

2024 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 (POH).

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.
- POH and the public should be able to know who is attempting to influence City government.
- 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.

Toronto Lobbyist Registrar:

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Lobbyist Registrar

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What Service We Provide

Transparency

Who We Serve:

The public, public office holders (POH) and lobbyists.

What We Deliver:

1. **A Registry**
 - a publicly searchable online lobbyist registry, providing transparent access to lobbying activities.
2. **Registry Management:**
 - *Maintenance:* We diligently ensure the lobbyist registry is up-to-date, accurate, and readily accessible to the public.
 - *Data Integrity:* Our commitment involves verifying and validating information submitted by lobbyists to maintain the integrity of the lobbyist registry.
3. **Compliance Monitoring:**
 - *Review Submissions:* We scrutinize lobbyist submissions to guarantee compliance with the Lobbying By-law disclosure requirements.
 - *Follow-up:* Addressing discrepancies or missing information, we liaise with registered lobbyists to rectify issues promptly.
4. **Education and Outreach:**
 - *Training:* We provide guidance and training to lobbyists and relevant stakeholders on the lobbyist registry's requirements and proper disclosure procedures.
 - *Public Awareness:* Through outreach programs, we strive to raise public awareness about the Lobbying By-law and emphasize the crucial role transparency plays.
5. **Advisory Services:**
 - *Consultation:* Our office offers advice and support to lobbyists seeking clarification on registration and disclosure requirements.
 - *Guidance to Government Officials:* We provide guidance to POH regarding interactions with lobbyists and adherence to the Lobbying By-law.
6. **Technology Implementation:**
 - *System Improvement:* Collaborating with City of Toronto IT professionals, we continually enhance the functionality and efficiency of the lobbyist registry system.
 - *User Experience:* We prioritize ensuring that the lobbyist registry platform remains user-friendly and accessible to all stakeholders.
7. **Reporting and Documentation:**
 - *Generate Reports:* Regular reports summarizing lobbying activities and trends are produced to keep internal stakeholders informed and maintain transparency in our operations.

Accountability

Who We Serve:

A request for an inquiry about compliance with the lobbyist registry system or Lobbyists' Code of Conduct may be made by City Council, a member of Council or a member of the public, including the Registrar.

What We Deliver:

1. **Complaint Handling:**
 - The Investigations Unit receives and reviews complaints or allegations of improper lobbying activities.
 - The Registrar assesses the merit of complaints to determine if an investigation is warranted.
2. **Inquiries & Investigations**
 - The Investigations Unit conducts confidential inquiries into matters relating to compliance with the lobbyist registry and the Lobbyists' Code of Conduct.
3. **Evidence Gathering:**
 - The Investigations Unit collects and analyzes evidence related to lobbying activities, including financial transactions, communications, and other relevant documentation.
 - The Investigations Unit interviews witnesses, lobbyists and other involved parties to gather information.
4. **Legal Analysis:**
 - The Investigations Unit analyzes the evidence gathered to determine if there are contraventions of the By-law.
 - The Registrar provides opinions on the interpretation and application of the By-law.

5. Reporting:

- The Registrar prepares comprehensive reports summarizing investigation findings, including evidence, analysis and enforcement actions or penalties.
- The Registrar presents reports to Council as necessary.

6. Enforcement Actions:

- The Registrar determines appropriate enforcement actions or penalties for substantiated violations.
- The Registrar ensures the proper implementation of enforcement measures.

7. Training & Outreach

- The Investigation Unit provides training and guidance to lobbyists, POH and the public on the Lobbyists' Code of Conduct.

How Much Resources (gross 2024 operating budget): \$1.381 million

Budget at a Glance

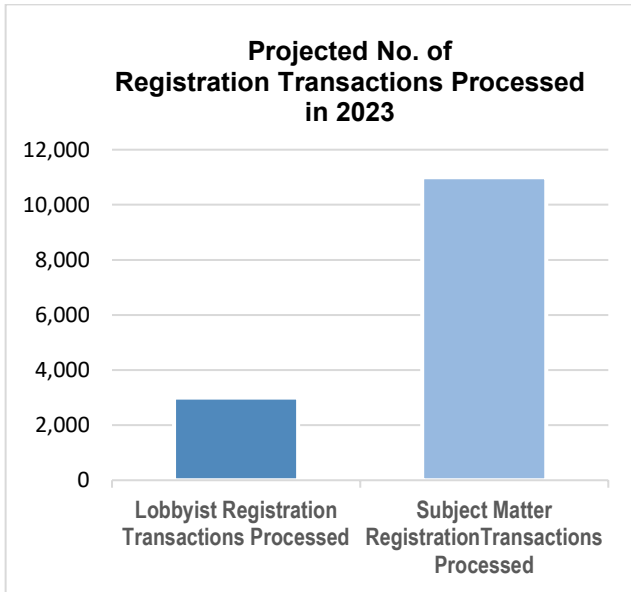
2024 OPERATING BUDGET

<u>\$Million</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Revenues	\$0.0	\$0.0	\$0.0
Gross Expenditures	\$1.4	\$1.4	\$1.4
Net Expenditures	\$1.4	\$1.4	\$1.4
Approved Positions	8.3	8.3	8.3

2024 - 2033 10-YEAR CAPITAL PLAN

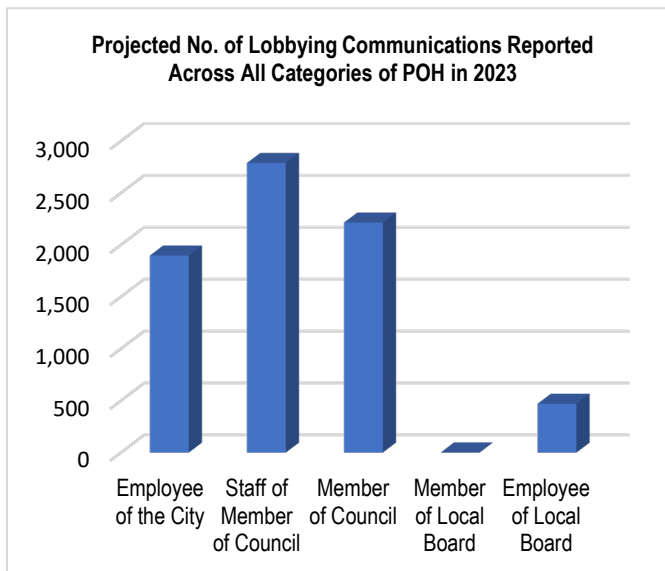
<u>\$Million</u>	<u>2024</u>	<u>2025-2033</u>	<u>Total</u>
Gross Expenditures	\$0.4	\$1.6	\$2.0
Debt	\$0.4	\$1.6	\$2.0

How Well We Are Doing – Behind the Numbers



The TLR's significant outreach and education activities and enforcement activities have contributed to the volume of registrations in the lobbyist registry. By the end of 2023,

- the total number of registration transactions processed by the TLR is estimated to be 14,000;
- the number of lobbyist registration transactions processed is estimated to be 3,000; and
- the number of subject matter registration transactions processed is estimated to be 11,000.



The total number of lobbying communications reported with the all the City's POH are expected/projected to be 8,500 by the end of 2023.

How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
Outcome Measures								
Maintain an online registry of lobbyists and lobbying activities that may be searched by anyone at anytime	<ul style="list-style-type: none"> 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 	95%	97%	98%	98%	●	98%	99%
	<ul style="list-style-type: none"> Provide online, publicly available lobbyist registry (no. of visits to TLR website) 	16,785	17,000	17,000	18,000	N/A	N/A	N/A
Continue improving audit processes of the data in the lobbyist registry to ensure the lobbyist registry contains clean and accurate data	<ul style="list-style-type: none"> Percentage of data reviewed 	90%	90%	90%	98%	●	100%	100%
Provide investigation reports	<ul style="list-style-type: none"> Bring public reports to Council to fulfill enforcement duties Ensure required transparency in lobbying activity 	Ongoing	Ongoing	Ongoing	Ongoing	●	Ongoing	Ongoing
Investigate complaints regarding allegations of breaches of the By-law	<ul style="list-style-type: none"> Early resolution of less egregious matters Prevention and deterrence of breaches of the By-law 	Ongoing	Ongoing	Ongoing	Ongoing	●	Ongoing	Ongoing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
Provide registration advice and support compliance	<ul style="list-style-type: none"> Registered lobbying communications <i>*Volume of Lobbying Communications historically decreases during election years, due to paused Council activities</i> 	9,293	*6,100	9,000	8,500	●	9,000	10,000
	<ul style="list-style-type: none"> Efficacy of the By-law's lobbying transparency requirement 	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	95%	95%	98%	98%	●	98%	98%
Other Measures								
Provide guidance, opinions and interpretation of the By-law to anyone who needs it (Registry Unit)	Provide customer service within 24 hours	95%	95%	98%	98%	●	98%	98%
Provide advice to stakeholders on the By-law (Inquiries and Investigations Unit – “the Investigations Unit”)	Pieces of advice	300	300	300	305	●	300	300
Deliver educational outreach presentations and meetings to public office holders, lobbyists and external organizations	No. of sessions	87	90	110	94	●	110	110

2023 Projection to 2023 Target Comparison

● 100% (MET TARGET) ● 70 – 99% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- As of October 31, 2023, there have been 7,387 communications reported and 11,808 transactions processed.
- We provide ongoing presentations and training sessions to members of the public, lobbyists, external organizations, and City public office holders. In 2023, 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.
- As of October 31, 2023, the Investigations Unit has:
 - provided 305 estimated consultation/pieces of advice to stakeholders
 - provided 15 full advance legal opinions
 - commenced 9 investigations
 - closed 12 inquiries
 - presented 1 inquiry report to Council

Key Challenges and Risks

- Staff retirements and turnover and the need to attract and then retain staff in a competitive job market.
- The current staff complement has not changed since 2009, while the role and workload of the office has grown.
- The marked increase in digital communication and social media in the lobbying space has introduced new challenges in regulating online advocacy efforts, which can be more difficult to monitor and control.
- Developing more meaningful metrics to illustrate the effectiveness of the office; concepts like deterrence and improved compliance are very difficult to show attribution.
- Limited resources are currently allocated to outreach activities, advanced opinions, and consultations, which could otherwise be used for formal investigations. This allocation constraint is affecting the Investigations Unit's ability to handle new cases promptly, leading to prolonged investigative processes. Considering the growing complexity of legal issues and the anticipated expansion of the TLR's enforcement powers, sufficient resources are essential to meet these demands effectively.

Priority Actions

Modernizing the Lobbyist Registry:

The initiation of the Toronto Lobbyist Registry replacement, scheduled for 2024 under the State of Good Repair Project, will concentrate on two pivotal areas for improvement. Firstly, there will be an overhaul of the online lobbyist registration form and internal-facing applications, with the objective of streamlining the registration process, enhancing compliance monitoring, and optimizing registration management. The second facet involves the incorporation of robust data analysis and reporting capabilities, aiming to eliminate manual tracking of statistics and reliance on external sources.

The revamped system is envisioned to facilitate metrics-driven communication, showcasing service effectiveness, implementing accountability measures for monitoring work processes and completion, and tracking lobbyists' behavior and trends. These enhancements are poised to refine registration procedures, fortify compliance measures, bolster data-driven decision-making and establish transparency and efficiency in the management of the lobbyist registry.

Amending Chapter 140, Lobbying (the "Lobbying By-law"):

- The TLR will review and update Schedules A, B and C to the Lobbying By-law. Schedule A and B are organizations and unions exempted from the application of the Lobbying By-law. Schedule C is organizations required to register. It has been several years since a comprehensive review of these schedules has been undertaken. Note the review is a housekeeping exercise and not an exercise in determining the merits of the exemptions.

- The TLR will harmonize Chapter 140, Lobbying, with the anticipated updates slated for 2024 in Chapter 195, Purchasing, and Chapter 71, Financial Control. This harmonization effort will aim to create a cohesive regulatory framework that addresses lobbying activities, purchasing procedures and financial controls in a synchronized manner, fostering a more integrated and streamlined governance structure.
- Finalize and put before Council the amendments that will allow the TLR to impose Administrative Monetary Penalties (AMP). The introduction of AMPs is a strategic move to strengthen enforcement mechanisms and ensure compliance with the Lobbying By-law.

Add, Review and Revise the Lobbying By-law Interpretation Bulletins:

As the By-law and lobbying practices continually evolve, the periodic assessment of interpretation bulletins is imperative to address emerging issues and maintain the efficacy of the regulatory framework. This process involves scrutinizing existing bulletins, identifying areas for improvement, and incorporating updates to reflect the current landscape. The objective is to provide lobbyists, stakeholders, and the public with accurate and comprehensive guidance on navigating the complexities of the Toronto Lobbying By-law. Through this diligent review, the TLR aims to uphold the integrity of the lobbying process, promote ethical conduct, and ultimately enhance public trust in the governance of lobbying activities within Toronto.

Breach Prevention and Inquiries:

The TLR will continue to emphasize the proactive prevention of breaches to safeguard the public interest. While the Investigations Unit's primary goal is to protect the public interest through inquiries, we recognize that the most effective protection lies in the prevention of violations. Offering clear guidance to lobbyists and stakeholders before their interactions with POH occurs serves as a crucial measure in averting contraventions of the By-law. By promoting heightened compliance and subsequently reducing the occurrence of breaches, the TLR ensures optimal utilization of its limited resources. This strategic approach enables the Investigations Unit to focus on a smaller number of complex matters and better serve the public interest.

RECOMMENDATIONS

The Lobbyist Registrar recommends:

1. The 2024 Operating Budget for the Toronto Lobbyist Registrar of \$1.381 million gross and net:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Total Office Budget	1,381.3	0.0	1,381.3

- The 2024 staff complement for the Toronto Lobbyist Registrar of 8.3 positions comprised of 0.0 capital positions and 8.3 operating positions.
2. The 2024 Capital Budget for the Toronto Lobbyist Registrar with cash flows and future year commitments totalling \$1.0 million as detailed by project in [Appendix 5a](#).
 3. The 2025-2033 Capital Plan for the Toronto Lobbyist Registrar totalling \$1.0 million in project estimates as detailed by project in [Appendix 5b](#).

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	
	\$	\$	\$	\$	\$	\$	\$	\$	%
By Service									
Revenues									
Toronto Lobbyist Registrar									N/A
Total Revenues									N/A
Expenditures									
Toronto Lobbyist Registrar	1,181.7	1,313.3	1,183.3	1,313.3	1,381.3		1,381.3	68.0	5.2%
Total Gross Expenditures	1,181.7	1,313.3	1,183.3	1,313.3	1,381.3		1,381.3	68.0	5.2%
Net Expenditures	1,181.7	1,313.3	1,183.3	1,313.3	1,381.3		1,381.3	68.0	5.2%
Approved Positions**	8.3	8.3	N/A	8.3	8.3		8.3	N/A	N/A

*2023 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY DRIVERS

Total 2024 Budget expenditures of \$1.381 million gross reflecting an increase of \$0.068 million in spending above 2023 budget, predominantly arising from:

- Increase in salaries and benefits budget to reflect the full staff complement required to deliver the office's mandate and an adjustment for two additional working days in 2024.
- Increase in services and rents to reflect inflationary increases, annual report design costs, and higher technology costs.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in the Toronto Lobbyist Registrar's 2024 Operating Budget do not have any significant equity impacts.

2024 OPERATING BUDGET KEY COST DRIVERS

The 2024 Net Operating Budget for the Toronto Lobbyist Registrar is \$0.068 million or 5.2% higher than the 2023 Net Budget, when reversing 2023 pandemic costs and applying a zero-base budget approach to all prior year COVID-19 related financial impacts. 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**	
2023 Budget		1,313.3	1,313.3	8.3	N/A
2023 Projection*		1,183.3	1,183.3	N/A	N/A
2023 Budget (excl. COVID)		1,313.3	1,313.3	8.3	N/A
Key Cost Drivers:					
Salary & Benefits					
Base Salaries, benefits and working day adjustments		48.5	48.5		(0.0)
Non-Salary Inflation					
Inflationary impact		3.1	3.1		3.1
Other Changes					
Technology costs		6.9	6.9		
Annual report design cost		9.5	9.5		
Sub-Total - Key Cost Drivers		68.0	68.0		3.1
Affordability Measures:					
Sub-Total - Affordability Measures					
Total 2024 Budget		1,381.3	1,381.3	8.3	3.1
Change from 2023 Budget (excl. COVID) (\$)	N/A	68.0	68.0	N/A	N/A
Change from 2023 Budget (excl. COVID) (%)	N/A	5%	5%	N/A	N/A

*Based on 9 Month Variance

**YoY comparison based on approved positions

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

Increase in salaries & benefits of \$0.049 million to reflect the full staff complement required to deliver the office's mandate and an adjustment for two additional working days in 2024.

Non-Salary Inflation:

Increase in non-salary expenses of \$0.003 million to reflect inflationary adjustments.

Other Changes:

Increase in technology costs related to software license, and annual report design costs for a total of \$ \$0.016 million.

2025 & 2026 OUTLOOKS

Table 3: 2025 and 2026 Outlooks

(In \$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
Revenues			
Total Revenues			
Gross Expenditures			
Base Salaries, benefits and working day adjustments		(0.0)	5.0
Inflationary Impacts		3.1	3.0
Total Gross Expenditures	1,381.3	3.1	8.0
Net Expenditures	1,381.3	3.1	8.0
Approved Positions	8.3		

Key Outlook Drivers

The 2025 Outlook with total gross expenditures of \$1.385 million reflects an anticipated \$0.003 million or 0.22% increase in gross expenditures above the 2024 Operating Budget. The 2026 Outlook expects a further increase of \$0.008 million or 0.58% above 2025 gross expenditures.

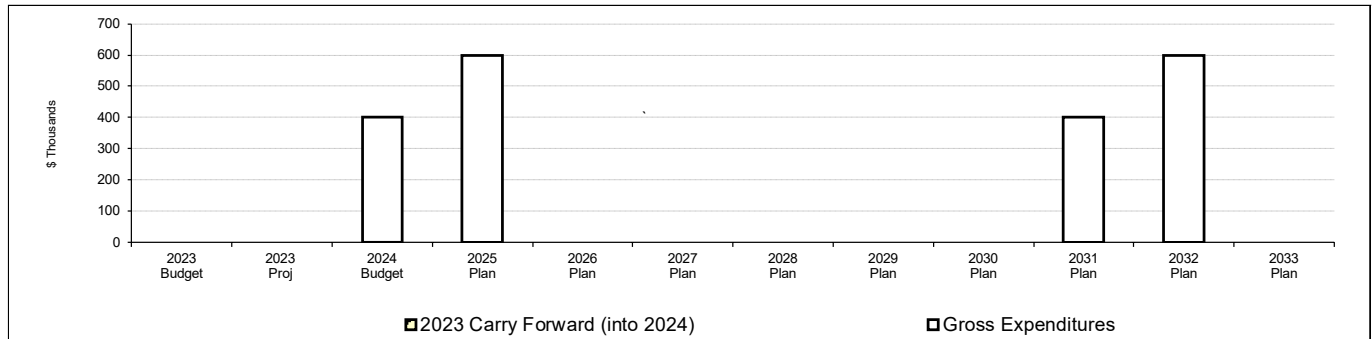
These changes arise from the following:

- Salary and benefit adjustments related to 261 working days in 2025 and 2026 versus 262 working days in 2024 and benefit rate changes for the two outlook years.
- Economic factor adjustments for non-payroll items

2024 – 2033 CAPITAL BUDGET AND PLAN

2024 – 2033 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



In \$000's	2023		2024 Capital Budget and 2025 - 2033 Capital Plan										
	Budget	Projection	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total 10 Year Plan
	Gross Expenditures by Project Category:												
Health & Safety & Legislated SOGR			400	600						400	600		2,000
Service Improvement & Growth													
Total by Project Category			400	600						400	600		2,000
Financing:													
Debt			400	600						400	600		2,000
Reserves/Reserve Funds													
Development Charges													
Provincial													
Federal													
Debt Recoverable													
Other Revenue													
Total Financing			400	600						400	600		2,000

Changes to Existing Projects

(\$0.3 Million)

The 2024-2033 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2024-2032):


- *Lobbyist Registry System SOGR 2024* project cost updated to reflect anticipated project scope and business requirements (\$0.3 million)
- TLR Investigation Case Management System SOGR previously planned in 2026 is no longer required (-\$0.3 million)
- *Lobbyist Registry System SOGR 2031* project cost updated to reflect current cost estimates (\$0.2 million)

Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2024 and 2025-2033 Capital Budget & Plan by project.

2024 – 2033 CAPITAL BUDGET AND PLAN

\$2.0 Million 10-Year Gross Capital Program


IT Infrastructure
\$2.0 M 100%
<i>Lobbyist Registry System SOGR 2024</i> <i>Lobbyist Registry System SOGR 2031</i>

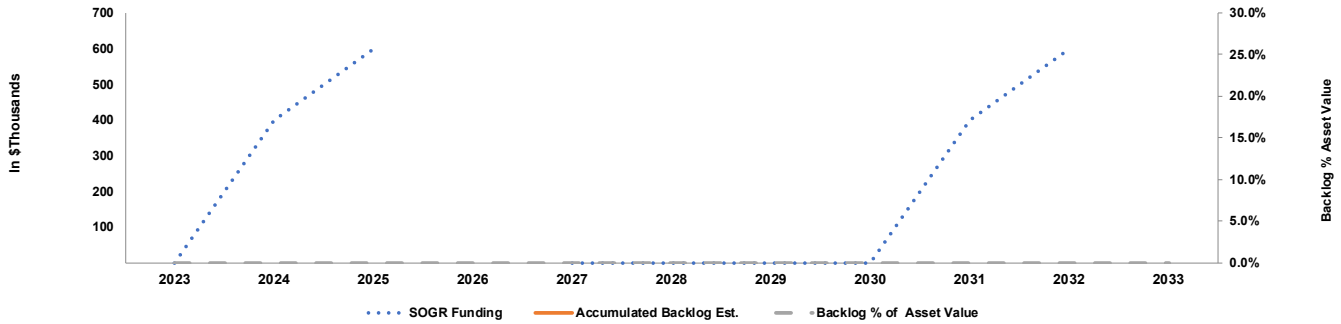
How the Capital Program is Funded

City of Toronto	
\$2.0 M 100%	
Debt	\$ 2.0M

STATE OF GOOD REPAIR (SGR) FUNDING & BACKLOG

The chart below depicts the SOGR funding and accumulated backlog estimates for the key asset with the Toronto Lobbyist Registrar

Chart 2: Total SOGR Funding & Backlog



\$ Thousands	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
SOGR Funding		400	600						400	600	
Accumulated Backlog Est.											
Backlog % of Asset Value	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Asset Value	746	772	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

The 10-Year Capital Plan will dedicate \$2.0 million to SOGR projects for regular upgrades and to extend the useful life of systems. There is no SOGR backlog associated with the Toronto Lobbyist Registrar’s capital asset.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

There is no anticipated operating impact from the Capital Project expected to start in 2024.

APPENDICES

Appendix 1

2024 Operating Budget by Category

Category (in \$000s)	2021	2022	2023	2023	2024	2024	2024	2024	2024
	Actual	Actual	Budget	Projection*	Budget	Budget	Budget	Budget	%
Salaries and Benefits	999.7	1,128.2	1,188.0	1,058.0	1,236.4	48.5	4.1%	178.5	16.9%
Materials & Supplies	8.2	9.5	7.3	7.3	7.6	0.3	3.5%	0.3	3.5%
Equipment	3.7	8.3	12.4	12.4					(100.0%)
Service and Rent	16.3	35.8	118.0	105.6	137.3	19.3	16.4%	31.7	30.0%
Total Gross Expenditures	1,028.0	1,181.7	1,313.3	1,183.3	1,381.3	68.0	5.2%	198.0	16.7%
Net Expenditures	1,028.0	1,181.7	1,313.3	1,183.3	1,381.3	68.0	5.2%	198.0	16.7%

*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

(In \$000s)	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2024 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Lobbyist Registry System SOGR 2024	400	600									1,000		1,000	
Lobbyist Registry System SOGR 2031								400	600		1,000		1,000	
Total Expenditures (including carry forward from 2023)	400	600						400	600		2,000		2,000	

*Information above includes full project / sub-project 2024-2033 Budget and Plan cash flows.

Appendix 5a

2024 Cash Flow and Future Year Commitments Including Carry Forward Funding

(In \$000s)	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total 2024 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
Lobbyist Registry System SOGR 2024	400	600									1,000			1,000
Total Expenditures (including carry forward from 2023)	400	600									1,000			1,000

Appendix 5b

2025 - 2033 Capital Plan

(In \$000s)	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2025 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Lobbyist Registry System SOGR 2031							400	600		1,000		1,000	
Total Expenditures							400	600		1,000		1,000	

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

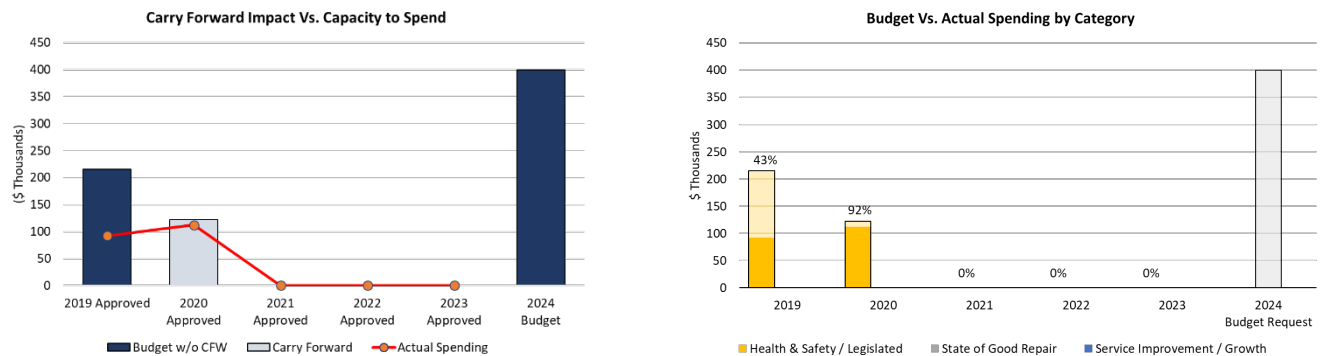
Appendix 7

Capacity to Spend Review

The 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten-year capital plan. A review was undertaken to ensure budgets align with the Toronto Lobbyist Registrar’s ability to spend and the markets capacity to deliver.

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 3 below) as well as the level of projected 2023 underspending that will be carried forward into 2024 to complete capital work.

Chart 3 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

As part of the 2024-33 Capital Budget and Plan, new cash-flow is being requested for the Lobbyist Registrar System SOGR 2024 project and there is no carry forward amount from previous years.

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).