

2026 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.

Resources (gross 2026 operating budget): \$24.8 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.

Resources (gross 2026 operating budget): \$38.1 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.

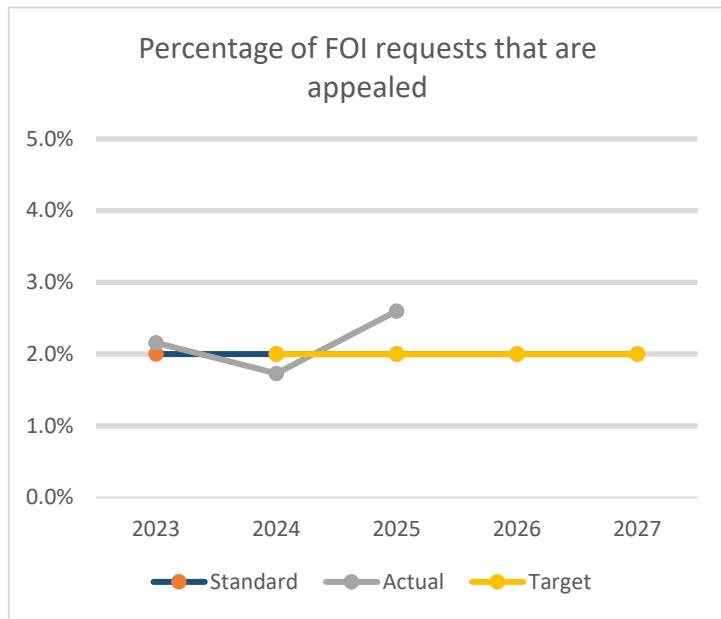
Resources (gross 2026 operating budget): \$13.2 million

Budget at a Glance

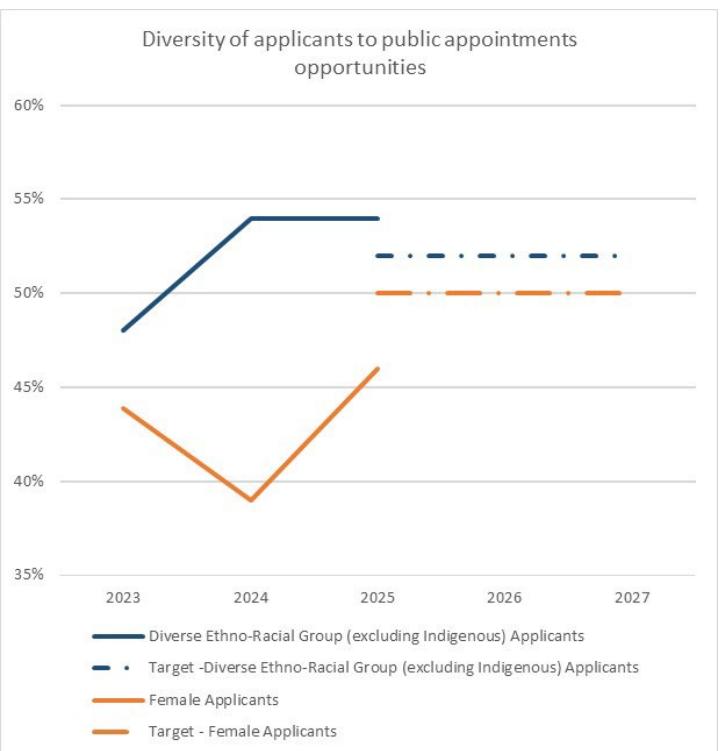
2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$34.3	\$16.8	\$16.5
Gross Expenditures	\$76.1	\$61.4	\$62.9
Net Expenditures	\$41.8	\$44.6	\$46.4
Approved Positions	429.1	367.9	363.6

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$4.0	\$31.1	\$35.1
Debt	\$1.9	\$14.8	\$16.7
Note: Includes 2025 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.
- In 2025, higher volume and increased complexity of requests have led to increased appeals. Of the appeals resolved to date, 97% have been resolved in the City's favour.



- The City Clerk's Office 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	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Outcome Measures						
Make Government Work	# of public interactions in the decision-making process including deputations, communications, agenda subscriptions, social media subscribers, meeting viewers	130,075	120,000	230,000	120,000	120,000
Open Government	% of Freedom of Information requests that are appealed with the Provincial Information Privacy Commissioner	1.73%	2.00%	2.60%	2.00%	2.00%
Elect Government	Election Readiness	100%	100%	100%	100%	100%
Key Service Level Measures						
Make Government Work	% of meeting agendas and decision documents published according to timelines	100%	100%	100%	100%	100%
Make Government Work	% of female applicants to public appointments opportunities <i>*In addition to the applicants who identified as female, 1% of all 2025 applicants identified as trans or "not listed"</i>	39%	50%	46%	50%	50%
Make Government Work	% of diverse ethno-racial group applicants to public appointments opportunities. <i>* This does not include applicants who are identified as Indigenous **0.9% of all 2025 applicants identified as Indigenous</i>	54%	52%	54%	52%	52%

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Key Service Level Measures						
Open Government	% of Freedom of Information requests completed within legislated timelines	56%	70%	46% ¹	70%	70%
Open Government	# of City of Toronto staff trained in protecting privacy	27,000	23,000	28,000	23,000	23,000
Open Government	# of information policy tools completed	6	8	10	8	8

Comments:

¹The City experienced a significantly higher volume and increased complexity of FOI requests in 2025.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Facilitated democratic decision-making through planning, staging and recording 360 meetings of City Council, its committees and boards, as well as issuing and publishing 15 Mayoral Decisions; recruited candidates to fill 109 public member positions on boards, tribunals and advisory; and brought forward a Municipal Diversity Plan as required by the *Community Safety and Policing Act*.
- Planned and delivered the Trustee Toronto District School Board Ward 11 and Councillor Ward 25 by-elections, and facilitated required reporting, transition and on-boarding activities.
- Continued to grow the City's Archival programming and partnerships with community organizations, integrated Information Management Assessments into the Technology Services governance models to ensure compliance with Information Management obligations, and operationalized privacy impact assessment functions in Corporate Information Management Services to provide sustainable services across the City.
- Completed a successful pilot program for civil wedding services.
- Initiated the modernization of the City's Community Recognition Program which allowed the City to acknowledge and recognize dates of observance that are important to residents in a manner that is inclusive and politically and culturally sensitive.
- Operationalized the City Hall public tours which hosted nearly 3,500 students, newcomers and seniors as part of the 'Toronto For All' public education initiative; and expanded involvement in international relations activities, including supporting the continued transition of the International Alliance Program in collaboration with Economic Development and Culture Division, facilitating city to city global knowledge exchanges, and sourcing additional international funding opportunities and designations.

Key Challenges and Risks

- Continued increase in complexity and volume of Freedom of Information requests.
- Updated legislation on *Municipal Freedom of Information and Protection of Privacy Act* is required to enable the compliant use of Artificial Intelligence.
- Continuing global trends of public mistrust and non-confidence in governments, misinformation and disinformation, increasing complexities of international issues affecting local communities, and shifting geopolitical landscape require the City to proactively engage and educate the public on how to participate in local government.

Priority Actions

- Plan and administer an open, fair, accessible, and secure general municipal election in compliance with legislative requirements.
- Ensure a smooth Council transition.
- Provide effective meeting management, in both hybrid and in-person formats, for Council, its committees and boards while also supporting newly established decision-making and advisory bodies.
- Advance City-wide strategies to support equity deserving groups in the public appointments process by reducing barriers to application and implementing targeted outreach efforts.
- Build on the successful pilot to further develop a more robust program and model for civil wedding services.
- Significantly improve the City's compliance with statutory timelines for responding to Freedom of Information requests.
- Continue to expand the City's Archival programming and partnerships with community organizations.
- Continue to strengthen information management culture in the City by enhancing training, processes, core competencies, and skills.
- Identify further opportunities to enrich the Community Recognition Program which allows the City to acknowledge and recognize dates of observance that are important to residents in a manner that is inclusive and politically and culturally sensitive.
- Engage local communities through a public education program to mitigate the global trends of public mistrust and non-confidence in local governments, rising misinformation and disinformation, and declining civic engagement; and foster greater involvement.
- Successfully support Federation Internationale de Football Association (FIFA) initiatives to host six games and Fan Festival through our Protocol unit, including managing international delegations, delivering photo and video services, developing and distributing ticket strategy for elected officials and City guests, coordinating official gifts, supporting pre-events and ceremonies, delivering City Hall tours, participating in the Joint Information Centre, providing protocol advice on flags, and producing ceremonial documents to recognize FIFA milestones and partners.

CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for City Clerk's Office of \$76.137 million gross, \$34.368 million revenue and \$41.769 million net for the following services:

Service:	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
Elect Government	24,779.3	24,779.3	0.0
Make Government Work	38,144.4	9,348.6	28,795.8
Open Government	13,213.0	239.8	12,973.2
Total Program Budget	76,136.7	34,367.7	41,769.0

- The 2026 staff complement for City Clerk's Office of 429.1 positions comprised of 13.1 capital positions and 416.0 operating positions.

2. The 2026 Capital Budget for City Clerk's Office with cash flows and future year commitments totaling \$6.656 million as detailed by project in [Appendix 5a](#).
3. The 2027-2035 Capital Plan for City Clerk's Office totalling \$28.480 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							
Elect Government	5,695.1	9,054.1	8,654.1	24,779.3		24,779.3	15,725.2 173.7%
Make Government Work	7,814.3	8,077.7	8,427.7	9,337.4	11.2	9,348.6	1,270.8 15.7%
Open Government	371.6	344.8	334.8	238.8	1.0	239.8	(104.9) (30.4%)
Total Revenues	13,881.1	17,476.6	17,416.6	34,355.5	12.2	34,367.7	16,891.1 96.7%
Gross Expenditures							
Elect Government	5,695.1	9,054.1	8,654.1	24,779.3		24,779.3	15,725.2 173.7%
Make Government Work	32,842.8	35,379.3	35,959.3	38,133.3	11.2	38,144.4	2,765.1 7.8%
Open Government	11,572.7	12,943.4	13,003.4	13,212.0	1.0	13,213.0	269.6 2.1%
Total Gross Expenditure	50,110.6	57,376.8	57,616.8	76,124.5	12.2	76,136.7	18,759.9 32.7%
Net Expenditures	36,229.5	39,900.3	40,200.3	41,769.0		41,769.0	1,868.7 4.7%
Approved Positions**	370.5	392.0	N/A	429.1		429.1	37.1 9.5%

*2025 Projection based on 9-Month Variance

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

KEY DRIVERS

Total 2026 Budget expenditures of \$76.137 million gross reflect an increase of \$18.760 million in spending above the 2025 Budget, predominantly arising from:

- The delivery of the 2026 Municipal Election, fully funded by the Election Reserve Fund.
- Salaries and benefits adjustments from contractual obligations and annualization of enhancements for public education and community engagement, and meeting support for decision bodies; partially offset by
- Reversal of one-time funding for pre-2026 Municipal Election activities as well as Toronto District School Board (TDSB) Ward 11 and Ward 25 By-Elections, fully funded by the Election Reserve Fund.

EQUITY IMPACTS OF BUDGET CHANGES

Low equity impacts: The changes in City Clerk's Office's 2026 Operating Budget have minimal equity impacts.

Offering civil weddings outside of regular office hours will have a low positive equity impacts on people from all socio-economic statuses including low-income individuals, immigrants, refugees, undocumented individuals, and other racialized groups. It allows them to access to civil wedding services at Civic Centres around their work and personal schedules, or during culturally important auspicious dates. The fee for this service is comparable to other Ontario municipalities.

Offering civil weddings in unique City of Toronto-operated public space (Special Events), including Old City Hall, museums and parks, will have a low positive equity impact on people from all socio-economic statuses. It allows the City Clerk's Office to integrate civil weddings into a variety of meaningful public events at accessible locations, creating unique and memorable experiences for clients and their guests while contributing to the vibrancy of the public space. The fee for this service is comparable to other Ontario municipalities.

Introducing a rush fee for digital image or print of archival records will have a low negative equity impact on individuals from all socio-economic status. This fee will enable Toronto Archives to meet demand for expedited services and manage staff workload without affecting the public's access to its free programming and research services. The fee will only apply to expedited requests and aligns with practices used by other cultural institutions.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for City Clerk's Office of \$41.769 million is \$1.869 million, 4.7% 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*	17,416.6	57,616.8	40,200.3		N/A
2025 Budget	17,476.6	57,376.8	39,900.3		392.0
Key Cost Drivers:					
Prior Year Impacts					
Enhancing Public Education and Community Engagement		409.5	409.5	2.0	11.1
Meeting Management Support Enhancements		127.2	127.2	1.0	2.2
Reversal of TDSB By Election (Ward 11)	(500.0)	(500.0)			
Reversal of Ward 25 By-Election	(550.0)	(550.0)			
Reversal of Pre-2026 Municipal Election	(2,193.0)	(2,193.0)		(14.6)	
Operating Impacts of Capital					
Freedom of Information Case Management System		20.0	20.0		
Delivery of Capital Projects					
Capital Project Requirements				(8.3)	
Salaries and Benefits					
Salaries and Benefits Adjustments	(169.2)	1,187.8	1,356.9	(2.0)	2,267.1
Non-Salary Inflation					
Revenue Changes					
User Fees	873.2	873.7	0.5		1.8
Other Changes					
2026 Municipal Election	18,842.0	18,842.0		61.0	
Election Operations	126.2	126.2			
Information Production	430.1	731.4	301.3		513.9
Other Adjustments	19.6	1.0	(18.6)		(35.9)
Sub Total Key Cost Drivers	16,879.0	19,075.9	2,196.9	39.1	2,879.4
Affordability Measures		(328.2)	(328.2)	(2.0)	
Total 2026 Base Budget	34,355.5	76,124.5	41,769.0	429.1	2,879.4
2026 New/Enhanced	12.2	12.2			
2026 Budget	34,367.7	76,136.7	41,769.0	429.1	2,879.4
Change from 2025 Budget (\$)	16,891.1	18,759.9	1,868.7	37.1	N/A
Change from 2025 Budget (%)	96.7%	32.7%	4.7%	9.5%	N/A

*Based on 9-Month Variance

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

Key Base Drivers:

Prior Year Impacts:

- Annualization of previously approved enhancements for public education and community engagement by \$0.410 million gross and net, and meeting support for decision bodies by \$0.127 million gross and net.
- Reversal of one-time funding for pre-2026 Municipal Election activities by \$2.193 million gross and \$0 net, TDSB Ward 11 By-Election by \$0.500 million gross and \$0 net, and Ward 25 By-Election by \$0.550 million gross and \$0 net.

Operating Impacts of Capital:

- Increase of \$0.020 million for the cloud subscription of the Freedom of Information case management system.

Delivery of Capital Projects:

- Due to the completion of various capital project, 8.3 positions (\$1.036 million, fully offset by capital funding) are no longer required.

Salaries and Benefits:

- Increase in salaries and benefits of \$1.188 million gross and \$1.357 million net for contractual obligations as well as base complement alignment with associated revenue adjustments for positions that are fully funded by other divisions.

Revenue Changes:

- Increase in user fee revenues of \$0.874 million gross and \$0.001 million net related primarily to civil wedding services to closely align with market rates and to reflect increased volume along with higher associated costs to support the anticipated volume increases.

Other Changes:

- One-time funding of \$18.842 million gross and \$0 net, and 61.0 temporary positions, fully funded by the Election Reserve Fund, to support delivery of the 2026 Municipal Election.
- Increase in Information Production of \$0.731 million gross and \$0.301 million net for copying, mailing, and printing services, driven by higher service demand from other divisions and a 26% increase in postage unit cost.

Affordability Measures

Table 3: Affordability Measures

Recommendation	Savings Type	Equity Impact	(In \$000s)				2027 (Incremental)		
			Revenues	Gross Expenditures	Net Expenditures	Positions	Gross Expenditures	Net Expenditures	Positions
Records Centre Workforce Optimization	Efficiency Savings	No Impact		(100.0)	(100.0)	(1.0)			
Information Production Workforce Optimization	Efficiency Savings	No Impact		(96.0)	(96.0)	(1.0)			
Information Production Procurement Efficiencies	Efficiency Savings	No Impact		(79.0)	(79.0)				
Transition to Enterprise Collaboration Platform	Efficiency Savings	No Impact		(30.0)	(30.0)				
Line by Line Review	Line-by-line	No Impact		(23.2)	(23.2)				
Total Affordability Measures				(328.2)	(328.2)	(2.0)			

Affordability measures, as described below, are specific actions taken by the City Clerk's Office that achieve cost reductions without impacting service levels for City Divisions and the public. For 2026, City Clerk's Office has identified \$0.305 million in efficiency savings and \$0.023 million in line-by-line review through the following initiatives:

- Records Centre and Information Production Workforce Optimization:** New staffing models for the Records Centre and Information Production have been identified which requires one less position in each service, resulting in savings of \$0.100 million gross and net and \$0.096 million gross and net, respectively.
- Information Production Procurement Efficiencies:** A new contract arrangement enables Information Production to subscribe to address validation software, which allows in-house printed envelopes and access to discounted postage costs, resulting in savings of \$0.079 million gross and net.
- Transition to Enterprise Collaboration Platform:** By transitioning the collaboration platform from Confluence to an enterprise platform, savings of \$0.030 million gross and net will be achieved as it optimizes the use of corporate technology platforms and avoids incurring licensing costs without impacting the ability to collaborate or share knowledge among team members.
- Line by Line Review:** A detailed review has led to the alignment of expenditures to actual experience, resulting in savings of \$0.023 million gross and net.

New and Enhanced Requests

Table 4: New/Enhanced Requests

New/Enhanced Request	2026				2027 Annualized Gross	Equity Impact	Supports Key Outcome/Priority Actions
	Revenues	Gross Expenditures	Net Expenditures	Positions			
(In \$000s)							
1 New User Fee: Civil Wedding	11.2	11.2			11.2	Low-positive	Offer expanded service hours and locations for civil wedding
2 Outside Business Hour and Special Event							
1 New User Fee: Rush Fee for Digital Image or Print of Archival Records	1.0	1.0			1.0	Low-negative	Offer expedited services for digital image or print of archival records
Total New/Enhanced	12.2	12.2			12.2		

Note:

For additional information, please refer to [Appendix 3](#) for the 2026 New and Enhanced Service Priorities.

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2027 AND 2028 OUTLOOK

Table 5: 2027 and 2028 Outlook

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
Revenues			
2026 Municipal Election and Post Activities		(17,909.0)	(308.0)
Election Operations		540.0	226.8
Information Production		(373.3)	(43.0)
Contribution from Reserve for Equipment		128.0	(103.0)
Other Revenue Changes		(0.9)	(1.2)
Total Revenues	34,367.7	(17,615.2)	(228.4)
Gross Expenditures			
Salaries and Benefits		2,355.0	1,432.3
Non-Salary Inflation		44.5	44.4
2026 Municipal Election and Post Activities		(17,909.0)	(308.0)
Election Operations		540.0	226.8
Information Production		140.6	190.6
Non-Salary Adjustments		93.0	(103.0)
Total Gross Expenditures	76,136.7	(14,735.8)	1,483.0
Net Expenditures	41,769.0	2,879.4	1,711.5
Approved Positions	429.1	(61.2)	(4.3)

Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$61.401 million reflects an anticipated \$14.736 million or 19.4% decrease in gross expenditures below the 2026 Operating Budget. The 2028 Outlook expects an increase of \$1.483 million or 2.4% in gross expenditure above the 2027 Outlook.

These changes arise from the following:

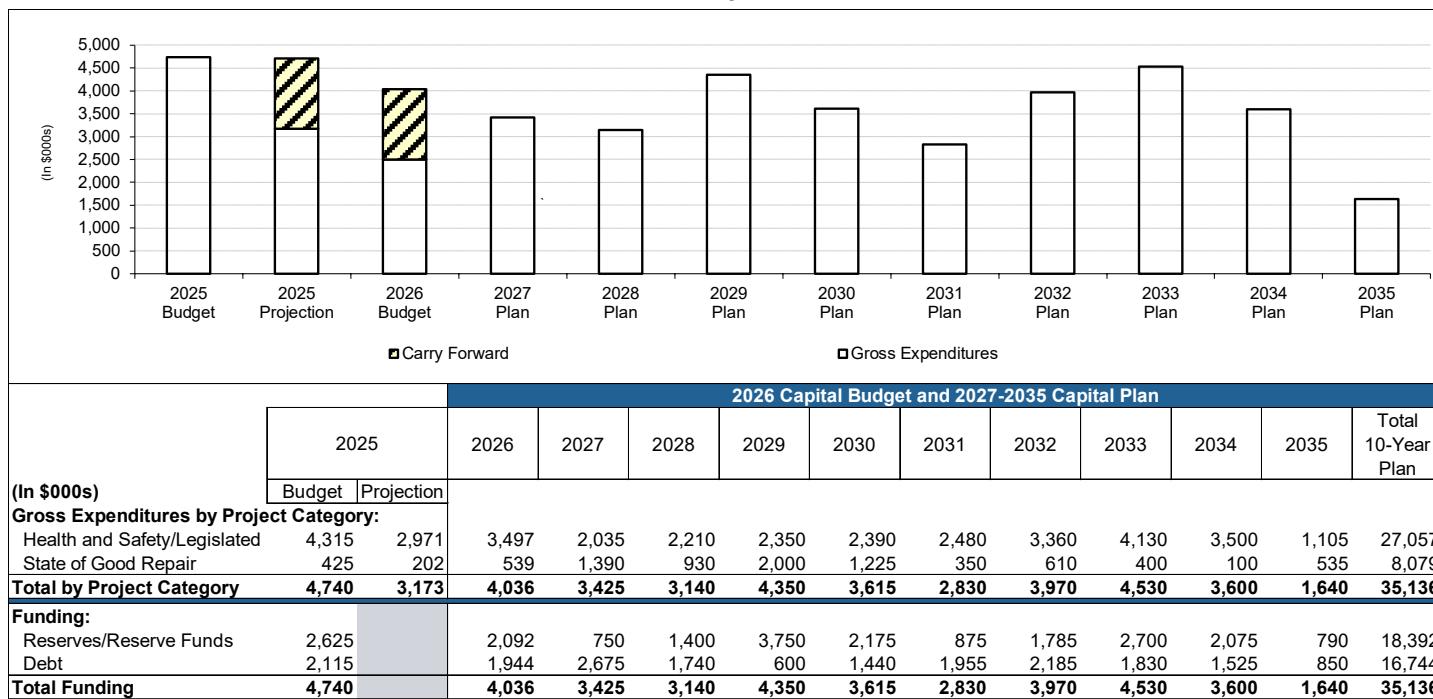
- **Election Requirements:** Reversal of the requirements to deliver the 2026 Municipal Election by \$18.842 million gross and \$0 net, and reduction of 61.0 temporary positions, partially offset by requirements for post-Municipal election activities of \$0.933 million gross and \$0 net in 2027 and \$0.625 million gross and \$0 net in 2028, and changes in Election Operations of \$0.540 million gross and \$0 net in 2027 and \$0.227 million in gross and \$0 net in 2028.
- **Salaries and Benefits:** Increase of \$2.355 million gross and net in 2027 and \$1.432 million gross and net in 2028 due to contractual obligations and filling of vacancies.
- **Other Changes:** Mainly related to inflationary impacts on non-salary expenditures and Information Production services, and alignment of equipment expenditures with associated revenue adjustment from reserve contribution.

2026-2035

CAPITAL BUDGET AND PLAN

2026-2035 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



Project Updates (\$2.9 Million)

The 2026-2035 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2026-2034):

- \$0.62 million – Increase reflects the requirements to maintain systems in a state of good repair, including Liquor License System, Council Business Systems, City Clerk's Business Systems 2023-24, and the 2026 Election Technology Program.
- (\$1.55 million) – Change in required scope for the 2030 and 2034 Elections Technology Programs.
- (\$1.15 million) – Deferral of the City Clerk's Business Systems 2034-2035, Toronto Archives equipment replacement, Wedding Chamber SOGR 2034, and Infrastructure to Support Council and Committee meetings projects based on the assessment of remaining useful life and asset condition.
- (\$0.82 million) – Decrease in Council Transition Requirements and Records Center Equipment SOGR 2034 based on updated requirements.

New Projects (\$2.5 Million)

The 2026-2035 Capital Budget and Plan includes the following key new projects:

- \$2.07 million – Protocol Management System SOGR 2026-28 to replace the legacy vendor application used by Strategic Protocol and External Relations unit.
- \$0.46 million – Election Equipment and Information Production Equipment SOGR for end-of life replacement of equipment used by Election Services and the Information Production units.

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 and [Appendix 6](#) for Capacity to Deliver Review, respectively.

2026-2035 CAPITAL BUDGET AND PLAN**\$35.1 Million 10-Year Capital Program**

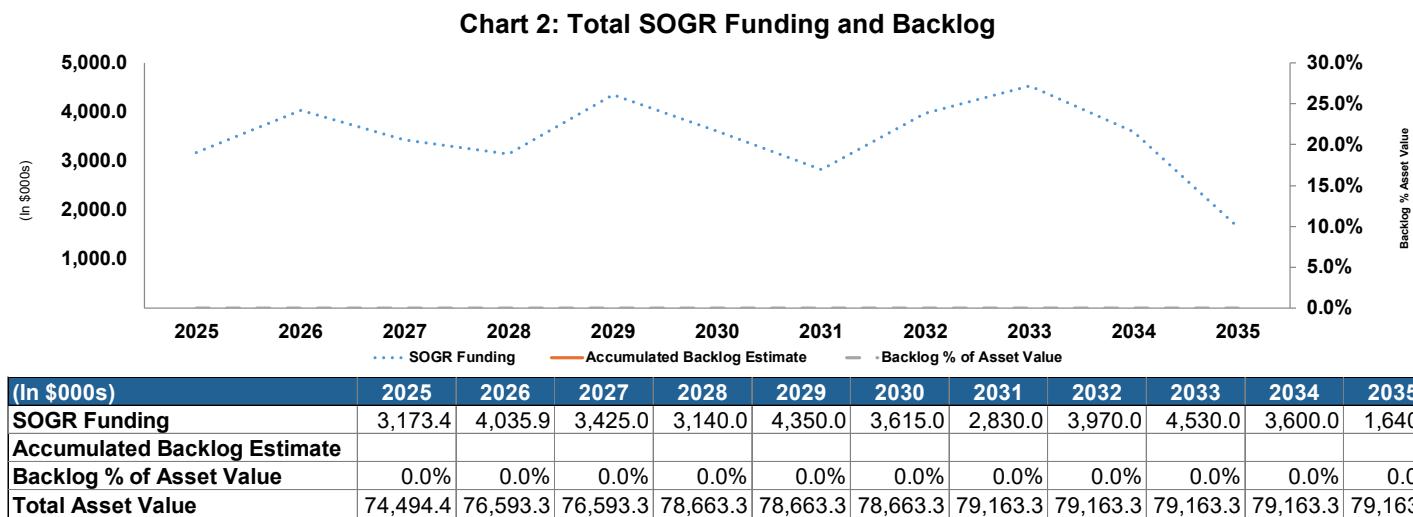
	
Health, Safety and Legislated	Aging Infrastructure
\$27.0 M 77.0%	\$8.1 M 23.0%
Election Technology Program Election Supply Chain Logistics Election Vote Tabulator Protective Cases Elections Equipment SOGR 2030 Public Appointments Information System SOGR Toronto Meeting Management Information System (TMMIS) SOGR Notices Management Information System (NMIS) SOGR City Clerk's Business Systems Liquor License System Council Business Systems FOI Case Management System Mail Security and Mail Room Upgrades Long-Term Preservation of Digital Records City Clerk's Office Health and Safety Remediation-SOGR	Protocol Management System SOGR Information Production Equipment SOGR IP Workflow Management System SOGR Infrastructure to support Council/Committee Meetings Archives Equipment SOGR Wedding Chambers Renovation SOGR

How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
\$35.1 M	100.0%	\$0.0 M 0.0%	\$0.0 M 0.0%
Reserves/ Reserve Funds	\$ 18.4 M		
Debt	\$ 16.7 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:



(In \$000s)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
SOGR Funding	3,173.4	4,035.9	3,425.0	3,140.0	4,350.0	3,615.0	2,830.0	3,970.0	4,530.0	3,600.0	1,640.0
Accumulated Backlog Estimate											
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	74,494.4	76,593.3	76,593.3	78,663.3	78,663.3	78,663.3	79,163.3	79,163.3	79,163.3	79,163.3	79,163.3

- The 10-Year Capital Plan will dedicate \$35.1 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.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2026 Capital Budget will impact the 2026 Operating Budget by a total of \$0.020 million net arising from completing the FOI Case Management System Project 2025-2026, as shown in Table 6 below.

Table 6: Net Operating Impact Summary

Projects	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2026-2030	2026-2035
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s
Previously Approved							
FOI Case Management System Project 2025-2026	20.0					20.0	20.0
Sub-Total: Previously Approved	20.0					20.0	20.0
Total (Net)	20.0					20.0	20.0

Previously Approved projects:

- FOI Case Management System Project 2025-2026: The net operating impact of \$0.020 million in 2026 relates to the anticipated additional cost of cloud subscription following the implementation of the new system.

APPENDICES

Appendix 1

2026 Operating Budget by Category

Category (In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Budget	2026 Change from 2025 Budget	
	\$	\$	\$	\$	\$	%
Federal Subsidies	14.5		10.0			N/A
User Fees and Donations	4,513.8	4,224.9	4,499.5	5,537.4	1,312.5	31.1%
Contribution From Reserves/Reserve Funds	6,131.8	9,164.1	8,824.1	24,935.6	15,771.5	172.1%
Sundry and Other Revenue	453.8	1,209.8	1,065.2	768.1	(441.7)	(36.5%)
Inter-Divisional Recoveries	2,767.1	2,877.8	3,017.8	3,126.6	248.8	8.6%
Total Revenues	13,881.1	17,476.6	17,416.6	34,367.7	16,891.1	96.7%
Salaries and Benefits	40,459.4	46,093.6	45,333.6	58,323.6	12,230.0	26.5%
Materials and Supplies	982.4	1,131.4	1,331.4	1,254.4	123.0	10.9%
Equipment	319.7	234.0	304.0	176.7	(57.3)	(24.5%)
Service And Rent	7,587.6	9,040.9	9,770.9	14,986.3	5,945.4	65.8%
Contribution To Reserves/Reserve Funds	141.1	413.5	413.5	441.1	27.6	6.7%
Other Expenditures	161.0	104.0	84.0	102.0	(2.0)	(1.9%)
Inter-Divisional Charges	459.5	359.4	379.4	852.6	493.2	137.2%
Total Gross Expenditures	50,110.6	57,376.8	57,616.8	76,136.7	18,759.9	32.7%
Net Expenditures	36,229.5	39,900.3	40,200.3	41,769.0	1,868.7	4.7%

*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

Form ID	Other City Programs	Adjustments			2027 Plan Net Change	2028 Plan Net Change
		Gross Expenditure	Revenue	Net		
36692	NF : Civil Wedding - Outside Business Hour & Special Event					
75	Description:					

Staff is proposing to introduce two new user fees for civil weddings: 1. Civil Marriage, Fee for Weddings Outside Business Hours for Civil Weddings at \$35 per ceremony on top of regular fee; and 2. Civil Weddings in City of Toronto-operated spaces (special event) at \$380 per ceremony. Offering civil weddings outside office hours will allow couples access to civil wedding services in Civic Centres around their work and personal schedules, or during culturally important or auspicious dates. In the same way, offering civil weddings to couples in unique City of Toronto-operated public space (Special Events) including Old City Hall, museums, and parks will allow the City Clerk's Office to integrate civil weddings into a variety of meaningful public events in accessible locations, and to contribute to the vibrancy of the public space. Offering these services offerings will require additional expenditures which will be fully offset by revenues to be generated from the fees.

Service Level Impact:

Couples will now be able to have civil weddings at Civic Centres after work on weekdays, on weekends and during statutory holidays as well as in unique City of Toronto-operated public spaces.

Equity Statement:

Offering civil weddings outside of regular office hours will have a low positive equity impacts on people from all socio-economic statuses, including low-income individuals, immigrants, refugees, undocumented individuals, and other racialized groups. It allows them to access to civil wedding services at Civic Centres around their work and personal schedules, or during culturally important auspicious dates. The fee for this service is comparable to other Ontario municipalities. Offering civil weddings in unique City of Toronto-operated public space (Special Events), including Old City Hall, museums and parks, will have a low positive equity impact on people from all socio-economic statuses. It allows the City Clerk's Office to integrate civil weddings into a variety of meaningful public events at accessible locations, creating unique and memorable experiences for clients and their guests while contributing to the vibrancy of the public space. The fee for this service is comparable to other Ontario municipalities.

Service: Make Government Work

Total Staff Prepared Budget Changes:	11.2	11.2	0.0	0.00	0.0	0.0
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Staff Prepared New/Enhanced Service Priorities:	11.2	11.2	0.0	0.00	0.0	0.0
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36693	NF : Rush Fee - Digital Image or Print of Archival Records
75	Description:

Staff is proposing to introduce new user fees for rush digital images or prints of archival records at an additional 100% of the regular fee per digital image or print. Charging a rush fee will allow Toronto Archives to meet service demand for digital image or print of archival records while also manage staff workload. This will not affect the public's ability to access to its free programming and research.

Service Level Impact:

The rush fee will only apply to expedited requests from customers who would like to receive their digital image or print between 2 to 5 business days.

Equity Statement:

Introducing a rush fee for digital image or print of archival records will have a low negative equity impact on individuals from all socio-economic statuses. This fee will enable Toronto Archives to meet demand for expedited services and manage staff workload without affecting the public's access to its free programming and research services. The fee will only apply to expedited requests and aligns with practices used by other cultural institutions.

Service: Open Government

Total Staff Prepared Budget Changes:	1.0	1.0	0.0	0.00	0.0	0.0
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Staff Prepared New/Enhanced Service Priorities:	1.0	1.0	0.0	0.00	0.0	0.0
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Summary:

Staff Prepared New/Enhanced Service Priorities:	12.2	12.2	0.0	0.00	0.0	0.0
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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
2026 Election Technology Program	1,540	300									1,840	1,840		
2030 Election Technology Program		450	1,250	2,050	1,650	350					5,750	5,750		
2034 Election Technology Program						525	1,475	2,300	1,950	450	6,700	6,700		
Election Supply Chain Logistics - Tracking Tech 2023-24	185										185	185		
Election Supply Chain Logistics-Tracking Tech 2034-35									125	130	255	255		
Election Vote Tabulator Protective Cases	367					250					367	367		
Elections Equipment SOGR 2030											250	250		
Public Appointments SOGR 2023-2024	255								250	250	255	255		
Public Appointments SOGR 2031-2032											500	500		
TMMIS SOGR 2030-2032						490	505	520			1,515	1,515		
Notices Management Information System (NMIS) SOGR					300						300	300		
City Clerk's Business Systems 2023-2024	360										360	360		
Protocol Mgmt Sys SOGR 2026-28	300	1,290	480								2,070		2,070	
City Clerk's Off Bus Sys-PCM SOGR 2027-2028		150	340			250	250				490	490		
City Clerk's Off Bus Sys-Protocol Mgt Syst SOGR 2030											500		500	
City Clerk's Office Business System 2031-32							700	475				1,175	1,175	
City Clerk's Office Business Systems 2034-2035											675	525	1,200	1,200
Liquor License System 2025	280											280	280	
Liquor License System Replacement 2033									730			730	730	
Council Business Systems - CSMS SOGR 2027-2028		495	425									920	920	
Council Business Systems 2030-2034									620	550		1,170	1,170	
FOI Case Management System Project 2025-2026	510	550										1,060	1,060	
FOI Case Management System Project 2033-34									300	500		800	800	
Information Production Equipment SOGR 2028-2031			150	1,700	75							1,925		1,925
Information Production Equipment SOGR 2032-33									230	400		630		630
Information Production Equipment SOGR 2035													210	210
IP Workflow Management System SOGR 2029-30						300	700					1,000		1,000
Mail Security and Mail Room Upgrades 2032									300			300	300	
Infra. to sup Council/Committee Mtgs 2031-32									100	300		400		400
Infra. to sup. Council/Committee Mtgs -2027-2028		100	300									400		400
Infra. to sup. Council/Committee Mtgs -2035-36												75		75
Archives Equipment SOGR Upgrade 2030						200						200		200
Archives Equipment SOGR Upgrade 2032									80			80		80
Long-Term Preservation of Digital Records			90	195								285	285	
CCO Health & Safety Remediation-SOGR 2031-2032									100	270		370	370	
Wedding Chambers Renovation SOGR 2024-2025	239											239		239
Wedding Chambers Renovation SOGR 2034-2035											100	250	350	350
Total Expenditures (including carry forward from	4,036	3,425	3,140	4,350	3,615	2,830	3,970	4,530	3,600	1,640	35,136	27,057	8,079	

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
2026 Election Technology Program	1,540	300									1,840	1,720	120	
City Clerk's Business Systems 2023-2024	360										360	230	130	
Election Supply Chain Logistics - Tracking Tech	185										185	185		
Election Vote Tabulator Protective Cases	367										367	367		
FOI Case Management System Project 2025-2026	510	550									1,060	1,060		
Liquor License System 2025	280										280	280		
Protocol Mgmt Sys SOGR 2026-28	300	1,290	480								2,070			2,070
Public Appointments SOGR 2023-2024	255										255	255		
Wedding Chambers Renovation SOGR 2024-2025	239										239	239		
Total Expenditure (including carry forward)	4,036	2,140	480								6,656	4,336	250	2,070

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	2026 Total	2035 Total	Health and Safety/Legislated	SOCR	Service Improvement and Growth
2030 Election Technology Program	450	1,250	2,050	1,650	350					5,750	5,750			
2034 Election Technology Program					525	1,475	2,300	1,950	450	6,700	6,700			
Election Supply Chain Logistics-Tracking Tech 2034-35					250			125	130	255	255			
Elections Equipment SOGR 2030										250	250			
Public Appointments SOGR 2031-2032					490	505	520	250	250	500	500			
TMMIS SOGR 2030-2032										1,515	1,515			
Notices Management Information System (NMIS) SOGR			300							300	300			
City Clerk's Off Bus Sys-PCM SOGR 2027-2028	150	340			250	250				490	490			
City Clerk's Off Bus Sys-Protocol Mgt Syt SOGR 2030					700	475				500	500			
City Clerk's Office Business System 2031-32								675	525	1,175	1,175			
City Clerk's Office Business Systems 2034-2035										1,200	1,200			
Liquor License System Replacement 2033							730			730	730			
Council Business Systems - CSMS SOGR 2027-2028	495	425					620	550		920	920			
Council Business Systems 2030-2034								300	500	1,170	1,170			
FOI Case Management System Project 2033-34										800	800			
Information Production Equipment SOGR 2028-2031		150	1,700	75						1,925	1,925			
Information Production Equipment SOGR 2032-33							230	400		630	630			
Information Production Equipment SOGR 2035										210	210			
IP Workflow Management System SOGR 2029-30			300	700						1,000	1,000			
Mail Security and Mail Room Upgrades 2032						300				300	300			
Infra. to sup Council/Committee Mtgs 2031-32						100	300			400	400			
Infra. to sup. Council/Committee Mtgs -2027-2028	100	300								400	400			
Infra. to sup. Council/Committee Mtgs -2035-36										75	75			
Archives Equipment SOGR Upgrade 2030				200				80		200	200			
Archives Equipment SOGR Upgrade 2032										80	80			
Long-Term Preservation of Digital Records	90	195								285	285			
CCO Health & Safety Remediation-SOGR 2031-2032					100	270				370	370			
Wedding Chambers Renovation SOGR 2034-2035									100	250	350	350		
Total Expenditures (including carry forward from 2025)	1,285	2,660	4,350	3,615	2,830	3,970	4,530	3,600	1,640	28,480	22,710	5,770		

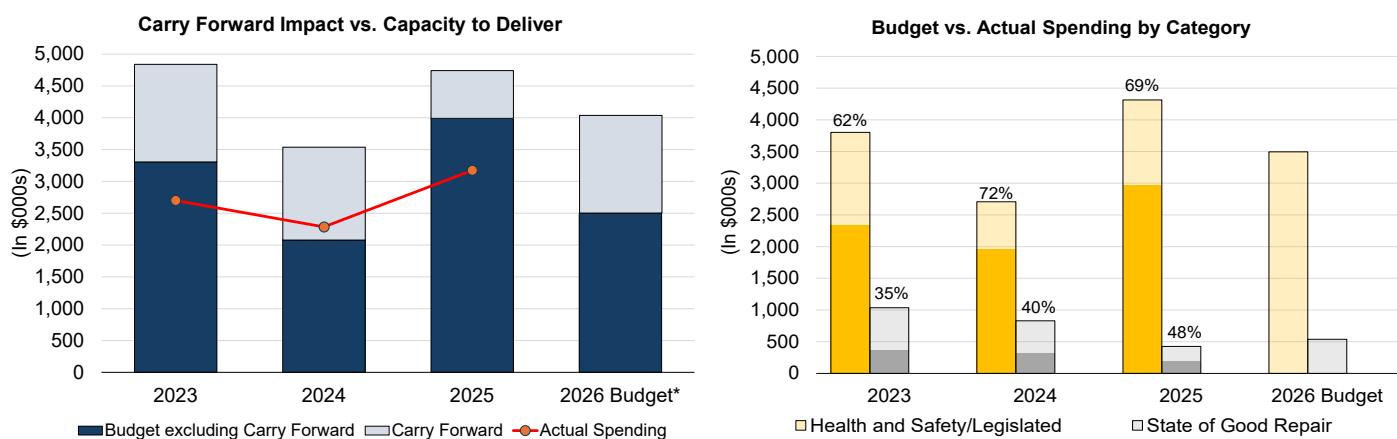
Appendix 6

Capacity to Deliver Review

The 10-Year Plan is 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 2025 underspending that will be carried forward into the 2026 - 2035 Capital Budget and Plan.

Chart 3 – Capacity to Deliver



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

- City Clerk's Office's actual spending over the previous three years, from 2023-2025, has averaged \$2.719 million per year or 62.4%.
- The projected spending for 2025 is \$3.173 million or 67.0% of the 2025 Capital Budget. The lower than planned spending is mainly due to delays in obtaining resources, re-directing existing resources to emerging priorities, capacity constraints as well as dependency on corporate partners to provide expertise to advance projects. For these reasons, \$1.531 million in capital spending originally allocated for 2025 is being requested to be carried forward to 2026 to continue and complete the remaining capital work.
- The City Clerk's Office has conducted a comprehensive review of historical spending, asset condition, useful life, and asset replacement timelines, as well as the scope of future capital projects based on the experience of current and ongoing projects. As a result of this assessment, cash flows for existing projects over the 10-year plan have been reduced by \$2.895 million.
- Investments of \$2.530 million are however required in the 10-year plan for new projects to replace the Protocol Management System which is a legacy vendor application that is reaching its end of life and the SOGR replacement for the equipment used by Election Services and the Information Production unit. Additionally, \$1.430 million of estimates has been added in 2035 for projects already within the 2025-2034 Capital Plan.
- As a result, the 2026-2035 Capital Budget and Plan for the City Clerk's Office is proposed to be \$35.136 million, including \$1.531 million in cash-flows carried forward from 2025.

Appendix 7

Summary of Capital Delivery Constraints

N/A

Appendix 8

Inflows and Outflows to/from Reserves and Reserve Funds

2026 Operating Budget

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1017	Election	Opening Balance	19,424.1	3,667.8	6,558.4
(\$000)		*Contributions (+)			
		Non-Program Expenditures	11,000.0	11,000.0	11,000.0
		Total Contributions	11,000.0	11,000.0	11,000.0
		*Withdrawals (-)			
		Operating Budget			
		City Clerk's Office	(24,779.3)	(7,410.3)	(7,329.1)
		Sub-Total Operating Withdrawals	(24,779.3)	(7,410.3)	(7,329.1)
		Capital Budget and Plan			
		City Clerk's Office	(2,091.9)	(750.0)	(1,250.0)
		Sub-Total Capital Budget and Plan Withdrawals	(2,091.9)	(750.0)	(1,250.0)
		Total Withdrawals	(26,871.2)	(8,160.3)	(8,579.1)
		Interest Income	114.9	50.9	77.7
		Closing Balance	3,667.8	6,558.4	9,056.9

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XQ1504	Vehicle Reserve - Clerks	Opening Balance	521.6	518.9	295.5
(\$000)		*Contributions (+)			
		City Clerk's Office	84.6	84.6	84.6
		Total Contributions	84.6	84.6	84.6
		*Withdrawals (-)			
		Operating Budget			
		Sub-Total Operating Withdrawals	0.0	0.0	0.0
		Capital Budget and Plan			
		Fleet Services	(87.3)	(308.0)	(312.5)
		Sub-Total Capital Budget and Plan Withdrawals	(87.3)	(308.0)	(312.5)
		Total Withdrawals	(87.3)	(308.0)	(312.5)
		Interest Income			
		Closing Balance	518.9	295.5	67.6

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XQ1507	Vehicle Reserve - Clerks Equipment	Opening Balance	1,212.6	1,542.8	1,705.3
(\$000)		*Contributions (+)			
		City Clerk's Office	356.5	356.5	356.5
		Total Contributions	356.5	356.5	356.5
		*Withdrawals (-)			
		Operating Budget			
		City Clerk's Office	(26.3)	(194.0)	(45.0)
		Sub-Total Operating Withdrawals	(26.3)	(194.0)	(45.0)
		Capital Budget and Plan			
		City Clerk's Office	0.0	0.0	(150.0)
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	(150.0)
		Total Withdrawals	(26.3)	(194.0)	(195.0)
		Interest Income			
		Closing Balance	1,542.8	1,705.3	1,866.8

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1307 (\$000)	Development Application Review	Opening Balance	26,916.5	13,109.1	2,033.5
		*Contributions (+)			
		Total Contributions	0.0	0.0	0.0
		*Withdrawals (-)			
		Operating Budget			
		City Clerk's Office	(130.0)	(130.0)	(130.0)
		City Manager Services	(83.1)	(83.1)	(83.1)
		City Planning	(3,337.0)	0.0	0.0
		Development Review	(8,776.8)	(9,687.5)	(10,339.0)
		Legal Services	0.0	0.0	0.0
		Policy, Planning, Finance & Administration	(1,250.4)	(1,250.4)	(1,250.4)
		Toronto Cyber Security	(429.3)	0.0	0.0
		Sub-Total Operating Withdrawals	(14,006.6)	(11,150.9)	(11,802.4)
		Capital Budget and Plan			
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0
		Total Withdrawals	(14,006.6)	(11,150.9)	(11,802.4)
		Interest Income	199.1	75.3	0.0
		Closing Balance	13,109.1	2,033.5	(9,768.9)

*While the reserve currently forecasts negative ending balances, it is anticipated that one time funding injection(s), changing priorities, a revision in expenditures, and/or the actual experience in the division/agency will adjust the reserve ending balance.

Inflows and Outflows to/from Reserves and Reserve Funds

2026-2035 Capital Budget and Plan

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
XR1017 (\$000)	Election	Opening Balance	19,424.1	3,667.8	6,558.4	9,056.9	8,455.8	(9,992.7)	(8,305.9)	(10,578.4)	(12,315.6)	(33,213.5)
		*Contributions (+)										
		Non-Program Expenditures	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0
		Total Contributions	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0	11,000.0
		*Withdrawals (-)										
		Operating Budget										
		City Clerk's Office	(24,779.3)	(7,410.3)	(7,329.1)	(9,638.3)	(27,548.4)	(8,438.2)	(11,797.5)	(10,437.2)	(29,822.9)	(9,133.0)
		Sub-Total Operating Withdrawals	(24,779.3)	(7,410.3)	(7,329.1)	(9,638.3)	(27,548.4)	(8,438.2)	(11,797.5)	(10,437.2)	(29,822.9)	(9,133.0)
		Capital Budget and Plan										
		City Clerk's Office	(2,091.9)	(750.0)	(1,250.0)	(2,050.0)	(1,900.0)	(875.0)	(1,475.0)	(2,300.0)	(2,075.0)	(580.0)
		Sub-Total Capital Budget and Plan Withdrawals	(2,091.9)	(750.0)	(1,250.0)	(2,050.0)	(1,900.0)	(875.0)	(1,475.0)	(2,300.0)	(2,075.0)	(580.0)
		Total Withdrawals	(26,871.2)	(8,160.3)	(8,579.1)	(11,688.3)	(29,448.4)	(9,313.2)	(13,272.5)	(12,737.2)	(31,897.9)	(9,713.0)
		Interest Income	114.9	50.9	77.7	87.1	0.0	0.0	0.0	0.0	0.0	0.0
		Closing Balance	3,667.8	6,558.4	9,056.9	8,455.8	(9,992.7)	(8,305.9)	(10,578.4)	(12,315.6)	(33,213.5)	(31,926.5)

*While the reserve currently forecasts negative ending balances, it is anticipated that one time funding injection(s), changing priorities, a revision in expenditures, and/or the actual experience in the division/agency will adjust the reserve ending balance.

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
XQ1507 (\$000)	Vehicle Reserve - Clerks Equipment	Opening Balance	1,212.6	1,542.8	1,705.3	1,866.8	473.7	395.1	679.4	708.9	545.1	901.6
		*Contributions (+)										
		City Clerk's Office	356.5	356.5	356.5	356.5	356.5	356.5	356.5	356.5	356.5	356.5
		Total Contributions	356.5	356.5	356.5	356.5	356.5	356.5	356.5	356.5	356.5	356.5
		*Withdrawals (-)										
		Operating Budget										
		City Clerk's Office	(26.3)	(194.0)	(45.0)	(49.6)	(160.1)	(72.2)	(17.0)	(120.3)	0.0	0.0
		Sub-Total Operating Withdrawals	(26.3)	(194.0)	(45.0)	(49.6)	(160.1)	(72.2)	(17.0)	(120.3)	0.0	0.0
		Capital Budget and Plan										
		City Clerk's Office	0.0	0.0	(150.0)	(1,700.0)	(275.0)	0.0	(310.0)	(400.0)	0.0	(210.0)
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	(150.0)	(1,700.0)	(275.0)	0.0	(310.0)	(400.0)	0.0	(210.0)
		Total Withdrawals	(26.3)	(194.0)	(150.0)	(1,700.0)	(275.0)	(72.2)	(310.0)	(400.0)	0.0	(210.0)
		Interest Income										
		Closing Balance	1,542.8	1,705.3	1,866.8	473.7	395.1	679.4	708.9	545.1	901.6	1,048.1

Appendix 9

Glossary

Approved Position: Permanent or temporary position 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 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 has 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, 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).