

# 2021 Budget Notes

## Office of the Integrity Commissioner

Budget submissions from the Accountability Officers (Auditor General, Integrity Commissioner, Lobbyist Registrar and Ombudsman) have not been the subject of an administrative review and have not been submitted to the City Manager or Chief Financial Officer and Treasurer for review, approval or recommendation prior to submission to the Budget Committee as set out in Chapter 3 of the Toronto Municipal Code, "Accountability Officers."

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 416-392-3826 or [integrity@toronto.ca](mailto:integrity@toronto.ca).

### Description

The Office of the Integrity Commissioner is responsible for providing advice, education, policy recommendations and complaint resolution to City Council, local boards, their members and the public on the application of the City's Codes of Conduct, *Municipal Conflict of Interest Act* (MCIA), bylaws, policies and legislation governing ethical behaviour.

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### Why We Do It

The *City of Toronto Act, 2006* and Chapter 3 of the Toronto Municipal Code require that City Council appoint an Integrity Commissioner. The Commissioner, as one of the City's four Accountability Officers, helps foster public confidence in the City's government and serves the public, City Council, local boards and their members by:

- **Increasing stakeholder awareness** about the rules in the elected and appointed members' Codes of Conduct and the *Municipal Conflict of Interest Act* (MCIA) so they understand the high standards of conduct members are required to meet.
- **Giving proactive advice to elected and appointed members** to help them perform their duties in a way that best serves the public and protects and maintains the City of Toronto's reputation and integrity.
- **Resolving complaints fairly and impartially** to ensure that allegations of member misconduct are evaluated, investigated, and concluded in a timely manner so that, if there is found to be misconduct, it can be reported to the court, City Council, or local board to impose a penalty or order remedial action.
- **Providing Council and City Staff with expert policy advice** about matters dealing with ethics and integrity to improve the City of Toronto's public administration and governance.

The Integrity Commissioner may also be assigned additional duties respecting ethical matters by City Council to promote public trust, good governance, and to protect and maintain the City of Toronto's reputation and integrity.

*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.*

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## What Services We Provide

### **Increasing Stakeholder Awareness**

**Who We Serve:** The public, members of Council, members of local boards (restricted definition), staff in elected members' offices, staff of boards, and City staff who want to understand the standards of conduct and the obligations of members.

**What We Deliver:** The Office maintains a webpage with the Commissioner's reports, public statements, interpretation bulletins, as well as legislative updates, information about best practices, and a searchable database of advice. The Office regularly responds to inquires from the public and the media. Additionally, the Commissioner makes reports and presentations to City Council, local boards, City staff and external organizations about integrity and accountability at the City of Toronto and in government.

### **Giving Proactive Advice to Appointed and Elected Members**

**Who We Serve:** Members of Council and members of local boards (restricted definition) who request confidential advice about how to comply with the standards of conduct they are expected to meet.

**What We Deliver:** The Commissioner gives expert and timely advice about the interpretation and application of the applicable Code of Conduct, the MCIA, and any other relevant legislation and policies to ensure members are given the guidance they need to perform their duties in a way that protects and maintains the City of Toronto's reputation and integrity.

### **Resolving Complaints Fairly and Impartially**

**Who We Serve:** The public, members of Council, members of local boards (restricted definition), City Council, City staff, staff in elected member's offices, and staff of boards who believe that a member of Council or local board (restricted definition) has contravened the Code of Conduct and/or MCIA.

**What We Deliver:** The Office receives complaints about alleged violations of the Code of Conduct and/or the MCIA by elected and appointed members. The Office has adopted comprehensive Complaint and Application Procedures to ensure complaints are assessed, investigated and reported fairly and impartially. The procedures protect both the public interest and the rights and interests of complainants and respondents. The Commissioner's findings are of public significance as the issues concern whether the City of Toronto's elected and appointed officials have met the high standards of conduct required of them in performing their duties. In order to uphold the principles of transparency and accountability, the Commissioner's findings of misconduct are made public report through reports to Council; MCIA proceedings are governed by the open courts principle. Far beyond the penalties and remedial action that Council, a local board, or a judge may order, the outcomes are crucial for upholding the principle of democratic accountability.

### **Providing Council and City Staff with Expert Policy Advice**

**Who We Serve:** City Council and City staff seeking expert guidance to ensure policies are relevant and reflective of the highest standards of integrity.

**What We Deliver:** The Commissioner gives advice and makes recommendations to senior leaders in the City administration. The Commissioner also makes reports to Council, to ensure that the City of Toronto is a national leader in promoting high standards of conduct for government officials.

## Budget at a Glance\*

2021 OPERATING BUDGET			
\$Million	2021	2022	2023
Revenues	\$0.1	\$0.1	\$0.1
Gross Expenditures	\$0.7	\$0.7	\$0.7
Net Expenditures	\$0.6	\$0.6	\$0.6
Approved Positions	3.0	3.0	3.0

## How Well We Are Doing – Behind the Numbers (As of November 30, 2020)

### Increasing Stakeholder Awareness

- The Commissioner requested to meet members of Council to review the purpose and objectives of his Office and the services it provides to them; 23 of 26 members invited the Commissioner to meet.
- The Commissioner presented to the Toronto Atmospheric Fund Board and two BIA boards in 2020 which is fewer than the previous year. This can be directly attributed to the public health emergency declared in the spring.
- The Office responded to 162 inquiries from the public, City staff, the media and Ombudsman Ontario. This can be directly attributed to the public health emergency declared in the spring.
- The Office reviewed an additional 407 inquiries that did not warrant a response.
- The Commissioner sent two open letters to members of Council providing advice under the Code of Conduct
  - February 2020: Guidance for Environment Days 2020 and Dealing with Unsolicited Requests and Donations
  - April 2020: Guidance Surrounding the Declaration of an Emergency and How to Address Common Questions that Involve Obligations Under the Code of Conduct
- The Commissioner sent an open letter to the board of CreateTO explaining his jurisdiction and complaint procedures after those question arose at one of its meetings.
- The Commissioner gave a presentation about Code of Conduct/MCIA obligations for a leadership training session for the Toronto Fire Service.
- The Office responded to a survey about Best Practices in Values and Ethics Delivery for Employment and Social Development Canada.
- The Commissioner hosted two virtual meetings of the Municipal Integrity Commissioners of Ontario (MICO). Twenty-two reports from MICO were added to the CanLII database.
- The Office continues to partner with the Community Research Partnerships in Ethics (CRPE) program at the University of Toronto. The Office is working with two students for the 2020/21 academic year.
- The Commissioner met with provincial and federal accountability officers to plan the upcoming Public Sector Ethics Conference, which had to be postponed this spring.
- The Commissioner responded to 12 media inquiries.

### Giving Proactive Advice to Appointed and Elected Members

- The Commissioner gave advice on 65 questions from members of Council and 27 questions from members of local boards. The advice provided involved both complex and straightforward issues. By year end, while the number of inquiries may be fewer than the previous year, the Commissioner's April 2020 open letter to members of Council proactively answered many of the questions for which advice was initially sought at the beginning of the public health emergency. Response times were longer, especially at the beginning of the public health emergency, as the Office adapted to working remotely.
- The Office processed nine gift declaration forms. This was fewer than prior years due to community events and non-essential travel being prohibited in response to COVID-19.

**Resolving Complaints Fairly and Impartially**

- The Office concluded 58% of the complaints received in 2020.
- The average and median number of days to complete an investigation are 279 and 248.5, respectively. This is comparable with 2019.
- The average and median number of days to close a complaint at the intake stage are 52 and 31 respectively. This is improved from previous years.

**Providing Council and City Staff with Expert Policy Advice**

- The Commissioner issued a public statement following the release of the Report of the Collingwood Judicial Inquiry and is considering its recommendations and how they relate to a review of the *Code of Conduct for Members of Council*.
- The Office participated in a review and update of the Human Rights and Anti-Harassment/Discrimination (HRAP) procedures for complaints against senior City officials.

## How Well We Are Doing (As of November 30, 2020)

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
<b>Outcome Measures</b>								
Increasing Stakeholder Awareness	Twenty presentations to local boards	6	21	15	2	TBC	TBC	●
Increasing Stakeholder Awareness	Yearly meetings/presentations to members of Council and their staff	Not available	22 (85%)	26 (100%)	23 (88%)	26 (100%)	26 (100%)	●
Giving Proactive Advice to Appointed and Elected Members	Provide advice to members of Council within two business days	87%	79%	70%	77%	75%	75%	●
Giving Proactive Advice to Appointed and Elected Members	Provide advice to members of local boards within two business days	78%	73%	70%	52%	75%	75%	●
Resolving Complaints Fairly and Impartially	Complaints closed in same year received	80%	88%	80%	75%	75%	80%	●
Providing Council and City Staff with Expert Policy Advice	Provide relevant and timely policy recommendations	3	3	TBC	2	TBC	TBC	●
<b>Service Level Measures</b>								
Increasing Stakeholder Awareness	Number of inquiries responded to	427	236	200	175	180	225	●
Giving Proactive Advice to Appointed and Elected Members	Amount of advice provided to members of Council	155	118	115	70	100	115	●
Giving Proactive Advice to Appointed and Elected Members	Amount of advice provided to members of local boards	41	45	45	30	35	40	●

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Resolving Complaints Fairly and Impartially	Average number of days to complete an investigation	277	279	275	275	270	265	●
Resolving Complaints Fairly and Impartially	Median number of days to complete an investigation	258	248.5	245	246	240	235	●
Resolving Complaints Fairly and Impartially	Average number of days to close a dismissal case	50	59	50	52	50	45	●
Resolving Complaints Fairly and Impartially	Median number of days to close a dismissal case	37	34	31	32	30	25	●
Providing Council and City Staff with Expert Policy Advice	N/A							

**COVID-19 IMPACT AND RECOVERY**

2020 Impact	2021 Impact and Recovery
<b>Financial Impact (Operating)</b> <ul style="list-style-type: none"> <li>Savings of \$0.067 million in legal service and investigative expenses due to COVID-19 emergency situations.</li> </ul>	<b>Financial Impact (Operating)</b> <ul style="list-style-type: none"> <li>There are no significant budget impacts expected in 2021 related to COVID-19.</li> </ul>
<b>Financial Impact (Capital)</b> <ul style="list-style-type: none"> <li>N/A</li> </ul>	<b>Financial Impact (Capital)</b> <ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Service Level Changes</b> <ul style="list-style-type: none"> <li></li> </ul>	<b>Service Level Changes</b> <ul style="list-style-type: none"> <li></li> </ul>

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success (As of November 30, 2020)

- Provided 92 pieces of advice for 65 questions from members of Council and 27 questions from members of local boards.
- Provided advice to members of Council within two days or less 77% of the time.
- Provided advice to members of local boards within two days or less 52% of the time.
- Processed nine donor declaration forms for community events and sponsored travel.
- Concluded 58% of complaints received in 2020.

### Key Challenges and Risks

- Concurrent and/or complex requests for advice result in delay.
- Concurrent and/or complex investigations impact conclusion of other investigations.
- MCIA investigations must be completed within tight/mandatory timelines.
- The MCIA requires the Commissioner to begin legal proceedings if misconduct is found.
- Witnesses who refuse to comply with summonses cause delay and hamper investigations; enforcing summonses requires external legal resources.
- Complex and/or large investigations may require external legal/forensic resources for completion.
- Investigations and reports may be subject to legal challenge.
- Without the flexibility to retain specialized external legal/forensic resources on a temporary basis, the capacity of the Office to provide advice and complete investigations on complex/numerous matters is compromised.
- Codes and policies need to be reviewed and updated.
- Training and outreach for members and staff needs to be continually updated and provided.

### Priority Actions

- Provide timely advice and updated training to members and staff.
- Develop virtual training opportunities for board members and staff.
- Create accessible and practical educational materials for the public.
- Review Codes and policies.
- Improve capacity of the Office to deal with concurrent or complex investigations and matters under the Code of Conduct and MCIA.



## RECOMMENDATIONS

The Integrity Commissioner recommends that:

1. City Council approve the 2021 Operating Budget for the Office of the Integrity Commissioner of \$0.741 million gross and \$0.641 million net:

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
<b>Total Office Budget</b>	<b>741.3</b>	<b>100.0</b>	<b>641.3</b>

2. City Council approve the 2021 staff complement for the Office of the Integrity Commissioner of 3.0 positions.

**Office of the Integrity Commissioner:**

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Integrity Commissioner

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2021 INTEGRITY COMMISSIONER  
RECOMMENDED  
OPERATING BUDGET

## 2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget

(In \$000s)	2019 Actual	2020 Budget	2020 Projection*	2021 Base Budget	2021 New / Enhanced Requests	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Office of the Integrity Commissioner				100.0		100.0	100.0	
<b>Total Revenues</b>				<b>100.0</b>		<b>100.0</b>	<b>100.0</b>	
<b>Expenditures</b>								
Office of the Integrity Commissioner	425.2	762.4	672.4	741.3		741.3	68.9	10.2%
<b>Total Gross Expenditures</b>	<b>425.2</b>	<b>762.4</b>	<b>672.4</b>	<b>741.3</b>		<b>741.3</b>	<b>68.9</b>	<b>10.2%</b>
<b>Net Expenditures</b>	<b>425.2</b>	<b>762.4</b>	<b>672.4</b>	<b>641.3</b>		<b>641.3</b>	<b>(31.1)</b>	<b>(4.6%)</b>
<b>Approved Positions</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>		<b>3.0</b>		

\*2020 Projection based on Q3 Variance Report

### COSTS TO MAINTAIN EXISTING SERVICES

At its meeting of February 19, 2020, City Council adopted the 2020 Capital and Operating Budgets and requested the City Manager and the Chief Financial Officer and Treasurer to report back in 2020 on the feasibility of establishing a reserve fund to fund investigations or external legal services required by the Office of the Integrity Commissioner.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2020.EX13.2>

In response to this Council direction, the Chief Financial Officer through a report to the Executive Committee sought City Council approval to establish a new discretionary reserve fund to hold funds that will be required by the Office of the Integrity Commissioner to fund future investigations and/or the hiring of external legal services. The initial contribution of \$0.100 million is to be drawn from the 2020 Approved Operating Budget of the Office in an adjustment that reallocates Legal and Investigative expense to Contribution to the Reserve. Future year contributions will be from the Operating Budget of the Office to maintain the fund at a level not to exceed its maximum level of \$0.400 million. Draws from this reserve will be up to, and not exceed, the limit of the Reserve. In its meeting of December 16-18, 2020, City Council adopted the report recommendations. The 2020 budget and the 2021 budget request reflect this Council decision.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2020.EX19.7>

**Total 2021 Base Budget** of \$0.741 million gross and \$0.641 million net reflects a decrease of \$0.031 million net in spending from 2020 projected year-end actuals, predominantly arising from the net impact of:

- Contribution of \$0.090 million to the OIC External Legal and Investigative Expense Reserve Fund (XR1415).
- Decrease in the overall services and rents budget but maintains a contingency budget for legal and investigative expenses for the Office to have the capacity to meet appropriate service levels, deal with concurrent and/or complex matters, and meet statutory time limits.
- Draw of \$0.100 million from the OIC External Legal and Investigative Expense Reserve Fund (XR1415).

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in the Office of the Integrity Commissioner's 2021 Operating Budget do not have any significant equity impacts.

**2021 OPERATING BUDGET KEY DRIVERS**

The 2021 Operating Base Budget for the Office of the Integrity Commissioner is \$0.741 million gross and \$0.641 million net or 4.6% lower than the 2020 Projected Actuals. Table 2 below summarizes the key cost drivers for the base budget.

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

Key Cost Drivers	2019 Actuals**	2020 Budget	2020 Projection*	2021 Base Budget	Change Vs. 2020 Projection		
					\$	%	
<b>Expenditures</b>							
1 Salaries and Benefits	382.3	549.5	525.4	524.0	(1.4)	-0.3%	
2 Materials and Supplies	0.7	0.7	0.9	0.7	(0.2)	-23.6%	
3 Equipment	3.4	0.3	0.7	0.3	(0.4)	-58.1%	
4 Service and Rent	37.5	110.6	144.0	124.8	(19.3)	-13.4%	
5 Contribution To Capital							
6 Contribution To Reserves	1.4	101.4	1.4	91.6	90.2	6421.8%	
<b>Total Expenditures</b>	<b>425.2</b>	<b>762.4</b>	<b>672.4</b>	<b>741.3</b>	<b>68.9</b>	<b>10.2%</b>	
<b>Revenues</b>							
1 Provincial Subsidies							
2 User Fees & Donations							
3 Draw from Reserve Funds				100.0	100.0		
4 Other Revenues (Inc. IDR's)							
<b>Total Revenues</b>				<b>100.0</b>	<b>100.0</b>		
<b>Net Expenditures</b>	<b>425.2</b>	<b>762.4</b>	<b>672.4</b>	<b>641.3</b>	<b>(31.1)</b>	<b>-4.6%</b>	
<b>Approved Positions</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>			

\*2020 Projection based on Q3 Variance Report

\*\* 2019 Actuals adjusted retroactively to remove interdepartmental charges and recoveries

**Service and Rent:**

- Decrease in overall services and rents budget but maintains a contingency budget for legal and investigative expenses for the Office to have the capacity to meet appropriate service levels, deal with concurrent and/or complex matters, and meet statutory time limits.
- Economic factor adjustments.

**Contribution to Reserves:**

- Contribution of \$0.090 million to the OIC External Legal and Investigative Expense Reserve Fund (XR1415).

**Revenue:**

- Draw of \$0.100 million from the OIC External Legal and Investigative Expense Reserve Fund (XR1415) to cover the contingency budget for legal and investigative expenses.

**Note:**

1. For additional information on 2021 key cost drivers refer to [Appendix 2](#).

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

(\$000s)	2020 Projection*	2021 Budget	2022 Outlook	2023 Outlook
Revenues		100.0	100.0	100.0
Gross Expenditures	672.4	741.3	744.2	747.5
<b>Net Expenditures</b>	<b>672.4</b>	<b>641.3</b>	<b>644.2</b>	<b>647.5</b>
<b>Approved Positions</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

\*2020 Projection based on Q3 Variance Report

## Key drivers

The 2022 Outlook with total gross expenditures of \$0.744 million reflects an anticipated \$0.003 million or 0.39% increase in gross expenditures above the 2021 Operating Budget; The 2023 Outlooks expects a further increase of \$0.003 million or 0.45% above 2022 gross expenditures.

These changes arise from the following:

- Economic factor adjustments for non-payroll items
- Benefit rate adjustments

# APPENDICES

## Appendix 1

### COVID-19 Financial Impact - Operating

COVID 19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
<b>Savings due to Underspending</b>						
Legal and investigative expense		67.4	67.4			
<b>Sub-Total</b>		<b>67.4</b>	<b>67.4</b>			
<b>Total COVID-19 Impact</b>		<b>67.4</b>	<b>67.4</b>			

## Appendix 2

### 2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018 Actual**	2019 Actual**	2020 Budget	2020 Projection*	2021	2021 Change from 2020 Projected Actual	
					Total Integrity Commissioner Budget	\$	%
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations							
Licences & Permits Revenue							
Transfers From Capital							
Contribution From Reserves/Reserve Funds					100.0	100.0	
Sundry and Other Revenues							
Inter-Divisional Recoveries							
<b>Total Revenues</b>					100.0	100.0	
Salaries and Benefits	470.8	382.3	549.5	525.4	524.0	(1.4)	(0.3%)
Materials & Supplies	0.3	0.7	0.7	0.9	0.7	(0.2)	(23.6%)
Equipment	0.5	3.4	0.3	0.7	0.3	(0.4)	(58.1%)
Service and Rent	31.1	37.5	110.6	144.0	124.8	(19.3)	(13.4%)
Contribution To Capital							
Contribution To Reserves/Reserve Funds	4.5	1.4	101.4	1.4	91.6	90.2	6421.8%
Other Expenditures							
Inter-Divisional Charges							
<b>Total Gross Expenditures</b>	507.2	425.2	762.4	672.4	741.3	68.9	10.2%
<b>Net Expenditures</b>	507.2	425.2	762.4	672.4	641.3	(31.1)	(4.6%)
<b>Approved Positions</b>	3.0	3.0	3.0	3.0	3.0		

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

\*\* Prior Year Budget and 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**

N/A

### **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

(In \$ Millions)

N/A

## Appendix 9

### 2021 User Fee Changes

(Excludes User Fees Adjusted for Inflation)

#### Table 9a - New User Fees

N/A

#### Table 9b – Fees Above Inflation

N/A

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

N/A

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

N/A

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

N/A

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

N/A

## Appendix 10

### Inflows and Outflows to/from Reserves and Reserve Funds 2021 Operating Budget

#### Program Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of \$	Withdrawals (-) / Contributions (+)		
			2021 \$	2022 \$	2023 \$
<b>Beginning Balance</b>			100.0	90.0	80.0
OIC External Legal and Investigative Expense RF	XR1415				
<i>Withdrawals (-)</i>			(100.0)	(100.0)	(100.0)
<i>Contributions (+)</i>			90.0	90.0	90.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	90.0	80.0	70.0
<b>Balance at Year-End</b>		100.0	90.0	80.0	70.0

\* Based on 9-month 2020 Reserve Fund Variance Report

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021 \$	2022 \$	2023 \$
Insurance Reserve Fund	XR1010			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>		1.6	1.6	1.6

\* Based on 9-month 2020 Reserve Fund Variance Report

## Appendix 11

### Glossary

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

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

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

**Recommended Operating / Capital Budget:** An operating or capital budget recommended by Accountability Officer to City Council for consideration and approval.