registrar and Ombudsman) have not been the subject of an administrative review and have not been submitted to the City Manager or Chief Financial Officer and Treasurer for review, approval or recommendation prior to submission to the Budget Committee as set out in Chapter 3 of the Toronto Municipal Code, "Accountability Officers."

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at *416-338-5858 or lobbyistregistrar@toronto.ca.*

## Description

The Toronto Lobbyist Registrar (TLR) regulates lobbying activity in the public interest. The TLR is an independent office of the City and reports directly to City Council. The TLR has a legislative mandate to ensure the public disclosure of lobbying activities and adherence to the Lobbyists' Code of Conduct. The disclosure requirement ensures that lobbying activities at the City are transparent. The Code of Conduct sets out the high ethical standards that are expected of lobbyists when they communicate with Toronto public office holders.

## Why We Do It

- The *City of Toronto Act, 2006* and the Toronto Municipal Code Chapter 140, Lobbying, i.e. the Lobbying By-law (the By-law) require the City to regulate lobbying activities. The By-law guarantees:

    a. Open and unfettered access to City government is a vital aspect of local democracy.
    b. Lobbying public office holders is a legitimate activity.
    c. Public office holders and the public should be able to know who is attempting to influence City government.
    d. Public disclosure of lobbying activity and standards of conduct for lobbyists are important to the integrity of City government decision-making.

- Ethical and transparent lobbying is a central component to a responsive City government which encourages civic engagement and open democratic processes.
- The regulation of lobbying is the cornerstone to building public trust in City government decision-making processes.

*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

**Who We Serve:** Lobbyists, public and public office holders

**What We Deliver:** Lobbyist registration, publicly searchable online lobbyist registry; outreach and education; and Inquiries, Investigations and Enforcement

**How Much Resources (gross operating budget):** $1.236 million

## Budget at a Glance

### 2021 OPERATING BUDGET

| $Million | 2021 | 2022 | 2023 |
|---|---|---|---|
| Revenues | $0.0 | $0.0 | $0.0 |
| Gross Expenditures | $1.2 | $1.2 | $1.2 |
| Net Expenditures | $1.2 | $1.2 | $1.2 |
| Approved Positions | 8.3 | 8.3 | 8.3 |

### 2021 - 2030 10-YEAR CAPITAL PLAN

| $Million | 2021 | 2022-2030 | Total |
|---|---|---|---|
| Gross Expenditures | $0.0 | $1.0 | $1.0 |
| Debt | $0.0 | $1.0 | $1.0 |

Note: Includes 2020 carry forward funding to 2021

## How Well We Are Doing – Behind the Numbers



Projected No. of Registration Transactions Processed in 2020
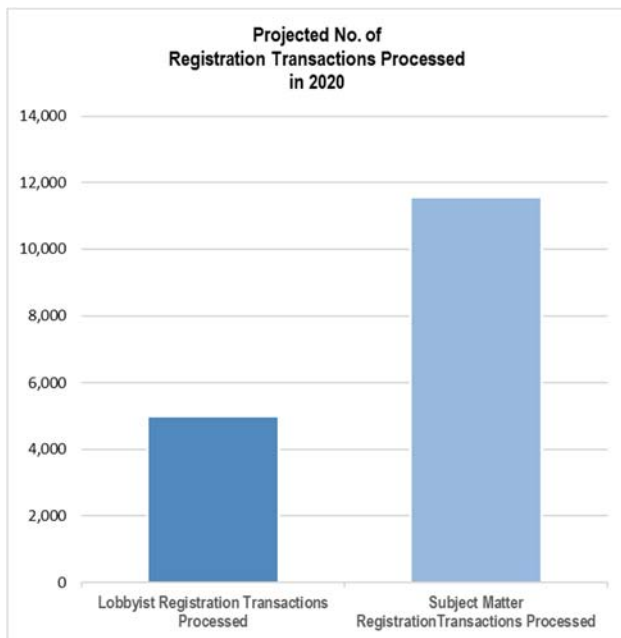
The TLR's significant outreach and education activities and enforcement activities have contributed to the continuous increase in the Registry's registrations.  By the end of 2020,

- the total number of registration transactions processed by the TLR is estimated to be 16,564;
- the number of lobbyist registration transactions processed is estimated to be 5,003; and
- the number of subject matter registration transactions processed is estimated to be 11,561.



Projected No. of Lobbying Communications Reported Across All Categories of Public Office Holders in 2020
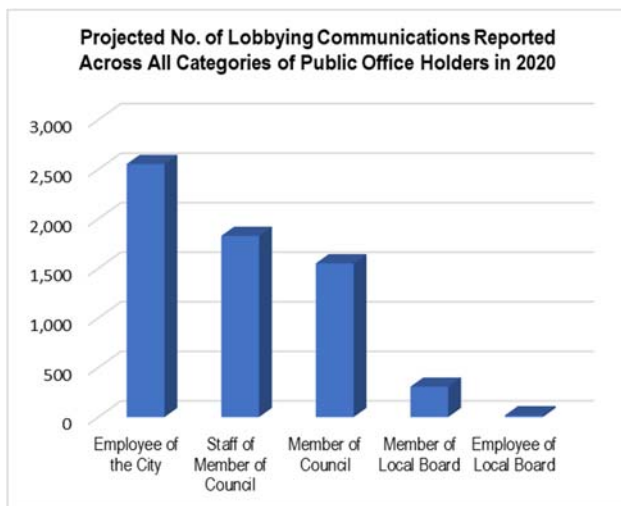
The total number of lobbying communications reported with the all the City's public office holders are estimated to be 6,259 by the end of 2020.

## How Well We Are Doing

| Service | Service Measure | 2018 Actual | 2019 Actual | 2020 Target | 2020 Projection | 2021 Target | 2022 Target | Status |
|---|---|---|---|---|---|---|---|---|
| | **Outcome Measures** | | | | | | | |
| Maintain an online Registry of lobbyists and lobbying activities that may be searched by anyone at anytime | • Provide service within 24 hours for inquiries related to registrations, clarification of the By-law and Registry searches to lobbyists and the members of the public | 93% | 95% | 97% | 97% | 99% | 99% | ● |
| | • Provide online publicly available Lobbyist Registry (no. of visits to TLR website) | 16,282 | 18,310 | N/A | 20,369 | N/A | N/A | ● |
| Continue improving audit processes of the data in the Registry to ensure the Registry contains clean and accurate data | Percentage of data reviewed | 30% | 75% | 90% | 98% | 99% | 99% | ● |
| Provide investigation reports | • Bring public reports to Council to fulfill enforcement duties<br>• Ensure required transparency in lobbying activity | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing | ● |
| Investigate complaints regarding allegations of breaches of the By-law | • Early resolution of less egregious matters<br>• Prevention and deterrence of breaches of the By-law | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing | ● |
| Provide registration advice and support compliance | • Registered lobbying communications | 3,870 | 6,379 | N/A | 6,259 | N/A | N/A | ● |

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| Service | Service Measure | 2018 Actual | 2019 Actual | 2020 Target | 2020 Projection | 2021 Target | 2022 Target | Status |
|---|---|---|---|---|---|---|---|---|
| | • Efficacy of the By-law's lobbying transparency requirements | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing | ● |
| **Service Level Measures** | | | | | | | | |
| Maintain an online Registry of lobbyists and lobbying activities that may be searched by anyone at anytime | Provide service within 24 hours for inquiries related to registrations, clarification of the By-law and Registry searches to lobbyists and the members of the public | 93% | 95% | 97% | 97% | 99% | 99% | ● |
| **Other Measures** | | | | | | | | |
| Provide guidance, opinions and interpretation of the By-law to anyone who needs it (Registry Unit) | Provide customer service with 24 hours | 93% | 95% | 97% | 97% | 99% | 99% | ● |
| Provide advice to stakeholders on the By-law (Inquiries and Investigations Unit – "the Investigations Unit") | Piece of advice | 230 | 280 | 300 | 285 | 290 | 300 | ● |
| Deliver educational outreach presentations and meetings to public office holders, lobbyists and external organizations | No. of sessions | 109 | 108 | 100 | 100 | 110 | 110 | ● |

## COVID-19 IMPACT AND RECOVERY

| 2020 Impact | 2021 Impact and Recovery |
|---|---|
| **Financial Impact (Operating)** | **Financial Impact (Operating)** |
| • There are no significant budget impacts due to the COVID-19 emergency situation.<br><br>• Throughout the COVID-19 emergency, the TLR engaged in the business transformation required to modernize the operations of both its Registry and Investigations Units. The Registry Unit supported the implementation of the new Lobbyist Registration System, which included improving the audit of its data to ensure clean, current and accurate Registry information, and streamlining the registration processes. The COVID-19 pandemic initially foreclosed certain conventional investigation activities, for example, in-person interviews and meetings. However, the Investigations Unit quickly adopted procedures and technology to perform remotely the tasks required to continue its work. This was in no small measure aided by the City's rapid deployment of remote access capabilities to employees and the global pivot to increased electronic communications that allows for the remote preservation, collection and review of evidence. The Investigations Unit also implemented a new case management system, and undertook the necessary operational improvements to ensure timely, effective case file advancement.<br><br>• The TLR continued the services required to fulfill its mandate. | • There are no significant budget impacts expected in 2021 related to COVID-19.<br><br>• The TLR is expected to continue with the business transformation required to modernize the operations of both its Registry and Investigations Units. The Registry Unit will continue to support the implementation of the new Lobbyist Registration System, which will include improving the audit of its data to ensure clean, current and accurate Registry information, and will continue streamlining the registration processes. Considering the lingering challenges presented by COVID-19, the Investigations Unit will continue to utilize technology, including the ongoing implementation of the new case management system, and the modification of conventional investigation procedures to ensure timely, effective case file advancement.<br><br>• The TLR is expected to continue the services required to fulfill its mandate. |
| **Financial Impact (Capital)** | **Financial Impact (Capital)** |
| • N/A | • N/A |
| **Service Level Changes** | **Service Level Changes** |
| • No changes to service levels. | • No changes to service levels. |

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- An estimated 104,400 registration transactions have been processed by our office since 2010.  An estimated 55,100 lobbying communications have been reported on the Registry since 2010.

- We provide ongoing presentations and training sessions to members of the public, lobbyists, external organizations and City public office holders.  In 2020, an estimated 100 educational outreach sessions to stakeholders have been facilitated to share best practices in lobbying regulation and provide advice and interpretation about the By-law.

- In 2020, the Investigations Unit has provided:
    - 285 estimated consultation/pieces of advice to stakeholders
    - 12 full advance legal opinions
    - 6 investigations were commenced
    - 3 inquiries were closed

- A total of 26 inquiry reports were submitted to City Council since 2010.

- The By-law's requirements for public disclosure of lobbying activities on the Registry extend to indirect lobbying. Communicating with government officials by indirect lobbying is known as "grass-roots" lobbying. An estimated 515 grass-roots lobbying campaigns have been registered since 2010.

### Key Challenges and Risks

- The requested 2021 budget is 1.3% lower than the Council approved 2020 operating budget.

- Notwithstanding the budget reduction, in 2021, the TLR will undertake: the expansion of its mandate through the addition of administrative monetary penalties to enhance its enforcement powers; the continued oversight of an anticipated increase in lobbying registration transactions; and ongoing business transformation initiatives to support the continued modernization of the operations of its Registry and Investigations Units.

- In 2020, the TLR underwent modernization of both its Registry and Investigations Units, through the implementation of the newly upgraded Lobbyist Registration System, and the implementation of a new case management system for its Investigations Unit. The ongoing business transformation that occurred with these projects will continue into 2021, and, the TLR will be required to maximize opportunities for innovation, and for streamlining its processes, in the delivery of its mandate, as the full integration of these two new systems into the TLR's operations will continue throughout 2021.

- The total number of registration transactions processed annually by our office has increased by approximately 580% since 2010.  However, the current staff complement has not changed since 2009.

- Outreach activities, the provision of advanced opinions and consultations are being performed using limited resources that would otherwise be available to complete formal investigations.

- The Investigations Unit's capacity to take on new matters is restricted which is extending the length of the investigative process.

- The increased complexity of legal issues and anticipated expansion of the TLR's enforcement powers will require adequate resources.

- Implementing and administering the expected Administrative Monetary Penalty (AMP) system will continue to divert time and resources from the work of the Investigations Unit, including the development of an AMP revenue collection process.

- Ongoing threat of judicial review of inquiries and enforcement options.

- Supporting the full implementation of the newly acquired Lobbyist Registration System into 2021 and ensuring any further improvements can be facilitated will require permanent dedication of Lobbyist Registry staff resources.

- Ongoing resources are required to ensure that the TLR can meet its mandate and maintain the public's confidence in the TLR's ability to provide oversight.

## Priority Actions

- Implementing and administering the anticipated Administrative Monetary Penalty (AMP) system, including levying AMPs and collecting associated revenues.

- Continuous improvement to the Lobbyist Registration System.

- Ongoing business transformation required to modernize the operations of both its Registry and Investigations Units.

- Providing education and outreach sessions to public office holders, including other levels of government, members of the public and lobbyists.

- The TLR is committed to service within 24 hours for registrations inquiries and Registry searches.

## RECOMMENDATIONS

The Lobbyist Registrar recommends that:

1. City Council approve the 2021 Operating Budget for the Toronto Lobbyist Registrar of $1.236 million gross and net:

|  | Gross Expenditures ($000s) | Revenue ($000s) | Net Expenditures ($000s) |
|---|---|---|---|
| **Total Office Budget** | **1,236.0** | **0.0** | **1,236.0** |

2. City Council approve the 2021 staff complement for the Toronto Lobbyist Registrar of 8.3 positions.

3. City Council approve the 2022-2030 Capital Plan for the Toronto Lobbyist Registrar totalling $0.950 million in project estimates as detailed by project in Appendix 6b.

**Toronto Lobbyist Registrar:**

**Cristina De Caprio**

Lobbyist Registrar

Tel: (416) 338-5865

Email: Cristina.DeCaprio@toronto.ca

# 2021 LOBBYIST REGISTRAR - RECOMMENDED OPERATING BUDGET

## 2021 OPERATING BUDGET OVERVIEW

**Table 1: 2021 Operating Budget**

| (In $000s) | 2019 Actual | 2020 Budget | 2020 Projection* | 2021 Base Budget | 2021 New / Enhanced Requests | 2021 Budget | Change v. 2020 Projection | |
|---|---|---|---|---|---|---|---|---|
| **By Service** | **$** | **$** | **$** | **$** | **$** | **$** | **$** | **%** |
| **Revenues** | | | | | | | | |
| Toronto Lobbyist Registrar | | | | | | | | |
| **Total Revenues** | | | | | | | | |
| **Expenditures** | | | | | | | | |
| Toronto Lobbyist Registrar | 1,194.0 | 1,252.0 | 1,252.0 | 1,236.0 | | 1,236.0 | (16.0) | (1.3%) |
| **Total Gross Expenditures** | **1,194.0** | **1,252.0** | **1,252.0** | **1,236.0** | | **1,236.0** | **(16.0)** | **(1.3%)** |
| **Net Expenditures** | **1,194.0** | **1,252.0** | **1,252.0** | **1,236.0** | | **1,236.0** | **(16.0)** | **(1.3%)** |
| **Approved Positions** | **8.3** | **8.3** | **8.3** | **8.3** | | **8.3** | | |

*2020 Projection based on Q3 Variance Report

### COSTS TO MAINTAIN EXISTING SERVICES

**Total 2021 Base Budget** of $1.236 million gross and net reflecting a decrease of $0.016 million in spending compared to 2020 projected year-end actuals (prior to enhancements or efficiencies), predominantly arising from:

• Salary & benefit adjustments related to realignment of budget to actual.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in the Toronto Lobbyist Registrar's 2021 Operating Budget do not have any significant equity impacts.

## 2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for the Toronto of Lobbyist Registrar is $1.236 million gross or 1.3% lower than the 2020 Projected Actuals. Table 2 below summarizes the key cost drivers for the base budget.

### Table 2: 2021 Key Drivers – Base Budget

| Key Cost Drivers | 2019 Actuals** | 2020 Budget | 2020 Projection* | 2021 Base Budget | Change Vs. 2020 Projection | |
|---|---|---|---|---|---|---|
| | | | | | $ | % |
| **Expenditures** | | | | | | |
| 1   Salaries and Benefits | 1,140.0 | 1,147.1 | 1,175.2 | 1,129.5 | (45.7) | -3.9% |
| 2   Materials and Supplies | 6.8 | 7.0 | 7.2 | 7.1 | (0.1) | -1.5% |
| 3   Equipment | 1.2 | | 23.5 | | (23.5) | -100.0% |
| 4   Service and Rent | 44.2 | 96.1 | 44.3 | 97.6 | 53.3 | 120.4% |
| 5   Contribution To Capital | | | | | | |
| 6   Contribution To Reserves | 1.8 | 1.8 | 1.8 | 1.8 | 0.0 | 1.1% |
| **Total Expenditures** | **1,194.0** | **1,252.0** | **1,252.0** | **1,236.0** | **(16.0)** | **-1.3%** |
| **Revenues** | | | | | | |
| 1   Provincial Subsidies | | | | | | |
| 2   User Fees & Donations | | | | | | |
| 3   Draw from Reserve Funds | | | | | | |
| 4   Other Revenues (Inc. IDR's) | | | | | | |
| **Total Revenues** | | | | | | |
| **Net Expenditures** | **1,194.0** | **1,252.0** | **1,252.0** | **1,236.0** | **(16.0)** | **-1.3%** |
| **Approved Positions** | **8.3** | **8.3** | **8.3** | **8.3** | | |

*2020 Projection based on Q3 Variance Report

** 2019 Actuals adjusted retroactively to remove interdepartmental charges and recoveries

**Salaries & Benefits:**

- Realignment of budget to actual based on current mix of staff. This decrease is partially offset by the benefit adjustment in 2021.

**Equipment:**

- The decrease is due to one-time purchase of computer hardware and software and office equipment in 2020.

**Services and Rent:**

- The increase is to retain the professional services and investigative expense budget approved in 2020 to allow the Office the capacity to meet its statutory responsibilities including undertaking investigations and inquiries as well as render opinions.

- Economic factor adjustments.

**Note:**

1. For additional information on 2021 key cost drivers refer to Appendix 2.

## 2022 & 2023 OUTLOOKS

**Table 3: 2022 and 2023 Outlooks**

| ($000s) | 2020 Projection* | 2021 Budget | 2022 Outlook | 2023 Outlook |
|---|---|---|---|---|
| Revenues | | | | |
| Gross Expenditures | 1,252.0 | 1,236.0 | 1,239.3 | 1,243.6 |
| **Net Expenditures** | **1,252.0** | **1,236.0** | **1,239.3** | **1,243.6** |
| **Approved Positions** | 8.3 | 8.3 | 8.3 | 8.3 |

*2020 Projection based on Q3 Variance Report

# Key drivers

The 2022 Outlook with total gross expenditures of $1.239 million reflects an anticipated $0.003 million or 0.27% increase in gross expenditures above the 2021 Operating Budget; The 2023 Outlooks expects a further increase of $0.004 million or 0.35% above 2022 gross expenditures.
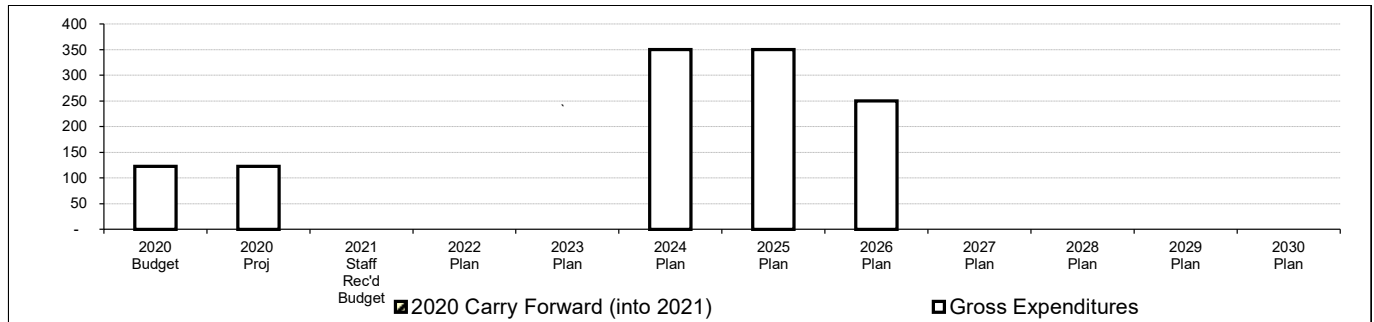
These changes arise from the following:

• Benefit rate adjustments
• Economic factor adjustments for non-payroll items

# 2021 – 2030 LOBBYIST REGISTRAR-RECOMMENDED

# CAPITAL BUDGET AND PLAN

## 2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

**Chart 1: 10-Year Capital Plan Overview**

($000)



| In $000's | 2020 | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Total 10 Year Plan |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | Projected Actual | | | | | | | | | | | |
| **Gross Expenditures by Project Category:** | | | | | | | | | | | | | |
| Health & Safety & Legislated | | | | | | | | | | | | | - |
| SOGR | 123 | 118 | | | | 350 | 350 | 250 | | | | | 950 |
| Service Improvement & Growth | | | | | | | | | | | | | - |
| **Total by Project Category** | **123** | **118** | **-** | **-** | **-** | **350** | **350** | **250** | **-** | **-** | **-** | **-** | **950** |
| **Financing:** | | | | | | | | | | | | | |
| Debt | | | | | | 350 | 350 | 250 | | | | | 950 |
| Reserves/Reserve Funds | | | | | | | | | | | | | - |
| Development Charges | | | | | | | | | | | | | - |
| Provincial | | | | | | | | | | | | | - |
| Federal | | | | | | | | | | | | | - |
| Debt Recoverable | | | | | | | | | | | | | - |
| Other Revenue | | | | | | | | | | | | | - |
| **Total Financing** | **-** | **-** | **-** | **-** | **-** | **350** | **350** | **250** | **-** | **-** | **-** | **-** | **950** |

| **Changes to Existing Projects** ($0.0 Million) | **New Projects** ($1.0 Million) | **Capital Needs Constraints** ($0.0 Million) |
|---|---|---|
| | • *Lobbyist Registry State of Good Repair Replacement and Upgrade* in 2024 and 2025 ($0.7M) <br><br> • *TLR Investigation Case Management System Replacement and Upgrade* in 2026 ($0.3M). | |

**Note:**

For additional information, refer to Appendix 6 for a more detailed listing of the 2021 and 2022-2030 Capital Budget & Plan by project.

**2021 – 2030 CAPITAL BUDGET AND PLAN**

### $1.0 Million 10-Year Gross Capital Program



**Information Technology**

$1.0 M
100%

- *TLR Investigation Case Management System*
- *Lobbyist Registry System SOGR*

### How the Capital Program is Funded

| City of Toronto | | Provincial Funding | Federal Funding |
|---|---|---|---|
| **$1.0 M**<br>**100%** | | **$0.0 M**<br>**0%** | **$0.0 M**<br>**0%** |
| Debt | $ 1.0 M | | |

# APPENDICES

# Appendix 1

## COVID-19 Financial Impact - Operating

**N/A**

## Appendix 2

### 2021 Operating Budget by Revenue / Expenditure Category

| Category (In $000s) | 2018 Actual** | 2019 Actual** | 2020 Budget | 2020 Projection* | 2021 Total Lobbyist Registrar Budget | 2021 Change from 2020 Projected Actual | |
|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | % |
| Provincial Subsidies | | | | | | | |
| Federal Subsidies | | | | | | | |
| Other Subsidies | | | | | | | |
| User Fees & Donations | | | | | | | |
| Licences & Permits Revenue | | | | | | | |
| Transfers From Capital | | | | | | | |
| Contribution From Reserves/Reserve Funds | | | | | | | |
| Sundry and Other Revenues | 10.4 | | | | | | |
| Inter-Divisional Recoveries | | | | | | | |
| **Total Revenues** | 10.4 | | | | | | |
| Salaries and Benefits | 1,083.9 | 1,140.0 | 1,147.1 | 1,175.2 | 1,129.5 | (45.7) | (3.9%) |
| Materials & Supplies | 7.2 | 6.8 | 7.0 | 7.2 | 7.1 | (0.1) | (1.5%) |
| Equipment | 5.6 | 1.2 | | 23.5 | | (23.5) | (100.0%) |
| Service and Rent | 35.2 | 44.2 | 96.1 | 44.3 | 97.6 | 53.3 | 120.4% |
| Contribution To Capital | | | | | | | |
| Contribution To Reserves/Reserve Funds | 1.7 | 1.8 | 1.8 | 1.8 | 1.8 | 0.0 | 1.1% |
| Other Expenditures | | | | | | | |
| Inter-Divisional Charges | | | | | | | |
| **Total Gross Expenditures** | 1,133.7 | 1,194.0 | 1,252.0 | 1,252.0 | 1,236.0 | (16.0) | (1.3%) |
| **Net Expenditures** | 1,123.3 | 1,194.0 | 1,252.0 | 1,252.0 | 1,236.0 | (16.0) | (1.3%) |
| **Approved Positions** | 8.3 | 8.3 | 8.3 | 8.3 | 8.3 | | |

\* Year-End Projection Based on Q3 2020 Variance Report

\*\* Prior Year Actuals adjusted retroactively to remove interdepartmental charges and recoveries

## Appendix 3

**Summary of 2021 Service Changes**

**N/A**

## Appendix 4

**Summary of 2021 New / Enhanced Service Priorities Included in Budget**

**N/A**

## Appendix 5

**Summary of 2021 New / Enhanced Service Priorities Not Included in Budget**

**N/A**

# Appendix 6

## 2021 Capital Budget;
## 2022 - 2030 Capital Plan Including Carry Forward Funding

| Project Code | (In $000s) | 2021 Budget | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan | 2027 Plan | 2028 Plan | 2029 Plan | 2030 Plan | 2021 2030 Total | Health & Safety & Legislated | SOGR | Growth & Improved Service |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LR001 | Lobbyist Registry System SOGR | | | | 350 | 350 | | | | | | 700 | | 700 | |
| LR002 | TLR Investigation Case Management System SOGR | | | | | | 250 | | | | | 250 | | 250 | |
| | **Total Expenditures (including carry forward from 2020)** | | | | **350** | **350** | **250** | | | | | **950** | | **950** | |

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## Appendix 6a

**2021 Cash Flow and Future Year Commitments Including Carry Forward Funding**

**N/A**

# Appendix 6b

## 2022 - 2030 Capital Plan

| Project Code | (In $000s) | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan | 2027 Plan | 2028 Plan | 2029 Plan | 2030 Plan | 2022 2030 Total | | Health & Safety & Legislated | SOGR | Growth & Improved Service |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LR001 | Lobbyist Registry System SOGR | | | 350 | 350 | | | | | | 700 | | | 700 | |
| LR002 | TLR Investigation Case Management System SOGR | | | | | 250 | | | | | 250 | | | 250 | |
| | **Total Expenditures** | | | **350** | **350** | **250** | | | | | **950** | | | **950** | |

# Appendix 7

## Reporting on Major Capital Projects: Status Update

**N/A**

# Appendix 8

## Summary of Capital Needs Constraints

**(In $ Millions)**

**N/A**

# Appendix 9

## 2021 User Fee Changes
(Excludes User Fees Adjusted for Inflation)

### Table 9a - New User Fees

**N/A**

### Table 9b – Fees Above Inflation

**N/A**

### Table 9c - User Fees for Discontinuation

**N/A**

### Table 9d - User Fees for Technical Adjustments

**N/A**

### Table 9e - User Fees for Transfers

**N/A**

### Table 9f - User Fees for Rationalization

**N/A**

# Appendix 10

## Inflows and Outflows to/from Reserves and Reserve Funds
## 2021 Operating Budget

### Corporate Reserve / Reserve Funds

| Reserve / Reserve Fund Name (In $000s) | Reserve / Reserve Fund Number | Withdrawals (-) / Contributions (+) | | |
|---|---|---|---|---|
| | | 2021 $ | 2022 $ | 2023 $ |
| Insurance Reserve Fund | XR1010 | | | |
| *Withdrawals (-)* | | | | |
| *Contributions (+)* | | 1.8 | 1.8 | 1.8 |

\* Based on 9-month 2020 Reserve Fund Variance Report

# Appendix 11

## Glossary

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

**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.

**Complement:** Positions that support the delivery of City services and service levels as 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.

**Recommended Operating / Capital Budget:** An operating or capital budget recommended by Accountability Officer to City Council for consideration and approval.

**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