

# 2025 Budget Notes

## City Clerk's Office

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### Description

The City Clerk's Office provides the foundation for municipal government in Toronto. They deliver more than 70 types of services from over 30 locations across the City. Most services are prescribed in more than 60 distinct pieces of legislation including the *City of Toronto Act 2006*, *Vital Statistics Act*, *Assessment Act* and *Planning Act*. The City Clerk has broad and independent authority under the *Municipal Elections Act* to deliver elections and by-elections.

The City Clerk's Office is responsible for providing the tools, systems and resources required to support its mission, strategic priorities, and the delivery of core services:

- Elect Government,
- Make Government Work, and
- Open Government.

As a shared service, the City Clerk's Office also supports the Mayor's Office, Councillors' Offices and the Offices of the City's four Accountability Officers – the Auditor General, Integrity Commissioner, Lobbyist Registrar, and Ombudsman Toronto, as independent officers.

### Why We Do It

To build public trust and confidence in local government, and ensure that:

- Toronto municipal government is democratically elected through open, fair and accessible elections.
- Elected officials, City officials and the public can participate in a transparent, accessible, and democratic Council decision-making process.
- The public has timely, reliable, transparent and accurate access to City information, except where protected by privacy laws.

*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 City Clerk's Office, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/city-clerks-office/>

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## What Service We Provide

### **Elect Government**

**Who We Serve:** The public, candidates and electors, other governments, third-party advertisers.

**What We Deliver:** Manage and conduct all aspects of local government elections whenever one is required and in compliance with legislation.

**How Much Resources (gross 2025 operating budget):** \$9.1 million

### **Make Government Work**

**Who We Serve:** The public, City Council and its Members, Accountability Officers, other governments, Toronto Public Service, City agencies and corporations, community and international organizations.

**What We Deliver:** Manage government's decision-making process, provide government and official services, and deliver provincially delegated services.

**How Much Resources (gross 2025 operating budget):** \$35.9 million

### **Open Government**

**Who We Serve:** The public, City Council and its Members, Toronto Public Service, City agencies and corporations, other governments, the media.

**What We Deliver:** Manage City information through its lifecycle, support the City's digitization goals and initiatives, provide access to City information and give privacy advice.

**How Much Resources (gross 2025 operating budget):** \$13.7 million

## Budget at a Glance

### 2025 OPERATING BUDGET

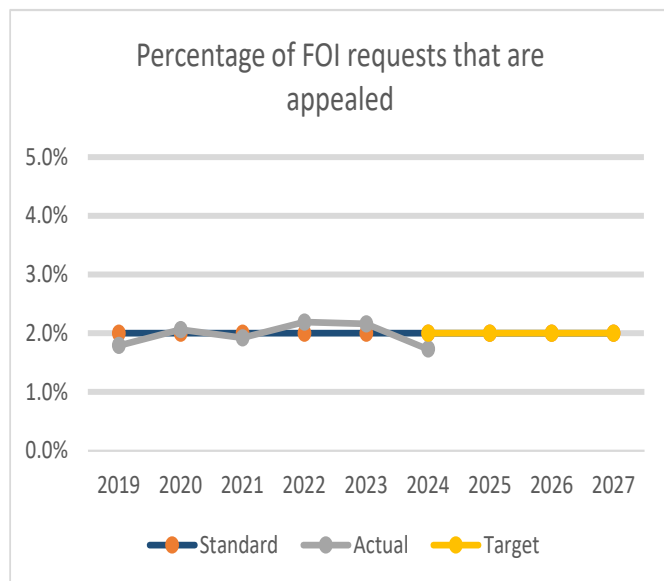
<u>\$Million</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues	\$19.9	\$34.8	\$17.0
Gross Expenditures	\$58.7	\$76.2	\$59.2
Net Expenditures	\$38.8	\$41.4	\$42.2
Approved Positions	393.0	376.0	368.0

### 2025 - 2034 10-YEAR CAPITAL PLAN

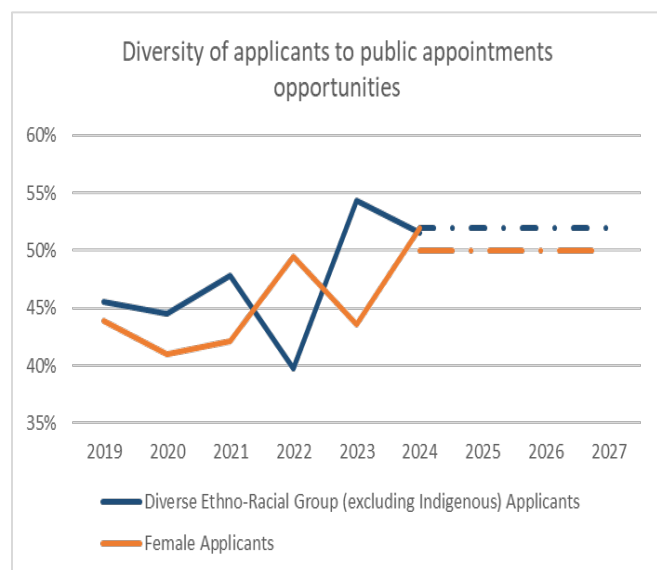
<u>\$Million</u>	<u>2025</u>	<u>2026-2034</u>	<u>Total</u>
Gross Expenditures	\$4.7	\$32.5	\$37.2
Debt	\$1.6	\$14.3	\$15.8

Note: Includes 2024 carry forward funding

## How Well We Are Doing – Behind the Numbers



- The City Clerk's Office uses the percentage of Freedom of Information (FOI) requests that are appealed as a measure of requester satisfaction with our responses.
- Providing access to information is a cornerstone of open government and democratic principles. At times, the City does not release information because it meets exclusion criteria defined in the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA).
- Appeals to the Information and Privacy Commissioner are made by members of the public when they disagree with the City's decisions.
- The overwhelming majority of the time, requesters and third parties are satisfied with the City's responses under MFIPPA. This means that City staff are consistently making appropriate decisions when assessing information for release to the public.



- The City Clerk's Office (CCO) recognizes that the City is best served by boards, committees, and tribunals that collectively reflect the diversity of the communities they serve and is responsible for administering the Public Appointments Policy and advancing equity, diversity, and openness in the public appointment process.
- The City Clerk's Office invites all applicants to City boards, committees, and tribunals to complete a voluntary, confidential survey to help measure diversity in the City's public appointments. Applicant socio-demographic categories tracked include gender, age, ethnicity/race, Indigeneity, sexual orientation, and disability. The work done to reflect the diversity of the City is updated quarterly on the Public Appointments Diversity Dashboard.
- The City Clerk's Office connects with professional, community organizations and City partners to increase awareness of public appointment opportunities and recruit diverse, highly skilled candidates for City boards, committees, and tribunals. Since the pandemic, outreach strategies have included more online and digital communications including virtual information sessions, and targeted outreach through LinkedIn and social media.
- The City Clerk's Office recognizes that reducing barriers to public appointment opportunities and participation in local government is an ongoing and evolving endeavour and remains responsive to Council direction as an active partner in the City's equity initiatives.

## How Well We Are Doing

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
<b>Outcome Measures</b>								
<b>Make Government Work</b>	# of public interactions in the decision-making process including deputations, communications, agenda subscriptions, social media subscribers, meeting viewers	107,452*	129,071	120,000	130,075	●	120,000	120,000
<b>Open Government</b>	% of Freedom of Information requests that are appealed with the Provincial Information Privacy Commissioner	1.92%	2.16%	2.00%	1.73%	●	2.00%	2.00%
<b>Elect Government</b>	Election Readiness	100%	100%	100%	100%	●	100%	100%

\* 2022 marked the end of the 2018 to 2022 term of Council, and fewer meetings of Council committees and City Council due to the municipal election in October.

### 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>								
<b>Make Government Work</b>	% of meeting agendas and decision documents published according to timelines	100%	100%	100%	100%	●	100%	100%
<b>Make Government Work</b>	% of female applicants to public appointments opportunities	49.5%	43.9%	50%	41%	●	50%	50%
<b>Make Government Work</b>	% of diverse ethno-racial group applicants to public appointments opportunities. <i>* This does not include applicants who identify as being Indigenous.</i>	39.7%	48.0%	52%	52%	●	52%	52%
<b>Open Government</b>	% of Freedom of Information requests completed within legislated timelines	48%	52%	70%	56%	●	70%	70%
<b>Open Government</b>	# of City of Toronto staff trained in protecting privacy	23,000	26,000	23,000	27,000	●	23,000	23,000
<b>Open Government</b>	# of information policy tools completed	10	10	8	6	●	8	8

**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

- Planned and delivered a by-election to fill the vacancy in the Office of Councillor, Ward 15; oversaw office operations during transition period; and on-boarded new Member of City Council.
- Facilitated democratic decision-making through planning, staging and recording 396 meetings of City Council, its committees and boards as well as the issuance and publication of 22 Mayoral Decisions.
- Recruited candidates to fill over 85 public member positions on boards, tribunals and advisory bodies.
- Consolidated the Human Resources Management and Ethical Framework for Members Staff.
- Advanced information management capabilities and connections in the organization by processing about 3,000 Freedom of Information requests, hosting Federal, Provincial and Territorial archivists and privacy specialists at the Toronto Archives, producing updated policies, standards and guidelines to support enterprise-wide initiatives, supporting divisions with records management for ModernTO and conducting hundreds of information collection consultations to protect personal information.
- Increased engagement with Indigenous, Black and equity deserving communities to meaningfully acknowledge and recognize the days of observance that are important to them through ceremonies, Toronto Sign lightings, and flag raisings. These opportunities allowed more inclusivity and animation of City Hall and other civic spaces post-pandemic.
- Transitioned successfully the International Alliance program from Economic, Development and Culture (EDC) establishing Strategic Protocol and External Relations (SPER) as a corporate leader in international relations and the delivery of a pilot corporate tour program as part of the development of a public education program.

### Key Challenges and Risks

- Manage changes to the *Planning Act*, *Heritage Act* and Ontario Land Tribunal as they pertain to the duties of the City Clerk, accurately and without compromising the rights of all stakeholders.
- Increased requests for program delivery from public and elected officials for ceremonies, recognition and honouring of days of observance for Indigenous, Black and equity deserving communities to meet City's equity commitments including the Reconciliation and the Confronting Anti-Black Racism action plans.
- Complexities of international issues with local communities and increased issues management due to changing geopolitical landscape locally with increasing political and cultural sensitivity impacted ceremonies and community recognition.
- Artificial intelligence is continuing to dominate technology spaces. Defining tactics and strategies to partner with Technology Services Division to educate City officials on the risks of AI and balance use with legislative obligations.

### Priority Actions

- Advance operational planning, partnership development, and technological and staffing readiness for delivery of the 2026 municipal election.
- Provide effective meeting management, both in hybrid and in-person format, for Council, its committees and boards while also supporting newly established decision and advisory bodies.
- Advance City-wide strategies to support equity deserving groups through the public appointments process by reducing barriers to application, implementing targeted outreach efforts, and bringing forward a Municipal Diversity Plan as required by the Community Safety and Policing Act.
- Continue to modernize policies related to Members of Council office operations (e.g. job descriptions for Members' staff).
- Significantly improve the City's compliance with statutory timelines for responding to Freedom of Information requests, continue to grow the City's Archival programming and partnerships with community organizations, and integrate privacy screening and privacy impact assessment functions into Corporate Information Management Services to align privacy functions.
- Build out pilot civil weddings service to further develop a more robust program and model.
- Identify further opportunities to modernize SPER Client Services programs to include the development of a community recognition program which allows the City to acknowledge and recognize dates of observance that are important to residents, and in a manner that is inclusive and with political and cultural sensitivity.
- Continue to engage communities through a public education program to mitigate locally the global trends of public mistrust and non-confidence in local governments, rise in mis/disinformation, and decrease in civic engagement; and increase involvement in international relations activities including the transition of the International Alliance Program (EDC) Division.

## CITY STAFF PREPARED BUDGET

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

1. The 2025 Operating Budget for City Clerk's Office of \$58.743 million gross, \$19.910 million revenue and \$38.833 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Elect Government	9,078.1	9,078.1	0.0
Make Government Work	35,921.9	9,375.8	26,546.1
Open Government	13,742.8	1,455.8	12,287.1
<b>Total Program Budget</b>	<b>58,742.8</b>	<b>19,909.7</b>	<b>38,833.2</b>

- The 2025 staff complement for City Clerk's Office of 393.0 positions comprised of 21.4 capital positions and 371.6 operating positions.
2. The 2025 Capital Budget for the City Clerk's Office with cash flows and future year commitments totaling \$7.447 million as detailed by project in [Appendix 5a](#).
  3. The 2026-2034 Capital Plan for the City Clerk's Office totalling \$29.735 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>								
Elect Government	18,180.6	7,549.5	6,419.5	9,078.1		9,078.1	1,528.5	20.2%
Make Government Work	9,610.7	8,603.4	8,493.4	9,375.8		9,375.8	772.4	9.0%
Open Government	1,064.1	1,574.0	1,329.9	1,455.8		1,455.8	(118.2)	(7.5%)
<b>Total Revenues</b>	<b>28,855.5</b>	<b>17,726.9</b>	<b>16,242.8</b>	<b>19,909.7</b>		<b>19,909.7</b>	<b>2,182.8</b>	<b>12.3%</b>
<b>Expenditures</b>								
Elect Government	18,291.6	7,549.5	6,419.5	9,078.1		9,078.1	1,528.5	20.2%
Make Government Work	32,479.5	34,906.1	34,281.1	35,519.8	402.1	35,921.9	1,015.9	2.9%
Open Government	12,000.6	13,702.3	12,773.2	13,742.8		13,742.8	40.5	0.3%
<b>Total Gross Expenditures</b>	<b>62,771.7</b>	<b>56,157.9</b>	<b>53,473.8</b>	<b>58,340.7</b>	<b>402.1</b>	<b>58,742.8</b>	<b>2,584.9</b>	<b>4.6%</b>
<b>Net Expenditures</b>	<b>33,916.2</b>	<b>38,431.0</b>	<b>37,231.0</b>	<b>38,431.0</b>	<b>402.1</b>	<b>38,833.2</b>	<b>402.1</b>	<b>1.0%</b>
<b>Approved Positions**</b>	<b>369.9</b>	<b>370.5</b>	<b>N/A</b>	<b>388.0</b>	<b>5.0</b>	<b>393.0</b>	<b>22.5</b>	<b>6.1%</b>

\* 2024 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

## KEY DRIVERS

**Total 2025 Budget** expenditures of \$58.743 million gross reflects an increase of \$2.585 million in spending above 2024 budget, predominantly arising from:

- Increase in expenditures for pre-2026 Municipal Election activities, Toronto District School Board Ward 11 By-Election and capital project requirements (net \$0 impact).
- Salary and benefits adjustments primarily from contractual obligations.
- New and enhanced priorities to support more meetings for Council committees, advisory and decision bodies, and for enhanced community engagement and public education.

## EQUITY IMPACTS OF BUDGET CHANGES

**Positive equity impacts:** The changes in City Clerk's Office's 2025 Operating Budget have positive equity impacts.

The request for additional staffing resources to support existing and new decision bodies established by City Council will have a medium positive overall equity impact. Indigenous, Black and equity deserving communities' access to city information, civic engagement and community participation will be positively impacted as the City Clerk's Office will be able to schedule and support the additional public meetings in which Indigenous, Black and equity deserving communities engage with their elected and appointed officials on issues that affect them.

The request to enhance community engagement and public education for Toronto's diverse communities will have a high positive overall equity impact. The City, Mayor and Councillors will be able to better recognize and acknowledge communities on the days of observance that are important to them which would create a better sense of inclusion and community for Indigenous, Black and equity-deserving community members. Further, the additional funding will ensure that City and elected officials proactively engage and educate communities in the ways they can participate in local government decision-making, particularly Indigenous, Black and equity-deserving communities.

**2025 OPERATING BUDGET KEY COST DRIVERS**

The 2025 Net Operating Budget for City Clerk's Office of \$38.833 million is \$0.402 million or 1.0% greater 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**	
<b>2024 Projection*</b>	<b>16,276.9</b>	<b>53,507.9</b>	<b>37,231.0</b>	<b>N/A</b>	<b>N/A</b>
<b>2024 Budget</b>	<b>17,726.9</b>	<b>56,157.9</b>	<b>38,431.0</b>	<b>370.5</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<b>Prior Year Impacts</b>					
Reversal of 2024 requirements to support pre-2026 election activities and Ward 15 By-Election	(1,680.4)	(1,680.4)		(0.6)	
Reversal of One-time Donation	(34.1)	(34.1)			
<b>Delivery of Capital Projects</b>					
Capital Project Requirements	892.8	892.8		5.5	
<b>Salary &amp; Benefits</b>					
Salary and Benefit Adjustment	430.3	1,005.5	575.2		1,776.1
<b>Revenue Changes</b>					
User Fee Increase	240.8	218.1	(22.7)		
Non User Fee Revenue Increase	13.4		(13.4)		
<b>Other Changes</b>					
2025 Requirements to support the pre-2026 Municipal Election activities	2,428.0	2,428.0		14.6	
2025 TDSB Ward 11 By-Election	500.0	500.0			
Various Adjustments	(347.9)	(328.4)	19.5	1.0	200.8
<b>Sub-Total - Key Cost Drivers</b>	<b>2,443.0</b>	<b>3,001.5</b>	<b>558.6</b>	<b>20.5</b>	<b>1,976.9</b>
<b>Affordability Measures</b>	<b>(260.2)</b>	<b>(818.8)</b>	<b>(558.6)</b>	<b>(3.0)</b>	
<b>Total 2025 Base Budget</b>	<b>19,909.7</b>	<b>58,340.7</b>	<b>38,431.0</b>	<b>388.0</b>	<b>1,976.9</b>
<b>2025 New / Enhanced</b>		<b>402.1</b>	<b>402.1</b>	<b>5.0</b>	<b>601.7</b>
<b>2025 Budget</b>	<b>19,909.7</b>	<b>58,742.8</b>	<b>38,833.2</b>	<b>393.0</b>	
<b>Change from 2024 Budget (\$)</b>	<b>2,182.8</b>	<b>2,584.9</b>	<b>402.1</b>	<b>22.5</b>	<b>N/A</b>
<b>Change from 2024 Budget (%)</b>	<b>12.3%</b>	<b>4.6%</b>	<b>1.0%</b>	<b>6.1%</b>	<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

**Key Base Drivers:****Prior Year Impacts:**

- The 2025 Operating Budget includes a reversal of the 2024 budget requirements to support pre-2026 Municipal Election activities (\$1.130 million gross, \$0 net) and delivery of the Ward 15 By-Election (\$0.550 million gross, \$0 net).

**Delivery of Capital Projects:**

- The City Clerk's Office requires additional 5.5 temporary capital delivery staff positions and associated costs of \$0.893 million gross, \$0 net funded by 2025 Capital Budget to specifically deliver the Election Technology Program, Toronto Meeting Management Information System, Liquor Licensing System, and Freedom of Information Case Management System.

**Salary and Benefits:**

- Increase in salary and benefits of \$1.006 million gross and \$0.575 million net which includes an increase in revenue for positions that are fully funded or cost shared with other divisions.

**Revenue Changes:**

- Increase in user fees of \$0.023 million net to reflect inflationary increases of 3.5%, other increases above inflation, and volume changes to some user fees as well as increase in related costs to reflect actuals.
- Increase of \$0.13 million primarily related to recoveries for meeting management support and polling services.

**Other Changes:**

- The 2025 Operating Budget will require a one-time increase of \$2.428 million gross and \$0 net, and 14.6 temporary staff complement fully funded by the Election Reserve Fund, to support preparatory activities to deliver the 2026 Municipal Election.
- One-time increase of \$0.500 million gross and \$0 net to deliver the 2025 Toronto District School Board Ward 11 By-Election.
- Increase of \$0.020 million net and one permanent position to reflect changes to requirements for Election Operations, equipment for the Record Centre and other line budgets.

**Affordability Measures:****Table 3: Offsets and Efficiencies**

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2025				2026 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Information Production Efficiencies	Efficiencies	None	(260.2)	(818.8)	(558.6)	(3.0)			-
<b>Total Affordability Measures</b>			<b>(260.2)</b>	<b>(818.8)</b>	<b>(558.6)</b>	<b>(3.0)</b>			<b>-</b>

- Efficiency measures are specific actions taken by the City Clerk's Office that achieve cost reductions without impacting service levels for City Divisions and the public. A review of the Information Production business unit has led to a realignment of resources to better match the decline in divisional demand for Copy and Mail services.

**New and Enhanced Service Priorities:****Table 4: New / Enhanced Requests**

New / Enhanced Request	2025				2026 Annualized Gross	Equity Impact	Supports Key Outcome / Priority Actions
	Revenue	Gross	Net	Positions			
In \$ Thousands							
Additional meeting management staff to support increased number of meetings in the 2025 legislative calendar		121.3	121.3	2.0	169.2	Medium - Positive	A well-run City
Enhancing Community Engagement and Public Education for Toronto's Diverse Communities		280.8	280.8	3.0	432.6	High - Positive	A well-run City and Invest in people and neighbourhoods
Total New / Enhanced		402.1	402.1	5.0	601.7		

**Note:**

1. For additional information, please refer to [Appendix 3](#) for the 2025 New and Enhanced Service Priorities.

**2026 AND 2027 OUTLOOKS****Table 5: 2026 and 2027 Outlooks**

(\$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
<b>Revenues</b>			
Delivery of Capital Projects		(629.0)	(1,107.0)
Contributions from reserve		16,133.0	(16,663.4)
Other Revenue Changes		(590.0)	(9.0)
<b>Total Revenues</b>	<b>19,909.7</b>	<b>14,914.0</b>	<b>(17,779.4)</b>
<b>Gross Expenditures</b>			
Salary and Benefits		1,776.1	675.8
Inflationary Impacts		97.3	99.2
Changes in Elections Requirements		15,633.0	(16,663.4)
Delivery of Capital Projects		(629.0)	(1,107.0)
Annualization of new / enhanced requests		601.7	26.1
Other Expenditures Changes		13.5	
<b>Total Gross Expenditures</b>	<b>58,742.8</b>	<b>17,492.6</b>	<b>(16,969.3)</b>
<b>Net Expenditures</b>	<b>38,833.2</b>	<b>2,578.6</b>	<b>810.1</b>
<b>Approved Positions</b>	<b>393.0</b>	<b>(17.0)</b>	<b>(8.0)</b>

**Key Outlook Drivers**

The 2026 Outlook with total gross expenditures of \$76.235 million reflects an anticipated \$17.493 million or 29.78% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects a decrease of \$16.969 million or 22.26% below the 2026 Outlook.

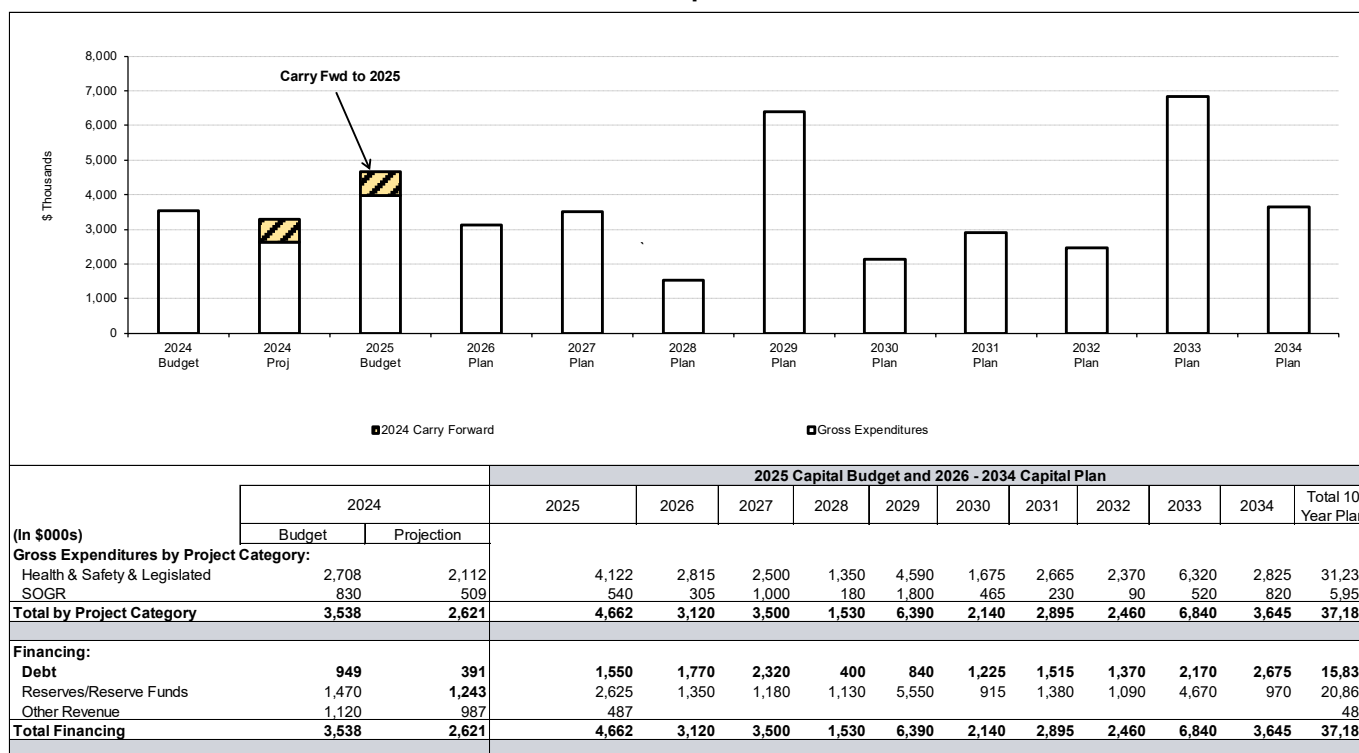
These changes arise from the following:

- **Election Requirements:** The 2026 budget requirements of \$15.133 million in gross expenditures and \$0 net, funded by the Election Reserve Fund, is mostly related to support the delivery of 2026 Municipal Election (\$18.000 million gross and \$0, funded by the Election Reserve Fund). This is partially offset by the reversal of the 2025 requirements to support the pre-election activities for the 2026 Municipal Election, including a reduction of 14.6 temporary positions, the reversal of the 2025 requirements to deliver the Toronto District School Board (TDSB) Ward 11 By-Election, fully funded by TDSB, and changes to election operation requirements.
- **Salary and Benefits:** Increases related to contractual increase and an adjustment for positions which are expected to be filled. This is partially offset by lower staff costs for capital delivery (net \$0 impact).
- **Other Changes:** Impacts from annualization of new/enhanced requests, inflationary factors on non-salary budgets, and adjustments to contributions from reserve fund and other recoveries.

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

## 2025 – 2034 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



### Project Updates (\$2.9 Million)

The 2025-2034 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2025-2033):

- \$3.5 million - Increase reflects requirements for the 2026, 2030 and 2034 Election Technology Programs, Freedom of Information (FOI) Case Management System, Clerk's and Council Business Systems, Toronto Meeting Management Information System (TMMIS) and the Wedding Chamber SOGR Renovation.
- \$(0.6) million - Decrease in cost for Members' Offices and Toronto Archives following an assessment of the current useful life, historical spending, and equipment replacement requirements.

### New Projects (\$5.6 Million)



The 2025-2034 Capital Budget and Plan includes new projects. Key projects are as follows:

- \$2.8 million – Replacement for end-of-life equipment for Records Center and the Information Production units.
- \$1.4 million – Funding primarily for City Clerk's Business Systems, Council Transition requirements, Infrastructure upgrades to support Council/Committee meetings and the 2034 Wedding Chamber Renovation project.
- \$0.6 million - Liquor License System which has reached end of life and needs to be replaced.
- \$0.55 million - Election Voting Tabulator Cases for the replacement of the protective carrying cases for vote tabulators.
- \$0.16 million - Election Supply Logistics Tracking Technology for streamlined election supplies delivery for Toronto's 100+ Long Term Care Homes.

#### Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2025 and 2026-2034 Capital Budget and Plan by project; and [Appendix 7](#) for Capacity to Deliver Review;

**2025 – 2034 CAPITAL BUDGET AND PLAN****\$37.2 Million 10-Year Gross Capital Program**

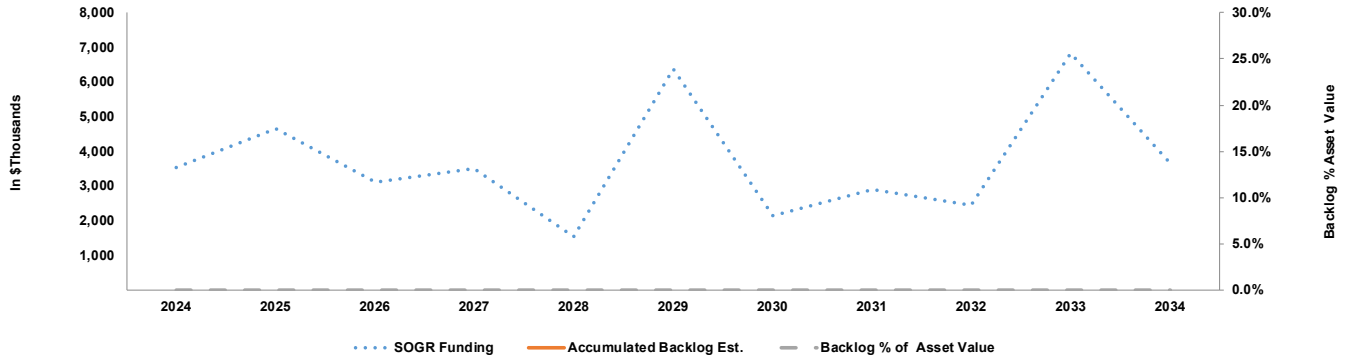
	
<b>Health, Safety and Legislated</b>	<b>Aging Infrastructure</b>
<b>\$31.2.0M</b> <b>84.0%</b>	<b>\$6.0M</b> <b>16.0%</b>
<ul style="list-style-type: none"> <li>• Election Technology Program</li> <li>• Election Supply Chain Logistics</li> <li>• Election Vote Tabulator Protective Cases</li> <li>• Toronto Meeting Management Information System SOGR</li> <li>• Public Appointments SOGR</li> <li>• Notices Management Information System SOGR</li> <li>• City Clerk's Office Business Systems</li> <li>• Council Business Systems</li> <li>• FOI Case Management System Project</li> <li>• Council Transition Requirements</li> <li>• Long-Term Preservation of Digital Records</li> <li>• City Clerk's Health and Safety Remediation</li> <li>• Mail Security and Mail Room Upgrades</li> <li>• Liquor License System</li> </ul>	<ul style="list-style-type: none"> <li>• Information Production (IP) Workflow Management System</li> <li>• Information Production Equipment SOGR 2033</li> <li>• Wedding Chambers Renovation SOGR</li> <li>• Replacement of Records Centre Equipment</li> <li>• Infrastructure to support Council/Committee Meetings</li> <li>• Archives Equipment Upgrade</li> </ul>

**How the Capital Program is Funded**

City of Toronto	
<b>\$37.2 M</b> <b>100%</b>	
Debt	\$ 15.8 M
Reserve / Reserve Fund	\$ 20.9 M
Other	\$ 0.5 M

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

The chart below depicts the SOGR funding and accumulated backlog estimates for key asset classes in City Clerk's Office.

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

\$ Thousands	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
SOGR Funding	3,538	4,662	3,120	3,500	1,530	6,390	2,140	2,895	2,460	6,840	3,645
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	72,940	74,626	74,626	74,911	74,911	74,911	74,911	74,911	74,911	74,911	74,911

- The 10-Year Capital Plan will dedicate \$37.2 million to SOGR projects for regular upgrades and to extend the useful life of systems.
- There is no SOGR backlog associated with the City Clerk's Office capital assets.



# APPENDICES

## Appendix 1

### 2025 Operating Budget by Category

Category (In \$000s)	2022 Actual	2023 Actual	2024 Budget	2024 Projection*	2025 Budget	2025 Change from 2024 Budget	
	\$	\$	\$	\$	\$	\$	%
Federal Subsidies	145.7	152.9					
User Fees & Donations	420.8	4,340.9	4,041.2	4,088.8	4,265.0	223.8	5.5%
Transfers From Capital	1,616.4	2,652.5	2,050.2	2,330.2	2,943.0	892.8	43.5%
Contribution From Reserves/Reserve Funds	19,174.0	17,952.4	7,783.0	6,653.0	8,614.1	831.0	10.7%
Sundry and Other Revenues	447.6	478.7	723.3	641.6	1,209.8	486.6	67.3%
Inter-Divisional Recoveries	3,375.3	3,278.0	3,129.2	2,529.2	2,877.8	(251.4)	(8.0%)
<b>Total Revenues</b>	<b>25,179.7</b>	<b>28,855.5</b>	<b>17,726.9</b>	<b>16,242.8</b>	<b>19,909.7</b>	<b>2,182.8</b>	<b>12.3%</b>
Salaries and Benefits	46,869.1	47,409.6	44,684.4	43,867.4	47,838.4	3,153.9	7.1%
Materials & Supplies	1,537.7	1,179.8	1,102.7	996.7	1,131.2	28.5	2.6%
Equipment	249.0	154.7	334.5	244.5	234.0	(100.5)	(30.0%)
Service and Rent	11,414.5	12,818.0	9,452.4	7,815.4	8,662.4	(790.1)	(8.4%)
Contribution To Capital		23.7					
Contribution To Reserves/Reserve Funds	67.2	241.0	141.1	107.0	413.5	272.4	193.1%
Other Expenditures	88.2	144.5	100.0	100.0	104.0	4.0	4.0%
Inter-Divisional Charges	887.0	800.4	342.8	342.8	359.4	16.6	4.8%
<b>Total Gross Expenditures</b>	<b>61,112.7</b>	<b>62,771.7</b>	<b>56,157.9</b>	<b>53,473.8</b>	<b>58,742.8</b>	<b>2,584.9</b>	<b>4.6%</b>
<b>Net Expenditures</b>	<b>35,933.0</b>	<b>33,916.2</b>	<b>38,431.0</b>	<b>37,231.0</b>	<b>38,833.2</b>	<b>402.1</b>	<b>1.0%</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

Form ID		Other City Programs	Adjustments				2026 Plan Net Change	2027 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
		Program - City Clerk's Office						
33543		Mtg Mgmt Support to Meet Legislative Mtg Calendar Demands						
74	Positive	<b>Description:</b> City Clerk's Office proposes to establish one new meeting team in order to meet the increased demand for legislative meetings. A Committee/Council Administrator position to lead the team has been created from existing resources. A Committee Secretary and a Support Assistant B will be added in 2025 and another Support Assistant B in 2026.						
		<b>Service Level Impact:</b> Additional meeting management staff to support decision bodies and their meetings will ensure that Members of Council, local boards and City Officials receive procedural, governance and parliamentary advice as and when they need it, that members of the public can exercise their rights to observe and participate in the City's decision-making processes, and that legislative standards for scheduling meetings, and publishing agendas, reports and decisions are met, all of which promotes trust and confidence in local government.						
		<b>Equity Statement:</b> The City Clerk's Office's request for additional staffing resources to support existing and new decision bodies established by City Council will have a medium positive overall equity impact. Indigenous, Black and equity deserving communities' access to city information, civic engagement & community participation will be positively impacted if the proposal is supported, as the City Clerk's Office will be able to schedule and support the additional public meetings in which Indigenous, Black and equity deserving communities engage with their elected and appointed officials on issues that affect them.						
		<b>Service:</b> Make Government Work						
		Total Staff Prepared Budget Changes:	121.3	0.0	121.3	2.00	169.2	9.7
		<b>Staff Prepared New/Enhanced Service Priorities:</b>	<b>121.3</b>	<b>0.0</b>	<b>121.3</b>	<b>2.00</b>	<b>169.2</b>	<b>9.7</b>
33544		Enhancing the City's Public Education & Community Engagement						
74	Positive	<b>Description:</b> The City Clerk's Office requests 3 new permanent positions in 2025 and 2 new permanent positions in 2026 to support the following initiatives delivered by its Strategic Protocol and Strategic Relations unit: (1) Engaging residents and communities through the Creation of a Public Education Program; (2) Recognizing residents through increased support in the delivery of the community recognition program with political and cultural sensitivity; (3) Documenting the City's history of City-led initiatives with residents and communities as requested by elected officials and Divisions resulting in the need to increase video and post-production services; and (4) Acknowledging communities on the days of observance that are important to them through increased funding to support City-led celebrations for the Mayor and elected officials.						
		<b>Service Level Impact:</b> Residents and communities across Toronto will learn more about their local government, how it works, and how to get involved through accurate, objective, accessible and engaging information that builds trust and confidence in our local government. They will be better connected to the City's decision-making and be more engaged with City programs and services. They will feel acknowledged and recognized on the dates of observance that are important to them, on celebrations that better reflect Toronto's diverse communities, and from City Hall and Civic Centres that are more animated and open for community celebration. It is anticipated that there will be a total of 14 community celebrations in 2025.						
		<b>Equity Statement:</b> The proposal to enhance community engagement and public education for Toronto's diverse communities will have a high positive overall equity impact. The City, Mayor and Councillors will be able to better recognize and acknowledge communities on the days of observance that are important to them which would create a better sense of inclusion and community for Indigenous, Black and equity-deserving community members, as well as ensure that the City and elected officials proactively engage and educate communities in the ways they can participate in local government decision-making, particularly Indigenous, Black and equity-deserving communities.						
		<b>Service:</b> Make Government Work						
		Total Staff Prepared Budget Changes:	280.8	0.0	280.8	3.00	432.6	16.4
		<b>Staff Prepared New/Enhanced Service Priorities:</b>	<b>280.8</b>	<b>0.0</b>	<b>280.8</b>	<b>3.00</b>	<b>432.6</b>	<b>16.4</b>
<b>Summary:</b>								
		<b>Staff Prepared New/Enhanced Service Priorities:</b>	<b>402.1</b>	<b>0.0</b>	<b>402.1</b>	<b>5.0</b>	<b>601.8</b>	<b>26.1</b>

## 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
Election Supply Logistics - LTC Homes-2026 Election	160										160	160		
Election Supply Chain Logistics - Tracking Tech p1	185										185	185		
Election Supply Chain Logistics-Tracking Tech										120	120	120		
Election Vote Tabulator Protective Cases	550										550	550		
2026 Election Technology Program	1,730	1,350	300								3,380	3,380		
2030 Election Technology Program			750	950	3,850	750	300				6,600	6,600		
2034 Election Technology Program							850	1,000	4,250	850	6,950	6,950		
Archives Equipment Upgrade - SOGR 2027-2028			130	30							160		160	
Archives Equipment SOGR Upgrade 2030						90					90		90	
Archives Equipment SOGR Upgrade 2032								90			90		90	
City Clerk's Business Systems 2023-2024	208										208	208		
City Clerk's Business Systems 2024-2026	119										119	119		
City Clerk's Off Bus Sys-PCM SOGR 2026		150	340								490	490		
City Clerk's Off Bus Sys-Protocol Mgt SysSOGR 2029					240						240	240		
City Clerk's Office Business Systems 2033-2034									1,485	1,240	2,725	2,725		
Council Business Systems - CSMS SOGR 2027-2028			450	400							850	850		
Council Business Systems 2030-2034									585	515	1,100	1,100		
Public Appointments SOGR 2023-2024	135	135									270	270		
Public Appointments SOGR 2031-2032							200	300			500	500		
TMMIS SOGR 2019-2022	215										215	215		
TMMIS SOGR 2030-2032						500	500	500			1,500	1,500		
Notices Management Information System (NMIS) SOGR			255								255	255		
Liquor License System 2025	550										550	550		
Liquor License System Replacement 2029					500						500	500		
Infra. to sup. Council/Committee Mtgs -2026-2027		100	300								400		400	
Infra. to sup Council/Committee Mtgs 2029-2030					100	300					400		400	
Infra. to sup. Council/Committee Mtgs -2033-2034									100	300	400		400	
Wedding Chambers Renovation SOGR 2024-2025	360										360	360		
Wedding Chambers Renovation SOGR 2034-2035										150	150		150	
Council Transition Requirements 2026-2027		100	200								300	300		
Council Transition Requirements 2030-2031						100	200				300	300		
Council Transition Requirements 2034-2035										100	100	100		
Replacement of Records Centre Order Pickers	80										80		80	
Records Centre Equipment SOGR 2025	100										100		100	
Records Centre Equipment SOGR 2034										120	120		120	
FOI Case Management System Project 2025-2026	270	1,000									1,270	1,270		
FOI Case Management System Project 2030-2031						325	515				840	840		
Long-Term Preservation of Digital Records		80	205								285	285		
Information Production Equipment SOGR 2028-2031				150	1,700	75	230				2,155		2,155	
Information Production Equipment SOGR 2033									420		420		420	
IP Workflow Management System SOGR 2034-2035										250	250		250	
IP Workflow Management System SOGR 2026-2027		205	570								775		775	
Mail Security and Mail Room Upgrades 2032								300			300	300		
CCO Health & Safety Remediation-SOGR 2031-2032							100	270			370	370		
<b>Total Expenditures (including carry forward from 2024)</b>	<b>4,662</b>	<b>3,120</b>	<b>3,500</b>	<b>1,530</b>	<b>6,390</b>	<b>2,140</b>	<b>2,895</b>	<b>2,460</b>	<b>6,840</b>	<b>3,645</b>	<b>37,182</b>	<b>31,232</b>	<b>5,950</b>	

\*Information above includes full project / sub-project 2025-2034 Budget and Plan cash flows.

## 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
Elec Supply Logistics - LTC Homes -2026 Election	160										160			160
Election Supply Chain Logistics - Tracking Tech p1	185										185	185		
Election Vote Tabulator Protective Cases	550										550			550
2026 Election Technology Program	1,730	1,350	300								3,380	3,075	305	
City Clerk's Business Systems 2023-2024	208										208	208		
City Clerk's Business Systems 2024-2026	119										119	759	(640)	
Liquor License System 2025	550										550			550
Public Appointments SOGR 2023-2024	135	135									270	270		
TMMIS SOGR 2019-2022	215										215		215	
Wedding Chambers Renovation SOGR 2024-2025	360										360	280	80	
Replacement of Records Centre Order Pickers	80										80	80		
Records Centre Equipment SOGR 2025	100										100			100
FOI Case Management System Project 2025-2026	270	1,000									1,270			1,270
<b>Total Expenditures (including carry forward from 2024)</b>	<b>4,662</b>	<b>2,485</b>	<b>300</b>								<b>7,447</b>	<b>4,907</b>	<b>(94)</b>	<b>2,630</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
2030 Election Technology Program		750	950	3,850	750	300				6,600	6,600		
2034 Election Technology Program						850	1,000	4,250	850	6,950	6,950		
Election Supply Chain Logistics-Tracking Tech									120	120	120		
Archives Equipment Upgrade - SOGR 2027-2028		130	30							160		160	
Archives Equipment SOGR Upgrade 2030					90					90		90	
Archives Equipment SOGR Upgrade 2032							90			90		90	
City Clerk's Off Bus Sys-Protocol Mgt Sys SOGR 2029				240						240	240		
City Clerk's Off Bus Sys-PCM SOGR 2026	150	340								490	490		
City Clerk's Office Business Systems 2033-2034								1,485	1,240	2,725	2,725		
Council Business Systems - CSMS SOGR 2027-2028		450	400							850	850		
Council Business Systems 2030-2034								585	515	1,100	1,100		
Notices Management Information System (NMIS) SOGR		255								255	255		
Liquor License System Replacement 2029				500						500	500		
TMMIS SOGR 2030-2032					500	500	500			1,500	1,500		
Public Appointments SOGR 2031-2032						200	300			500	500		
Infra. to sup. Council/Committee Mtgs -2026-2027	100	300								400		400	
Infra. to sup Council/Committee Mtgs 2029-2030				100	300					400		400	
Infra. to sup. Council/Committee Mtgs -2033-2034								100	300	400		400	
Wedding Chambers Renovation SOGR 2034-2035									150	150		150	
Council Transition Requirements 2026-2027	100	200								300	300		
Council Transition Requirements 2030-2031					100	200				300	300		
Council Transition Requirements 2034-2035									100	100	100		
Records Centre Equipment SOGR 2034									120	120		120	
FOI Case Management System Project 2030-2031					325	515				840	840		
Long-Term Preservation of Digital Records	80	205								285	285		
IP Workflow Management System SOGR 2026-2027	205	570								775		775	
IP Workflow Management System SOGR 2034-2035									250	250		250	
Information Production Equipment SOGR 2028-2031			150	1,700	75	230				2,155		2,155	
Information Production Equipment SOGR 2033								420		420		420	
Mail Security and Mail Room Upgrades 2032							300			300	300		
CCO Health & Safety Remediation-SOGR 2031-2032						100	270			370	370		
<b>Total Expenditures</b>	<b>635</b>	<b>3,200</b>	<b>1,530</b>	<b>6,390</b>	<b>2,140</b>	<b>2,895</b>	<b>2,460</b>	<b>6,840</b>	<b>3,645</b>	<b>29,735</b>	<b>24,325</b>	<b>5,410</b>	



## Appendix 6

### Reporting on Major Capital Projects: Status Update

N/A

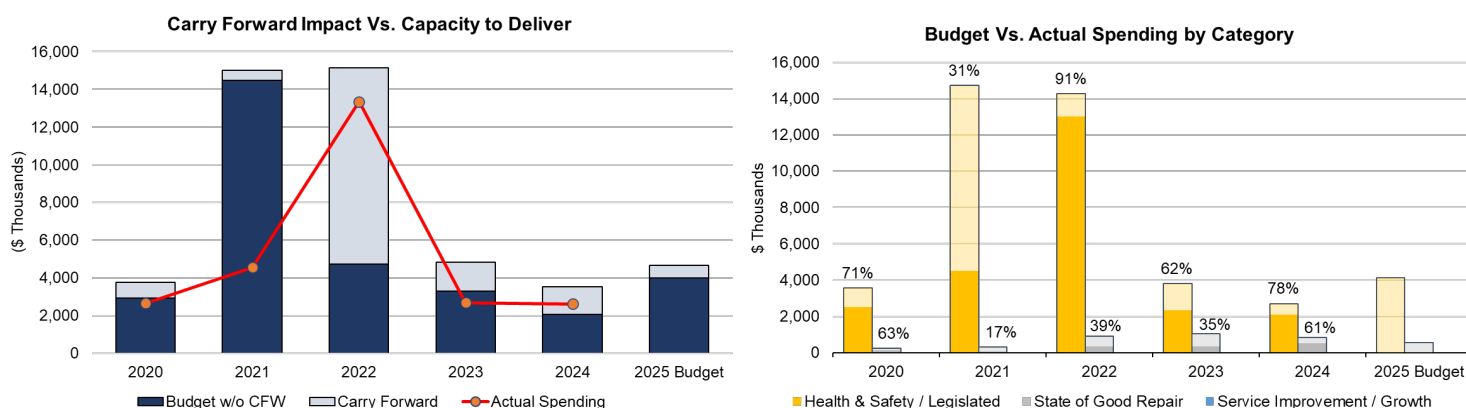
## Appendix 7

### 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.

A 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

- The City Clerk's Office actual spending over the previous five years, from 2020 to 2024, has averaged \$5.177 million per year or 61.2%.
- The projected spending for 2024 is \$2.621 million or 74.1% of the 2024 Capital Budget. The lower than planned spending is due mainly to delays in obtaining resources, re-directing resources to emerging priorities, as well as dependency on corporate partners to provide expertise to advance projects. For this reason, \$0.672 million in capital spending originally allocated for 2024 is being requested to be carried forward to 2025 to continue and complete the required capital work.
- The City Clerk's Office reviewed its historical capital spending, the useful life and conditions of its assets, and capacity to deliver capital projects. Based on this review, \$0.6 million in project cashflows was reduced for the equipment replacement for Toronto Archives and Members' Offices.
- Despite the reduction in cash flows for projects mentioned above, investments are required in 2025 to address emerging capital needs including projects to support the delivery of the 2026 Municipal Elections, increased cash flows for Freedom of Information Case Management System, TMMIS and Wedding Chambers SOGR; and new cash flows to replace the Records Centre Equipment and the Liquor License System which have reached their end of life. As a result, the 2025 Capital Budget of \$4.662 million represents a significant increase in spending of \$1.124 million from 2024.

## **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

#### 2025 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals ( ) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
<b>Beginning Balance</b>		<b>18,468.7</b>	<b>19,047.2</b>	<b>4,699.2</b>
Elections	XR1017			
<i>Withdrawals (-)</i>				
<i>Operating-Withdrawals - City Clerks</i>		(8,004.1)	(24,137.1)	(7,473.7)
<i>Capital Withdrawals - City Clerks</i>		(2,625.0)	(1,350.0)	(1,050.0)
<i>Contributions (+)</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>7,839.7</b>	<b>(6,439.9)</b>	<b>(3,824.5)</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>11,000.0</b>	<b>11,000.0</b>	<b>11,000.0</b>
<b>Interest Income</b>		<b>207.5</b>	<b>139.0</b>	<b>80.4</b>
<b>Balance at Year End</b>		<b>19,047.2</b>	<b>4,699.2</b>	<b>7,255.9</b>

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals ( ) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
<b>Beginning Balance</b>		<b>810.3</b>	<b>1,166.8</b>	<b>1,523.3</b>
Vehicle Reserve - Clerks Equipment	XQ1507			
<i>Withdrawals (-)</i>				
<i>Capital Withdrawals - City Clerks</i>		-	-	(130.0)
<i>Contributions (+)</i>				
<i>Operating Contributions - City Clerks</i>		356.5	356.5	356.5
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>1,166.8</b>	<b>1,523.3</b>	<b>1,749.8</b>
<b>Balance at Year End</b>		<b>1,166.8</b>	<b>1,523.3</b>	<b>1,749.8</b>

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals ( ) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
<b>Beginning Balance</b>		<b>464.6</b>	<b>434.3</b>	<b>491.3</b>
Vehicle Reserve - Clerks	XQ1504			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
<i>Operating Contributions - City Clerks</i>		57.0	57.0	57.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>521.6</b>	<b>491.3</b>	<b>548.3</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(87.3)</b>	<b>-</b>	<b>(97.8)</b>
<b>Balance at Year End</b>		<b>434.3</b>	<b>491.3</b>	<b>450.5</b>

**Corporate Reserve / Reserve Funds**

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals ( ) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
<b>Beginning Balance</b>		<b>39,296.2</b>	<b>9,044.4</b>	<b>(20,989.6)</b>
Development Application Review	XR1307			
<i>Withdrawals (-)</i>				
<i>Operating Withdrawals - City Clerks</i>		(610.0)	(523.0)	(512.0)
<i>Contributions (+)</i>				
<i>City Clerks- Contributions</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>38,686.2</b>	<b>8,521.4</b>	<b>(21,501.6)</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(29,882.3)</b>	<b>(29,511.0)</b>	<b>(29,706.9)</b>
<b>Interest Income</b>		<b>240.5</b>	<b>-</b>	<b>-</b>
<b>Balance at Year End</b>		<b>9,044.4</b>	<b>(20,989.6)</b>	<b>(51,208.6)</b>

\*The division's reliance on this reserve fund in future years is anticipated to be reduced through a combination of corporate financial strategies and the implementation of the new Development Review Fee model to recover costs of providing planning and development review services.

**Inflows and Outflows to/from Reserves and Reserve Funds****2025 – 2034 Capital Budget and Plan****Program Specific Reserve / Reserve Funds**

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	Total
XR1017 Election Reserve Fund	Beginning Balance	18,469	18,084	3,397	5,317	4,467	1,315	(15,231)	(14,148)	(16,179)	(20,800)	
	Withdrawals (-)											
	2026 Election Technology Program	(1,730)	(1,350)	(300)								(3,380)
	2030 Election Technology Program			(750)	(950)	(3,850)	(750)	(300)				(6,600)
	2034 Election Technology Program							(850)	(1,000)	(4,250)	(850)	(6,950)
	Election Supply Logistics - LTC Homes-2026 Election	(160)										(160)
	Election Supply Chain Logistics - Tracking Tech	(185)										(185)
	Election Supply Chain Logistics-Tracking Tech										(120)	(120)
	Election Vote Tabulator Protective Cases	(550)										(550)
	Operating	(8,760)	(24,337)	(8,030)	(10,900)	(10,302)	(26,796)	(8,767)	(12,031)	(11,371)	(29,578)	(150,872)
	Total Withdrawals	(11,385)	(25,687)	(9,080)	(11,850)	(14,152)	(27,546)	(9,917)	(13,031)	(15,621)	(30,548)	(168,817)
	Contributions (+)											
	Operating	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	110,000
	Total Contributions	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	110,000
Balance at Year End		18,084	3,397	5,317	4,467	1,315	(15,231)	(14,148)	(16,179)	(20,800)	(40,348)	(58,817)

\*While some years are showing a negative ending balance, it is anticipated that one time funding injection, changing priorities or a revision in expenditures will adjust the future year balances.

\*\*Reserve Fund will be replenished periodically to ensure elections are funded whenever they are called.

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	Total
XQ1507 Clerks Equipment Reserve	Beginning Balance	810	1,167	1,523	1,750	1,926	583	774	901	1,167	1,104	
	Withdrawals (-)											
	Archives Equipment Upgrade - SOGR 2027-2028			(130)	(30)							(160)
	Archives Equipment SOGR Upgrade 2030						(90)					(90)
	Archives Equipment SOGR Upgrade 2032								(90)			(90)
	Information Production Equipment SOGR 2028-2031				(150)	(1,700)	(75)	(230)				(2,155)
	Information Production Equipment SOGR 2033									(420)		(420)
	Total Withdrawals	-	-	(130)	(180)	(1,700)	(165)	(230)	(90)	(420)	-	(2,915)
	Contributions (+)											
	Operating	357	357	357	357	357	357	357	357	357	357	3,565
	Total Contributions	357	357	357	357	357	357	357	357	357	357	3,565
Balance at Year End		1,167	1,523	1,750	1,926	583	774	901	1,167	1,104	1,460	650

**Corporate Reserve / 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 Deliver:** 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 Benefits Adjustment:** General increases related to contractual obligations, such as cost of living, step increases, pay for performance and progression pay.

**State of Good Repair (SOGR):** The cost of maintaining assets to ensure that they can 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).