

# 2025 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](mailto: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.*

For further information about the Toronto Lobbyist Registrar, please visit [Lobbyist Registrar – City of Toronto](#).

#### Toronto Lobbyist Registrar:

**Stephen Littlejohn**

Lobbyist Registrar

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## What Service We Provide

### Transparency

#### Who We Serve:

The public, 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 2025 operating budget): \$1.420 million**

## Budget at a Glance

### 2025 OPERATING BUDGET

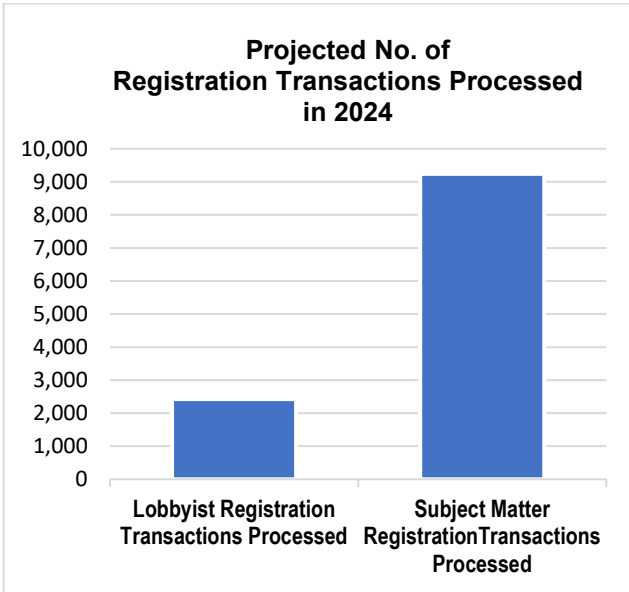
<u>\$Million</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues	\$0.0	\$0.0	\$0.0
Gross Expenditures	\$1.4	\$1.5	\$1.5
Net Expenditures	\$1.4	\$1.5	\$1.5
Approved Positions	8.3	8.3	8.3

### 2025 - 2034 10-YEAR CAPITAL PLAN

<u>\$Million</u>	<u>2025</u>	<u>2026-2034</u>	<u>Total</u>
Gross Expenditures	\$0.7	\$1.0	\$1.7
Debt	\$0.7	\$1.0	\$1.7

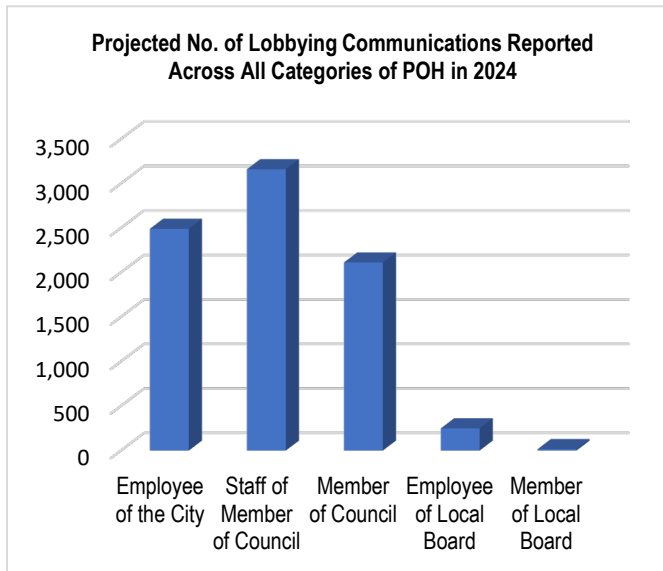
Note: Includes 2024 carry forward funding

## 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 2024,

- the total number of registration transactions processed by the TLR is estimated to be 13,683.
- 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 9,169 by the end of 2024.

## How Well We Are Doing

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
<b>Outcome Measures</b>								
Maintain an online Registry of lobbyists and lobbying activities that may be searched by anyone at anytime	<ul style="list-style-type: none"> <li>Provide online, publicly available lobbyist registry (no. of visits to TLR website)</li> </ul>	17,000	19,677	18,000	18,500	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"> <li>Percentage of data reviewed</li> </ul>	90%	90%	90%	90%	●	100%	100%
Provide investigation reports	<ul style="list-style-type: none"> <li>Bring public reports to Council to fulfill enforcement duties.</li> <li>Ensure required transparency in lobbying activity</li> </ul>	Ongoing	Ongoing	Ongoing	Ongoing	●	Ongoing	Ongoing
Investigate complaints regarding allegations of breaches of the By-law	<ul style="list-style-type: none"> <li>Early resolution of less egregious matters</li> <li>Prevention and deterrence of breaches of the By-law</li> </ul>	Ongoing	Ongoing	Ongoing	Ongoing	●	Ongoing	Ongoing
Provide registration advice and support compliance	<ul style="list-style-type: none"> <li>Registered lobbying communications <i>*Volume of Lobbying Communications historically decreases during election years, due to paused Council activities</i></li> </ul>	*6,100	8,756	9,000	9,100	●	9,000	10,000
	<ul style="list-style-type: none"> <li>Efficacy of the By-law's lobbying transparency requirement</li> </ul>	Ongoing	Ongoing	Ongoing	Ongoing	●	Ongoing	Ongoing

**2024 Projection to 2024 Target Comparison**

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

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
<b>Service Level Measures</b>								
Maintain an online registry of lobbyists and lobbying activities that may be searched by anyone at anytime	<ul style="list-style-type: none"> <li>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</li> </ul>	97%	97%	98%	95%	●	98%	99%
<b>Other Measures</b>								
Provide guidance, opinions, and interpretation of the By-law to anyone who needs it (Registry Unit)	<ul style="list-style-type: none"> <li>Provide customer service within 24 hours</li> </ul>	95%	95%	98%	95%	●	98%	98%
Provide advice to stakeholders on the By-law (Inquiries and Investigations Unit – “the Investigations Unit”)		300	300	300	300	●	300	300
Deliver educational outreach presentations and meetings to public office holders, lobbyists, and external organizations		87	90	110	95	●	110	110

**2024 Projection to 2024 Target Comparison**

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

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- As of October 31, 2024, there have been 7,898 communications reported and 11,667 transactions processed.
- We provide ongoing presentations and training sessions to members of the public, lobbyists, external organizations, and City public office holders. In 2024, an estimated 95 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, 2024, the Investigations Unit has:
  - provided 300 estimated consultation/pieces of advice to stakeholders.
  - provided 10 full advance legal opinions.
  - commenced 6 investigations.
  - closed 8 inquiries.

### Key Challenges and Risks

- Managing the use of AI in lobbying, which enables hyper-personalized, scalable, and potentially opaque communications, posing challenges for transparency, accountability, and compliance with ethical standards.
- Enhancing metrics to effectively demonstrate the office's impact, with a focus on addressing the challenges of attributing outcomes like deterrence and improved compliance to specific actions.
- Managing the growing complexity of procurement lobbying as stakeholders engage through multiple channels, making it harder to monitor, enforce, and ensure consistent compliance with the Lobbying By-law.
- Ensuring consistent and effective enforcement of the Lobbying By-law in the face of evolving lobbying strategies, including the use of informal networks (such as advocacy groups, or even social media influencers) that complicate transparency and accountability.
- Managing the increasing complexity of lobbying activities related to the city's diverse and high-profile development projects, where multiple stakeholders, including developers, community groups, and public officials, are involved, making it challenging to ensure transparency and compliance with the Lobbying By-law.

### Priority Actions

#### Modernizing the Lobbyist Registry

The modernization of the Toronto Lobbyist Registry remains a top priority in the coming year, continuing the work initiated under the State of Good Repair Project. Efforts will focus on two key areas of improvement. First, a complete overhaul of the online lobbyist registration form and internal applications will streamline the registration process, improve compliance monitoring, and enhance overall management. The second area of focus will be the integration of advanced data analysis and reporting capabilities, eliminating manual tracking, and reducing reliance on external sources.

These upgrades will enable a more data-driven approach to communication, improve service effectiveness, implement stronger accountability measures, and provide tools for tracking trends in lobbyist behavior. The refreshed system will support better decision-making, ensure transparency, and drive efficiency, further strengthening compliance and enhancing the management of the lobbyist registry.

**Finalizing Amendments for Administrative Monetary Penalties (AMPs)**

The amendments to enable the TLR to impose Administrative Monetary Penalties (AMPs) will be finalized and presented to Council in the coming year. The introduction of AMPs is a critical step in enhancing enforcement capabilities, ensuring greater compliance with the Lobbying By-law, and reinforcing the integrity of the registry. This strategic measure aims to provide a more effective tool for addressing violations and promoting accountability in the lobbying process.

**Breach Prevention and Inquiries:**

Preventing breaches remains a key focus for the TLR as part of its commitment to protecting the public interest. While inquiries conducted by the Investigations Unit play an important role, the most effective safeguard is preventing violations before they occur. To achieve this, the TLR will continue providing clear and proactive guidance to lobbyists and stakeholders ahead of their interactions with POH. By reducing the likelihood of By-law contraventions, this approach enhances compliance, conserves resources, and allows the Investigations Unit to prioritize complex cases, further strengthening public trust and accountability.

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## RECOMMENDATIONS

The Lobbyist Registrar recommends:

1. The 2025 Operating Budget for Toronto Lobbyist Registrar of \$1.420 million gross and net:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
<b>Total Office Budget</b>	<b>\$1,420.0</b>	<b>\$0.0</b>	<b>\$1,420.0</b>

- The 2025 staff complement for Toronto Lobbyist Registrar of 8.3 positions comprised of 0.0 capital positions and 8.3 operating positions.
2. The 2025 Capital Budget for Toronto Lobbyist Registrar with cash flows and future year commitments totaling \$0.730 million as detailed by project in [Appendix 5a](#).
  4. The 2026-2034 Capital Plan for Toronto Lobbyist Registrar totalling \$1.0 million in project estimates as detailed by project in [Appendix 5b](#).

# **2025 OPERATING BUDGET**

## 2025 OPERATING BUDGET OVERVIEW

**Table 1: 2025 Operating Budget by Service**

(In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Base Budget	2025 New / Enhanced	2025 Budget	Change v. 2024 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Toronto Lobbyist Registrar			(0.1)					N/A
<b>Total Revenues</b>			(0.1)					N/A
<b>Expenditures</b>								
Toronto Lobbyist Registrar	1,116.2	1,431.2	931.1	1,420.0		1,420.0	(11.2)	(0.8%)
<b>Total Gross Expenditures</b>	<b>1,116.2</b>	<b>1,431.2</b>	<b>931.1</b>	<b>1,420.0</b>		<b>1,420.0</b>	<b>(11.2)</b>	<b>(0.8%)</b>
<b>Net Expenditures</b>	<b>1,116.2</b>	<b>1,431.2</b>	<b>931.2</b>	<b>1,420.0</b>		<b>1,420.0</b>	<b>(11.2)</b>	<b>(0.8%)</b>
<b>Approved Positions**</b>	<b>8.3</b>	<b>8.3</b>	<b>8.3</b>	<b>8.3</b>		<b>8.3</b>		

\* 2024 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

### KEY DRIVERS

**Total 2025 Budget** expenditures of \$1.420 million gross reflects a decrease of \$0.011 million in spending below 2024 budget, predominantly related to:

- Decrease in salaries and benefits budget to reflect anticipated actual requirements, adjustments for one less working day in 2025 and benefit changes.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in Toronto Lobbyist Registrar's 2025 Operating Budget do not have any significant equity impacts.

**2025 OPERATING BUDGET KEY COST DRIVERS**

The 2025 Net Operating Budget for Toronto Lobbyist Registrar \$1.420 million is \$0.011 million or 0.8% lower than the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

**Table 2: 2025 Key Cost Drivers**

(In \$000s)	2025				2026 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
2024 Projection*	(0.1)	931.1	931.2	8.3	N/A
2024 Budget		1,431.2	1,431.2	8.3	N/A
<b>Key Cost Drivers:</b>					
<b>Salary &amp; Benefits</b>					
Base salary, performance pay, benefits and working day adjustments		(11.2)	(11.2)		27.6
<b>Non-Salary Inflation</b>					
Inflationary adjustment		2.8	2.8		2.8
<b>Sub-Total - Key Cost Drivers</b>		<b>(8.4)</b>	<b>(8.4)</b>		<b>30.4</b>
<b>Sub-Total - Affordability Measures</b>		<b>(2.8)</b>	<b>(2.8)</b>		
<b>Sub-Total - Base Budget</b>		<b>1,420.0</b>	<b>1,420.0</b>	<b>8.3</b>	<b>30.4</b>
<b>Sub Total 2025 New / Enhanced</b>					
<b>2025 Budget</b>		<b>1,420.0</b>	<b>1,420.0</b>	<b>8.3</b>	
<b>Change from 2024 Budget (\$)</b>		<b>(11.2)</b>	<b>(11.2)</b>		<b>N/A</b>
<b>Change from 2024 Budget (%)</b>	<b>N/A</b>	<b>(0.8%)</b>	<b>(0.8%)</b>		<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

**Key Base Drivers:**

**Salaries & Benefits:**

Decrease in salaries and benefits budget to reflect anticipated actual requirements, adjustments for one less working day in 2025 and benefit changes.

**Non-Salary Inflation:**

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

**Affordability Measures:**

**Table 3: Offsets and Efficiencies**

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2025				2026 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Reduce non-salary expense budget as a result of line-by-line review	Line By Line	None		(2.8)	(2.8)				
<b>Total Affordability Measures</b>				<b>(2.8)</b>	<b>(2.8)</b>				

## 2026 & 2027 OUTLOOKS

Table 5: 2026 and 2027 Outlooks

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
<b>Revenues</b>			
<b>Total Revenues</b>			
<b>Gross Expenditures</b>			
Base salary, performance pay and benefits adjustments		27.6	22.6
Inflationary Impacts		2.8	2.9
<b>Total Gross Expenditures</b>	<b>1,420.0</b>	<b>30.4</b>	<b>25.5</b>
<b>Net Expenditures</b>	<b>1,420.0</b>	<b>30.4</b>	<b>25.5</b>
<b>Approved Positions</b>	<b>8.3</b>		

\*\*YoY comparison based on approved positions

### Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$1.450 million reflects an anticipated \$0.030 million or 2.14% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects a further increase of \$0.026 million or 1.76% above 2026 gross expenditures.

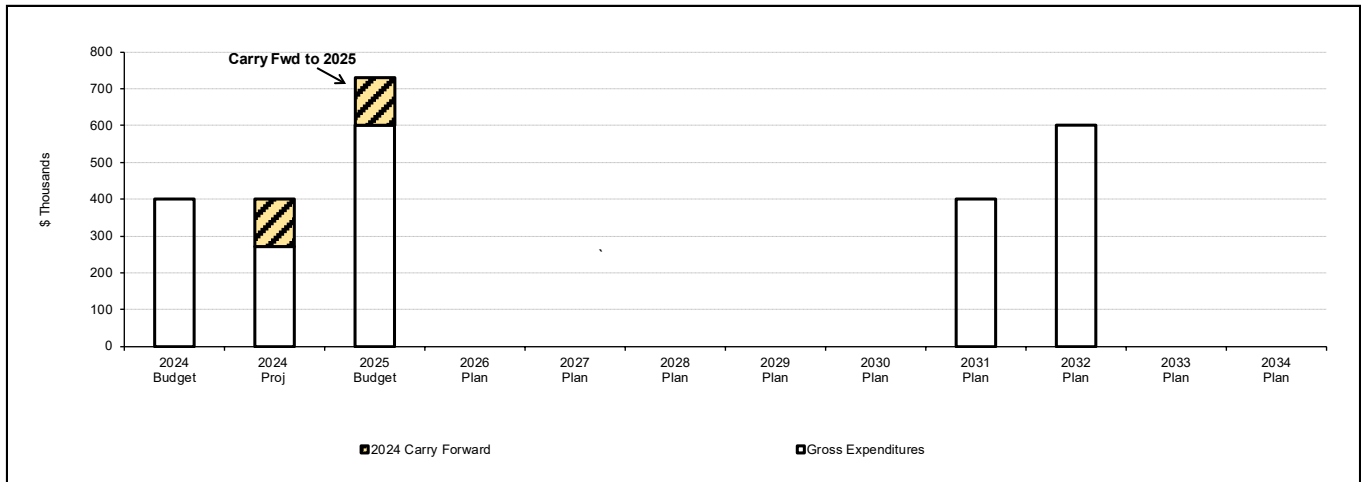
These changes arise from the following:

- Salaries and benefits adjustments related to pay for performance and benefit rate changes.
- Economic factor adjustments for non-salary expenditure items.

# **2025 – 2034 CAPITAL BUDGET AND PLAN**

**2025 – 2034 CAPITAL BUDGET & PLAN OVERVIEW**

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



		2025 Capital Budget and 2026 - 2034 Capital Plan												
		2024		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total 10 Year Plan
(In \$000s)		Budget	Projection											
<b>Gross Expenditures by Project Category:</b>														
	SOCR	400	270	730						400	600			1,730
	<b>Total by Project Category</b>	<b>400</b>	<b>270</b>	<b>730</b>						<b>400</b>	<b>600</b>			<b>1,730</b>
<b>Financing:</b>														
	Debt	400	270	730						400	600			1,730
	<b>Total Financing</b>	<b>400</b>	<b>270</b>	<b>730</b>						<b>400</b>	<b>600</b>			<b>1,730</b>

**Project Updates**  
(\$0.0 Million)

There are no changes to the approved 2024-2033 Capital Budget and Plan.

**New Projects**  
(\$0.0 Million)


There are no new projects proposed in the 2025 to 2034 Capital Budget and Plan.

**Note:**

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2025 and 2026-2034 Capital Budget & Plan by project.

**2025 – 2034 CAPITAL BUDGET AND PLAN**

**\$1.7 Million 10-Year Gross Capital Program**


<b>IT Infrastructure</b>
<b>\$1.7 M</b> <b>100%</b>
<i>Lobbyist Registry System SOGR 2024</i> <i>Lobbyist Registry System SOGR 2031</i>

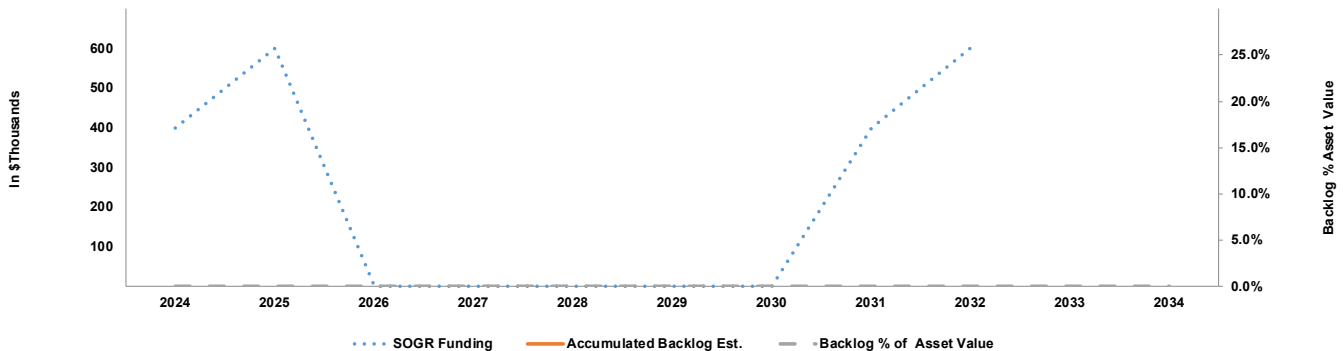
**How the Capital Program is Funded**

City of Toronto	
<b>\$1.7 M</b> <b>100%</b>	
Debt	\$ 1.7 M

**STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG**

The chart below depicts the SOGR funding and accumulated backlog estimates for key asset classes:

**Chart 2: Total SOGR Funding & Backlog**



\$ Thousands	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>SOGR Funding</b>	400	600						400	600		
<b>Accumulated Backlog Est.</b>											
<b>Backlog % of Asset Value</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total Asset Value</b>	772	1,000	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 \$1.7 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.



# APPENDICES

## Appendix 1

### 2025 Operating Budget by Category

Category (In \$000s)	2022	2023	2024	2024	2025	2025 Change from	
	Actual	Actual	Budget	Projection*	Budget	2024 Budget	
	\$	\$	\$	\$	\$	\$	%
Sundry and Other Revenues				(0.1)			
<b>Total Revenues</b>				<b>(0.1)</b>			
Salaries and Benefits	1,128.2	1,056.7	1,286.3	869.0	1,275.1	(11.2)	(0.9%)
Materials & Supplies	9.5	10.8	7.6	6.8	9.9	2.3	31.0%
Equipment	8.3	13.2					
Service and Rent	35.8	35.6	137.3	55.3	135.0	(2.3)	(1.7%)
<b>Total Gross Expenditures</b>	<b>1,181.7</b>	<b>1,116.2</b>	<b>1,431.2</b>	<b>931.1</b>	<b>1,420.0</b>	<b>(11.2)</b>	<b>(0.8%)</b>
<b>Net Expenditures</b>	<b>1,181.7</b>	<b>1,116.2</b>	<b>1,431.2</b>	<b>931.2</b>	<b>1,420.0</b>	<b>(11.2)</b>	<b>(0.8%)</b>

\*Projection based on 9 Month Variance

## **Appendix 2**

### **Summary of 2025 Service Changes**

N/A

## **Appendix 3**

### **Summary of 2025 New / Enhanced Service Priorities Included in Budget**

N/A

## **Appendix 4**

### **Operating Program Provincial/Federal Funding Streams by Program**

N/A

### Appendix 5

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

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2025 - 2034 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Lobbyist Registry System SOGR 2024	730										730		730	
Lobbyist Registry System SOGR 2031							400	600			1,000		1,000	
<b>Total Expenditures (including carry forward from 2024)</b>	<b>730</b>						<b>400</b>	<b>600</b>			<b>1,730</b>		<b>1,730</b>	

### Appendix 5a

#### 2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	Total 2025 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
Lobbyist Registry System SOGR 2024	730										730	730		
<b>Total Expenditures (including carry forward from 2024)</b>	<b>730</b>										<b>730</b>	<b>730</b>		

### Appendix 5b

#### 2026 - 2034 Capital Plan

Projects (In \$000s)	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2026 - 2034 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Lobbyist Registry System SOGR 2031						400	600			1,000		1,000	
<b>Total Expenditures</b>						<b>400</b>	<b>600</b>			<b>1,000</b>		<b>1,000</b>	

## Appendix 6

### Reporting on Major Capital Projects: Status Update

N/A

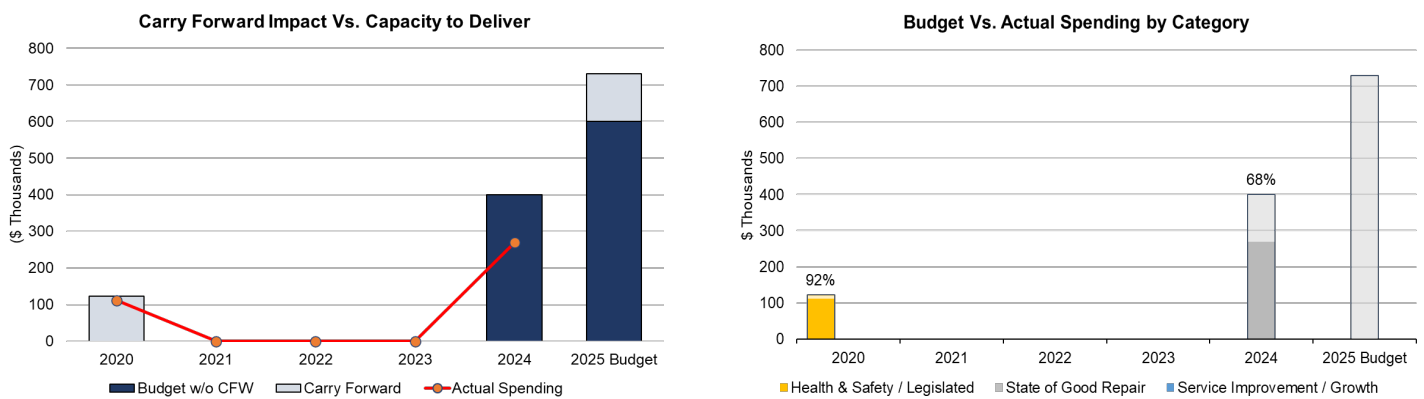
## Appendix 7

### Capacity to Deliver Review

The 10-year Plan has been developed with consideration of historically demonstrated capacity to deliver within any given year of a 10-year plan. In addition, a review was undertaken to ensure budgets align with the capacity available in the market to deliver on capital projects and assets.

The key component in determining an appropriate level of annual cash flow includes evaluating historical capacity to deliver by project categories (Chart 3 below) and assessing projected 2024 underspending that will be carried forward into the 2025 capital budget and plan.

**Chart 3 – Capacity to Deliver**



### Impact of Capacity to Deliver Review on the 10-Year Plan

Based on the review of historical capital spending and an assessment of capacity to deliver, \$0.130 million from the approved 2024 cash flow is being requested to be carried forward to 2025.

## **Appendix 8**

### **Summary of Capital Delivery Constraints**

N/A

## **Appendix 9**

### **Capital Program Provincial/Federal Funding Streams by Project**

N/A

## **Appendix 10**

### **Inflows and Outflows to/from Reserves and Reserve Funds**

N/A

## Appendix 11

### Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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