

# 2021 Program Summary

## City Clerk's Office

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### Description

The City Clerk's Office provides the foundation for municipal government in Toronto. We 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, which is realized through three service areas:

- Elect Government by administering all aspects of local elections;
- Make Government Work by managing the government's decision-making process, providing government and official services, delivering provincially delegated services and providing information production services;
- Promote Open Government by managing City information throughout its lifecycle and providing the public access to government information while protecting privacy.

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, as independent officers.

### Why We Do It

We 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.*

## 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 operating budget):** \$6.823 M

### **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 & 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 operating budget):** \$32.612 M

### **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 operating budget):** \$10.748 M

## Budget at a Glance

### 2021 OPERATING BUDGET

\$Million	2021	2022	2023
Revenues	\$12.7	\$25.7	\$13.1
Gross Expenditures	\$50.2	\$64.1	\$52.0
Net Expenditures	\$37.5	\$38.5	\$38.9
Approved Positions	368.3	410.0	363.3

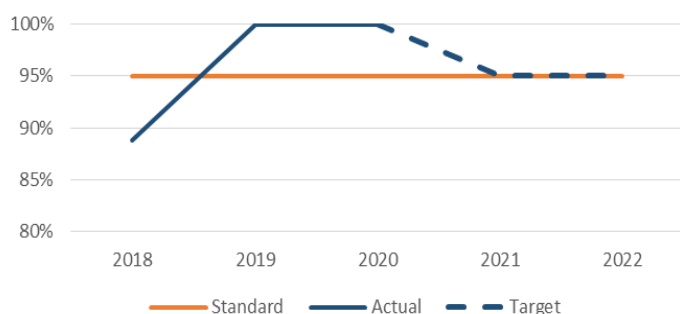
### 2021 - 2030 10-YEAR CAPITAL PLAN

\$Million	2021	2022-2030	Total
Gross Expenditures	\$14.8	\$36.8	\$51.7
Debt	\$10.5	\$24.0	\$34.5

Note: Includes 2020 carry forward funding to 2021

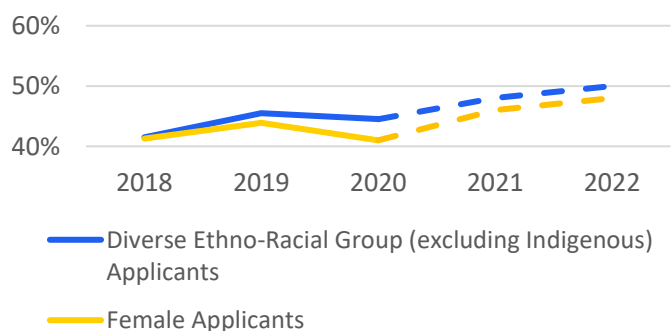
## How Well We Are Doing – Behind the Numbers

Appeals to the IPC where the City's position is upheld



- The City Clerk's Office uses the percentage of appeals to the Information & Privacy Commissioner of Ontario (IPC) where the City's position is upheld as an indicator for the effectiveness of the City's response to freedom of information requests as well as the protection of private information.
- 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 IPC are made by members of the public when they disagree with the City's decision to refuse access to information.
- The overwhelming majority of the time, the IPC upheld the City's position in full or in part. This means that City staff are consistently making appropriate decisions when assessing information for release to the public.
- During the pandemic, the IPC suspended the appeals process. As a result, the number of appeals in 2020 has been reduced and the timing for hearing those appeals is still to be determined.

Diversity of applicants to public appointments opportunities



- The City Clerk's Office asks all applicants to City boards, committees and tribunals to complete a voluntary, confidential survey to help measure diversity in the City's public appointments.
- The City Clerk's Office recognizes that the City is best served by boards that collectively reflect the diversity of the communities they serve. Applicant demographic categories tracked include gender, age, ethnicity/race, aboriginal/indigenous, LGBTQ2S, and disability.
- The City Clerk's Office connects with business and community organizations to increase awareness of public appointments and to recruit diverse, highly-skilled candidates for City boards, committees, and tribunals.
- During the pandemic, outreach strategies moved to online information sessions, putting greater emphasis on targeted outreach through professional organizations.
- The work done to reflect the diversity of the City is updated quarterly on the Public Appointments Dashboard.

## How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Outcome Measures								
<b>Make Government Work</b>	# of public interactions in the decision-making process including deputations, communications, agenda subscriptions, meeting viewers	124,967	127,520	128,500	163,000	158,000	151,000	●
<b>Open Government</b>	% of appeals to the Provincial Information Privacy Commissioner where the City's position is upheld	88.8% (9 Orders rec'd, 5 upheld in full, 3 upheld in part)	100% (12 Orders rec'd, 9 upheld in full, 3 upheld in part)	Not expecting any Orders this year due to IPC extended closure	Not expecting any Orders this year due to IPC extended closure	95%	95%	●
<b>Elect Government</b>	Election Readiness	100%	100%	100%	100%	100%	100%	●
Service Level Measures								
<b>Make Government Work</b>	% of meeting agendas and decision documents published according to time lines	100%	100%	100%	100%	100%	100%	●
<b>Make Government Work</b>	% of diverse ethno-racial group applicants to public appointments opportunities. *This does not include applicants who identify as being indigenous	41.5%	45.5%	48%	44.5%	48%	50%	●

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Service Level Measures								
<b>Make Government Work</b>	% of female applications to public appointments opportunities	41.3%	43.9%	46%	41%	46%	48%	●
<b>Open Government</b>	% of Freedom of Information requests completed within legislated timelines	66.6%	67.6%	70% (pre COVID target)	50% (COVID impacted)	70%	70%	●
<b>Open Government</b>	# of City of Toronto staff trained in protected privacy	10,802	11,698	12,500	15,000	16,500	18,000	●
<b>Elect Government</b>	Number of voting locations per 1000 electors (distance travelled to polling location)	92	90	Reduction				●

**COVID-19 IMPACT AND RECOVERY**

2020 Impact	2021 Impact and Recovery
<b>Financial Impact (Operating)</b> <ul style="list-style-type: none"> <li>Hiring slowdown, staff on emergency leave, staff overtime and redeployments have resulted in the savings of \$1.293 million.</li> <li>Savings of \$0.700 million in non-salary and revenue loss of \$0.146 million across the City Clerk's Office programs.</li> <li>Reduced demand for Information Production printing, copying and mailing services resulted in non-salary savings of \$2.354 million and reduction of \$1.014 million in revenues.</li> </ul>	<b>Financial Impact (Operating)</b> <ul style="list-style-type: none"> <li>There are no incremental costs expected in 2021 related to Covid-19 as City Clerk's Office will continue to utilize existing staff resources but reallocating them to address emerging priorities during pandemic.</li> </ul>
<b>Financial Impact (Capital)</b> <ul style="list-style-type: none"> <li>Deferred implementation/reduced project scope for 5 capital projects resulted in reduction of 2020 capital funding requirements by \$0.710 million.</li> </ul>	<b>Financial Impact (Capital)</b> <ul style="list-style-type: none"> <li>No additional budget impacts anticipated.</li> </ul>
<b>Service Level Changes</b> <ul style="list-style-type: none"> <li>Meetings of Council, its committees and boards held electronically since April 2020 and in hybrid format since September 2020.</li> <li>Registry services counters closed to the public except for a marriage licence counter at NYCC re-opened in June for appointments only.</li> <li>Planned introduction of civil marriage ceremonies and associated revenues delayed.</li> <li>Changed burial permit issuance from a counter service to an online service effective May 2020.</li> <li>Created digital solutions to Protocol service delivery, including flag raisings, and memorial and other significant events.</li> <li>Suspended Council reception services at City Hall while the building is closed to the public.</li> <li>Reduced mail, copy and printing services in alignment with demand, but back at full capacity in Q3.</li> <li>Freedom of information requests are managed online only; intake of FOI requests was initially paused, but has resumed where possible.</li> <li>Toronto Archives closed to the public; staff continue to support the public through digital channels (e.g. social media, email).</li> <li>Records Services have transitioned to a hybrid model of providing services remotely and in person where required due to legislated accountabilities.</li> </ul>	<b>Service Level Changes</b> <ul style="list-style-type: none"> <li>With the digitization of burial permits and consolidation of marriage license counters, we are closing Etobicoke and Scarborough registry service counters, and exploring single-counter registry services.</li> <li>Launch of the Clerk's Meeting Portal results in fully digital meeting management and the permanent elimination of printed agenda and meeting materials.</li> <li>Increase in demand for both in-person and digital protocol services and support to the Mayor and Members of Council.</li> <li>Toronto Archives will not be opened to the public until we receive corporate direction to do so, meaning that exhibits, education programming, etc. will be limited to online only.</li> <li>FOI will continue to be managed online, with the implementation of a case management tool in 2021 to enable and streamline this process.</li> <li>Records Centre staff will be resuming functions as they are able to within public health guidelines.</li> <li>Records Services will continue in a hybrid model of providing services remotely and in person where required due to legislated accountabilities.</li> </ul>

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Facilitated democratic decision-making through planning, staging and recording over 350 meetings of City Council, its committees & boards, including transitioning these bodies to remote meetings to enable legislative decision-making during the pandemic.
- Facilitated Council-decision making on filling the Ward 22 councillor vacancy, managed the office operations of Ward 22 during transition, and planned for Ward 42 by-election.
- Coordinated the processing of almost 22,000 campaign rebate applications and issuing over 10,000 contribution rebate cheques valuing almost \$3 million.
- Modernized services to support Mayor and Councillors through the virtual and in-person delivery of commemorations of individual, civic & community achievements, milestones and tragedies.
- Executed digital first information management initiatives (IM) and supported enterprise transformation initiatives (e.g. Microsoft 365, Workplace Modernization Program).
- Delivered provincially delegated services (marriage license, burial permit issuance, and death registration), and transformed service operations to allow for continued delivery of these crucial services during the pandemic.

### Key Challenges and Risks

#### Elect Government

- Respond to the outcome of the City's court challenge to Bill 5 Better Local Government Act, 2018 which may change the current 25 ward structure.  
Plan for a 2022 election that adheres to all legislative requirements.

#### Make Government Work

- Assess impacts of court challenge of Bill 5 on changes to the City's governance system and our services.
- Meet increased demand for meeting management support for new decision bodies (e.g., LGBTQ2, CABR advisory bodies) and increased meeting frequency of local boards to respond to their own COVID-19 contingency and business planning
- Deliver public-facing services while City Hall & civic centres are closed or have limited public access; and meet unpredictable demand for marriage licences and civil weddings due to public health measures and limits on gatherings and events.
- Increased need for digital solutions to support the role of elected officials in protocol service delivery.

#### Open Government

- Embed IM principles, activities and foundational work into governance structures and corporate initiatives to meet legislated accountabilities; and align CIMS functions to support digital first approach to IM.

### Priority Actions

#### Elect Government

- Plan for the 2022 general election; manage a Negotiated Request for Proposal to replace the City's vote counting equipment; provide more opportunities to vote, leverage technology and enhance security in election administration, explore new methods to recruit and train voting place staff, implement an improved supply chain management model, and integrate Covid-19 protocols.

#### Make Government Work

- Monitor and respond to governance and service impacts of outcome of Bill 5 court challenge.
- Provide effective meeting management for Council, its committees and boards, including electronic and hybrid formats; and undertake Public Appointments outreach and recruitment.
- Implement a new registry services customer service model that reflects the COVID recovery plans;
- Reshape the diplomacy and engagement by elected officials with community and local, national and international dignitaries; and undertake comprehensive review of the City's flag raising policy and report to Council.
- Continue phased implementation of Information Production Transformation.

#### Open Government

- Make digital information more accessible and searchable by implementing new or updated policies, standards and technology tools; and provide support to corporate transformation initiatives.

## RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2021 Operating Budget for City Clerk's Office of \$50.182 million gross, \$12.687 million revenue and \$37.495 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Elect Government	\$6,822.6	\$6,822.6	\$0.0
Make Government Work	\$32,611.6	\$4,991.8	\$27,619.9
Open Government	\$10,747.5	\$872.9	\$9,874.6
<b>Total Program Budget</b>	<b>\$50,181.8</b>	<b>\$12,687.3</b>	<b>\$37,494.5</b>

2. City Council approve the 2021 staff complement for City Clerk's Office of 368.3 positions comprised of 12.0 capital positions and 356.3 operating positions.
3. City Council approve the 2021 user fees changes including market rate user fee changes, other fee changes above the inflationary adjusted rate and discontinued user fee for City Clerk's Office identified in Appendix 9, for inclusion in the Municipal Code Chapter 441 "Fees and Charges".
4. City Council approve 2021 Capital Budget for City Clerk's Office with cash flows and future year commitments totaling \$26.245 million as detailed by project in Appendix 6a.
5. City Council approve the 2022-2030 Capital Plan for City Clerk's Office totalling \$25.410 million in project estimates as detailed by project in Appendix 6b.



# **2021 OPERATING BUDGET**

## 2021 OPERATING BUDGET OVERVIEW

**Table 1: 2021 Operating Budget by Service**

(In \$000s)	2019 Actual	2020 Budget	2020 Projection*	2021 Base Budget	2021 New / Enhanced Requests	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Elect Government	5,009.0	7,160.0	5,016.0	6,822.6		6,822.6	1,806.6	36.0%
Make Government Work	4,933.0	5,552.8	3,868.5	4,980.2	11.6	4,991.8	1,123.3	29.0%
Open Government	1,220.3	1,133.5	1,181.2	872.9		872.9	(308.2)	(26.1%)
<b>Total Revenues</b>	<b>11,162.4</b>	<b>13,846.4</b>	<b>10,065.6</b>	<b>12,675.7</b>	<b>11.6</b>	<b>12,687.3</b>	<b>2,621.7</b>	<b>26.0%</b>
<b>Expenditures</b>								
Elect Government	5,008.4	7,160.0	5,016.0	6,822.6		6,822.6	1,806.6	36.0%
Make Government Work	31,923.1	34,031.9	29,758.5	32,363.7	247.9	32,611.6	2,853.1	9.6%
Open Government	11,257.8	11,582.2	11,156.0	10,747.5		10,747.5	(408.4)	(3.7%)
Covid-19			200.0				(200.0)	(100.0%)
<b>Total Gross Expenditures</b>	<b>48,189.4</b>	<b>52,774.1</b>	<b>46,130.5</b>	<b>49,933.9</b>	<b>247.9</b>	<b>50,181.8</b>	<b>4,051.3</b>	<b>8.8%</b>
<b>Net Expenditures</b>	<b>37,026.9</b>	<b>38,927.7</b>	<b>36,064.9</b>	<b>37,258.2</b>	<b>236.3</b>	<b>37,494.5</b>	<b>1,429.6</b>	<b>4.0%</b>
<b>Approved Positions</b>	<b>385.3</b>	<b>375.9</b>	<b>375.9</b>	<b>368.3</b>		<b>368.3</b>	<b>(7.6)</b>	<b>(2.0%)</b>

\*2020 Projection based on Q3 Variance Report

### COSTS TO MAINTAIN EXISTING SERVICES

**Total 2021 Base Budget** expenditures of \$49.934 million gross reflecting an increase of \$4.051 million gross in spending above 2020 projected year-end actuals (prior to enhancements), predominantly arising from:

- Increases in salary and benefit related to salary adjustments for Local 79 and Local 416 staff per collective agreement and temporary staff required to conduct pre-2022 municipal election activities and Ward 22 by-election. These budget pressures are offset by efficiencies and alignment with 2020 actuals.
- Increases in paper supplies, postage and third party printing budgets based on City divisions' projected demand for high-speed copying, mailing and printing services.
- Increases in non-payroll budget to conduct pre-2022 municipal election activities and Ward 22 by-election.

Given the financial impacts of COVID-19 on 2020 actuals, a further comparison of the 2021 Budget (excluding 2021 COVID-19 impacts) to the 2020 Council approved Budget is provided below:

- 2021 Base Budget of \$37.258 million in net expenditures reflects a \$1.670 million net decrease from the 2020 Council approved Budget.**

### COSTS TO ENHANCE SERVICES

**New and Enhanced Service** expenditures of \$0.248 million gross and \$0.236 million net related to increase in demand for Information Production's high-speed copying and printing services to support:

- Senior Dental Program in Toronto Public Health; and
- Expansion of Red Light Camera and Automated Speed Enforcement in Transportation Services Division.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in City Clerk's Office's 2021 Operating Budget do not have any significant equity impacts.

**2021 OPERATING BUDGET KEY DRIVERS**

The 2021 Operating Base Budget for City Clerk's Office is \$49.934 million gross or 8.2% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes New and Enhanced requests

**Table 2a: 2021 Key Drivers – Base Budget**

Key Cost Drivers	2019 Actuals	2020 Budget	2020 Projection*	2021 Base Budget	Change Vs. 2020 Projection	
					\$	%
Expenditures						
1 Salaries and Benefits	38,285.7	40,521.8	38,165.3	39,294.9	1,129.6	3.0%
2 COVID-19 Impact			200.0		(200.0)	-100.0%
3 Equipment	341.3	148.6	174.5	135.5	(39.0)	-22.4%
4 Service and Rent	7,915.6	10,421.8	6,422.9	8,754.5	2,331.6	36.3%
5 Materials and Supplies	1,157.7	1,128.4	658.0	1,110.3	452.3	68.7%
6 Contribution To Reserves	122.5	128.7	128.7	157.9	29.2	22.6%
7 Other Expenditures (Inc. IDC's)	366.5	424.8	381.1	480.8	99.7	26.2%
Total Expenditures	48,189.4	52,774.1	46,130.5	49,933.9	3,803.4	8.2%
Revenues						
1 User Fees & Donations	248.9	340.8	227.1	312.0	84.8	37.4%
2 Draw from Reserve Funds	4,653.1	6,967.7	4,322.5	6,606.4	2,283.8	52.8%
3 Transfer from Capital	2,151.1	2,181.1	2,212.1	1,543.4	(668.7)	-30.2%
4 Other Revenues (Inc. IDR's)	4,109.3	4,356.9	3,303.9	4,214.0		
Total Revenues	11,162.4	13,846.4	10,065.6	12,675.7	2,610.1	25.9%
Net Expenditures	37,026.9	38,927.7	36,064.9	37,258.2	1,193.3	3.3%
Approved Positions	385.3	375.9	375.9	368.3	(7.6)	(2.0%)

**Salaries & Benefits:**

Increase in salary and benefits of \$1.130 million in gross expenditures are mostly related to salary adjustments for Local 79 and Local 416 staff per collective agreement and temporary staff required to conduct pre-2022 municipal election activities and Ward 22 by-election. These budget pressures are offset by efficiencies and alignment with 2020 actuals.

**Materials and Supplies:**

Increase in materials and supplies of \$0.452 million in gross expenditures are mostly related to increases in paper supplies budget based on City divisions' projected demand for high-speed copying and printing services above the 2020 experience.

**Services and Rents:**

Increase in services and rents of \$2.332 million in gross expenditures are mostly related to increases in postage and third party printing budgets based on City divisions' projected demand for high-speed copying, mailing and printing services, and non-payroll budgets required to conduct pre-2022 municipal election activities and Ward 22 by-election.

**Transfer from Reserves:**

Increase of \$2.284 million in draw from reserve funds are mostly related to contribution from Election Reserve Fund to support Election-related activities including Ward 22 By-Election, and contribution from Development Application Review Reserve Fund to support implementation of Bill 139.

**Table 2b: 2021 Balancing Actions**

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Review of Non Payroll Budget	Line By Line	(139.5)	(441.8)	(302.3)				-
Closure of North York Copy Centre	Efficiencies		(306.1)	(306.1)	(3.0)			-
City Clerk's Office Transformation	Efficiencies		(50.4)	(50.4)	(2.0)			-
VSP - Position Deletion	Efficiencies		(251.6)	(251.6)	(3.0)			-
VSP - Time-Limited Salary Reduction	Efficiencies	(42.5)	(517.2)	(474.7)		517.2	474.7	-
<b>Total Balancing Actions</b>		<b>(182.0)</b>	<b>(1,567.0)</b>	<b>(1,385.1)</b>	<b>(8.0)</b>	<b>517.2</b>	<b>474.7</b>	<b>-</b>

The 2021 Operating Base Budget includes \$1.567 million in gross expenditures reductions identified as part of internal budget review as follows:

#### **Line by Line**

Line by line review of non-payroll budgets resulted in a budget decrease of \$0.442 million in gross expenditures.

#### **Efficiencies**

- Closure of North York (NY) Copy Centre*

The closure of NY Copy Centre, which is part of Information Production Transformation, will result in a savings of \$0.306 million in gross expenditures. Copy jobs normally processed at this location will be processed at another Copy Centre, with no effect on service levels to clients.

- City Clerk's Office Service Transformation*

The City Clerk's Office Transformation will result in a savings of \$0.050 million in gross expenditures.

- VSP - Position Deletion*

Implementation of VSP – Position deletion will result in a savings of \$0.252 million in gross expenditures.

- VSP – Time - Limited Salary Reduction*

Implementation of VSP – Time Limited Salary Reduction will result in a one-time savings of \$0.517 million in gross expenditures.

Table 2c: 2021 New / Enhanced

New / Enhanced Request	2021				2022 Annualized Gross	Equity Impact	Supports Key Issue / Challenge
	Revenue	Gross	Net	Positions			
In \$ Thousands							
1 New IP Requirement - TPH (Senior Dental Program)	11.6	11.6				None	Supports City Priorities - Senior's Needs
2 New IP Requirement - Transportation Services (Red Light Camera & Automated Speed Enforcement)		236.3	236.3			None	Supports City Priorities - Safety
Total New / Enhanced	11.6	247.9	236.3				

### New Information Production (IP) Requirements

Toronto Public Health expects an increase in its demand for high-speed copying services in relation to Senior Dental Program. Similarly, Transportation Services Division expects an increase in its demand for high-speed copying and printing services in relation to expansion of Red Light Camera (RCL) program and Automated Speed Enforcement (ASE).

These enhanced requests of \$0.248 million in gross expenditures support City Priorities related to Senior's Needs and Safety and will have no significant equity impacts.

### Note:

- For additional information on 2021 key cost drivers refer to [Appendix 2](#) as well as [Appendix 3](#) for a more detailed listing and descriptions of the 2020 Service Changes and [Appendix 4](#) for the 2021 New and Enhanced Service Priorities, respectively.

**2022 & 2023 OUTLOOKS****Table 3: 2022 and 2023 Outlooks**

(\$000s)	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook
Revenues	10,065.6	12,687.3	25,672.6	13,121.6
Gross Expenditures	46,130.5	50,181.8	64,142.1	51,971.3
<b>Net Expenditures</b>	<b>36,064.9</b>	<b>37,494.5</b>	<b>38,469.5</b>	<b>38,849.7</b>
<b>Approved Positions</b>	<b>375.9</b>	<b>368.3</b>	<b>410.0</b>	<b>363.3</b>

**Key drivers**

The 2022 Outlook with total gross expenditures of \$64.142 million reflects an anticipated \$13.960 million or 28% increase in gross expenditures above the 2021 Operating Budget.

These changes arise from the following:

- Cost to deliver the 2022 municipal election is \$14.600 million in gross expenditures and \$0 net.
- Salary and benefit increase of \$0.111 million in gross expenditures related to salary adjustments for Local 79 and Local 416 staff per collective agreement, partially offset by a decrease in staffing costs for capital delivery.
- Operating impacts from capital related to replacement of the voting equipment is projected to result in a maintenance cost of \$1.000 million gross expenditures and \$0 net.

The 2023 Outlook reflects a decrease of \$12.171 million or 19.0% below 2022 gross expenditures.

These changes arise from the following:

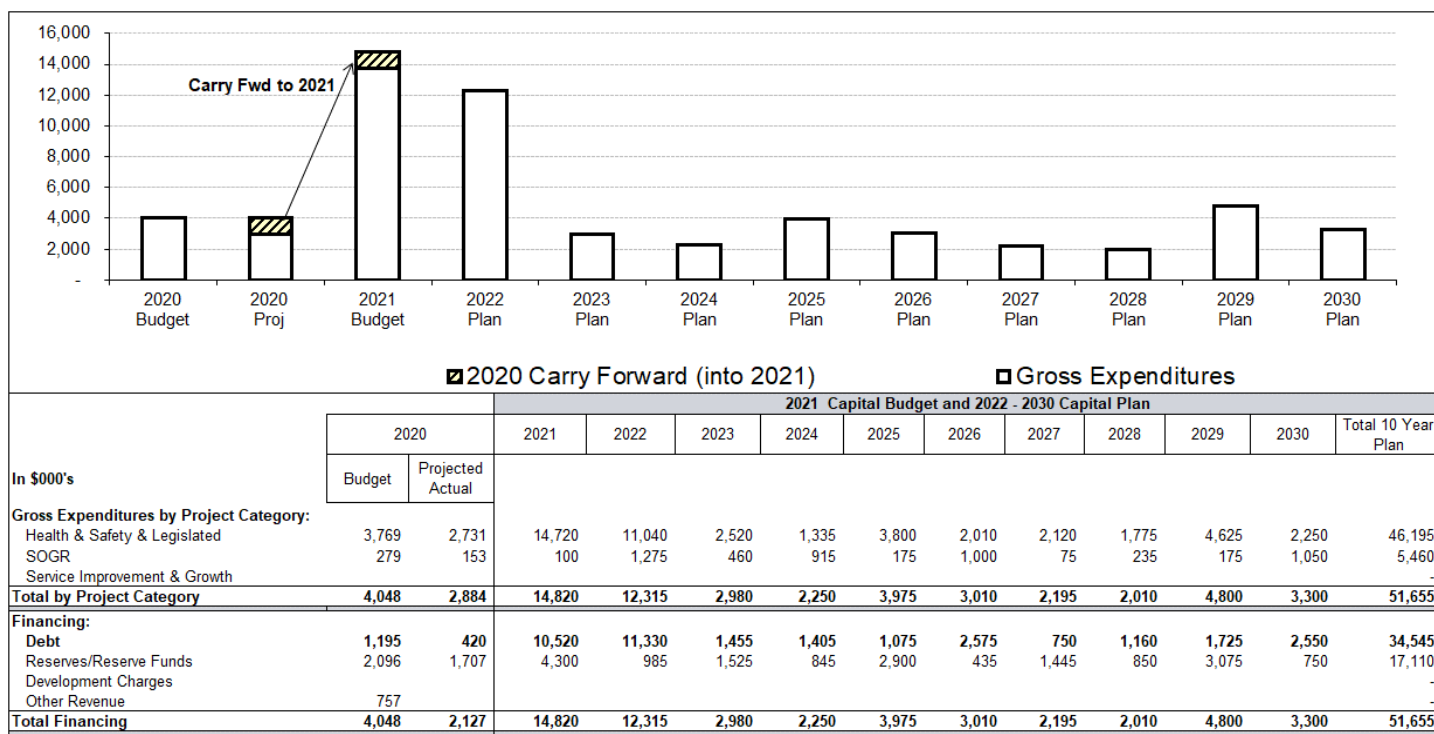
- Reversal of cost to deliver the 2022 municipal election, offset by cost of \$0.400 million in gross expenditures and \$0 net for post-election activities.
- Salary and benefit increase of \$1.318 million in gross expenditures related to salary adjustments for Local 79 and Local 416 staff per collective agreement and an increase in staffing costs for capital delivery.

# **2021 – 2030 CAPITAL BUDGET AND PLAN**

## 2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview

(\$000)



### Changes to Existing Projects (\$0.7 Million)

- \$0.2M increase to the 2022 *Election Technology Program*, a multi-module system that supports all aspects of the municipal election.
- \$0.3M increase to the *Toronto Meeting Management Information System SOGR* to replace the current system that supports Council's decision-making.
- \$0.1M increase to the *City Clerk's Office Business Systems* project to manage Protocol and By-law status registry requests to meet legislative requirements.
- \$0.1M increase to the *Council Business Systems 2020* project to replace or enhance various applications to meet legislative requirements.

### New Projects (\$20.4 Million)




- \$18.0M *Replacement of Voting Equipment* project required for the 2026 municipal election to ensure the integrity of the voting process and the election results, reduce the risk to the corporation of equipment failure and provide the same level of service to the City's electors as is currently available.
- \$2.2M *Election Supply Logistics Transformation* project will increase security, improve equipment reliability, reduce chain of custody and enhance operational efficiency through the use secured wheel carts to transport election supplies and equipment to and from voting locations, and the use of RFID technology to track critical items.
- \$0.2M *Mail Security & Mail Room Upgrade 2021* project to replace x-ray machines in City Hall and Metro Hall and upgrade mail room to meet health & safety standards.

#### Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2021 and 2022-2030 Capital Budget & Plan by project.



**2021 – 2030 CAPITAL BUDGET AND PLAN****\$51.7 Million 10-Year Gross Capital Program**

		
<b>Aging Infrastructure</b>	<b>Information Technology</b>	<b>Equipment</b>
\$5.1 M 10%	\$25.8 M 50%	\$20.8 M 40%
<ul style="list-style-type: none"> <li>• Mail Security &amp; Mail Room Upgrade</li> <li>• City Clerk's Health &amp; Safety Remediation</li> <li>• Council Transition Requirements</li> <li>• Wedding Chambers SOGR</li> <li>• Infrastructure to support Council/Committee Meetings</li> <li>• Records Centre Services SOGR</li> <li>• City Hall Registry Counter Refresh</li> </ul>	<ul style="list-style-type: none"> <li>• Election Technology Program</li> <li>• Toronto Meeting Management Information System (TMMIS) SOGR</li> <li>• City Clerk's Business System</li> <li>• Council Business System</li> <li>• Public Appointments SOGR</li> <li>• Notices Management Information System (NMIS)</li> <li>• Information Workflow Management System SOGR</li> </ul>	<ul style="list-style-type: none"> <li>• Replacement of Voting Equipment</li> <li>• Election Supply Logistics Transformation</li> <li>• Archives Equipment Upgrade</li> </ul>

**How the Capital Program is Funded**

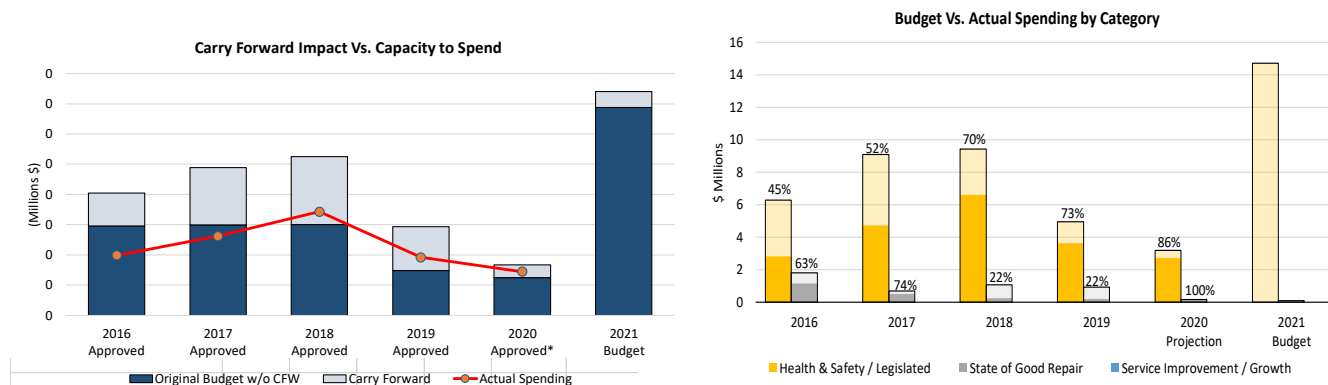
<b>City of Toronto</b>		<b>Provincial Funding</b>	<b>Federal Funding</b>
\$51.7 M 100%		\$0.0 M 0%	\$0.0 M 0%
Debt	\$34.5 M		
Reserve Draws	\$17.2 M		

## CAPACITY TO SPEND REVIEW

The 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten year capital plan. A review was undertaken to ensure budgets align with City Clerk's Office's ability to spend and the market's capacity to deliver.

Key components in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2020 underspending that will be carried forward into 2021 to complete capital work.

**Chart 2 – Capacity to Spend**



\* The 2020 Budget excludes CFC funding-related adjustments to accurately reflect capacity to spend.

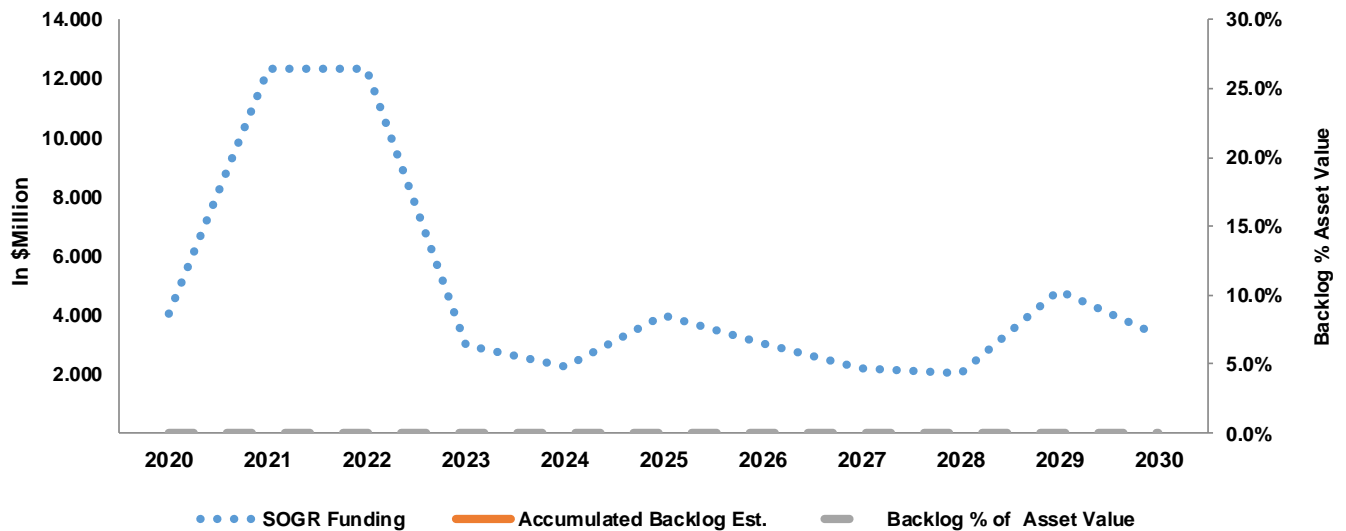
### Capacity to Spend Review Impact on the 10-Year Plan

Based on the review of historical capital spending constraints and a capacity to spend review, \$0.635 million in capital spending originally cash flowed in 2020 has been deferred to 2021, with an additional \$0.075 million deferred to 2022, to reflect anticipated requirements or timing of expected cash flow needs. Adjustments to the Capital Plan are noted below:

- Deferred to 2021:
  - \$0.300 million for *City Clerk's Office Business Systems* project.
  - \$0.200 million for *Toronto Meeting Management Information System SOGR* project.
  - \$0.085 million for *Council Business Systems* project.
  - \$0.050 million for *Records Centre Services* project.
- Deferred to 2022:
  - \$0.075 million for *City Hall Registry Counter Refresh* project.

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

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

**Chart 3: Total SOGR Funding & Backlog**

\$ Million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
SOGR Funding	4.048	12.320	12.315	2.980	2.250	3.975	3.010	2.195	2.010	4.800	3.300
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	83.276	85.432	86.492	83.985	84.335	84.770	86.320	85.900	86.630	87.105	88.680

The 10-Year Capital Plan will dedicate \$5.460 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 2021 Capital Budget will have no impact on the 2021 Operating Budget, as shown in Table 4 below.

**Table 4: Net Operating Impact Summary**  
(In \$000's)

Projects	2021 Budget		2022 Plan		2023 Plan		2024 Plan		2025 Plan		2021-2025		2021-2030	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
<b>Previously Approved</b>														
City Clerk's Office Business System- Legislative Compliance			17.0								17.0			
<b>Sub-Total: Previously Approved</b>			<b>17.0</b>								<b>17.0</b>			
<b>New Projects - 2021</b>														
Replacement of Voting Equipments			1,000.0								1,000.0			
<b>Sub-Total: New Projects - 2021</b>			<b>1,000.0</b>								<b>1,000.0</b>			
<b>Total (Net)</b>			<b>1,017.0</b>								<b>1,017.0</b>			

Previously Approved projects

- City Clerk's Office will require additional operating funding of \$0.017 million net in 2022 to maintain the *City Clerk's Business System – Legislative Compliance* project once completed and operationalized.

New projects

- City Clerk's Office will require additional operating funding of \$1.000 million net in 2022 to maintain the *Replacement of Voting Equipment* project once completed and operationalized.

# APPENDICES

## Appendix 1

### COVID-19 Financial Impact - Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
<b>Revenue Loss</b>						
Information Production (IP) services	(1,014.4)		1,014.4			
Non IP services	(145.6)		145.6			
<b>Sub-Total</b>	<b>(1,160.0)</b>		<b>1,160.0</b>			
<b>Expenditure Increase</b>						
Overtime		200.0	200.0			
<b>Sub-Total</b>		<b>200.0</b>	<b>200.0</b>			
<b>Savings due to Underspending</b>						
Vacancies and Emergency Leave		(1,493.2)	(1,493.2)			
Non Payroll - IP Services		(2,354.0)	(2,354.0)			
Non Payroll - non IP Services		(699.5)	(699.5)			
<b>Sub-Total</b>		<b>(4,546.7)</b>	<b>(4,546.7)</b>			
<b>Total COVID-19 Impact</b>	<b>(1,160.0)</b>	<b>(4,346.7)</b>	<b>(3,186.8)</b>			

## Appendix 2

### 2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018 Actual**	2019 Actual**	2020 Budget	2020 Projection*	2021 Total Budget	2021 Change from 2020 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
User Fees & Donations	271.0	248.9	340.8	227.1	312.0	84.8	37.4%
Transfers From Capital	1,323.7	2,151.1	2,181.1	2,212.1	1,543.4	(668.7)	(30.2%)
Contribution From Reserves/Reserve Funds	16,453.2	4,653.1	6,967.7	4,322.5	6,606.4	2,283.8	52.8%
Sundry and Other Revenues	445.0	480.4	444.6	157.1	467.7	310.6	197.7%
Inter-Divisional Recoveries	4,027.6	3,628.9	3,912.3	2,919.7	3,758.0	838.2	28.7%
<b>Total Revenues</b>	<b>22,520.5</b>	<b>11,162.4</b>	<b>13,846.4</b>	<b>10,065.6</b>	<b>12,687.3</b>	<b>2,621.7</b>	<b>26.0%</b>
Salaries and Benefits	43,601.5	38,285.7	40,521.8	38,365.3	39,294.9	929.6	2.4%
Materials & Supplies	1,574.2	1,157.7	1,128.4	658.0	1,221.7	563.7	85.7%
Equipment	523.3	341.3	148.6	174.5	135.5	(39.0)	(22.4%)
Service and Rent	12,683.0	7,915.6	10,421.8	6,422.9	8,891.0	2,468.1	38.4%
Contribution To Reserves/Reserve Funds	203.6	122.5	128.7	128.7	157.9	29.2	22.6%
Other Expenditures	66.6	76.5	42.8	40.8	82.3	41.5	101.8%
Inter-Divisional Charges	876.8	290.0	382.0	340.3	398.5	58.2	17.1%
<b>Total Gross Expenditures</b>	<b>59,529.1</b>	<b>48,189.4</b>	<b>52,774.1</b>	<b>46,130.5</b>	<b>50,181.8</b>	<b>4,051.3</b>	<b>8.8%</b>
<b>Net Expenditures</b>	<b>37,008.6</b>	<b>37,026.9</b>	<b>38,927.7</b>	<b>36,064.9</b>	<b>37,494.5</b>	<b>1,429.6</b>	<b>4.0%</b>
<b>Approved Positions</b>	<b>413.8</b>	<b>385.3</b>	<b>375.9</b>	<b>375.9</b>	<b>368.3</b>	<b>(7.6)</b>	<b>(2.0%)</b>

\* Year-End Projection Based on Q3 2020 Variance Report

\*\* Prior Year Actuals adjusted retroactively to adjust interdivisional charges and recoveries

## Appendix 3

### Summary of 2021 Service Changes

N/A



## Appendix 4

### Summary of 2021 New / Enhanced Service Priorities Included in Budget

Form ID		Other City Programs  Program - City Clerk's Office	Adjustments				2022 Plan Net Change	2023 Plan Net Change
			Gross Expenditure	Revenue	Net	Approved Positions		
22578		New Info Production Requirements - Toronto Public Health						
74	No Impact	<b>Description:</b> To reflect new requirement in order to support TPH's demands for copying services in relation to Seniors Dental Program. <b>Service Level Impact:</b> Currently, there is no budget to support TPH's demands of copying services in relation to Seniors Dental Program. <b>Equity Statement:</b> This increase to the City Clerk's Office Gross Operating Budget will provide copying services to Toronto Public Health in support of delivering the Ontario Seniors Dental Care Program. The provision of copying services will have no equity impact. <b>Service/Activity:</b> Make Government Work / Corporate Information Production Services  Total Approved Changes:						
		11.6	11.6	0.0	0.00	0.0	0.0	
<b>Approved New/Enhanced Services:</b>		11.6	11.6	0.0	0.00	0.0	0.0	
22579		New Info Production Requirements - Transportation Services						
74	No Impact	<b>Description:</b> To reflect new requirements in order to support Transportation Services demands of copying and printing services in relation to implementation of Red Light Camera (RLC) and Automated Speed Enforcement (ASE). <b>Service Level Impact:</b> Currently, there are no budget to support Transportation Services demands for copying and printing services in relation to implementation of Red Light Camera (RLC) and Automated Speed Enforcement (ASE). <b>Equity Statement:</b> Based on preliminary assessment, the proposed business case will have no equity impacts. <b>Service/Activity:</b> Make Government Work / Corporate Information Production Services  Total Approved Changes:						
		236.3	0.0	236.3	0.00	0.0	0.0	
<b>Approved New/Enhanced Services:</b>		236.3	0.0	236.3	0.00	0.0	0.0	
<b>Summary:</b>								
<b>Total Approved New / Enhanced Services:</b>		247.9	11.6	236.3	0.00	0.0	0.0	

## Appendix 5

### Summary of 2021 New / Enhanced Service Priorities Not Included in Budget

N/A

## Appendix 6

**2021 Capital Budget:  
2022 - 2030 Capital Plan Including Carry Forward Funding**

Project Code	(In \$000s)	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2021 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
CC001	Mail Security & Mail Room Upgrade 2021	200										200	200		
CC002	City Clerk's Health & Safety Remediation - SOGR					100	500					600	600		
CC003	2022 Election Technology Program	2,100	910	750								3,760	3,760		
CC004	2026 Election Technology Program			700	770	2,850	435	620				5,375	5,375		
CC005	2030 Election Technology Program							750	800	3,000	700	5,250	5,250		
CC006	Toronto Meeting Mgt Info System (TMMIS) SOGR 2019	270	270	260								800	800		
CC007	Toronto Meeting Mgt Info System (TMMIS) SOGR 2028-2030								400	400	400	1,200	1,200		
CC008	City Clerk's Office Business System-Legislative Compliance 2019	225										225	225		
CC009	City Clerk's Office Business System-Legislative Compliance 2025					250						250	250		
CC010	City Clerk's Office Business System 2020-2021	375										375	375		
CC011	City Clerk's Office Business Systems 2022-2028		325	600	350	225	375	500	325			2,700	2,700		
CC012	City Clerk's Office Business Systems 2029-2030									700	750	1,450	1,450		
CC013	Council Business Systems 2020	400	35									435	435		
CC014	Council Business Systems 2025-2030					275	300		250	425		1,250	1,250		
CC015	Public Appointments SOGR			210	215							425	425		
CC016	Council Transition Requirements 2022		500									500	500		
CC017	Council Transition Requirements 2025-2030					100	400			100	400	1,000	1,000		
CC018	Replacement of Voting Equipments	9,000	9,000									18,000	18,000		
CC019	Election Supply Logistics Transformation	2,150										2,150	2,150		
CC020	Notices Management Information System (NMIS) SOGR							250				250	250		
CC021	Archives Equipment Upgrade 2017-2021 SOGR	50										50		50	
CC022	Wedding Chambers SOGR 2023-2024			100	200							300		300	
CC023	Infra. to support Council/Committee Meetings 2022		1,000									1,000		1,000	
CC024	Infra. to support Council/Committee Meetings 2025-2026					125	1,000					1,125		1,125	
CC025	Infra. to support Council/Committee Meetings 2029-2030									100	1,000	1,100		1,100	
CC026	Information Workflow Management System SOGR 2023-2024			210	565							775		775	
CC027	IP Workflow Management Systems SOGR 2028								185			185		185	
CC028	Archives Equipment Upgrade - SOGR		75	75	75	50		75	50	75	50	525		525	
CC029	Records Centre Services SOGR	50	200									250		250	
CC030	City Hall Registry Counter Refresh			75	75							150		150	
<b>Total Expenditures (including carry forward from 2020)</b>		<b>14,820</b>	<b>12,315</b>	<b>2,980</b>	<b>2,250</b>	<b>3,975</b>	<b>3,010</b>	<b>2,195</b>	<b>2,010</b>	<b>4,800</b>	<b>3,300</b>	<b>51,655</b>	<b>46,195</b>	<b>5,460</b>	

## Appendix 6a

## 2021 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total 2021 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
CC001	Mail Security & Mail Room Upgrade 2021	200										200			200
CC003	2022 Election Technology Program	2,100	910	750								3,760	3,525	235	
CC006	Toronto Meeting Mgt Info System (TMMIS) SOGR 2019	270	270	260								800	530	270	
CC008	City Clerk's Office Business System-Legislative Compliance 2019	225										225	215	10	
CC010	City Clerk's Office Business System 2020-2021	375										375	280	95	
CC013	Council Business Systems 2020	400	35									435	335	100	
CC018	Replacement of Voting Equipment	9,000	9,000									18,000			18,000
CC019	Election Supply Logistics Transformation	2,150										2,150			2,150
CC021	Archives Equipment Upgrade 2017-2021 SOGR	50										50	50		
CC029	Records Centre Services SOGR	50	200									250	250		
Total Expenditure (including carry forward from 2020)		14,820	10,415	1,010								26,245	5,185	710	20,350

## Appendix 6b

## 2022 - 2030 Capital Plan

Project Code	(In \$000s)	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2022 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
CC002	City Clerk's Health & Safety Remediation - SOGR				100	500					600	600		
CC004	2026 Election Technology Program		700	770	2,850	435	620				5,375	5,375		
CC005	2030 Election Technology Program						750	800	3,000	700	5,250	5,250		
CC007	Toronto Meeting Mgt Info System (TMMIS) SOGR 2028-2030							400	400	400	1,200	1,200		
CC009	City Clerk's Office Business System-Legislative Compliance 2025				250						250	250		
CC011	City Clerk's Office Business Systems 2022-2028	325	600	350	225	375	500	325			2,700	2,700		
CC012	City Clerk's Office Business Systems 2029-2030								700	750	1,450	1,450		
CC014	Council Business Systems 2025-2030				275	300		250	425		1,250	1,250		
CC015	Public Appointments SOGR		210	215							425	425		
CC016	Council Transition Requirements 2022	500									500	500		
CC017	Council Transition Requirements 2025-2030				100	400			100	400	1,000	1,000		
CC020	Notices Management Information System (NMIS) SOGR						250				250	250		
CC022	Wedding Chambers SOGR 2023-2024		100	200							300		300	
CC023	Infra. to support Council/Committee Meetings 2022	1,000									1,000		1,000	
CC024	Infra. to support Council/Committee Meetings 2025-2026				125	1,000					1,125		1,125	
CC025	Infra. to support Council/Committee Meetings 2029-2030								100	1,000	1,100		1,100	
CC026	Information Workflow Management System SOGR 2023-2024		210	565							775		775	
CC027	IP Workflow Management Systems SOGR 2028							185			185		185	
CC028	Archives Equipment Upgrade - SOGR	75	75	75	50		75	50	75	50	525		525	
CC030	City Hall Registry Counter Refresh		75	75							150		150	
<b>Total Expenditures</b>		<b>1,900</b>	<b>1,970</b>	<b>2,250</b>	<b>3,975</b>	<b>3,010</b>	<b>2,195</b>	<b>2,010</b>	<b>4,800</b>	<b>3,300</b>	<b>25,410</b>	<b>20,250</b>	<b>5,160</b>	

## Appendix 7

### Reporting on Major Capital Projects: Status Update

N/A

## Appendix 8

### Summary of Capital Needs Constraints

(In \$ Millions)

N/A

## Appendix 9

### 2021 User Fee Changes (Excludes User Fees Adjusted for Inflation)

#### Table 9a - New User Fees

N/A

#### Table 9b – Fees Above Inflation

Rate Description	Service	Fee Category	Fee Basis	2020	2021		2022	2023
				Approved Rate	Above Inflation Adjustments	Budget Rate	Plan Rate	Plan Rate
Marriage Licence Issuance Fee	Make Government Work	Market Based	Per licence	\$150.00	\$10.00	\$160.00	\$160.00	\$160.00
Death Registration Fee for Toronto residents and non residents who died in Toronto	Make Government Work	Market Based	Per Registration	\$50.00	\$5.00	\$55.00	\$55.00	\$55.00
Print on high quality paper (8X10) from a digital image of an archival record	Open Government	Market Based	Per 8x10 print	\$30.00	\$5.00	\$35.00	\$35.00	\$35.00
Print on high quality paper (11X14) from a digital image of an archival record	Open Government	Market Based	Per 11x14 print	\$41.99	\$3.01	\$45.00	\$45.00	\$45.00
Copy of an existing digital image on a digital storage medium	Open Government	Market Based	Per image	\$26.24	\$3.76	\$30.00	\$30.00	\$30.00
Print on high quality paper (16x20) from a digital image of an archival record	Open Government	Market Based	Per 16x20 print	\$51.99	\$3.01	\$55.00	\$55.00	\$55.00
Cost recovery related to Statutory Public Notices mailed (non City - initiated)	Make Government Work	Full Cost Recovery	Per notice mailed	\$1.42	\$0.04	\$1.46	\$1.46	\$1.46



**Table 9c - User Fees for Discontinuation**

<b>Rate Description</b>	<b>Service</b>	<b>Fee Category</b>	<b>Fee Basis</b>	<b>2020 Approved Rate</b>	<b>Year Introduced</b>	<b>Reason for Discontinuation</b>
Voters' List-hard copy	Elect Government	Market Based	Per Ward	\$50.00	2000	No or low demand
Voters' List electronic copy	Elect Government	Market Based	Per Ward	\$50.00	2012	No or low demand
Voters' List Interim List of Changes – hard copy or electronic copy	Elect Government	Market Based	Per Ward	\$25.00	2003	No or low demand
Street Index	Elect Government	Market Based	Per Index	\$10.00	2003	Street Index will be available through Open Data
Assessment Roll-Touch Screen Printout and Mailing Fee	Make Government Work	Market Based	Per address if mailed	\$10.40	2001	Combined with GV015
Wedding Chamber Rental Fee - Scarborough	Make Government Work	Market Based	Per 1/2 hour	\$103.63	2005	Combined with GV026
Wedding Chamber Rental Fee - York	Make Government Work	Market Based	Per 1/2 hour	\$103.63	2005	Combined with GV026
Online Application for Marriage Licence Fee	Make Government Work	Market Based	Per licence	\$145.00	2020	Combined with GV023

**Table 9d - User Fees for Technical Adjustments**

N/A

**Table 9e - User Fees for Transfers**

N/A

**Table 9f - User Fees for Rationalization**

N/A

## Appendix 10

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

#### 2021 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2021	2022	2023
<b>XQ1504</b>	<b>Beginning Balance</b>	273	308	343
Vehicle Reserve - Clerks				
	<i>Withdrawals (-)</i>			
	City Clerk's Office Withdrawals - Operating	0	0	0
	Other Division/Agency Withdrawals - Operating	0	0	0
	City Clerk's Office Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0
	<b>Total Withdrawals</b>	0	0	0
	<i>Contributions (+)</i>			
	City Clerk's Office Operating Contributions	35	35	35
	Other Division/Agency Contributions - Operating	0	0	0
	Contributions - Other	0	0	0
	<b>Total Contributions</b>	35	35	35
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	35	35	35
	<b>Balance at Year-End</b>	308	343	378

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2021	2022	2023
<b>XR1010</b>	<b>Beginning Balance</b>	30,142	14,678	18
Insurance				
	<i>Withdrawals (-)</i>			
	City Clerk's Office Withdrawals - Operating	0	0	0
	Other Division/Agency Withdrawals - Operating	-77,745	-79,851	-82,069
	City Clerk's Office Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	-389	0	0
	<b>Total Withdrawals</b>	-78,134	-79,851	-82,069
	<i>Contributions (+)</i>			
	City Clerk's Office Operating Contributions	93	93	93
	Other Division/Agency Contributions - Operating	62,530	65,081	84,527
	Contributions - Other	0	0	0
	<b>Total Contributions</b>	62,623	65,174	84,620
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	-15,511	-14,677	2,551
	Interest Income	47	17	4
	<b>Balance at Year-End</b>	14,678	18	2,573

Reserve / Reserve		Contributions / (Withdrawals)		
Fund Name		2021	2022	2023
<b>XR1307</b>	<b>Beginning Balance</b>	18,801	11,246	7,117
Development Application Review	<i>Withdrawals (-)</i>			
	City Clerk's Office Withdrawals - Operating	-202	-208	-213
	Other Division/Agency Withdrawals - Operating	-7,384	-3,943	-3,572
	City Clerk's Office Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0
	<b>Total Withdrawals</b>	<b>-7,586</b>	<b>-4,150</b>	<b>-3,785</b>
	<i>Contributions (+)</i>			
	City Clerk's Office Contributions - Operating	0	0	0
	Other Division/Agency Contributions - Operating	0	0	0
	Contributions - Other	0	0	0
	<b>Total Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	<b>-7,586</b>	<b>-4,150</b>	<b>-3,785</b>
	Interest Income	32	21	17
	<b>Balance at Year-End</b>	<b>11,246</b>	<b>7,117</b>	<b>3,349</b>

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

2021 – 2030 Capital Budget and Plan

## Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞
XR1017	Beginning Balance	16,892	17,273	7,197	10,069	13,692	15,327	19,459	22,714	26,594	28,319
Election	<i>Withdrawals (-)</i>										
	City Clerk's Office Withdrawals - Operating	-6,404	-20,195	-6,706	-6,706	-6,706	-6,706	-6,706	-6,706	-6,706	-6,706
	Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	City Clerk's Office Withdrawals - Capital	-4,250	-910	-1,450	-770	-2,850	-435	-1,370	-800	-3,000	-700
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	<b>Total Withdrawals</b>	<b>-10,654</b>	<b>-21,105</b>	<b>-8,156</b>	<b>-7,476</b>	<b>-9,556</b>	<b>-7,141</b>	<b>-8,076</b>	<b>-7,506</b>	<b>-9,706</b>	<b>-7,406</b>
	<i>Contributions (+)</i>										
	City Clerk's Office Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Other Division/Agency Contributions - Operating	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	<b>Total Contributions</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	<b>346</b>	<b>-10,105</b>	<b>2,844</b>	<b>3,524</b>	<b>1,444</b>	<b>3,859</b>	<b>2,924</b>	<b>3,494</b>	<b>1,294</b>	<b>3,594</b>
	Interest Income	36	28	28	98	192	273	331	386	430	476
	<b>Balance at Year-End</b>	<b>17,273</b>	<b>7,197</b>	<b>10,069</b>	<b>13,692</b>	<b>15,327</b>	<b>19,459</b>	<b>22,714</b>	<b>26,594</b>	<b>28,319</b>	<b>32,389</b>

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)									
		2021	2022	2023	2024 ∞	2025 ∞	2026 ∞	2027 ∞	2028 ∞	2029 ∞	2030 ∞
XQ1507	Beginning Balance	924	904	810	715	621	551	532	437	368	273
Clerk's Equipment Reserve	<i>Withdrawals (-)</i>										
	City Clerk's Office Withdrawals - Operating	0	-50	-50	-50	-50	-50	-50	-50	-50	-50
	Other Division/Agency Withdrawals - Operating	0	0	0	0	0	0	0	0	0	0
	City Clerk's Office Withdrawals - Capital	-50	-75	-75	-75	-50	0	-75	-50	-75	-50
	Other Division/Agency Withdrawals - Capital	0	0	0	0	0	0	0	0	0	0
	<b>Total Withdrawals</b>	<b>-50</b>	<b>-125</b>	<b>-125</b>	<b>-125</b>	<b>-100</b>	<b>-50</b>	<b>-125</b>	<b>-100</b>	<b>-125</b>	<b>-100</b>
	<i>Contributions (+)</i>										
	City Clerk's Office Operating Contributions	30	30	30	30	30	30	30	30	30	30
	Other Division/Agency Contributions - Operating	0	0	0	0	0	0	0	0	0	0
	Contributions - Other	0	0	0	0	0	0	0	0	0	0
	<b>Total Contributions</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	<b>-20</b>	<b>-95</b>	<b>-95</b>	<b>-95</b>	<b>-70</b>	<b>-20</b>	<b>-95</b>	<b>-70</b>	<b>-95</b>	<b>-70</b>
	<b>Balance at Year-End</b>	<b>904</b>	<b>810</b>	<b>715</b>	<b>621</b>	<b>551</b>	<b>532</b>	<b>437</b>	<b>368</b>	<b>273</b>	<b>204</b>

∞ Using 2023 PBF Contributions, figures have been projected for 2024-2030 contributions

## 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 as approved by Council.

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

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

**Capital Budget:** A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

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

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

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

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

**Operating Budget:** An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provided services; an example of an operating cost would be the cost to run the TTC subways.

**Operating Impact of Completed Capital Projects:** The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

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

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

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

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

**Value Based Outcome Review (VBOR):** The City conducted a Value Based Outcome Review in 2019 for all of its operations and agencies to identify specific opportunities and strategies to maximize the use of tax dollars, enhance its financial sustainability while achieving service outcomes. These opportunities will help the City chart its financial course in the next four years.

**Voluntary Separation Program** – On July 28th, 2020, City Council approved the implementation of a Voluntary Separation Program for staff who are eligible to retire with an unreduced pension providing a lump sum payment of up to three months' salary to eligible employees, subject to the terms of the program guidelines, funded through savings generated from a combination of permanently eliminating vacated positions and/or holding the positions vacant for a minimum of six months.