

2021 Budget Notes

Legal Services

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Description

We provide the highest quality of legal services to the City of Toronto and function as a strategic resource for Council, City Divisions and Agencies. Our division responds to the increasing demand by the City for legal services, promotes risk management and various mitigation strategies, and applies creative legal analysis while delivering three main services:

- Civil Litigation
- Prosecution
- Solicitor

Why We Do It

Residents, businesses and visitor health and safety are protected, nuisances are managed, and the City's traffic is kept moving by ensuring greater compliance with City by-laws and Provincial legislation through the support of enforcement activities and the prosecution of offences.

City financial and policy interests are protected by representation throughout legal proceedings involving Courts and Tribunals.

City Council is able to achieve its mandate in all service areas within the current legal framework with the support of quality, strategic, sustainable and cost-efficient legal advice.

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

Civil Litigation

Who We Serve: City Council, City Divisions, Agencies & Boards

What We Deliver: Protect the City's interests through legal proceedings involving various levels of Court and Tribunals.

How Much Resources (gross operating budget): \$16.273 million

Prosecution

Who We Serve: City Council, City Divisions, Agencies & Boards and Individuals charged with offences.

What We Deliver: An opportunity to dispute charges and tickets in a manner which ensures that rights are protected and obligations to follow provincial and municipal laws are enforced in accordance with the public interest.

How Much Resources (gross operating budget): \$21.853 million

Solicitor

Who We Serve: City Council, City Divisions, Agencies & Boards

What We Deliver: Provide strategic advice to Council, Staff & Agencies thereby contributing to the achievement of Council's mandate in all service areas.

How Much Resources (gross operating budget): \$27.123 million

Budget at a Glance

2021 OPERATING BUDGET

\$Million	2021	2022	2023
Revenues	\$27.7	\$24.9	\$24.9
Gross Expenditures	\$65.2	\$67.0	\$67.3
Net Expenditures	\$37.6	\$42.1	\$42.4
Approved Positions	396.4	386.4	384.4

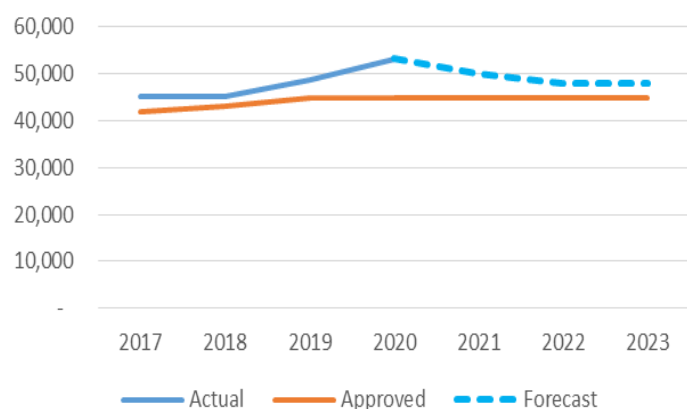
2021 - 2030 10-YEAR CAPITAL PLAN

\$Million	2021	2022-2030	Total
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Legal Services does not have a Capital Budget

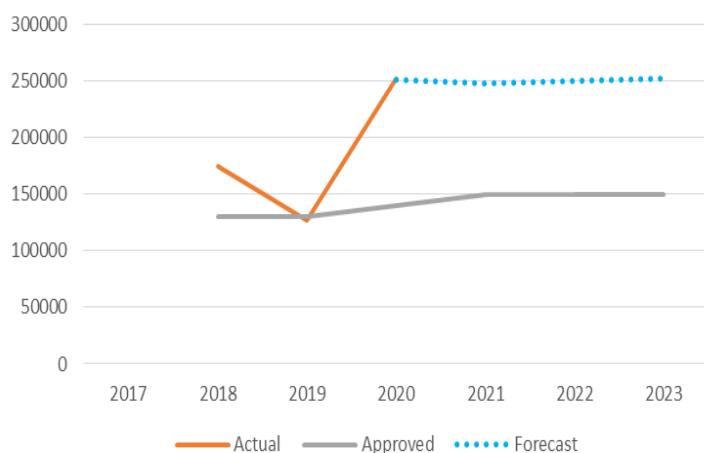
How Well We Are Doing – Behind the Numbers

Hours Spent Providing Advice & Opinions



As compared to previous years, there was a significant increase in hours spent providing legal advice and opinions in 2020. This was due to intense and sustained additional legal support for labour negotiations and a potential labour disruption, as well as pandemic planning, response and enforcement. Legal Services also continued its activities to support ongoing corporate priorities (i.e. Transit, Transportation, Affordable Housing, Social Housing, Shelter & Support).

Screening Reviews Completed (Online)



Through screening reviews for parking, Legal Services saw a significant increase in completed online reviews in 2020. This increase was managed by pivoting the screening offices exclusively to work remotely, rather than through a combination of in-person and remote reviews. Generally, a review conducted by a screening officer in-person takes more time than a screening review conducted through the submission of documentation online. Additional services are being reviewed for a potential shift to remote operations, such as enquiry lines. The pandemic was an opportunity to successfully explore new ways to conduct our business and increase our efficiency.

How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Outcome Measures								
Civil Litigation	Wins/settlements at Planning Tribunals	71%	87%	80%	94%	80%	80%	●
Prosecution	Online screening reviews of parking violations conducted under Administrative Penalty System (APS)	174,012	126,683	150,000	251,067	150,000	150,000	●
Solicitor	Number of hours spent drafting opinions and providing advice	45,254	47,348	45,000	53,213	45,000	45,000	●
Service Level Measures								
Civil Litigation	Number of Local Planning Appeal Tribunal (LPAT)/ Toronto Local Appeal Body (TLAB) Hearings Heard	335	268	340	189	340	340	●
Civil Litigation	Responses to referrals to arbitration made within 30 days by City Legal Counsel (to avoid statutory referrals)	100%	100%	100%	100%	100%	100%	●
Prosecution	Cases Resolved After Prosecutor Action Through Early Resolution	87%	87%	80%	57%	80%	80%	●
Solicitor	Real estate transactions closed on contracted dates (except due to 3 rd party responsibility)	100%	100%	100%	100%	100%	100%	●
Solicitor	Number of Hours Spent Reviewing Contracts/Agreements and other legal documents	86,249	95,468	85,000	97,051	95,000	95,000	●
Other Measures								
Prosecution	Written complaints responded to within 30 days	100%	100%	100%	100%	100%	100%	●
Solicitor	Property requisitions signed off within 7 days of receipt	100%	100%	100%	100%	100%	100%	●

COVID-19 IMPACT AND RECOVERY

2020 Impact	2021 Impact and Recovery
Financial Impact (Operating) <ul style="list-style-type: none"> Due to closure of Courts, Tribunals and Hearings for most of 2020, many staff were redeployed to other divisions to assist with other critical duties or placed on Emergency Leave. This resulted in lower-than-budgeted expenditures on salaries & benefits (\$0.8 million) and supplies (\$0.1 million). Above closures also allowed for the delay in hiring vacant positions that would normally be required to attend Courts and Hearings. This resulted in further salaries & benefit net savings of \$0.7 million Revenue impact due to unfulfilled cost recoverable positions 	Financial Impact (Operating) <ul style="list-style-type: none"> Legal Services has made temporary reductions to its salary and benefits budget (\$2.8 million), assuming that several services will not return to full capacity until late 2021 or 2022. With redeployed employees on leave returning to their positions to assist with more normal business demands, Legal Services is not projecting any additional financial impacts in 2021 other than those indicated above.
Financial Impact (Capital) <ul style="list-style-type: none"> N/A 	Financial Impact (Capital) <ul style="list-style-type: none"> N/A
Service Level Changes <ul style="list-style-type: none"> There was a significant increase in demand for Solicitor services to assist with advice, by-laws and responses to pandemic issues. The closures listed above resulted in delays in various litigation, prosecution and land use matters but the litigation function continued in a reduced capacity. 	Service Level Changes <ul style="list-style-type: none"> As Courts and Tribunals move to a virtual hearing setting that will return to normal levels over time, we anticipate that there will be a shift back to a more traditional litigation/solicitor work split. Depending on waves of the virus this may happen in either Q3 or Q4 of 2021. Service levels will be maintained as Legal Services continues to enhance its ability to have staff work remotely when possible.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Legal Services staff has continued to provide advice on a myriad of legal issues relating to COVID-19 supporting both Toronto Public Health and City operations and outreach. In addition, Legal Services has provided advice, drafting, interpretation and enforcement support regarding various regulations put in place to support public health measures. Legal Services staff have also been involved in numerous projects related to the City's pandemic recovery.
- The move to online-only service for our Administrative Penalty System allowed staff to complete more screenings than they had in person. Given the small number of planning hearings that had decisions rendered during 2020, the information on Wins/Settlements and Losses may not be comparable to those of previous and future years.

Key Challenges and Risks

- Balancing the allocation of resources required to support urgent pandemic response measures with those required for other ongoing City projects
- Maintaining a high level of service and staff morale while working remotely
- Developing a Succession Plan despite hiring restrictions, retirements, parental leaves and high work volumes
- Ensuring that litigation files are handled in a timely manner and that lawyers are able to effectively conduct hearings, all while working remotely
- Moving to a more paperless practise by updating software systems
- Addressing a backlog of matters (including arbitrations, trials, land use planning hearings) created by the closure of Courts and Tribunals, and in a timely fashion in accordance with various statutory requirements

Priority Actions

- Providing legal advice and services on development projects to support economic recovery from the pandemic
- Continuing support for Toronto Public Health and Emergency Operations
- Providing Legal advice and services to support:
 - Transit Projects (GO Expansion, Subway Program, Union Station Enhancement)
 - Affordable Housing/Shelter Programs
 - COVID-related measures involving employees of the City
- Continuing to respond to pandemic-related litigation (e.g. Shelter litigation, mask by-law challenges, parks encampments)
- Completing the City's appeal of Bill 5 legislation regarding the number of wards, with a Supreme Court of Canada hearing likely in early 2021
- Expediting property acquisitions to respond to the acceleration of infrastructure construction post COVID

RECOMMENDATIONS

The City Manager and Chief Financial Officer and Treasurer recommend that:

1. City Council approve the 2021 Operating Budget for Legal Services of \$65.248 million gross, \$27.659 million revenue and \$37.590 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Civil Litigation	16,272.5	7,756.5	8,516.0
Prosecution	21,853.0	2,045.6	19,807.4
Solicitor	27,122.8	17,856.7	9,266.1
Total Program Budget	65,248.3	27,658.7	37,589.5

2. City Council approve the 2021 staff complement for Legal Services of 396.4 positions comprised of 11.5 capital positions and 384.9 operating positions.

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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	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Civil Litigation	5,366.0	7,644.3	4,308.3	7,548.1	208.4	7,756.5	3,448.1	80.0%
Prosecutions	2,045.6	2,045.6		2,045.6		2,045.6	2,045.6	N/A
Solicitor	16,419.0	16,377.3	17,113.9	17,143.5	713.2	17,856.7	742.8	4.3%
Total Revenues	23,830.6	26,067.3	21,422.2	26,737.1	921.6	27,658.7	6,236.5	29.1%
Expenditures								
Civil Litigation	14,603.5	16,583.4	15,114.0	16,064.1	208.4	16,272.5	1,158.5	7.7%
Prosecutions	15,989.3	22,372.7	18,517.4	21,853.0		21,853.0	3,335.6	18.0%
Solicitor	25,413.1	28,760.2	25,111.0	26,409.6	713.2	27,122.8	2,011.8	8.0%
Total Gross Expenditures	56,005.9	67,716.3	58,742.4	64,326.7	921.6	65,248.3	6,505.9	11.1%
Net Expenditures	32,175.3	41,649.0	37,320.2	37,589.5		37,589.5	269.3	0.7%
Approved Positions	388.9	405.4	405.4	391.4	5.0	396.4	(9.0)	(2.2%)

*2020 Projection based on Q3 Variance Report

COSTS TO MAINTAIN EXISTING SERVICES

Total 2021 Base Budget expenditures of \$64.327 million gross reflecting an increase of \$5.584 million in spending above 2020 projected year-end actuals (prior to enhancements), predominantly arising from:

- An increase in salary & benefits similar to 2020 budgeted levels as positions are filled to staff Courts, Hearings and Tribunals that were closed in 2020.
- An increase in salary & benefits similar to 2020 budgeted levels as staff are recalled from redeployment and Employment Insurance.

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

- **2021 Base Budget totalling \$37.590 million in net expenditures reflects a \$4.060 million net decrease below the 2020 Council approved Budget.**

COSTS TO ENHANCE SERVICES

New and Enhanced Service expenditures of \$0.922 million gross, enabling:

- Additional 5 positions to assist with the Housing Now Small Sites Pre-development and Pre-acquisition program.

EQUITY IMPACTS OF BUDGET CHANGES

Medium-positive equity impacts: The budget proposal for the Housing Now Small Sites Pre-development and Pre-acquisition Work Fund has an overall equity impact of medium positive. Low income residents will be particularly impacted by this proposal as it will allow the City to add a range of affordable housing options. It will increase the opportunity for low-and-moderate-income residents to access safe, secure, and adequate housing. An intersectional analysis shows that in Toronto, affordable housing is particularly required for women, seniors, Indigenous, Black, or racialized communities.

2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for Legal Services is \$64.327 million gross or 9.5% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes Balancing Actions.

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	48,190.4	56,870.6	49,049.2	56,563.0	7,513.7	15.3%
2 COVID-19 Impact			(2,577.5)	(2,839.6)	(262.1)	10.2%
3 Materials & Equipment	441.8	739.7	440.2	537.2	96.9	22.0%
4 Service and Rent	2,956.2	2,741.2	4,465.6	2,696.0	(1,769.6)	-39.6%
5 Contribution To Reserves	115.0	115.0	115.0	120.3	5.3	4.6%
6 Other Expenditures	4,302.5	7,249.8	7,249.8	7,249.8		
Total Expenditures	56,005.9	67,716.3	58,742.4	64,326.7	5,584.3	9.5%
Revenues						
1 User Fees & Donations	6,841.7	5,363.4	5,846.1	5,463.1	(382.9)	-6.6%
2 COVID-19 Impact			(1,010.8)		1,010.8	-100.0%
2 Other Revenues (Inc. IDR's)	14,075.7	16,789.9	9,744.0	11,902.9	2,159.0	22.2%
3 Contributions from Reserve Funds	1,445.3	1,575.0	4,901.6	7,621.8	2,720.2	55.5%
4 Transfers From Capital	1,467.9	2,339.0	1,941.4	1,749.3	(192.1)	-9.9%
Total Revenues	23,830.6	26,067.3	21,422.2	26,737.1	5,314.9	24.8%
Net Expenditures	32,175.3	41,649.0	37,320.2	37,589.5	269.3	0.7%
Approved Positions	388.9	405.4	405.4	391.4	(14.0)	-3.5%

*2020 Projection based on Q3 Variance Report

Salaries & Benefits:

- Salaries & benefits adjustments such as step increases for union staff
- Increase in salary and benefits due to lower vacancy rate in 2021 that will result from anticipated return to normal operations of Courts, Tribunals and Hearings in later quarters

Materials and Supplies:

- A reduction from 2020 budgeted levels, but increase from 2020 expenditures as a result of several functions returning to pre-pandemic levels

Other Revenue Changes:

- Current vacant positions that will be filled will result in higher recoveries from rate programs, boards and agencies
- Increase in recoveries for projects funded by reserve accounts

Table 2b: 2021 Balancing Actions

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Reduce expenditure categories to match actuals	Match to Actuals		(247.7)	(247.7)		(247.7)	(247.7)	
Voluntary Separation Program	Other		(234.3)	(234.3)				
Changes to expected intake of User Fees and DARP	Revenue Increase (User Fees)	99.8		(99.8)			(99.8)	
Total Balancing Actions		99.8	(482.0)	(581.8)	-	(247.7)	(347.5)	-

2021 Balancing Actions

- A move towards more digital business processes and a line by line review of expenditures resulted in Legal Services reducing budgeted expenditures by \$0.248M. The new amounts are more in line with recent spending.
- Legal will realize a savings of \$0.234M as a result of staff participation in the Voluntary Separation Program.
- Legal Services is projecting additional revenues from the intake of User Fees and the Development Application Process of \$0.100M in 2021 as a result of inflation.

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	Support Small Sites Pre-Development & Pre-Acquisition Plan	921.6	921.6		5.0		Medium	Safe and secure housing for priority and at risk groups.
Total New / Enhanced		921.6	921.6		5.0			

Supporting affordable housing: Legal Services' 2021 Staff Recommended Operating Budget includes an investment to support the Small Sites Pre-Development and Pre-Acquisition Plan to support the Housing Now Action Plan, which will support the creation of affordable housing units. This will have a positive impact on low-and-moderate income residents in Toronto.

Note:

- For additional information on 2021 key cost drivers refer to [Appendix 2](#) as well as [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	21,422.2	27,658.7	24,909.3	24,928.0
Gross Expenditures	58,742.4	65,248.3	66,966.3	67,288.8
Net Expenditures	37,320.2	37,589.5	42,056.9	42,360.8
Approved Positions	405.4	396.4	386.4	384.4

Key drivers

The 2022 Outlook with total gross expenditures of \$66.966 million reflects an anticipated \$1.718 million or 2.63 per cent increase in gross expenditures above the 2021 Operating Budget; The 2023 Outlooks expects a further increase of \$0.323 million or 0.48 per cent above 2022 gross expenditures.

These changes arise from the following:

- Expectation that there is a return to full complement and funding levels in 2022 as Courts, Tribunals and Hearings return to pre-COVID-19 capacity
- Salary increase for union staff in 2022 and 2023

APPENDICES

Appendix 1

COVID-19 Financial Impact - Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
Revenue Loss						
Unfilled Cost Recoverable Positions	(1,010.8)		1,010.8			
Sub-Total	(1,010.8)		1,010.8			
Expenditure Increase						
Sub-Total						
Savings due to Underspending						
Salary & Benefits of Redeployed/Emergency Leave Staff		(753.9)	(753.9)			
Reduction of Other Expenses		(143.0)	(143.0)			
Sub-Total		(896.9)	(896.9)			
Savings due to Management Actions						
Corporate Hiring Slowdown		(1,680.6)	(1,680.6)			
Delay In Filling Positions Due To Court/Hearing/Tribunal Slowdowns					(2,839.6)	(2,839.6)
Sub-Total		(1,680.6)	(1,680.6)		(2,839.6)	(2,839.6)
Support from Other Levels of Gov't						
Sub-Total						
Total COVID-19 Impact	(1,010.8)	(2,577.5)	(1,566.7)		(2,839.6)	(2,839.6)

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	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations	6,283.0	5,234.6	5,363.4	5,846.1	5,463.1	(383.0)	(6.6%)
Licences & Permits Revenue							
Transfers From Capital	588.9	1,764.2	2,339.0	1,941.4	2,670.9	729.5	37.6%
Contribution From Reserves/Reserve Funds	6,865.4	7,288.3	7,621.8	4,901.6	7,621.8	2,720.2	55.5%
Sundry and Other Revenues	9,018.6	9,543.5	10,743.1	8,733.1	11,902.9	3,169.8	36.3%
Inter-Divisional Recoveries							
Total Revenues	22,755.9	23,830.6	26,067.3	21,422.2	27,658.7	6,236.5	29.1%
Salaries and Benefits	46,632.9	48,190.4	56,870.7	46,471.8	54,645.1	8,173.3	17.6%
Materials & Supplies	428.1	409.7	464.7	305.3	427.2	121.9	39.9%
Equipment	177.9	32.1	274.9	134.9	109.9	(25.0)	(18.5%)
Service and Rent	2,875.5	2,956.2	2,741.2	4,465.6	2,696.0	(1,769.6)	(39.6%)
Contribution To Capital							
Contribution To Reserves/Reserve Funds	75.6	115.0	115.0	115.0	120.3	5.3	4.6%
Other Expenditures	7,655.4	4,302.5	7,249.8	7,249.8	7,249.8		
Inter-Divisional Charges							
Total Gross Expenditures	57,845.4	56,005.9	67,716.3	58,742.4	65,248.3	6,505.9	11.1%
Net Expenditures	35,089.5	32,175.3	41,649.0	37,320.2	37,589.5	269.4	0.7%
Approved Positions	377.9	388.9	405.4	405.4	396.4	(9.0)	(2.2%)

* Year-End Projection Based on Q3 2020 Variance Report

** Prior Year Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Appendix 3

Summary of 2021 Service Changes

N/A

Appendix 4

Summary of 2021 New / Enhanced Service Priorities Included in Budget

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

N/A

Appendix 6a

2021 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

Appendix 6b

2022 - 2030 Capital Plan

N/A

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Summary of Capital Needs Constraints

N/A

Appendix 9

2021 User Fee Changes

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	2021	2022	2023
XQ1709			
Arbitration & Legal Awards			
Beginning Balance	1,799	1,440	1,081
<i>Withdrawals (-)</i>			
Legal Services Withdrawals - Operating	-300	-300	-300
Other Division/Agency Withdrawals - Operating	0	0	0
Legal Services Withdrawals - Capital	0	0	0
Other Division/Agency Withdrawals - Capital	0	0	0
Total Withdrawals	-300	-300	-300
<i>Contributions (+)</i>			
Legal Services Operating Contributions	-59	-59	-59
Other Division/Agency Contributions - Operating	0	0	0
Contributions - Other	0	0	0
Total Contributions	-59	-59	-59
Total Reserve / Reserve Fund Draws / Contributions	-359	-359	-359
Balance at Year-End	1,440	1,081	722

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

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name	2021	2022	2023
XQ1508			
Vehicle Reserve - IT Sustainment			
Beginning Balance	7,826	4,475	-509
<i>Withdrawals (-)</i>			
Legal Services Withdrawals - Operating	-224	-224	-224
Other Division/Agency Withdrawals - Operating	-4,239	-4,239	-4,239
Legal Services Withdrawals - Capital	0	0	0
Other Division/Agency Withdrawals - Capital	-20,184	-21,818	-29,481
Total Withdrawals	-24,647	-26,281	-33,944
<i>Contributions (+)</i>			
Legal Services Contributions - Operating	0	0	0
Other Division/Agency Contributions - Operating	21,297	21,297	21,297
Contributions - Other	0	0	0
Total Contributions	21,297	21,297	21,297
Total Reserve / Reserve Fund Draws / Contributions	-3,350	-4,984	-12,647
Balance at Year-End	4,475	-509	-13,156

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

Due to increased lifecycle management costs to support growth and increased remote working due to COVID-19, additional pressures are present on Technology's Services Sustainment Reserve (i.e. replacing desktops with laptops). The program continues to work with Financial Planning to manage the reserve balance while budget funding for commitments will be confirmed prior to any expenses being incurred.

Reserve / Reserve Fund Name		2021	2022	2023
XR1305				
Building Code Act Serv Improvement RF				
Beginning Balance		115,346	104,012	89,894
<i>Withdrawals (-)</i>				
Legal Services Withdrawals - Operating		-400	-400	-400
Other Division/Agency Withdrawals - Operating		-11,768	-15,029	-15,108
Legal Services Withdrawals - Capital		0	0	0
Other Division/Agency Withdrawals - Capital		-485	0	0
Total Withdrawals		-12,653	-15,429	-15,508
<i>Contributions (+)</i>				
Legal Services Contributions - Operating		0	0	0
Other Division/Agency Contributions - Operating		1,089	1,089	1,089
Contributions - Other		0	0	0
Total Contributions		1,089	1,089	1,089
Total Reserve / Reserve Fund Draws / Contributions		-11,564	-14,340	-14,420
Interest Income		230	223	273
Balance at Year-End		104,012	89,894	75,747

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

Reserve / Reserve Fund Name		2021	2022	2023
XR1307				
Development Application Review				
Beginning Balance		18,801	11,246	7,117
<i>Withdrawals (-)</i>				
Legal Services Withdrawals - Operating		-875	-875	-875
Other Division/Agency Withdrawals - Operating		-6,711	-3,275	-2,910
Legal Services Withdrawals - Capital		0	0	0
Other Division/Agency Withdrawals - Capital		0	0	0
Total Withdrawals		-7,586	-4,150	-3,785
<i>Contributions (+)</i>				
Legal Services Contributions - Operating		0	0	0
Other Division/Agency Contributions - Operating		0	0	0
Contributions - Other		0	0	0
Total Contributions		0	0	0
Total Reserve / Reserve Fund Draws / Contributions		-7,586	-4,150	-3,785
Interest Income		32	21	17
Balance at Year-End		11,246	7,117	3,349

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

Reserve / Reserve Fund Name		2021	2022	2023
XR3038				
Ontario Cannabis Legalization				
Beginning Balance		3,171	122	122
<i>Withdrawals (-)</i>				
Legal Services Withdrawals - Operating		-325	0	0
Other Division/Agency Withdrawals - Operating		-2,728	0	0
Legal Services Withdrawals - Capital		0	0	0
Other Division/Agency Withdrawals - Capital		0	0	0
Total Withdrawals		-3,053	0	0
<i>Contributions (+)</i>				
Legal Services Contributions - Operating		0	0	0
Other Division/Agency Contributions - Operating		0	0	0
Contributions - Other		0	0	0
Total Contributions		0	0	0
Total Reserve / Reserve Fund Draws / Contributions		-3,053	0	0
Interest Income		3	0	0
Balance at Year-End		122	122	123

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

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 provide 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

Staff Recommended Operating / Capital Budget: An operating or capital budget recommended by City Manager and Chief Financial Officer and Treasurer to City Council for consideration and approval.

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.