

# 2024 Budget Notes

## Office of the Mayor

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### Description

The Office of the Mayor provides support to the Mayor as the Head of Council and the Chief Executive Officer of the City, as prescribed in the City of Toronto Act, 2006, s. 133 and s. 134.

### Why We Do It

In accordance with the City of Toronto Act, 2006 (s. 133), it is the role of the Mayor, as Head of City Council:

- To act as the Chief Executive Officer of the City;
- To preside over Council meetings so that City business can be carried out efficiently and effectively;
- To provide leadership to Council;
- To represent the City and Council at official functions; and
- To carry out duties as Head of Council under the Act and under any other legislation.

The Mayor's role also includes providing information and making recommendations to Council with respect to Council's role under section 131 clauses (d) and (e) of the City of Toronto Act, 2006. These include:

- (d) to ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decision of Council;
- (e) to ensure the accountability and transparency of the operations of the City, including the activities of the senior management of the City.

In addition, as Chief Executive Officer of the City (s. 134), the Mayor shall:

- (a) uphold and promote the purposes of the City;
- (b) promote public involvement in the City's activities;
- (c) act as the representative of the City both within and outside the City, and promote the City locally, nationally, and internationally; and
- (d) participate in and foster activities that enhance the economic, social and environmental well-being of the City, and its residents.

*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.*

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## Budget at a Glance

2024 OPERATING BUDGET				2024 - 2033 10-YEAR CAPITAL PLAN			
<u>\$Million</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>\$Million</u>	<u>2024</u>	<u>2025-2033</u>	<u>Total</u>
Revenues	\$0.0	\$0.0	\$0.0	The Office of the Mayor has no capital budget.			
Gross Expenditures	\$3.0	\$3.0	\$3.0				
Net Expenditures	\$3.0	\$3.0	\$3.0				
Approved Positions	1.0	1.0	1.0				

### CITY STAFF PREPARED BUDGET

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2024 Operating Budget for the Office of the Mayor of \$3.009 million gross and net:

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
<b>Total Office Budget</b>	<b>3,008.8</b>	<b>0.0</b>	<b>3,008.8</b>

# **2024 OPERATING BUDGET**

**2024 OPERATING BUDGET OVERVIEW**

**Table 1: 2024 Operating Budget by Service**

(In \$000s)	2022 Actual	2023 Budget	2023 Projection*	2023 Budget excl COVID	2024 Base Budget	2024 New / Enhanced	2024 Budget	Change v. 2023 Budget excl COVID	
	\$	\$	\$	\$	\$	\$	\$	\$	%
<b>By Service</b>									
<b>Revenues</b>									
Office of the Mayor									N/A
<b>Total Revenues</b>									N/A
<b>Expenditures</b>									
Office of the Mayor	2,129.9	2,979.3	2,579.3	2,979.3	3,008.8		3,008.8	29.5	1.0%
<b>Total Gross Expenditures</b>	<b>2,129.9</b>	<b>2,979.3</b>	<b>2,579.3</b>	<b>2,979.3</b>	<b>3,008.8</b>		<b>3,008.8</b>	<b>29.5</b>	<b>1.0%</b>
<b>Net Expenditures</b>	<b>2,129.9</b>	<b>2,979.3</b>	<b>2,579.3</b>	<b>2,979.3</b>	<b>3,008.8</b>		<b>3,008.8</b>	<b>29.5</b>	<b>1.0%</b>
<b>Approved Positions**</b>	<b>1.0</b>	<b>1.0</b>	<b>N/A</b>	<b>1.0</b>	<b>1.0</b>		<b>1.0</b>	<b>N/A</b>	<b>N/A</b>

\*2023 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

**KEY DRIVERS**

**Total 2024 Budget** expenditures of 3.009 million gross reflecting an increase of \$0.029 million in spending above 2023 budget, predominantly arising from:

- Increase in salaries to reflect the budgeted CPI adjustment of 3.5% for the Mayor to comply with the Municipal Code Chapter 223 - Remuneration for Council Members, and to provide the budgetary resources for two additional working days in 2024 as compared to 2023.

**EQUITY IMPACTS OF BUDGET CHANGES**

**No significant equity impacts:** The changes in the Office of the Mayor’s 2024 Operating Budget do not have any significant equity impacts.

**2024 OPERATING BUDGET KEY COST DRIVERS**

The 2024 Net Operating Budget for the Office of the Mayor of \$3.009 million is \$0.029 million or 1.0% greater than the 2023 Net Budget. Table 2 below summarizes the key cost drivers for the 2024 Budget.

**Table 2: 2024 Key Cost Drivers**

(In \$000s)	2024				2025 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
<b>2023 Budget</b>		<b>2,979.3</b>	<b>2,979.3</b>	<b>1.0</b>	<b>N/A</b>
<b>2023 Projection*</b>		<b>2,579.3</b>	<b>2,579.3</b>	<b>N/A</b>	<b>N/A</b>
<b>2023 Budget (excl. COVID)</b>		<b>2,979.3</b>	<b>2,979.3</b>	<b>1.0</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<i>Salary &amp; Benefits</i>					
Budgeted CPI Adjustment for Mayor's Salary		7.6	7.6		5.2
Staff salary, Mayor's benefits and working day adj.		18.4	18.4		(9.8)
<i>Non-Salary Inflation</i>					
Inflationary Impact		3.5	3.5		2.4
<b>Sub-Total - Key Cost Drivers</b>		<b>29.5</b>	<b>29.5</b>		<b>(2.3)</b>
<b>Affordability Measures:</b>					
<b>Sub-Total - Affordability Measures</b>					
<b>Total 2024 Budget</b>		<b>3,008.8</b>	<b>3,008.8</b>	<b>1.0</b>	<b>(2.3)</b>
<b>Change from 2023 Budget (excl. COVID) (\$)</b>		<b>29.5</b>	<b>29.5</b>	<b>N/A</b>	<b>N/A</b>
<b>Change from 2023 Budget (excl. COVID) (%)</b>	<b>N/A</b>	<b>1.0%</b>	<b>1.0%</b>	<b>N/A</b>	<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

**Key Base Drivers:**

**Salaries & Benefits:**

- Budgeted CPI adjustment of 3.5% or \$0.008 million for the Mayor's salary to comply with the Municipal Code Chapter 223 – Remuneration of Council Members. Actual adjustment will be based on the actual 2023 CPI rate for Toronto as published by Statistics Canada.
- Adjustment of \$0.018 million to reflect Mayor and staff salary provision for two additional working days in 2024 as compared to 2023, and benefits provision for the Mayor.

**Non-Salary Inflation:**

- Economic factor adjustments of \$0.004 million for non-payroll expenditure items.

**2025 & 2026 OUTLOOKS**

**Table 5: 2025 and 2026 Outlooks**

(\$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
<b>Revenues</b>			
<b>Total Revenues</b>			
<b>Gross Expenditures</b>			
CPI Adjustment for Mayor's Salary		5.2	4.6
Staff salary, Mayor's benefits and working day adj.		(9.8)	1.2
Non Salary Inflationary Impacts		2.4	2.1
<b>Total Gross Expenditures</b>	<b>3,008.8</b>	<b>(2.3)</b>	<b>7.9</b>
<b>Net Expenditures</b>	<b>3,008.8</b>	<b>(2.3)</b>	<b>7.9</b>
<b>Approved Positions</b>	<b>1.0</b>		

**Key Outlook Drivers**

The 2025 Outlook with total gross expenditures of \$3.006 million reflects an anticipated \$0.002 million or 0.08% decrease in gross expenditures below the 2024 Operating Budget. The 2026 Outlooks expects an increase of \$0.008 million or 0.26% above 2025 gross expenditures.

These changes arise from the following:

- Budgeted CPI adjustment of 2.3% in 2025 and 2% in 2026 for the Mayor, salary adjustment for one less working day in 2025 and 2026 as compared to 2024, and benefits adjustments for the Mayor in 2025 and 2026, respectively.
- Economic factor adjustments for non-payroll expenditure items.

# APPENDICES

## Appendix 1

## 2024 Operating Budget by Category

Category (In \$000s)	2021 Actual	2022 Actual	2023 Budget	2023 Projection*	2024 Budget	2024 Change from 2023 Budget		2024 Change from 2023 Projection	
	\$	\$	\$	\$	\$	\$	%	\$	%
Provincial Subsidies									
Federal Subsidies									
Other Subsidies									
User Fees & Donations									
Licences & Permits Revenue									
Transfers From Capital									
Contribution From Reserves/Reserve Funds									
Sundry and Other Revenues									
Inter-Divisional Recoveries									
<b>Total Revenues</b>									
Salaries and Benefits	2,466.6	2,087.9	2,879.3	2,479.2	2,905.3	26.0	0.9%	426.1	17.2%
Materials & Supplies	4.8	4.5	4.2	4.2	4.2				
Equipment	3.7	0.8		0.1				(0.1)	(100.0%)
Service and Rent	21.4	34.2	92.7	92.7	93.1	0.3	0.3%	0.3	0.3%
Contribution To Capital									
Contribution To Reserves/Reserve Funds									
Other Expenditures									
Inter-Divisional Charges	2.4	2.4	3.1	3.1	6.3	3.2	102.7%	3.2	102.7%
<b>Total Gross Expenditures</b>	<b>2,498.8</b>	<b>2,129.9</b>	<b>2,979.3</b>	<b>2,579.3</b>	<b>3,008.8</b>	<b>29.5</b>	<b>1.0%</b>	<b>429.5</b>	<b>16.7%</b>
<b>Net Expenditures</b>	<b>2,498.8</b>	<b>2,129.9</b>	<b>2,979.3</b>	<b>2,579.3</b>	<b>3,008.8</b>	<b>29.5</b>	<b>1.0%</b>	<b>429.5</b>	<b>16.7%</b>

\*Projection based on 9 Month Variance



**Appendix 2**

**Summary of 2024 Service Changes**

N/A

**Appendix 3**

**Summary of 2024 New / Enhanced Service Priorities Included in Budget**

N/A

**Appendix 4**

**Summary of 2024 New / Enhanced Service Priorities Not Included in Budget**

N/A

**Appendix 5**

**2024 Capital Budget;  
2025 - 2033 Capital Plan Including Carry Forward Funding**

N/A

**Appendix 5a**

**2024 Cash Flow and Future Year Commitments Including Carry Forward Funding**

N/A

**Appendix 5b**

**2025 - 2033 Capital Plan**

N/A

**Appendix 6**

**Reporting on Major Capital Projects: Status Update**

N/A

**Appendix 7**

**Capacity to Spend Review**

N/A

**Appendix 8**

**Summary of Capital Needs 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**

N/A

## Appendix 11

### Glossary

**Approved Position:** Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

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

**Capacity to Spend:** Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

**Capital Budget:** A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

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

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

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

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

**Operating Budget:** An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provided services; an example of an operating cost would be the cost to run the TTC subways.

**Operating Impact of Completed Capital Projects:** The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

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

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

**Tax Supported Budget:** Budget funded by property taxes.

**User Fees:** Program generated fee and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).