

2024 Program Summary

City Clerk's Office

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

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 *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

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 2024 operating budget): \$7.0 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 & 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 2024 operating budget): \$34.0 million

Open Government

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

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

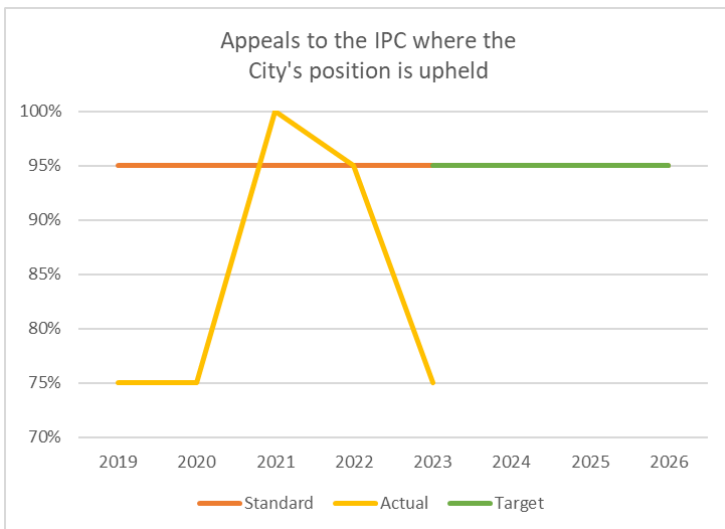
How Much Resources (gross 2024 operating budget): \$12.9 million

Budget at a Glance

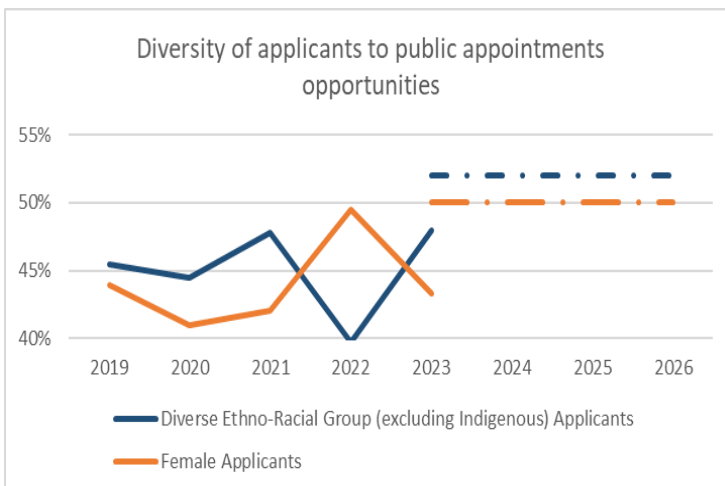
2024 OPERATING BUDGET			
\$Million	2024	2025	2026
Revenues	\$17.1	\$19.6	\$35.0
Gross Expenditures	\$53.9	\$57.9	\$73.6
Net Expenditure	\$36.7	\$38.3	\$38.6
Approved Positions	365.5	381.5	437.2

2024 - 2033 10-YEAR CAPITAL PLAN			
\$Million	2024	2025-2033	Total
Gross Expenditure	\$2.8	\$28.0	\$30.8
Debt	\$0.9	\$13.0	\$13.9
Note: Includes 2023 carry forward funding			

How Well We Are Doing – Behind the Numbers



- 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.
- 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 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.
- While the City makes every effort to follow the rules as laid out in MFIPPA, there are occasional differences in interpretation that are to be expected and decisions made by the IPC are used to inform future City decisions.



- 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 survey results are published quarterly on the Public Appointments Dashboard.
- 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 person with 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.

How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
Outcome Measures								
Make Government Work	# of public interactions in the decision-making process including deputations, communications, agenda subscriptions, meeting viewers	108,099	107,452*	120,000	119,207	●	120,000	120,000
Open Government	% of appeals to the Provincial Information Privacy Commissioner where the City's position is upheld	100%	80%	95%	75%	●	95%	95%
Elect Government	Election Readiness	100%	100%	100%	100%	●	100%	100%

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

2023 Projection to 2023 Target Comparison
 ● 100% (MET TARGET) ● 70 - 99% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

Service	Measure	2021	2022	2023	2023	Status	2024	2025
		Actual	Actual	Target	Projection		Target	Target
Service Level Measures								
Make Government Work	% of meeting agendas and decision documents published according to time lines	100%	100%	100%	100%	●	100%	100%
Make Government Work	% of female applicants to public appointments opportunities	43.5%	49.5%	50.0%	45.5%	●	50%	50%
Make Government Work	% of diverse ethno-racial group applicants to public appointments opportunities. <i>* This does not include applicants who identify as being Indigenous.</i>	47.20%	39.7%	52.0%	54.1%	●	52%	52%
Open Government	% of Freedom of Information requests completed within legislated timelines	54.80%	48%	65%	51%	●	70%	70%
Open Government	# of City of Toronto staff trained in protecting privacy	20,226	23,000	22,000	25,500	●	23,000	23,000
Open Government	# of information policy tools completed		10	10	10	●	8	8

2023 Projection to 2023 Target Comparison
 ● 100% (MET TARGET) ● 70 - 99% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Administered the 2023 Mayoral by-election in compliance with legislation as well as by-elections for Ward 20 and two French school boards.
- Ensured the smooth transition of the Mayor's Office and Ward 20 Office.
- Facilitated open and transparent decision making through planning, staging and recording over 330 meetings of City Council, its Committees, boards and tribunals as well as the issuance and publication of 23 Mayoral Decisions.
- Recruited candidates and facilitated interviews to fill over 250 public member positions on boards, tribunals and advisory bodies.
- Delivered multiple virtual and in-person exhibits at the Toronto Archives, including one in partnership with Black Artists' Network in Dialogue, Toronto house histories, Scarborough Civic Centre's 50th Anniversary and the Coronation and provided active information management support to divisions as part of ModernTO workplace modernization program.
- Updated the Constituency Services and Office Budget to the Members of Council Operations Policy.
- Increased engagement with Indigenous and equity deserving communities to meaningfully acknowledge and recognize the days of significance that are important to them through ceremonies, Toronto Sign lightings and flag raisings.
- Delivered the FCM conference and the Stronger Together campaign with the creation of a new signature award program, the Toronto Community Champion Award.

Key Challenges and Risks

- Delivery of the 2023 Mayoral by-election in a very compressed timeframe required re-prioritizing and reallocation of resources which deferred planning activities related to the 2026 municipal election and delayed key projects which need to be re-initiated in 2024.
- Continue to embed Information Management (IM) principles, activities and foundational work into governance structures and corporate initiatives (Microsoft 365, ModernTO) to meet legislated accountabilities; and to support digital first approaches to IM through capital projects in the Enterprise Information Management Program.
- Increased requests for program delivery from public and elected officials for ceremonies, recognition and honouring of days of significance for Indigenous and equity deserving communities to meet City's equity commitments including the RAP and the CABR action plan.
- Ensure proper data segregation principles are embedded into Technology Services' M365 project prior to roll out to Accountability Officers and Elected Officials.
- Complexities of international issues with local communities and increased issues management due to changing geopolitical landscape locally with increasing political and cultural sensitivity.

Priority Actions

- Accelerate planning activities for the 2026 municipal election including issuing a Request for Proposal to replace key election technology applications.
- Continue to work with ModernTO on integrating Agencies into the services provided by Information Productivity and to identify further opportunities to modernize the delivery of Information Production services.
- Significantly improve the City's compliance with statutory timelines for responding to FOI requests.
- Continue to grow the City's Archival programming and partnerships with community organizations.
- Launch a civil weddings service in small scale to further develop a more robust program and model.
- Develop future state model for public education program, create a sustainable model for the Toronto Community Champion Award and increase involvement in the International Alliance program.
- Create an indigenous advisory body that offers advice to City Council and adopts procedures that better reflect indigenous ways.
- Provide effective meeting management, both in hybrid and in-person format, for Council, its committees and boards while also supporting new decision and advisory bodies including City-School Boards Advisory Committee, Housing Rights Advisory Committee, and Service Excellence Committee.
- Update the Human Resources Management and Ethical Framework for Members Staff in consultation with the City Solicitor and the Integrity Commissioner.

2024 BUDGET

1. The 2024 Operating Budget for City Clerk's Office of \$53.893 million gross, \$17.143 million revenue and \$36.750 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Elect Government	6,999.5	6,999.5	0.0
Make Government Work	33,984.9	8,603.4	25,381.5
Open Government	12,908.4	1,539.9	11,368.5
Total Program Budget	53,892.8	17,142.8	36,750.0

- The 2024 staff complement for City Clerk's Office of 365.5 positions comprised of 15.9 capital positions and 349.6 operating positions.
2. The 2024 Capital Budget for City Clerk's Office with cash flows and future year commitments totaling \$7.018 million as detailed by project in [Appendix 5a](#).
 3. The 2025-2033 Capital Plan for City Clerk's Office totalling \$23.770 million in project estimates as detailed by project in [Appendix 5b](#).

2024 OPERATING BUDGET

2024 OPERATING BUDGET OVERVIEW

Table 1: 2024 Operating Budget by Service

(In \$000s)	2022 Actual	2023 Budget	2023 Projection*	2023 Budget excl COVID	2024 Base Budget	2024 New / Enhanced	2024 Budget	Change v. 2023 Budget excl COVID	
By Service	\$	\$	\$	\$	\$	\$	\$	\$	%
Revenues									
Elect Government	19,338.6	20,494.2	20,494.2	20,494.2	6,999.5		6,999.5	(13,494.7)	(65.8%)
Make Government Work	5,018.9	8,489.1	8,489.1	8,489.1	8,602.9	0.5	8,603.4	114.3	1.3%
Open Government	822.2	1,130.4	1,130.4	1,130.4	1,539.9		1,539.9	409.5	36.2%
Total Revenues	25,179.7	30,113.7	30,113.7	30,113.7	17,142.3	0.5	17,142.8	(12,970.9)	(43.1%)
Expenditures									
Elect Government	19,338.6	20,494.2	20,494.2	20,494.2	6,999.5		6,999.5	(13,494.7)	(65.8%)
Make Government Work	31,044.3	33,801.3	32,811.3	33,801.3	33,984.9		33,984.9	183.6	0.5%
Open Government	10,729.8	11,941.6	12,031.6	11,941.6	12,908.4		12,908.4	966.8	8.1%
Total Gross Expenditures	61,112.7	66,237.0	65,337.0	66,237.0	53,892.8		53,892.8	(12,344.2)	(18.6%)
Net Expenditures	35,933.0	36,123.3	35,223.3	36,123.3	36,750.5	(0.5)	36,750.0	626.7	1.7%
Approved Positions**	423.9	369.9	N/A	369.9	365.5		365.5	N/A	N/A

* 2023 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY DRIVERS

Total 2024 Budget expenditures of \$53.893 million gross reflecting a decrease of \$12.344 million in spending below 2023 budget, predominantly arising from:

- Decrease in expenditures predominantly results from a reversal of requirements to support the delivery of the 2023 By-Elections for Mayor, Ward 20, School Trustee Conseil scolaire Viamonde (Ward 3–Centre) and School Trustee Conseil scolaire catholique MonAvenir (Ward 4–Toronto Est) as well as post 2022 municipal election activities and the Stronger Toronto program, resulting in a decrease of 3.9 temporary positions and \$15.011 million gross and \$0 net. This is partially offset by budget requirements in 2024 to conduct post-municipal and by-elections activities.
- Increases in salaries and benefits related to salary adjustments for Local 79 and Local 416 staff per collective agreements, provisions for two additional working days in 2024, and realignment of budget to actual.
- Funding for subscription costs related to the capital project *Image Library Migration to Managed Cloud SAAS* and for resources required to provide meeting management support to the Housing Rights Advisory Board and SSLTC Committee of Management.

EQUITY IMPACTS OF BUDGET CHANGES

Low positive equity impacts: The changes in City Clerk's Office's 2024 Operating Budget have minimal equity impact.

The introduction of Civil Marriage Witness Fee for Civil Weddings will have a low positive impact on newcomers to Canada who may not have anyone in their social network to serve as a witness. The service offering will allow the City Clerk's Office to offer a fulsome civil wedding program and ensure people from all socio-economic status including equity-deserving groups have access to a civil wedding witness. Although there is a fee associated with accessing this service, the fee is comparable to other Ontario municipalities.

2024 OPERATING BUDGET KEY COST DRIVERS

The 2024 Net Operating Budget for City Clerk's Office of \$36.750 million is \$0.627 million or 1.7% greater than the 2023 Net Budget. Table 2 below summarizes the key cost drivers for the 2024 Budget.

Table 2: 2024 Key Cost Drivers

(In \$000s)	2024				2025
	Revenues	Gross	Net	Positions**	Annualized impact (Net)
2023 Budget	30,113.7	66,237.0	36,123.3	369.9	N/A
2023 Projection*	30,113.7	65,337.0	35,223.3	N/A	N/A
2023 Budget (excl. COVID)	30,113.7	66,237.0	36,123.3	369.9	N/A
Key Cost Drivers:					
Prior Year Impacts					
Reversal of by-election, post-election event and Stronger Toronto Program budgets	(15,010.7)	(15,010.7)		(3.9)	
Meeting management support to the Housing Rights Advisory Board and Seniors Services and Long-Term Care (SSLTC) Committee of Management		25.0	25.0		
Operating Impacts of Capital		150.0	150.0		
Delivery of Capital Projects (net)	(87.1)	(87.1)		(0.1)	
Salary & Benefits					
Base salary, benefits, vacancy, Cost of Living/STEP adjustments	561.8	1,260.5	698.7	(1.0)	1,418.6
Non-Salary Inflation					
Revenue Decrease (Non user fee)	(11.9)		11.9		40.5
Other Changes					
Changes to Election Event and Election Operations budgets	1,310.5	1,310.5		0.6	
Interdivisional costs/recoveries Reconciliation and Line by Line Review	185.8	(20.9)	(206.7)		56.5
New User Fee	0.5		(0.5)		
Sub-Total - Key Cost Drivers	(13,051.1)	(12,372.7)	678.4	(4.4)	1,515.6
Affordability Measures:					
Revenue Increase	80.3	28.5	(51.8)		
Sub-Total - Affordability Measures	80.3	28.5	(51.8)		
Sub-Total - Affordability Measures					
Total 2024 Budget	17,142.8	53,892.8	36,750.0	365.5	1,515.6
Change from 2023 Budget (excl. COVID) (\$)	(12,970.9)	(12,344.2)	626.7	N/A	N/A
Change from 2023 Budget (excl. COVID) (%)	-43.1%	-18.6%	1.7%	N/A	N/A

*Based on 9 Month Variance

**YoY comparison based on approved positions

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

- Reversal of requirements to support delivery of the 2023 by-elections for Mayor, Ward 20, School Trustee Conseil scolaire Viamonde (Ward 3–Centre) and School Trustee Conseil scolaire catholique MonAvenir (Ward 4–Toronto Est) as well as Stronger Toronto program resulting in a decrease of 3.9 temporary positions and \$15.011 million gross and \$0 net.
- Resources required to provide meeting management support to the Housing Rights Advisory Board and Seniors Services and Long-Term Care (SSLTC) Committee of Management.

Operating Impact of Capital:

- \$0.150 million gross and net is required for subscription costs related to the *Image Library Migration to Managed Cloud SAAS* project.

Salaries & Benefits:

- Increase in base salaries and benefits of \$1.173 million in gross expenditures is related mostly to salary adjustments for Local 79 and Local 416 staff per collective agreements, provisions for two additional working days in 2024, and realignment of budget to actual partially offset by vacancy adjustments and reduced requirements for temporary staff to deliver capital projects.

Revenue Changes:

- Decrease in revenues is mostly related to recoveries for meeting management support and Freedom of Information (FOI) processing fees.

Other Changes:

- \$1.311 million gross and \$0 net to continue conducting post-2022 municipal and by-elections activities and changes to Election Operations requirements.
- Other changes of \$0.021 million gross and \$0.186 million in revenue are due mostly to impact from changes in demand for copying, mailing, and printing services, partially offset by higher costs from computer software maintenance.

Affordability Measures:

Table 3: Offsets and Efficiencies

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2024				2025 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Increase to user fees	Revenue Increase	None	68.5	28.5	(40.0)				
Transfer of User Fee from Municipal Licensing and Standards	Revenue Increase	None	11.8		(11.8)				
Total Affordability Measures			80.3	28.5	(51.8)	-			-

- A net revenue increase of \$0.052 million from existing user fees is related to inflationary and other increases for some user fee rates and from the transfer of administration and user fee associated with Dangerous Dog Review Tribunal Appeal Fee from Municipal Licensing and Standards Division.

New and Enhanced Service Priorities:

Table 4: New / Enhanced Requests

New / Enhanced Request	2024				2025 Annualized Gross	Equity Impact	Supports Key Outcome / Priority Actions
	Revenue	Gross	Net	Positions			
In \$ Thousands							
1 New User Fee : Civil Marriage, Rush Fee for Same Day Weddings	0.5		(0.5)			None	A well-run City
2 New User Fee : Civil Marriage, Witness Fee for Civil Weddings	0.1		(0.1)			Low - Positive	A well-run City
Total New / Enhanced	0.5		(0.5)				

A pilot civil wedding program undertaken by the City Clerk’s Office in the Fall 2022 indicated that post pandemic, the number of large-scale type of weddings has decreased while the number of same-day or last-minute weddings and requests for City staff to become witness in civil weddings are increasing. The introduction of rush fee for same day wedding and witness fee are in line with current trends in civil wedding and will support the development of a fulsome civil wedding program in the City while also allowing City Clerk’s Office to recover staff costs. Revenue from these new user fees support the City Clerk’s Office affordability measures.

Note:

1. For additional information on 2024 New and Enhanced Service Priorities please refer to [Appendix 3](#).

2025 & 2026 OUTLOOKS**Table 5: 2025 and 2026 Outlooks**

(\$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
Revenues			
Delivery of Capital Projects		(36.8)	(653.3)
Changes in Elections Requirements including 2026 Municipal Election		2,531.6	16,040.0
Other Revenue Changes		(49.8)	21.5
Total Revenues	17,142.8	2,445.0	15,408.2
Gross Expenditures			
Salaries and Benefits		1,418.4	316.7
Inflationary Impacts		40.5	35.9
Changes in Elections Requirements		2,531.6	16,040.0
Delivery of Capital Projects		(36.8)	(653.3)
Other Expenditures Changes		7.0	
Total Gross Expenditures	53,892.8	3,960.6	15,739.2
Net Expenditures	36,750.0	1,515.6	331.0
Approved Positions	365.5	16.0	55.7

Key Outlook Drivers

The 2025 Outlook with total gross expenditures of \$57.853 million reflects an anticipated \$3.961 million or 7.35% increase in gross expenditures above the 2024 Operating Budget. The 2026 Outlooks expects a further increase of \$15.739 million or 27.21% above 2025 gross expenditures.

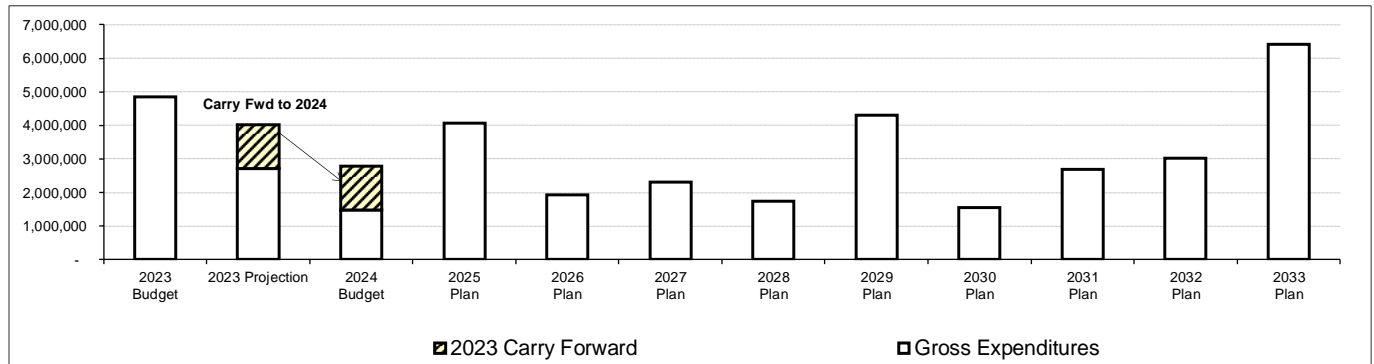
These changes arise from the following:

- Budget requirements to support the preparation and delivery of 2026 Municipal Election of \$2.532 million gross and \$0 net and 17.40 temporary positions in 2025 and \$16.040 million gross and \$0 net and 77.70 temporary positions in 2026, fully funded by the Election Reserve Fund (XR1017).
- Salaries and benefits increases based on continued reduction of vacant positions. This is partially offset by fewer working days in 2025 and 2026 (one less compared to 2024) and by lower staffing costs for capital delivery positions.
- Impacts from reversal of equipment reserve contribution, line by line review, and inflationary factors on non-payroll budgets.

2024 – 2033 CAPITAL BUDGET AND PLAN

2024 – 2033 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



In \$000's	2023		2024 Capital Budget and 2025 - 2033 Capital Plan										Total 10 Year Plan
	Budget	Projected Actual	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
	Gross Expenditures by Project Category:												
Health & Safety & Legislated SOGR	3,559	2,122	2,272	3,440	1,060	2,235	1,685	4,130	1,195	2,450	3,010	6,310	27,787
Service Improvement & Growth	1,281	585	511	635	870	75	50	175	350	235	100	100	3,001
Total by Project Category	4,839	2,707	2,783	4,075	1,930	2,310	1,735	4,305	1,545	2,685	3,010	6,410	30,788
Financing:													
Debt	150	150	885	1,550	1,780	1,030	820	1,130	750	1,195	1,960	2,810	13,910
Debt Recoverable													
Reserves/Reserve Funds	1,625	701	845	2,525	150	1,280	915	3,175	795	1,490	1,050	3,600	15,825
Development Charges													
Provincial													
Federal													
Other Revenue	3,064	1,856	1,053										1,053
Total Financing	4,839	2,707	2,783	4,075	1,930	2,310	1,735	4,305	1,545	2,685	3,010	6,410	30,788

Changes to Existing Projects
(-\$1.2 Million)

The 2024-2033 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2024-2032):

- \$1.2 million decrease in cash flow funding to 2026 *Election Technology Program* to reflect projected requirements.
- The timing of cash-flows for the *Public Appointments SOGR* project was adjusted while keeping the project cost at the same level.

New Projects
(\$1.3 Million)

The 2024-2033 Capital Budget and Plan includes new projects. Key projects are as follows:




- \$0.3 million *Wedding Chambers Renovation SOGR* project to refresh Wedding Chambers at Civic Centres and Toronto City Hall.
- \$0.16 million for *Replacement of Records Centre Order Pickers* which have reached their end of life.
- \$0.85 million *City Clerk's Business Systems* project to enhance the FOI/Privacy System, Protocol Management System, replace the Clerk's Correspondence System, and replace the Poll Case Manager system.

Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2024 and 2025-2033 Capital Budget & Plan by project and [Appendix 7](#) for Capacity to Spend Review, respectively.

2024 – 2033 CAPITAL BUDGET AND PLAN

\$30.8 Million 10-Year Gross Capital Program

		
Aging Infrastructure	Health and Safety	IT Infrastructure
\$3.0M 9.7%	\$0.7M 2.3%	\$27.1M 88.0%
<ul style="list-style-type: none"> • <i>Wedding Chambers Renovation SOGR</i> • <i>Infrastructure to support Council/Committee Meetings</i> • <i>Information Production Workflow Management System SOGR</i> • <i>Archives Equipment Upgrade</i> • <i>Replacement of Records Centre Order Pickers</i> 	<ul style="list-style-type: none"> • <i>City Clerk's Health & Safety Remediation</i> • <i>Mail Security and Mail Room Upgrades</i> 	<ul style="list-style-type: none"> • <i>Election Technology Program</i> • <i>Long-term Preservation of Digital Records</i> • <i>Toronto Meeting Management Information System (TMMIS) SOGR</i> • <i>Image Library Migration to Managed Cloud SAAS</i> • <i>City Clerk's Business Systems</i> • <i>Council Business Systems</i> • <i>Public Appointments SOGR</i> • <i>Council Transition Requirements</i> • <i>Notices Management Information System (NMIS)</i> • <i>Election Supply Chain Logistics-Tracking Technology-Phase 1</i> • <i>Member Offices Equipment Requirements</i>

How the Capital Program is Funded

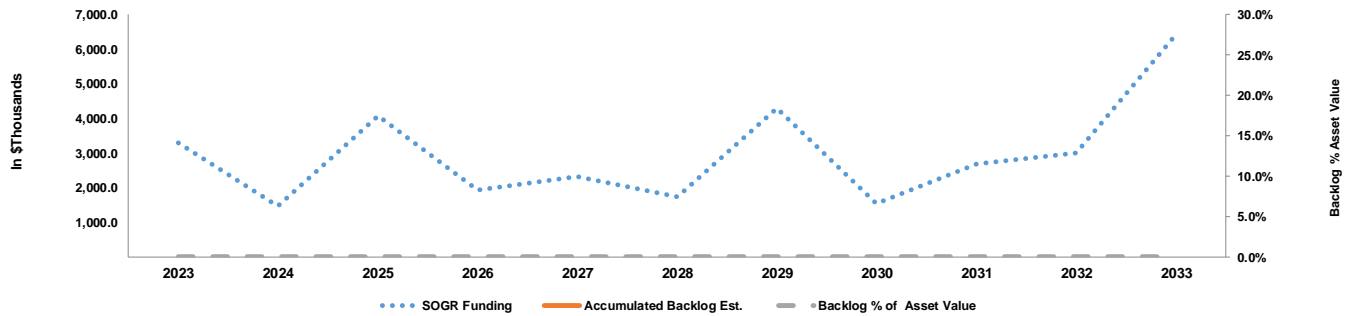
City of Toronto	
\$30.8 M 100%	
Debt	\$ 13.9 M
Reserve / Reserve Fund	\$ 15.8 M
Other	\$ 1.1 M

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 2: Total SOGR Funding & Backlog

State of Good Repair (SOGR) Funding & Backlog



\$ Thousands	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
SOGR Funding	3,305.0	1,470.3	4,075.0	1,930.0	2,310.0	1,735.0	4,305.0	1,545.0	2,685.0	3,010.0	6,410.0
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	74,553	76,033.7	76,207.6	76,800.7	81,060.7	81,060.7	81,060.7	81,060.7	81,060.7	81,060.7	81,060.7

The 10-Year Capital Plan will dedicate \$3.0 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 2024 Capital Budget will impact the 2024 Operating Budget by a total of \$0.150 million net arising from completing the *Image Library Migration to Managed Cloud SAAS* project, as shown in Table 6 below.

Table 6: Net Operating Impact Summary

Projects	2024 Budget		2025 Plan		2026 Plan		2027 Plan		2028 Plan		2024-2028		2024-2033	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
Image Library Migration to Managed Cloud SAAS	150.0											150.0		
Total (Net)	150.0											150.0		

Previously Approved projects

- Funding of \$0.150 million net is required in 2024 for subscription costs once the *Image Library Migration to Managed Cloud SAAS* project is completed and operationalized.

APPENDICES

Appendix 1

2024 Operating Budget by Category

Category (In \$000s)	2021	2022	2023	2023	2024	2024 Change from		2024 Change from	
	Actual	Actual	Budget	Projection*	Budget**	2023 Budget	2023 Projection	2023 Budget	2023 Projection
	\$	\$	\$	\$	\$	\$	%	\$	%
Federal Subsidies	4.0	145.7	204.2	204.2		(204.2)	(100.0%)	(204.2)	(100.0%)
User Fees & Donations	215.3	407.1	4,013.0	4,013.0	4,088.8	75.8	1.9%	75.8	1.9%
Transfers From Capital	2,542.7	1,616.4	2,137.3	2,137.3	2,050.2	(87.1)	(4.1%)	(87.1)	(4.1%)
Contribution From Reserves/Reserve Funds	5,214.7	19,174.0	20,167.7	20,167.7	7,233.0	(12,934.7)	(64.1%)	(12,934.7)	(64.1%)
Sundry and Other Revenues	452.2	461.3	611.2	611.2	641.6	30.3	5.0%	30.3	5.0%
Inter-Divisional Recoveries	2,943.6	3,375.3	2,980.2	2,980.2	3,129.2	149.0	5.0%	149.0	5.0%
Total Revenues	11,372.6	25,179.7	30,113.7	30,113.7	17,142.8	(12,970.9)	(43.1%)	(12,970.9)	(43.1%)
Salaries and Benefits	36,391.4	46,869.1	48,773.7	48,203.7	42,921.5	(5,852.2)	(12.0%)	(5,282.2)	(11.0%)
Materials & Supplies	898.5	1,537.7	1,534.9	1,414.9	1,090.2	(444.7)	(29.0%)	(324.7)	(22.9%)
Equipment	393.6	249.0	684.4	684.4	320.5	(363.9)	(53.2%)	(363.9)	(53.2%)
Service and Rent	6,882.5	11,414.2	14,730.3	14,490.3	9,010.9	(5,719.5)	(38.8%)	(5,479.5)	(37.8%)
Contribution To Reserves/Reserve Funds	65.0	67.2	78.0	78.0	107.0	29.0	37.2%	29.0	37.2%
Other Expenditures	125.9	88.5	82.0	112.0	100.0	18.0	22.0%	(12.0)	(10.7%)
Inter-Divisional Charges	327.5	887.0	353.7	353.7	342.8	(10.9)	(3.1%)	(10.9)	(3.1%)
Total Gross Expenditures	45,084.4	61,112.7	66,237.0	65,337.0	53,892.8	(12,344.2)	(18.6%)	(11,444.2)	(17.5%)
Net Expenditures	33,711.9	35,933.0	36,123.3	35,223.3	36,750.0	626.7	1.7%	1,526.7	4.3%

*Projection based on 9 Month Variance

**Reflects in-year budget transfer of \$0.768M gross and -\$2.944M net from Non-Program to the City Clerk's Office to consolidate the revenues and expenditures related to Registry Services in one program.

Appendix 2

Summary of 2024 Service Changes

N/A

Appendix 3

Summary of 2024 New / Enhanced Service Priorities Included in Budget

Form ID		Other City Programs Program - City Clerk's Office	Adjustments				2025 Plan Net Change	2026 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
30232		2 New User Fee in Registry Services						
75	Positive	Description:						
		Staff is proposing to introduce two new user fees: 1. Civil Marriage, Rush Fee for Same Day Weddings Staff is proposing a \$45 fee for performing same-day weddings (client couple come in, request to get married, and are married the same day). The \$45 fee is based on 30 minutes of a Committee Administrator's salary and benefit cost estimate. 2. Civil Marriage, Witness Fee for Civil Weddings Staff is proposing a \$25 fee for one staff member to witness a wedding. Civil weddings require two witnesses - the fee would be charged per witness provided. The \$25 fee is based on the 30 minutes of a Support Assistant B's salary and benefit cost estimate.						
		Service Level Impact:						
		1. Civil Marriage, Rush Fee for Same Day Weddings: The City Clerk's Office is committed to establishing a civil wedding program that is sustainable and cost-effective. The objective is to encourage couples to schedule their weddings in advance so that Registry staff are able to serve all their clients well while also managing their workload. As charging the Civil Marriage, Rush Fee for Same Day Weddings is intended to be a deterrent, the demand for same day weddings in the near term is expected to be low. Once a civil wedding program is well-established, 5-10% of weddings are anticipated to be rush, same-day weddings. 2. Civil Marriage, Witness Fee for Civil Weddings: This is an optional service being offered to couples who are not able to bring their own witnesses to the wedding. During the initial roll-out of the civil wedding program, demand for staff to serve as witness is expected to be less than 10 weddings a year. However, once the program is well-established, demand for staff to serve as witness is expected to be 1-5% of weddings.						
		Equity Statement:						
		Low positive equity impacts: The changes in City Clerk's Office's 2024 Operating Budget have minimal equity impact. The introduction of Civil Marriage Witness Fee for Civil Weddings will have a low positive impact on newcomers to Canada who may not have anyone in their social network to serve as a witness. The service offering will allow the City Clerk's Office to offer a fulsome civil wedding program and ensure people from all socio-economic status including equity-deserving groups have access to a civil wedding witness. Although there is a fee associated with accessing this service, the fee is comparable to other Ontario municipalities.						
		Service: Make Government Work						
		Staff Prepared Budget Changes:	0.0	0.5	(0.5)	0.00	0.0	0.0
		BC Requested Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		Mayor Proposed Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		Amendments:	0.0	0.0	0.0	0.00	0.0	0.0
		Total Budget:	0.0	0.5	(0.5)	0.00	0.0	0.0
		Staff Prepared Budget:	0.0	0.5	(0.5)	0.00	0.0	0.0
		Budget Committee Requested :	0.0	0.0	0.0	0.00	0.0	0.0
		Mayor Proposed:	0.0	0.0	0.0	0.00	0.0	0.0
		Amendments:	0.0	0.0	0.0	0.00	0.0	0.0
		New/Enhanced Service Priorities:	0.0	0.5	(0.5)	0.00	0.0	0.0
Summary:								
		Staff Prepared Budget:	0.0	0.5	(0.5)	0.00	0.0	0.0
		Budget Committee Requested:	0.0	0.0	0.0	0.00	0.0	0.0
		Mayor Proposed:	0.0	0.0	0.0	0.00	0.0	0.0
		Amendments:	0.0	0.0	0.0	0.00	0.0	0.0
		New/Enhanced Service Priorities:	0.0	0.5	(0.5)	0.00	0.0	0.0

Appendix 4

Summary of 2024 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 5

2024 Capital Budget; 2025 - 2033 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2024 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
CC001	City Clerk's Health & Safety Remediation - SOGR 2032								100	270		370	370		
CC002	Mail Security and Mail Room Upgrades 2032									300		300	300		
CC003	2026 Election Technology Program	589	2,525	150	400							3,664	3,664		
CC004	2030 Election Technology Program				805	865	3,100	745	540			6,055	6,055		
CC005	2034 Election Technology Program								900	1,050	3,500	5,450	5,450		
CC006	Election Supply Chain Logistics-Tracking Technology phase 1	200										200	200		
CC007	Long-Term Preservation of Digital Records		80	205								285	285		
CC008	TMMIS SOGR 2028-2031					350	350	350	350			1,400	1,400		
CC009	City Clerk's Business Systems-Legislative Compliance 2026-2027			260	425							685	685		
CC010	City Clerk's Business Systems-Legislative Compliance 2032-33									325	515	840	840		
CC011	City Clerk's Business Systems 2023-2024	357										357	357		
CC012	City Clerk's Business Systems 2024-2026	210	295	345								850	850		
CC013	City Clerk's Business Systems 2030-34									775	1,810	2,585	2,585		
CC014	Council Business Systems 2022-2026		350									350	350		
CC015	Council Business Systems 2026-2030					470	680					1,150	1,150		
CC016	Council Business Systems 2030-2034										485	485	485		
CC017	Public Appointments SOGR 2023-24	180	190									370	370		
CC018	Public Appointments SOGR 2031-2032								210	290		500	500		
CC019	Council Transition Requirements 2026-2027			100	200							300	300		
CC020	Council Transition Requirements 2030-2031							100	200			300	300		
CC021	Notices Management Information System (NMIS) SOGR				255							255	255		
CC022	Member Offices Equipment Requirements 2027				150							150	150		
CC023	Member Offices Equipment Requirements 2031								150			150	150		
CC024	Wedding Chambers Renovation SOGR 2024-2025	100	200									300		300	
CC025	Infrastructure to support Council/Committee Mtgs -2025-2026		100	300								400		400	
CC026	Infrastructure to support Council/Committee Mtgs -2029-2030						100	300				400		400	
CC027	IP Workflow Management System SOGR 2025-2026		205	570								775		775	
CC028	IP Workflow Management System SOGR 2031								185			185		185	
CC029	Archives Equipment Upgrade - SOGR 2022-2025	131	50									181		181	
CC030	Replacement of Records Centre Order Pickers	80	80									160		160	
CC031	Archives Equipment Upgrade - SOGR 2027-2030				75	50	75	50	50		100	400		400	
CC032	TMMIS SOGR 2019	45										45	45		
CC033	Image Library Migration to Managed Cloud SAAS	195										195	195		
CC034	City Clerk's Office Business Systems-Legislative Compliance phase 2	496										496	496		
CC035	Infrastructure to support Council/Committee Mtgs 2022	200										200		200	
Total Expenditures (including carry forward from 2023)		2,783	4,075	1,930	2,310	1,735	4,305	1,545	2,685	3,010	6,410	30,788	27,787	3,001	

Appendix 5a

2024 Cash Flow and Future Year Commitments Including Carry Forward Funding

(In \$000s)	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total 2024 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
<i>2026 Election Technology Program</i>	589	2,525	150	400							3,664	4,839	(1,175)	
<i>Election Supply Chain Logistics-Tracking Technology phase 1</i>	200										200	200		
<i>City Clerk's Business Systems 2023-2024</i>	357										357	357		
<i>City Clerk's Business Systems 2024-2026</i>	210	295	345								850			850
<i>Public Appointments SOGR 2023-24</i>	180	190									370	370		
<i>Wedding Chambers Renovation SOGR 2024-2025</i>	100	200									300			300
<i>Archives Equipment Upgrade - SOGR 2022-2025</i>	131	50									181	181		
<i>Replacement of Records Centre Order Pickers</i>	80	80									160			160
<i>TMMIS SOGR 2019</i>	45										45	45		
<i>Image Library Migration to Managed Cloud SAAS</i>	195										195	195		
<i>City Clerk's Office Business Systems-Legislative Compliance phase 2</i>	496										496	496		
<i>Infrastructure to support Council/Committee Mtgs 2022</i>	200										200	200		
Total Expenditure (including carry forward from 2023)	2,783	3,340	495	400							7,018	6,883	(1,175)	1,310

Appendix 5b

2025 - 2033 Capital Plan

(In \$000s)	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2025 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
City Clerk's Health & Safety Remediation - SOGR 2032							100	270		370	370		
Mail Security and Mail Room Upgrades 2032								300		300	300		
2030 Election Technology Program			805	865	3,100	745	540			6,055	6,055		
2034 Election Technology Program							900	1,050	3,500	5,450	5,450		
Long-Term Preservation of Digital Records	80	205								285	285		
TMMIS SOGR 2028-2031				350	350	350	350			1,400	1,400		
City Clerk's Business Systems-Legislative Compliance 2026-2027		260	425							685	685		
City Clerk's Business Systems-Legislative Compliance 2032-2033								325	515	840	840		
City Clerk's Business Systems 2030-34								775	1,810	2,585	2,585		
Council Business Systems 2022-2026	350									350	350		
Council Business Systems 2026-2030				470	680					1,150	1,150		
Council Business Systems 2030-2034									485	485	485		
Public Appointments SOGR 2031-2032							210	290		500	500		
Council Transition Requirements 2026-2027		100	200							300	300		
Council Transition Requirements 2030-2031						100	200			300	300		
Notices Management Information System (NMIS) SOGR			255							255	255		
Member Offices Equipment Requirements 2027			150							150	150		
Member Offices Equipment Requirements 2031							150			150	150		
Infrastructure to support Council/Committee Mtgs -2025-2026	100	300								400		400	
Infrastructure to support Council/Committee Mtgs -2029-2030					100	300				400		400	
IP Workflow Management System SOGR 2025-2026	205	570								775		775	
IP Workflow Management System SOGR 2031							185			185		185	
Archives Equipment Upgrade - SOGR 2027-2030			75	50	75	50	50		100	400		400	
Total Expenditures	735	1,435	1,910	1,735	4,305	1,545	2,685	3,010	6,410	23,770	21,610	2,160	

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

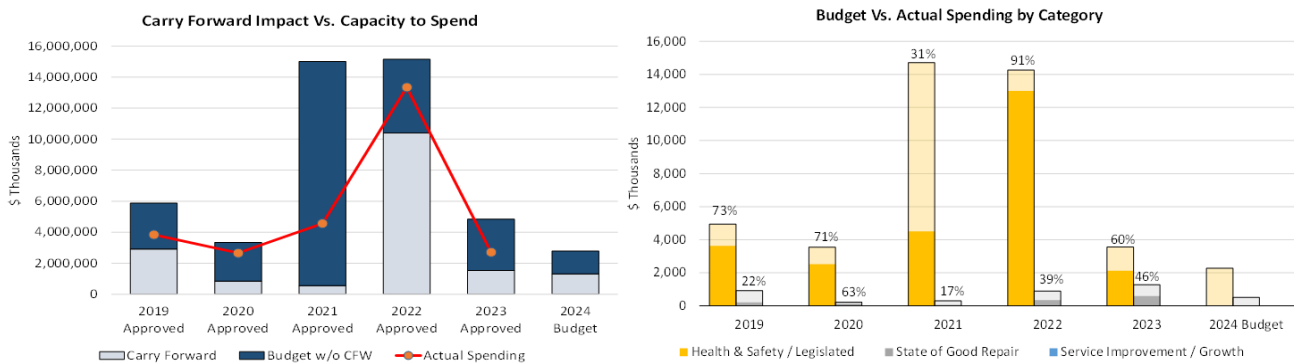
Appendix 7

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 markets capacity to deliver.

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 3 below) as well as the level of projected 2023 underspending that will be carried forward into 2024 to complete capital work.

Chart 3 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

- The City Clerk’s Office actual spending over the previous five years, from 2019 to 2023, has averaged \$5.421 million per year or 60.76%.
- The projected spending for 2023 is \$2.707 million or 55.9% of the 2023 Council Approved Capital Budget. Challenges in project spending are mainly due to the need to redirect Election project resources to deliver the 2023 Mayoral by-election which entailed project scope adjustments or delayed project start of existing Election projects, dependency on corporate AODA construction projects and vendor challenges in project implementation. The unspent cash flow funding of \$1.313 million has been carried forward into 2024 to continue and complete the required capital work.
- The City Clerk’s Office reviewed its historical capital spending trends and capacity to deliver projects. Based on this review, \$0.5 million in capital spending originally cash flowed in 2024 has been reduced to reflect anticipated requirements or timing of expected cash flow needs. Adjustments to the Capital Plan are noted below:
 - 2024 cash flow reduction:
 - \$0.285 million for *Toronto 2026 Election Technology Program* project.
 - \$0.190 million for *Public Appointment SOGR* project.
- Despite the reduction in cash flows for projects mentioned above, investments are required to address emerging capital needs and priorities including the *Wedding Chambers Renovation SOGR project* to refresh Wedding Chambers at Civic Centres and Toronto City Hall, *City Clerk’s Business Systems* project to enhance or replace various systems, and Replacement of Records Center Order Pickers which have reached its end of life.

Appendix 8

Summary of Capital Needs Constraints

N/A

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2024 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
Beginning Balance		16,454.6	16,510.8	15,090.6
Election Reserve Fund	XR1017			
<i>Withdrawals (-)</i>				
Operating		(10,155.2)	(9,895.2)	(25,276.3)
Capital		(788.5)	(2,525.0)	(150.0)
Total Withdrawals (-)		(10,943.8)	(12,420.2)	(25,426.3)
<i>Contributions (+)</i>		11,000.0	11,000.0	11,000.0
Total Reserve / Reserve Fund Draws / Contributions		16,510.8	15,090.6	664.3
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		16,510.8	15,090.6	664.3

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
Beginning Balance		407.6	464.6	521.6
Clerks Vehicle Reserve	XQ1504			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>		57.0	57.0	57.0
Total Reserve / Reserve Fund Draws / Contributions		464.6	521.6	578.6
Balance at Year-End		464.6	521.6	578.6

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
Beginning Balance		870.2	814.7	864.7
Clerks Equipment Reserve	XQ1507			
<i>Withdrawals (-)**</i>		(105.5)	0.0	0.0
<i>Contributions (+)</i>		50.0	50.0	50.0
Total Reserve / Reserve Fund Draws / Contributions		814.7	864.7	914.7
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		814.7	864.7	914.7

** Inclusive of capital withdrawals

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) /		
		2024	2025	2026
		\$	\$	\$
Beginning Balance		73,858	41,767	9,526
Development Application Review	XR1307			
<i>Withdrawals (-)</i>				
<i>City Clerk's Office</i>		(495)	(498)	(498)
<i>Other Programs</i>		(32,028)	(31,935)	(31,426)
<i>Contributions (+)</i>				
Total Reserve / Reserve Fund Draws / Contributions		-	-	-
Other Program / Agency Net Withdrawals & Contributions		(32,523)	(32,433)	(31,924)
<i>Interest income</i>		432	192	-
Balance at Year-End		41,767	9,526	(22,398)

City Planning is undertaking a follow-on development application fee review and will report back to Council with recommendations by the fourth quarter of 2024. Once approved by Council, this will move eligible costs funded by XR1307 reserve fund to user fees. The table above reflects the current funding sources pending the Council approval.

Inflows and Outflows to/from Reserves and Reserve Funds

2024 – 2033 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										
		2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	Total
XR1017 Election Reserve Fund	Beginning Balance	16,455	16,511	15,091	665	2,875	3,400	507	(17,364)	(16,136)	(16,793)	
	<i>Withdrawals (-)</i>											
	<i>Operating</i>	(10,155)	(9,895)	(25,276)	(7,585)	(9,610)	(10,793)	(28,126)	(8,332)	(10,607)	(11,915)	(132,294)
	<i>Capital</i>	(789)	(2,525)	(150)	(1,205)	(865)	(3,100)	(745)	(1,440)	(1,050)	(3,500)	(15,369)
	Total Withdrawals	(10,943)	(12,420)	(25,426)	(8,790)	(10,475)	(13,893)	(28,871)	(9,772)	(11,657)	(15,415)	(147,663)
	<i>Contributions (+)</i>											
<i>Operating</i>	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	110,000
Total Contributions	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	110,000
Other Program/Agency Net Withdrawals and Contributions												-
Balance at Year-End		16,511	15,091	665	2,875	3,400	507	(17,364)	(16,136)	(16,793)	(21,208)	(37,663)

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

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)											
		2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	Total	
XQ1507 Clerk's Equipment Reserve	Beginning Balance	870	815	865	915	890	890	865	865	865	915		
	<i>Withdrawals (-)</i>												
	<i>Operating</i>	(50)										(50)	
	<i>Capital</i>	(56)			(75)	(50)	(75)	(50)	(50)	-	(100)	(456)	
	Total Withdrawals	(106)	-	-	(75)	(50)	(75)	(50)	(50)	(50)	-	(100)	(506)
	<i>Contributions (+)</i>												
<i>Operating</i>	50	50	50	50	50	50	50	50	50	50	50	500	
Total Contributions	50	50	50	50	50	50	50	50	50	50	50	500	
Balance at Year-End		815	865	915	890	890	865	865	865	915	865	(6)	

Corporate Reserve / Reserve Funds

N/A

Appendix 11

Glossary

Approved Positions: Total approved permanent or temporary positions that support the delivery of City services and service levels in the annual budget.

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

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

Capital Budget and Plan: A Capital Budget and Plan is the City's 10-year strategy to acquire / build assets or extend the useful life 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 Needs Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

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 provided services.

Operating Impact of Completed Capital Projects: 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.

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

Staff Complement: The operating and capital positions that support the delivery of City services and service levels in the annual budget (*see Approved Positions*).

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.