



Strategic & Business Plan 2023-2024

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Key Acronyms

AG	Auditor General
AODA	Accessibility for Ontarians with Disabilities Act, 2005
Board	CAO Board of Directors
CAO	Condominium Authority of Ontario
CAT	Condominium Authority Tribunal
CAT- ODR	Online Dispute Resolution
CAT- OS	Operating System
FY	Fiscal Year
HR	Human Resources
IT	Information Technology
MPBSD/Ministry	Ministry of Public and Business Service Delivery
Minister	Minister of Public and Business Service Delivery
MOU	Memorandum of Understanding
The Act	Condominium Act, 1998

About the CAO

The Condominium Authority of Ontario is a not-for-profit organization mandated to provide consumer protection for condominium communities through an online ecosystem of digital services that are cost-effective, accessible and available in [English](#) and [French](#).

Services

The Condo Authority empowers condo communities with information and education. With this in mind, and to achieve our mandate, CAO provides:



The CAO's Information Services team enhances these services by responding to inquiries and providing information and guidance to condo communities via email and phone. Bilingual team members are available for French speakers who reach out to the Condo Authority.

We are also committed to removing barriers for anyone accessing our services and resources by adhering to the Accessibility for Ontarians with Disabilities Act. All CAO services are available in an accessible format, including via [TTY telephone device](#).

Condo Sector Profile

Engagement

The Condo Authority engages condo buyers, owners, renters, directors, and others through our website, social media platforms, events, conferences and webinars. The CAO also publishes a bilingual public quarterly newsletter. We encourage all owners to subscribe to hear from us directly and to stay in the know with CAO.

We seek regular feedback on our services and resources through online surveys, advisory panels and user testing to ensure we remain responsive to the needs of condo communities.

We also partner with other administrative authorities such as [Taron](#), the [Home Construction Regulatory Authority](#), the [Real Estate Council of Ontario](#) and the [Condominium Management Regulatory Authority of Ontario](#) to support consumer protection and education in condo communities.

The CAO is also a member of an international knowledge forum that shares best practices and perspectives on the regulation and management of condominiums and multi-unit homes in other countries.

In the year ahead, we will continue our outreach efforts to raise awareness about the Condo Authority and its mandate. We will also review our [Advisory Process Terms of Reference](#) to strengthen this important feedback mechanism.

1.6M

condo residents

*estimated to be growing
at over 1-2 per cent yearly*

12,649

condo corps

*growing at over
2 per cent yearly*

869,912

residential condo units

*growing at over
2 per cent yearly*

41,224

active condo directors

*growing at over
1.2 per cent yearly*

4,076

licensed condo managers

*growing at over
5 per cent yearly*





In 2021, the Condo Authority's Board of Directors approved a three-year strategic plan outlining the organization's mandate, vision, mission, values and strategic objectives. The CAO will hold a planning session to establish a new strategic road map for the next three years beginning April 1, 2024.

Mandate:

The CAO is an organization that is designated under the Condo Act to support condo living and enhance consumer protection by providing services and resources to condo communities across Ontario.

Vision:

A strong and vibrant condominium sector in Ontario.

Mission:

To engage and empower Ontario's condo communities with information, education and dispute resolution.

Values:

Innovation

Work with Ontario's condo communities and be open to new ideas



Accountability

Take responsibility for delivering our mandate and providing high-quality services to Ontario's condo communities



Client-focus

Work with Ontario's condo communities to meet their needs and strive for service excellence in all our interactions



Value-for-money

Make effective and conscientious use of funds



Integrity

Be respectful, honest and trustworthy



Fairness

Deliver services impartially and equitably



Strategic Objectives:

CORE STRATEGIC OBJECTIVES

- 1.**
Stakeholder Outreach, Communications and Public Awareness
- 2.**
Condominium Community Engagement
- 3.**
Director Training and Owner Education
- 4.**
Data Collection and Public Reporting
- 5.**
Enhanced and Integrated Issue and Dispute Resolution

SUPPORTING STRATEGIC OBJECTIVES

- 6.**
Client Service Excellence
- 7.**
Operational Excellence

**The current strategic plan is aligned to CAO's fiscal years, beginning April 1, 2021 – March 31, 2024*

Corporate Structure

Governance

The Condo Authority is governed by an independent board of directors that is accountable to the Minister of Public and Business Service Delivery Kaleed Rasheed through the Board Chair Heather Zordel. The roles and responsibilities of the minister and the board are set out in the administrative agreement.

The board is responsible for the management and oversight of the Condo Authority, including the Condo Authority Tribunal. The CEO & Registrar Robin Dafoe oversees CAO's operations, including the operations of the tribunal. The CAT Chair Ian Darling is accountable for the tribunal's mediation and adjudication function. The individual roles and responsibilities, and the governance framework of the tribunal are outlined in a memorandum of understanding.

The board has four elected directors, and three directors appointed by the minister, all of whom bring a mix of skills and experience in technology, adjudication, condo governance and fiscal management. The board has established four committees: Audit and Risk Committee, Nominating Committee, Governance and HR Committee and Outreach and Education Committee. The Nominating Committee is responsible for filling elected director vacancies by recommending candidates based on the competency criteria in the administrative agreement. Ministerial appointments are filled through the Ontario government's Public Appointments Secretariat.

The board has also signed a memorandum of understanding with the Condominium Management Regulatory Authority of Ontario, which is the regulatory body that licenses condo managers and management companies. This MOU establishes how the two organizations are to work together to uphold and support the achievement of their respective consumer protection mandates and provides a framework for ongoing coordination.



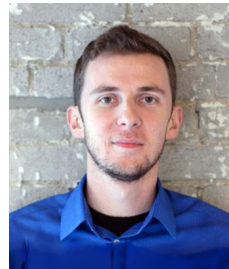
Heather Zordel
Chair



Allison Scanlan
Vice-Chair



Margaret Samuel
Secretary



Erik Levinson
Treasurer



Vincenza Galatone
Director

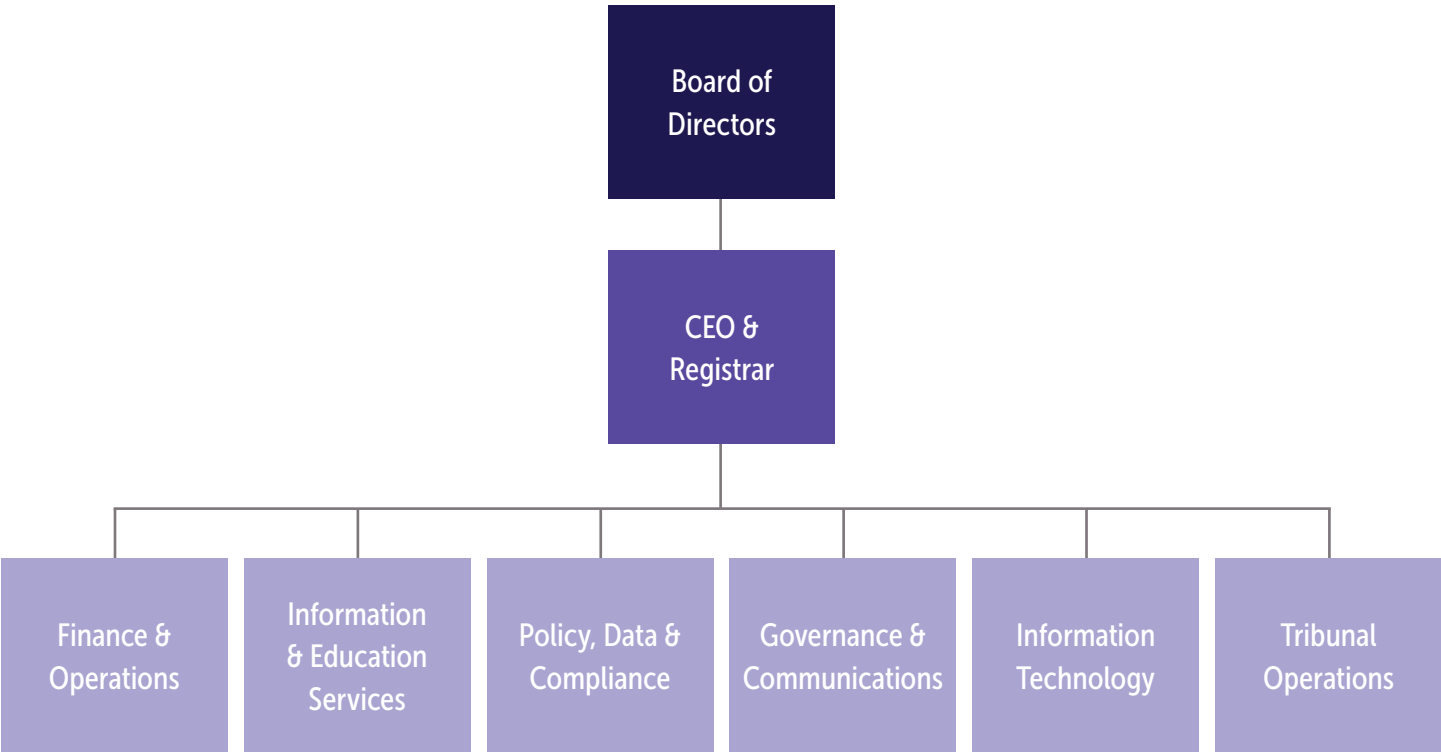


Richard E. Austin
Director



Organizational Structure

The board appoints the CEO and registrar, who in turn oversees team of approximately 60 individuals across six departments to deliver on the CAO’s mandate and achieve the strategic objectives and strategies set out for the organization by the board in each year’s business plan.





2023-2024 Business Plan

A comprehensive annual business plan with measurable outcomes is key for ensuring that the CAO meets its goals and commitment for supporting condominium communities and enhancing consumer protection.

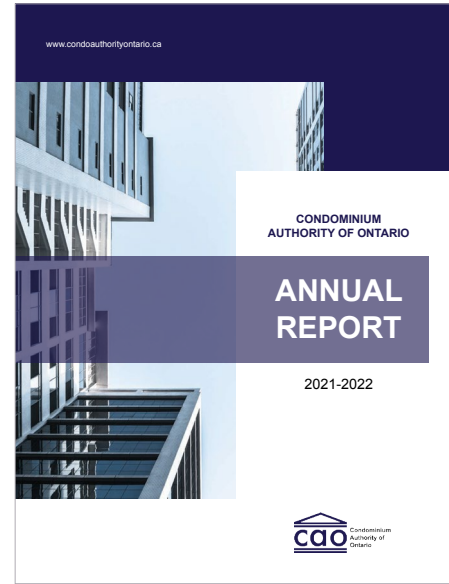
This year's business plan outlines the key activities to be undertaken towards our strategic objectives for the year ahead beginning April 1, 2023. Our annual report will highlight CAO's activities and achievements for the year ending March 31, 2023. Taken together, the CAO's business plan and annual report provide transparency and demonstrate accountability for its performance and achievements.

This 2023-2024 Business Plan outlines each individual strategy with corresponding performance measures and targets.

Additionally, CAO has provided the following performance measures to the minister to monitor the organization's performance in the delivery of its mandate:

- 80 per cent of respondents that are satisfied or very satisfied with CAO's information services
- 85 per cent of directors that are satisfied or very satisfied with the training
- 95 per cent of Ontario condominium corporations that have filed their current condominium returns
- 90 per cent of CAT decisions released within 30 days of completion of Stage 3 hearing

A key focus of the Condo Authority's business plans for the past two years has been responding to the Auditor General's [value-for-money audit](#) on condo oversight released in 2020. In November 2022, the Auditor General's [follow-up report](#) confirmed CAO had fully implemented the recommendations for which we were responsible. In the year ahead, CAO will continue to support the ministry in considering any policy recommendations raised by the Auditor General, as well as other protection and support for condo communities in Ontario.



Strategic Objective 1: Stakeholder Outreach, Communications and Public Awareness

Strategy 1.1

Increase awareness of the CAO through the promotion of its mandate and values to condo communities across Ontario

Activities

- a) Support and seek input from the Board's Outreach & Education Committee
- b) Undertake strategic communications and stakeholder outreach initiatives such as digital ad campaigns and social media campaign
- c) Develop and promote content and materials such as the Owners' newsletter and a webinar series to educate, support and raise awareness
- d) Launch new bilingual website
- e) Participate in events and trade shows
- f) Collaborate and partner with other organizations to promote CAO's mandate and to strengthen consumer protection, e.g., real estate networks

Measures and Targets

- 400,000 unique website visits
- Increase broad general awareness of CAO by two percentage points from the current level of 25 per cent as measured by annual IPSOS poll
- Increase the current number of direct contacts with condo owners, directors and others by ten per cent
- Report on the successful completion of remaining activities

Strategic Objective 2: Condo Community Engagement

Strategy 2.1

Identify and create opportunities for input and two-way engagement with condo communities to develop the right resources and identify service enhancements

Activities

- a) Continue to engage with condo communities through CAO's advisory processes such as advisory panels and user experience groups
- b) Review and update CAO's Advisory Process Framework
- c) Gather feedback on the use and value of CAO's online condo information and services through targeted surveys

Measures and Targets

- Report on two-way engagement through CAO's advisory processes and community engagement
- Updated Advisory Process Framework is approved by the CAO Board
- 80 per cent the survey respondents that agree or strongly agree that CAO's information resources and services are helpful to condo community members

Strategic Objective 3: Director Training and Owner Education

Strategy 3.1

Educate and enhance the knowledge and proficiency of condo directors and owners through effective, accessible and easy-to-use online training and resources

Activities

- a) Develop an overall strategy to enhance education and support to owners and condo directors including through events, website content, online training modules and best practices documents
- b) Partner with external organizations to promote awareness of CAO training and education materials
- c) Continue to enhance website information, resources and Information Services support on a range of issues affecting condo communities, e.g. governance, legal, financial, safety and security

Measures and Targets

- 85 per cent of directors are 'satisfied' or 'very satisfied' with director training
- 85 per cent of directors reported that they learned something new
- 85 per cent of directors would recommend the training to others
- 85 per cent of directors found the online modules easy to find and navigate.
- 85 per cent of directors are 'satisfied' or 'very satisfied' with advanced director training
- Enhance information to help educate owners
- Monitor scorecards and surveys to measure owner satisfaction
- Report on the successful completion of remaining activities

Strategy 3.2

Enhance information and education for condo board directors to carry out their duties with the training requirement (AG Recommendation # 9)

Activities

- a) Solicit input from directors and condo owners on improvements to training materials
- b) Review and improve the director training materials annually based on owner and director feedback
- c) Review online director training content, structure and platform to deliver an enhanced mandatory program in advance of the 2024 renewal for directors who completed the training in 2017
- d) Analyze feedback and present recommendation to the board on whether to make advanced director training modules part of the mandatory director training program

Measures and Targets

- Issue annual director training surveys to gather feedback and identify client needs
- Complete comprehensive review of director training content
- Develop enhanced and/or new training materials

Strategy 3.3

Support the Ministry of Public and Business Service Delivery with any work on AG Recommendation # 8 – to expand and strengthen Condo Authority's role overseeing directors' training to increase compliance, protect the public interest and ensure a fair, safe and informed condo community

Activities

- a) Support any policy work by the ministry related to directors completing the mandatory training within the prescribed time
- b) Support any policy work by the ministry regarding CAO's enforcement efforts related to requiring disqualified individuals to stop acting as directors of their condo boards

Measures and Targets

- Information or advice to the ministry is provided as requested
- Implement updated automated notices, including the posting of registrar's certificates

Strategy 3.4

Support MPBSD with any policy work on AG Recommendation # 3 – to extend timeline for reserve fund studies, to set thresholds and define the adequacy of reserve funds and to raise awareness and communicate the issue of reserve funds

Activities

- a) Conduct a reserve funds survey to gather sector wide insights
- b) Enhance CAO's information, tools and resources to support condo communities based on the results of the reserve fund survey
- c) Support any policy work by the ministry related to reserve funds

Measures and Targets

- Issue reserve funds survey to the sector
- Develop report on findings of the reserve fund survey to identify potential information, tool, and resource enhancements related to reserve funds provided by the CAO



Strategic Objective 4: Data Collection & Public Reporting

Strategy 4.1

Provide effective condominium returns and notice of change systems and access to condo corporation information through the CAO's online public registry

Activities

- a) Ensure newly created and existing condo corporations meet the filing of their returns obligations
- b) Improve and automate compliance processes related to condo filings to ensure condo corporations meet legal obligations set out in the Condominium Act and to fulfill CAO's consumer protection mandate

Measures and Targets

- 95 per cent of Ontario condo corporations have filed their current condominium returns
- 95 per cent of newly created condo corporations have filed their initial returns
- Implement enhanced automated compliance processes

Strategy 4.2

Support MPBSD with any policy work on AG Recommendation # 10 – to provide accurate, complete, and useful information for condo owners through the public registry

Activities

- a) Support any policy work by the ministry related to collecting and publishing data about condo board directors including whether directors have been elected by condo owners or appointed by the condo board, the directors' roles within the board, whether directors are owners, occupants or neither in the condominium
- b) Continue to verify self-reported information by condo corporations when filing their annual returns, including the names of licensed condo managers and management companies
- c) Continue to gather more robust data on the condo sector to support CAO's data strategy to guide strategic and operational decision-making through data insights

Measures and Targets

- Collect additional data points through returns enhancements to support strategic and operational decision making
- Implement additional validations in the returns filing system to ensure the information provided by condo corporations through returns is verified and accurate
- Provide any applicable feedback to the ministry to support additional data collection regarding collecting and publishing data related to condo boards

Strategy 4.3

Continue to work with the Condominium Management Regulatory Authority of Ontario to verify information regarding condominium service providers and managers

Activities

- a) Follow up with the condo boards regarding individuals and/or management companies that are included in returns or notices of change where the validity of their licence cannot be verified

Measures and Targets

- No unlicensed condo management companies or individuals are displayed on CAO's Condo Registry for more than 30 days after being flagged by the CAO's compliance automation system

Strategic Objective 5: Enhanced & Integrated Issue and Dispute Resolution

Strategy 5.1

Provide effective information and tools to promote and empower parties to resolve issues on their own and to prevent issues from escalating to disputes where possible

Activities

- a) Make continuous improvements to the Guided Steps to Common Issues and other resources based on feedback, user experience testing and client satisfaction surveys
- b) Promote and provide public information about the CAT's decisions, and orders about common issues

Measures and Targets

- 80 per cent of respondents are 'satisfied' or 'very satisfied' with digital pre-dispute resolution service – Guided Steps to Common Issues
- Increase pageviews on public information related to the CAT's decisions and settlement orders by ten per cent

Strategy 5.2

Provide accessible, timely and cost-effective online dispute resolution services including negotiation, mediation, and tribunal decision through the Condominium Authority Tribunal

Activities

- a) Continuous improvement of CAT processes, communications, and case management approaches
- b) Maintain the existing CAT-ODR system to provide accessible, timely and cost-effective online dispute resolution service
- c) Continue to develop CAT-OS, an enhanced, long-term dispute resolution solution

Measures and Targets

- 90 per cent of CAT decisions are released within 30 days of hearing completion
- Identify new/enhanced features to be included in long term CAT-OS solution to respond to user experience and feedback

Strategy 5.3

Develop a work plan to address priorities to support the CAT in delivering adjudicative excellence in anticipation of jurisdictional expansion

Activities

- a) Adjudicative capacity building to prepare the CAT for potential expansion in jurisdiction
- b) Continue to support adjudicative excellence by developing resources and supports for tribunal members
- c) Develop additional practice directions to provide clarity and guidance to parties on the CAT's rules, and to promote consistent approaches

Measures and Targets

- Support the CAT chair to establish measures for determining the effectiveness of the Adjudicative Excellence Framework and resources for Members

Strategy 5.4

Support MPBSD with any policy work on AG Recommendation # 12 – expanding the CAT's jurisdiction to help protect condo owners related to condo living issues and disputes, such as condo fees, repairs to common areas, board misconduct, reserve funds, commercial units and other areas considered appropriate

Activities

- a) Support any policy work by the ministry to developing proposed legislative or regulatory changes to expand the CAT's jurisdiction

Measures and Targets

- Report on the successful completion of above activities

Strategic Objective 6: Client Service Excellence

Strategy 6.1

Enhance CAO services through internal and external feedback with a focus on end-user experience and satisfaction

Activities

- a) Continuous improvement of Information Services support for buyers, owners, tenants, directors, managers, and other stakeholders in the condominium community
- b) Continue development of the CAO's Business Intelligence and Data Analytics Strategy, including further phases of the data warehouse project to support data-driven decisions, service improvements, and policy advice to better serve condo communities in all regions of the province
- c) Gather more robust data on the condo sector to support strategic and operational decision-making and enable year-over-year comparisons to measure progress
- d) Identify priority condo forms that can be improved to enhance condo governance, transparency, and communication with condo owners
- e) Support and seek input from the Board's Technology Sub-Committee of the Audit and Risk Standing Committee
- f) Implement the next phase of Information Technology roadmap to continue to introduce or enhance CAO's ecosystem of digital services
- g) Maintain system/information security and strengthen service delivery through user-focused, accessible, and simple design to enhance user experience and satisfaction

Measures and Targets

- Implement at least three client service enhancements through CAO's delivery of Information Services and IT solutions
- 80 per cent of survey respondents are 'satisfied' or 'very satisfied' with CAO's information services
- 80 per cent of survey respondents are 'satisfied' or 'very satisfied' with their interaction with a CAO's Information Services representative
- Report on the successful completion of the remaining activities



Strategic Objective 7: Operational Excellence

Strategy 7.1

Effective governance, accountability and business continuity processes are in place and required corporate reporting documents are prepared and posted annually

Activities

- a) Provide support to CAO board and its committees in their oversight role to maintain a strong corporate governance function
- b) Support effective board oversight through a key performance indicator dashboard to measure progress toward achieving Business Plan strategic objectives and activities
- c) Support board's next strategic planning exercise to establish the next three-year mission, vision and core and supporting strategic priorities for the 2024-27 Strategic & Business Plan
- d) Deliver on annual administrative agreement accountability requirements, including annual business plan and budget, annual report and audited statements, performance measures, risk management framework, and board evaluation
- e) Support and seek input from the Board's Governance & HR Committee
- f) Support development of Board's Nominating Committee terms of reference as required in the by-law for 2023 cycle
- g) Host a public annual meeting in the Fall 2023
- h) Review and update key corporate governance policies, including those required under the Administrative Agreement
- i) Track and report on public complaints

Measures and Targets

- Annual accountability requirements achieved within timeframes
- Annual meeting and board elections are held publicly
- New Strategic Plan approved for 2024-27
- Report on the successful completion of remaining activities

Strategy 7.2

Effective financial management and controllership

Activities

- a) Support and seek input from the Board's Audit and Risk Committee
- b) Ensure effective operations and integration across the organization through strategic leadership, effective working group and steering committee structure, and efficient project planning/execution
- c) Monitor and update expenditure and income projections to effectively manage fiscal resources
- d) Follow up on overdue assessment payments and legacy corporations
- e) Review and refine internal controls/policies and monitor compliance
- f) Ensure compliance with loan agreement requirements
- g) Support the external independent auditors during the annual audit and issue RFS in 2023
- h) Improve the electronic payment solution and shift away from paper-based (cheques) to a user-initiated digital payment system
- i) Establish a procurement process to document the new requirements under the administrative agreement where there is a Minister-appointed Board Chair

Measures and Targets

- Minimal variances (+/-10 per cent) in budget forecasts vs actuals
- 100 per cent compliance with internal controls, as well as audit and loan agreement requirements
- Obtain a clean audit opinion and contract with external audit firm for next three to five years
- Report on the successful completion of remaining activities

Strategy 7.3

Effective IT Governance and Management of Services

Activities

- Ensure effective governance of all IT services and implement associated programs in IT roadmap
- Continuous review of IT services to identify efficiencies and cost-saving opportunities
- Manage information security program and comply with all CAO security standards
- Maintain agile methodology and DevOps culture
- Manage vendors effectively to ensure value for money for the organization and its clients
- Ensure all IT environments are managed effectively
- Ensure all IT assets are tracked accurately and managed in a single system

Measures and Targets

- Achieve 100 per cent of established service objectives
- Use modern IT methodologies and frameworks to manage work
- 100 per cent accuracy in tracking IT assets
- Reduce expenses by finding efficiencies in IT operations and reviewing vendor contracts
- Report on the successful completion of remaining activities

Strategy 7.4

Foster an organizational culture of excellence and inclusivity based on values of respect, trust, diversity, collaboration and leadership

Activities

- Attract and retain capable staff through an inclusive organizational culture and values
- Encourage staff to participate in professional development programs and courses
- Ensure staff complete mandatory training such as AODA compliance training, mandatory director training, and information/system security
- Conduct an annual employee satisfaction survey
- Host an all-staff innovation workshop to provide input for the board's consideration as part of their strategic planning exercise

Measures and Targets

- 80 per cent overall employee satisfaction
- 100 per cent of staff complete AODA compliance training and condominium board directors' training
- HR policies, procedures, and management practices support a fair, respectful, diverse and inclusive workplace



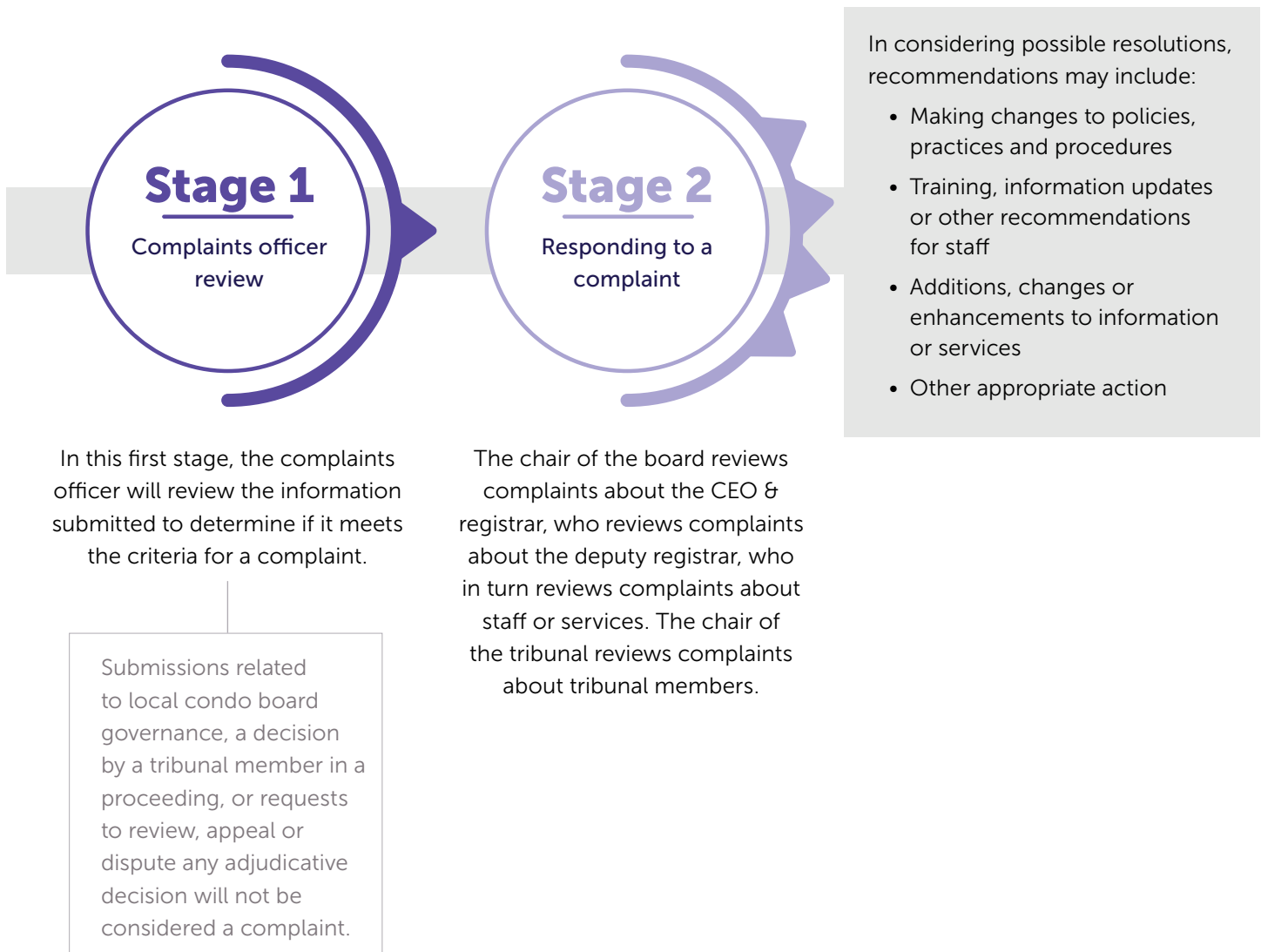




Complaints Resolution Process

An effective complaints resolution framework underscores and complements CAO's consumer protection objectives. The CAO's [Complaints Policy](#) provides helpful feedback to improve our services. Anyone can make a complaint about the conduct of the Condo Authority staff and service or the conduct of a tribunal member.

The two-stage complaints process includes:



Risk Management

The Condo Authority has established an enterprise risk management framework that is aligned to the seven strategic objectives identified in the 2022-23 Business Plan and ensures CAO remains well-positioned to deliver its mandate.

The framework guides the organization and staff in determining key aspects of our processes and services that must be monitored to manage risk. Risks are reported to the board on a regular basis.

As a fully digital organization, the inherent critical risk facing the Condo Authority is related to cyber security. Through risk mitigation measures, including preventative and recovery controls, no risks remain at high or critical levels.



Financial Planning

The Condo Authority practices prudent financial management to achieve its commitment to value-for-money, transparency and accountability. To do so, CAO:

- Aligns its financial policies with the provincial government practices
- Makes its annual financial forecasts and audited financial statements public through its business plan and the annual report
- Controls all expenditures through effective controls, monitoring and reporting

Revenue

The Condo Authority's activities are mainly financed by condo owner assessment fees collected from owners and submitted to CAO by condo corporations. The assessment fee for each corporation is the equivalent of \$1 per voting unit per month. Remaining sources of CAO's revenue are CAT user fees, administrative fees, and interest income.

The CAO's three-year revenue projection assumes a two per cent annual growth in the number of condo units in the province. This assumption is based on trends in annual returns of condo corporations who file with CAO.

Expenses

The CAO's digital service delivery model offers the most efficient and cost-effective approach to meet its legislated mandate and increasing demand for its services from condo communities across the province. This model relies on attracting and retaining skilled staff in a highly competitive market to develop a range of resources, tools and IT solutions that underpin our services. Due to the recent expansion of the tribunal's jurisdiction and responding to the Auditor General's recommendations, the projected increase in human resources expenses accounts for the additional work in data analytics and business intelligence, compliance, tribunal operations, and finance/administration.

A significant portion of CAO's operating costs is related to IT license maintenance, consultancy and amortization expenses. IT expenses have been provisioned for technical improvements related to the CAT and other digital services. The CAO has multi-year commitments with IT vendors, with licensing and maintenance rates that are fixed. There is also dedicated budget for the continuous improvement of mandatory director training materials, advanced director training and other information and educational content.

The costs related to per diem payments for part-time mediators and adjudicators are included in the CAT – Mediation & Adjudication budget. These costs vary depending on caseload and complexity of cases. For planning purposes, CAO has budgeted approximately 300 new cases in 2023-2024, increasing to 350 cases in FY 2024-2025 and 400 cases in FY 2025-2026.

Financing Cost

The CAO has a \$5.5 million loan which it began paying off in FY 2019-20. The principal amount and accrued interest will be paid in 20 equal installments over ten years in accordance with the amortization schedule established by the Ministry of Finance in 2018.



Budget

	FY 2023-24	FY 2024-25	FY 2025-26
REVENUES			
Assessment Fee	\$12,163,038	\$12,400,823	\$12,643,364
Tribunal Fee	\$35,625	\$41,563	\$47,500
Other Income	\$385,466	\$323,749	\$352,923
Total revenues	\$12,584,130	\$12,766,135	\$13,043,787
EXPENSES			
Human Resources	\$8,193,720	\$8,562,438	\$8,947,747
Operating	\$3,333,115	\$3,092,915	\$2,971,565
CAT – Mediation & Adjudication	\$596,511	\$676,346	\$730,181
Financing Cost	\$99,593	\$83,421	\$66,781
Ministry oversight fee	\$302,225	\$302,225	\$302,225
Total Expenses	\$12,525,164	\$12,717,344	\$13,018,499
Operational Surplus for the year	\$58,966	\$48,790	\$25,287
CAPITAL EXPENDITURES			
Digital System Enhancements	\$720,000	\$350,000	\$200,000
FINANCING			
Loan Payback	\$559,481	\$575,654	\$592,293

Budget Notes

Revenue includes the assessment fees; the tribunal dispute resolution fees and late condominium returns filing/ payment fees. It assumes growth of two per cent per year based on trends in annual returns of condo corporations who filed with the CAO.

Human Resources Expenses include the cost related to salary, benefits, HR consulting, and staff development.

Operational Expenses include accommodation, board, and governance-related expenses, consulting, external legal

costs, communications, information technology, office and general, non-recoverable HST, and amortization costs.

CAT – Mediation & Adjudication mainly includes the cost related to per diems for mediation and adjudication proportional to the number of projected cases.

Financing Cost is the interest payable on the loan from the Ministry of Finance.

Estimated budgets for 2024-25 and 2025-26 will be revisited once the strategic plan for 2024-27 is approved.



Condominium Authority of Ontario
P.O. Box 69038
RPO St. Clair Centre Toronto, ON M4T 3A1
844-880-5341

