

2026 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.

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

Toronto Lobbyist Registrar:

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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

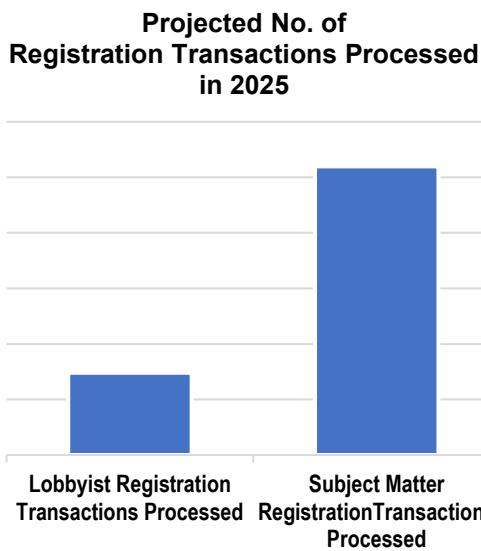
- The Investigation Unit provides training and guidance to lobbyists, POH, and the public on the Lobbyists' Code of Conduct.

How Much Resources (gross 2026 operating budget): \$1.483 million

Budget at a Glance

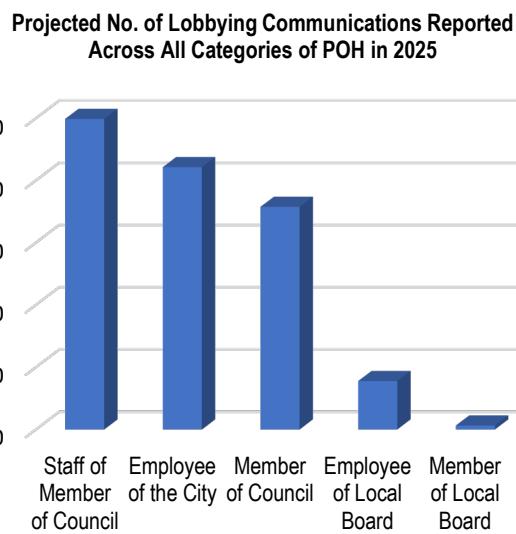
2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$0.0	\$0.0	\$0.0	Gross Expenditures	\$0.3	\$1.0	\$1.3
Gross Expenditures	\$1.5	\$1.6	\$1.6	Debt	\$0.3	\$1.0	\$1.3
Net Expenditures	\$1.5	\$1.6	\$1.6	Note: Includes 2025 carry forward funding			
Approved Positions	8.3	8.3	8.3				

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 2025,

- the total number of registration transactions processed by the TLR is estimated to be 13,236.
- the number of lobbyist registration transactions processed is estimated to be 2,961; and
- the number of subject matter registration transactions processed is estimated to be 10,393.



The total number of lobbying communications reported with all the City's POH are expected/projected to be 6,811 by the end of 2025.

How Well We Are Doing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 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 online, publicly available lobbyist registry (no. of visits to TLR website) 	17,931	18,000	18,000	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%	93%	95%	95%
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
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
Provide registration advice and support compliance	<ul style="list-style-type: none"> Registered lobbying communications <i>*Volume of Lobbying Communications historically decreases during by-election periods*.</i> Efficacy of the By-law's lobbying transparency requirements 	9,585	7,500	6,811	9,100	9,800
		Ongoing	Ongoing	Ongoing	Ongoing	Ongoing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Key Service Level 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%	98%	98%	99%	99%
Other Measures						
Provide guidance, opinions, and interpretation of the By-law to anyone who needs it (Registry Unit)	<ul style="list-style-type: none"> Provide customer service within 24 hours 	98%	98%	98%	98%	98%
Provide advice to stakeholders on the By-law (Inquiries and Investigations Unit – “the Investigations Unit”)		305	300	260	300	300
Deliver educational outreach presentations and meetings to public office holders, lobbyists, and external organizations		90	95	95	100	100

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- As of October 31, 2025, there have been 5,666 communications reported, and 11,396 transactions processed.
- We provide ongoing presentations and training sessions to members of the public, lobbyists, external organizations, and City public office holders. In 2025, 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, 2025, the Investigations Unit has:
 - provided 260 estimated consultation/pieces of advice to stakeholders.
 - provided 5 full advance legal opinions.
 - commenced 7 investigations.
 - closed 3 inquiries.

Key Challenges and Risks

- **Evolving use of artificial intelligence in lobbying**
AI-enabled communications are becoming more scalable, personalized, and opaque, posing significant challenges for transparency, accountability, and enforcement.
- **Growing complexity in procurement-related lobbying**
Procurement processes increasingly involve multi-channel engagement and the use of external advisors, making compliance monitoring and enforcement more resource-intensive.
- **Complex stakeholder environments on major development projects**
High-profile development files involve diverse actors including developers, consultants, community groups, and public officials making it challenging to ensure transparency and distinguish between public input and regulated lobbying.
- **Ensuring consistent application of exemptions and interpretation frameworks**
As lobbying practices evolve and new advisory structures emerge, maintaining clear and consistent interpretation of exemptions is critical to preventing loopholes and ensuring fairness in enforcement.
- **Strengthening performance metrics and analytics**
Measuring the Office's impact, particularly in areas like deterrence, early compliance interventions, and proactive guidance remains challenging and will depend on new analytics capabilities in the modernized Registry.
- **Managing the multi-year modernization of the Lobbyist Registry**
Sequential development work, resource constraints, and reliance on evolving technical architecture present risks to timelines, service continuity, and change management.
- **Maintaining service levels during staffing pressures**
Recruitment timelines and vacancies can strain capacity for investigations, guidance, and education, requiring careful prioritization to sustain service levels.

Priority Actions

Modernizing the Lobbyist Registry

The multi-year modernization of the Lobbyist Registry continues to be a central priority for the Office. This work—initiated through the State of Good Repair project—focuses on rebuilding and enhancing the three core applications that comprise the Lobbyist Registry Solution: the Lobbyist Disclosure System (LDS), the Lobbyist Registration System (LRS), and the Internal Operating System (IOS). The project remains on budget, and the timeline is being extended to Q3 2026 to ensure full delivery of scope with appropriate quality and testing.

When completed, the modernized applications will significantly improve usability, performance, and responsiveness across all registry functions. Enhanced analytics and reporting capabilities will reduce manual data handling and improve risk monitoring, trend identification, and public transparency. The upgraded and rebuilt systems will strengthen long-term sustainability, improve service effectiveness, and provide a modern, reliable platform for administering the Lobbying By-law.

Advancing Amendments for Administrative Monetary Penalties (AMPs)

The Office will continue work on the development of amendments to enable the use of Administrative Monetary Penalties (AMPs) under the Lobbying By-law. Introducing AMPs remains a key strategic priority, as it would strengthen the Office's enforcement tools, support timely and proportionate responses to non-compliance, and reinforce the integrity of the registry. Work on the amendments will proceed in consultation with Legal Services and the City Manager's Office, with the intention of bringing forward a finalized proposal for Council's consideration once the necessary legislative and operational preparations are complete.

Strengthening Compliance Guidance and Updating Interpretation Frameworks

The Office will focus on strengthening proactive compliance support through a comprehensive update of its interpretation bulletins, guidance materials, and related resources. With potential new exemptions and the modernization of registry systems on the horizon, maintaining clear, accessible, and current guidance will be essential to preventing breaches before they occur.

In the coming year, the Office intends to undertake a series of housekeeping updates to the By-law and refresh key interpretation bulletins to reflect current practices, improve clarity, and address recurring compliance questions. Enhancing interpretive guidance will reduce the risk of inadvertent violations, support informed decision-making by lobbyists and public office holders, and allow the Investigations Unit to focus on more complex matters, further strengthening accountability and public trust.

RECOMMENDATIONS

The Lobbyist Registrar recommends:

1. The 2026 Operating Budget for Toronto Lobbyist Registrar of \$1.483 million gross and net:

	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
Total Office Budget	1,482.9	0.0	1,482.9

- The 2026 staff complement for the Toronto Lobbyist Registrar comprised of 8.3 operating positions.
- 2. The 2026 Capital Budget for the Toronto Lobbyist Registrar with cash flows and future year commitments totaling \$0.304 million as detailed by project in [Appendix 5a](#).
- 3. The 2027-2035 Capital Plan for the Toronto Lobbyist Registrar totalling \$1.0 million in project estimates as detailed by project in [Appendix 5b](#).

2026

OPERATING BUDGET

2026 OPERATING BUDGET OVERVIEW

Table 1: 2026 Operating Budget by Service

(In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Base Budget	2026 New/ Enhanced	2026 Budget	Change vs. 2025 Budget
By Service	\$	\$	\$	\$	\$	\$	\$
Revenues							
Toronto Lobbyist Registrar	(0)						N/A
Total Revenues	(0)						N/A
Gross Expenditures							
Toronto Lobbyist Registrar	902	1,437	1,037	1,483		1,483	46 3.2%
Total Gross Expenditures	902	1,437	1,037	1,483		1,483	46 3.2%
Net Expenditures	902	1,437	1,037	1,483		1,483	46 3.2%
Approved Positions**	8.3	8.3	N/A	8.3		8.3	0.0%

*2025 Projection based on 9-Month Variance

**Year-over-year comparison based on approved positions

KEY DRIVERS

Total 2026 Budget expenditures of \$1.483 million gross reflect an increase of \$0.046 million in spending above the 2025 Budget, predominantly arising from:

- Increase in salaries and benefits of \$0.046 million to reflect adjustments including Cost of Living Adjustment (COLA), Pay for Performance increases and benefit changes.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Toronto Lobbyist Registrar's 2026 Operating Budget do not have any significant equity impacts.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for the Toronto Lobbyist Registrar of \$1.483 million is \$0.046 million, 3.2% greater than the 2025 Net Budget. Table 2 below summarizes the key cost drivers for the 2026 Budget.

Table 2: 2026 Key Cost Drivers

(In \$000s)	2026				2027 Annualized Impact (Net)
	Revenues	Gross Expenditures	Net Expenditures	Positions**	
2025 Projection*		1,037.3	1,037.3	N/A	N/A
2025 Budget		1,437.3	1,437.3	8.3	N/A
Key Cost Drivers:					
Salaries and Benefits					
Salaries & Benefits Adjustments		45.6	45.6		71.7
Non-Salary Inflation					
Inflationary Adjustments		3.4	3.4		3.0
Sub Total Key Cost Drivers	49.0	49.0	49.0		74.7
Affordability Measures		(3.4)	(3.4)		
Total 2026 Base Budget	1,482.9	1,482.9	8.3		74.7
2026 Budget	1,482.9	1,482.9	8.3		
Change from 2025 Budget (\$)	45.6	45.6			N/A
Change from 2025 Budget (%)	3.2%	3.2%	0.0%		N/A

*Based on 9-Month Variance

**Year-over-year comparison based on approved positions

Key Base Drivers:

Salaries and Benefits:

- Increase in salaries and benefits of \$0.046 million to reflect projected salary and benefits needs including Cost of Living Adjustment (COLA), Pay for Performance increases and benefit changes.

Non-Salary Inflation:

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

Affordability Measures

Table 3: Affordability Measures

Recommendation	Savings Type	Equity Impact	(In \$000s)				2026			2027 (Incremental)		
			Revenues	Gross Expenditures	Net Expenditures	Positions	Gross Expenditures	Net Expenditures	Positions	Gross Expenditures	Net Expenditures	Positions
Reduce non-salary budget as a result of line by line review	Line-by-line	No Impact		(3)	(3)							
Total Affordability Measures				(3)	(3)							

2027 AND 2028 OUTLOOK

Table 5: 2027 and 2028 Outlook

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
Revenues			
Total Revenues			
Gross Expenditures			
Salaries and Benefits Changes		71.7	43.4
Inflationary Impacts		3.0	2.9
Total Gross Expenditures	1,482.9	74.7	46.3
Net Expenditures	1,482.9	74.7	46.3
Approved Positions	8.3		

Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$1.558 million reflects an anticipated \$0.075 million or 5.0% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$0.046 million or 3.0% above 2027 Outlook.

These changes arise from the following:

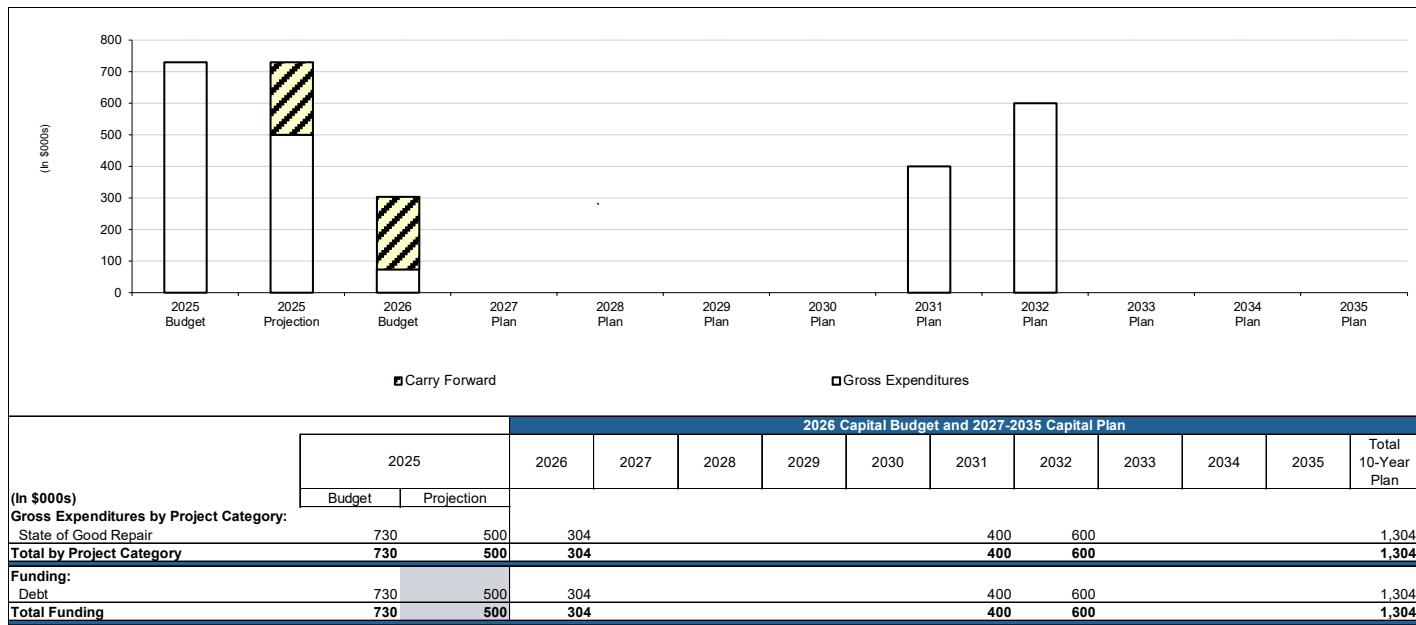
- **Salary and Benefits:** Increase of \$0.072 million in 2027 and \$0.043 million in 2028 is due to cost-of-living adjustment (COLA), pay for performance increases, benefit rate changes and an adjustment for one less working day in 2028.
- **Inflationary Impacts:** Economic factor adjustments for non-salary expenditure items.

2026–2035

CAPITAL BUDGET AND PLAN

2026-2035 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-year Capital Plan Overview

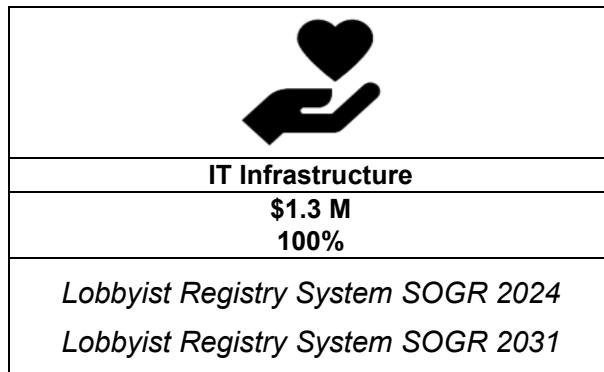


2026 Capital Budget and 2027-2035 Capital Plan													
(In \$000s)	2025		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total 10-Year Plan
	Budget	Projection											
Gross Expenditures by Project Category:													
State of Good Repair	730	500	304					400	600				1,304
Total by Project Category	730	500	304					400	600				1,304
Funding:													
Debt	730	500	304					400	600				1,304
Total Funding	730	500	304					400	600				1,304

- There are no changes to the previously approved 2025-2034 Capital Budget and Plan.

Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2026 and 2027-2035 Capital Budget and Plan by project; [Appendix 6](#) for Capacity to Deliver Review respectively;

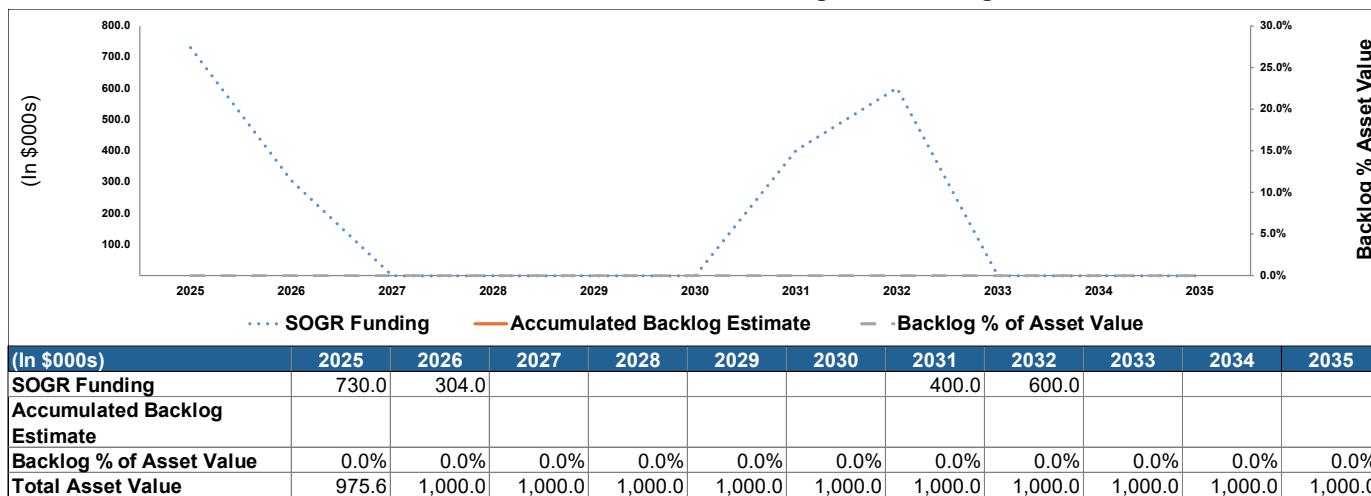
2026–2035 CAPITAL BUDGET AND PLAN**\$1.3 million 10-Year Gross Capital Program****How the Capital Program is Funded**

City of Toronto	Provincial Funding	Federal Funding
\$1.3 M 100.0%	\$0.0 M 0.0%	\$0.0 M 0.0%
Debt	\$ 1.3 M	

STATE OF GOOD REPAIR (SAGR) FUNDING AND BACKLOG

The chart below depicts the SOGR funding and accumulated backlog estimates for the Toronto Lobbyist Registrar.

Chart 2: Total SOGR Funding and Backlog



- The 10-Year Capital Plan will dedicate \$1.3 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

2026 Operating Budget by Category

Category (In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Budget	2026 Change from 2025 Budget	
	\$	\$	\$	\$	\$	%
Sundry and Other Revenue	(0)					N/A
Total Revenues	(0)					N/A
Salaries & Benefits	858	1,292	917	1,338	46	3.5%
Materials and Supplies	10	10	10	10		0.0%
Equipment						N/A
Service And Rent	33	135	110	135		0.0%
Total Gross Expenditures	902	1,437	1,037	1,483	46	3.2%
Net Expenditures	902	1,437	1,037	1,483	46	3.2%

*2025 Projection based on 9-Month Variance

Appendix 2

Summary of 2026 Service Changes

N/A

Appendix 3

Summary of 2026 New/Enhanced Requests Included in Budget

N/A

Appendix 4a

Operating Program Provincial/Federal Funding Streams by Program

N/A

Appendix 4b

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 5

2026 Capital Budget; 2027-2035 Capital Plan Including Carry Forward

Projects (In \$000s)	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	2026-2035 Total	Health and Safety/ Legislated	SOGR	Service Improvement and Growth
Lobbyist Registry System SOGR 2024	304											304		
Lobbyist Registry System SOGR 2031						400	600					1,000		
Total Expenditures (including carry forward from 2025)	304					400	600					1,304		1,304

Appendix 5a

2026 Cash Flow and Future Year Commitments Including Carry Forward

Projects (In \$000s)	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	Total 2026 Cash Flow and FY Commitments	Previously Approved	Change in Scope	New with Future Year
Lobbyist Registry System SOGR 2024	304										304			
Total Expenditure (including carry forward)	304										304			304

Appendix 5b

2027-2035 Capital Plan Including Carry Forward

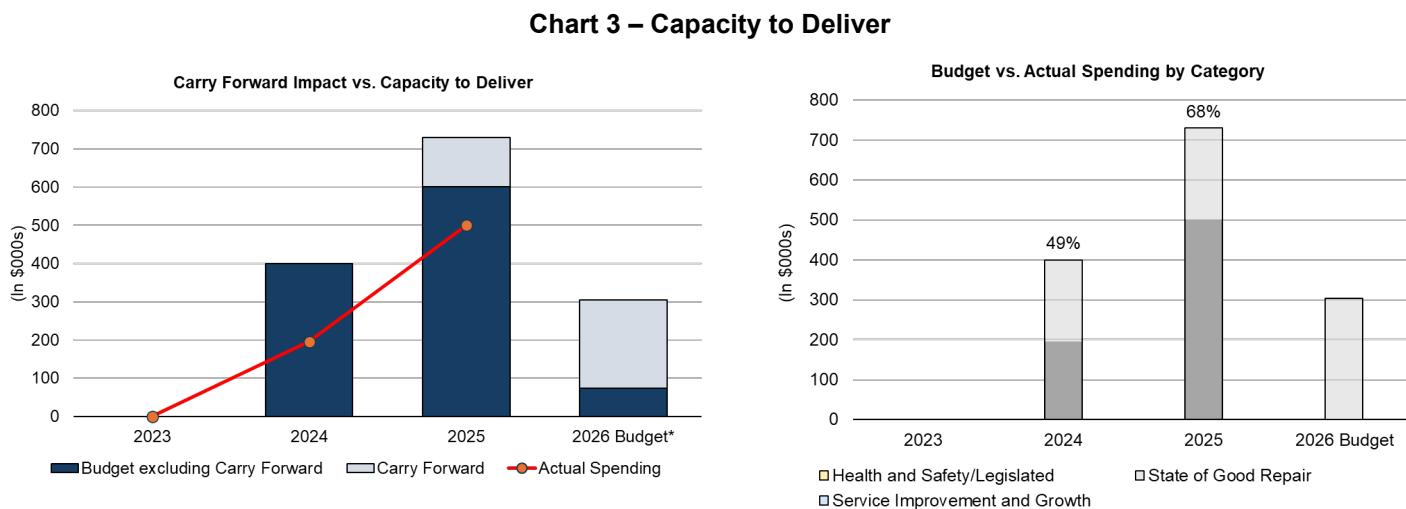
Projects (In \$000s)	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	2027-2035 Total	Health and Safety/	SOGR	Service Improvement and Growth
Lobbyist Registry System SOGR 2031					400	600				1,000		1,000	
Total Expenditures (including carry forward from 2025)					400	600				1,000		1,000	

Appendix 6

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 2025 underspending that will be carried forward into the 2026 Capital Budget and Plan.



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, \$0.074 million in previously approved cash-flows originally allocated to 2024 is carried forward to 2026; additionally, \$0.230 million in previously approved cash-flow originally allocated to 2025 is now carried forward to 2026.

Appendix 7

Summary of Capital Delivery Constraints

N/A

Appendix 8

Inflows and Outflows to/from Reserves and Reserve Funds

N/A

Appendix 9

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 Benefit Adjustments: 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).