

2023 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

We contribute to shaping City progress by delivering excellent legal services and strategic advice. We are accountable to City Council for providing legal services to fulfil Council's mandate and by extension that of the Toronto Public Service.

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.

Program / Agency:

Wendy Walberg

City Solicitor

Tel: (416) 392-8047

Email: CitySolicitorOffice@toronto.ca

Corporate:

Marie Barcellos

Manager, Financial Planning

Tel: (416) 392-8393

Email: Marie.Barcellos@Toronto.ca

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 2023 operating budget): \$18.6 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 2023 operating budget): \$16.6 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.

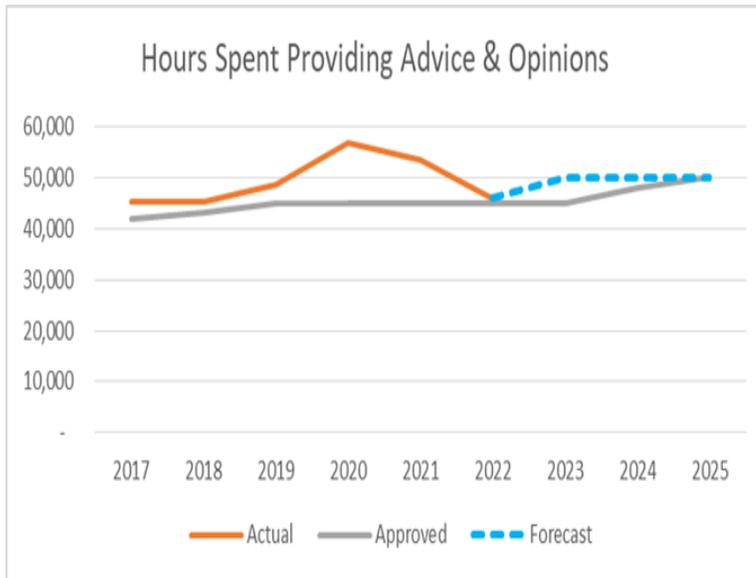
How Much Resources (gross 2023 operating budget): \$29.2 million

Budget at a Glance*

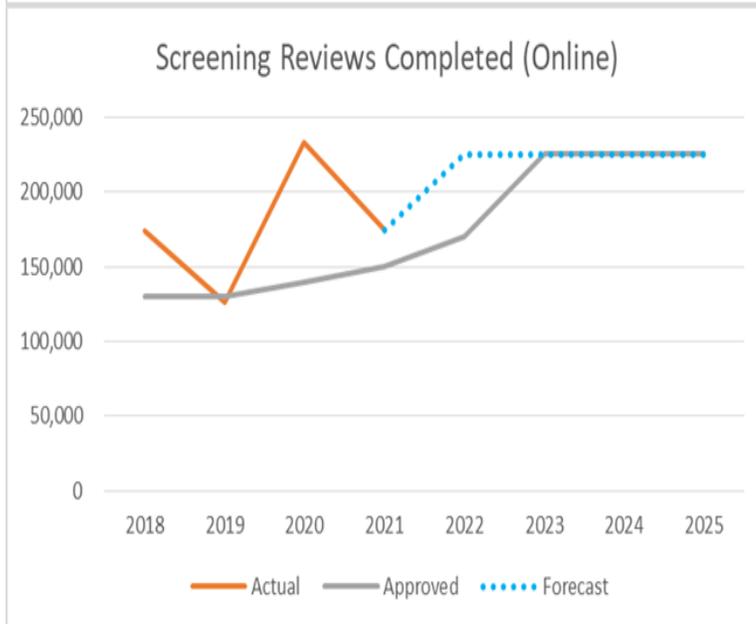
2023 OPERATING BUDGET			
<u>\$Million</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Revenues	\$26.6	\$24.6	\$24.6
Gross Expenditures	\$64.4	\$66.5	\$66.4
Net Expenditures	\$37.8	\$41.9	\$41.8
Approved Positions	419	418	417

2023 - 2032 10-YEAR CAPITAL PLAN			
<u>\$Million</u>	<u>2023</u>	<u>2024-2032</u>	<u>Total</u>
Legal Services does not have a capital budget.			

How Well We Are Doing – Behind the Numbers



2022 has seen the hours spent providing legal advice and opinions reduce as the City began winding down pandemic planning, response and enforcement. These numbers can be deceiving though as there continues to be intense activity supporting ongoing corporate priorities (i.e. Transit, Transportation, Affordable Housing, Social Housing, Shelter Support) but is being done by a reduced workforce due to the current high number of vacancies within the division.



Legal Services' operation of the screening reviews for parking saw an increase in completed online screening reviews in 2022. Throughout 2022, Legal Services continued to expand its services and reopened its in-person service counters. Staff however are still working to process incoming and outgoing mail for accessibility to assist individuals who do not have access to technology. We are still experiencing a higher level of telephone inquiries and email inquiries, as issuance of parking violations are increasing. It is anticipated that the number of online screenings for 2023 and 2024 will see an average of 225,000 screenings being completed annually.

How Well We Are Doing

Service	Measure	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status	2023 Target	2024 Target
Outcome Measures								
Civil Litigation	Number of LPAT/TLAB Hearings Heard	193	245	340	336	●	340	340
Civil Litigation	Legal Counsel for the City ensures timely response to referral to arbitration to avoid statutory referrals 100% of the time. (Within 30 days)	100%	100%	100%	100%	●	100%	100%
Prosecution	% of Cases Resolved After Prosecutor Action Through Early Resolution	57.49%	87.15%	80%	82.68%	●	80%	80%
Solicitor	Close real estate transactions on contracted dates, except due to 3 rd party responsibility.	100%	100%	100%	100%	●	100%	100%
Solicitor	Number of Hours Spent on Reviewing Contracts/Agreements and other legal documents.	104,630	139,137	95,000	113,159	●	95,000	95,000

2022 Projection to 2022 Target Comparison
 ● 80% - 100% ● 64 - 79% ● 63% and Under

How Well We Are Doing

Service	Measure	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status	2023 Target	2024 Target
Service Level Measures								
Civil Litigation	Percentage of wins/settlements at Planning Tribunals.	90%	88.4%	80%	97%	●	85%	85%
Prosecution	Conduct online screening reviews of parking violations under APS.	233,398	174,453	170,000	224,753	●	225,000	225,000
Solicitor	Number of hours spent on drafting opinions and providing advice.	56,878	53,646	50,000	45,955	●	50,000	50,000
Other Measures								
Prosecution	Respond to written complaints within 30 days.	100%	100%	80%	80%	●	80%	80%
Solicitor	Sign off on property requisitions within 7 days of receipt.	100%	100%	95%	100%	●	100%	100%

2022 Projection to 2022 Target Comparison
 ● 80% - 100% ● 64 - 79% ● 63% and Under

COVID-19 IMPACT AND RECOVERY

2023 Impact and Recovery

Operating Budget Impact

- Legal Services does not project any direct impact to its operating budget associated with COVID-19 in 2023
- Costs associated with preparing materials for in-person hearings and tribunals have been budgeted at pre-pandemic levels, reflecting a return to the office and pre-pandemic volumes.

Service Level Changes

- The 2023 operating budget reflects an expected return to pre-pandemic service levels for Legal Services.
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EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Provided timely advice regarding transition to and implementation of the Community Benefit Bylaw, and regarding amendments to various statutes including the Planning Act through Bills 109 and 23. The volume of planning applications and appeals has increased leading to more hearings and/or mediation events.
- Provided essential legal support with respect to various matters including the 2022 Municipal Election, Union Station Revitalization, a GO Expansion Master Agreement, and the transfer of over 600 single family homes to non-profit land trusts to be operated as affordable housing.
- Represented the City in all legal proceedings relating to enforcement of the Mandatory Vaccination Policy. Also obtained successful Workplace Safety and Insurance Tribunal and Human Rights Tribunal of Ontario decisions as well as favourable interpretations of collective agreement language at arbitration.
- Increased our capacity to handle the City's claims litigation work to 43% of new matters received in 2022. We have also provided training on various litigation issues to City Divisions including Toronto Paramedic Services, Parks, Forestry and Recreation, Children's Services, Toronto Employment and Social Services and Insurance & Risk Management.
- Continued to provide strategic advice and legal support in relation to the implementation of the Port Lands Flood Protection Project. Legal Services staff also provided advice and legal support for the acquisition of a 50+ acre site to accommodate future storage and maintenance facilities for the expanding TTC electric bus fleet.
- Increased support on complex enforcement issues and have worked extensively on the multi-division Automated Speed Enforcement and Red Light Camera project seeking to leverage new regulations under the Highway Traffic Act to move these offences into an administrative penalty system.

Key Challenges and Risks

- Attracting and retaining lawyers and prosecutors as a result of tight labour market.
- Staff wellness as a result of increasing and potentially unsustainable workload.
- Requirement for a fully functional document management system to assist in efficient collaboration on legal documents and efficient litigation support costs for which are tabled in Technology Services' Capital Plan.
- Continuing to manage the backlog of court and tribunal hearings that have increased since the return to full hearing schedules.

Priority Actions

- Continuing to provide legal support for City priorities including transit, shelters, housing, major infrastructure projects, and pandemic recovery/response.
- In an environment where courts and tribunals are addressing the pandemic-related backlog, providing litigation services on a wide range of matters including about mandatory vaccine policies.
- Continuing to explore technology solutions to increase online accessibility for the public and staff.
- Continuing to support development appeals to the Tribunals and the transition to the new community benefits regime as well as Bills 23 and 109
- Providing advice and support for implementation of Bills 3 and 39 (the strong mayor legislation)
- Reviewing current roles to ensure succession planning in key areas of expertise.

TABLED BUDGET

The City Manager and Chief Financial Officer and Treasurer have tabled:

1. The 2023 Operating Budget for Legal Services of \$64.414 million gross, \$26.612 million revenue and \$37.802 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Civil Litigation	18,564.2	7,998.1	10,566.1
Prosecution	16,623.3	154.3	16,469.0
Solicitor	29,226.4	18,459.3	10,767.1
Total Program Budget	64,413.8	26,611.7	37,802.2

- The above include a 2023 budgeted staff complement for Legal Services of 419.0 positions comprised of 29.0 capital positions and 390.0 operating positions.

2023 OPERATING BUDGET

2023 OPERATING BUDGET OVERVIEW

Table 1: 2023 Operating Budget by Service

(In \$000s)	2021 Actual	2022 Budget	2022 Projection*	2023 Base Budget	2023 New / Enhanced	2023 Budget	Change v. 2022 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Prosecution		142.7	125.0	154.3		154.3	29.3	23.5%
Civil Litigation	6,137.1	7,999.1	5,631.8	7,998.1		7,998.1	2,366.3	42.0%
Solicitor	21,144.4	18,335.1	19,524.7	17,690.1	769.2	18,459.3	(1,065.4)	(5.5%)
Total Revenues	27,281.5	26,477.0	25,281.5	25,842.5	769.2	26,611.7	1,330.2	5.3%
Expenditures								
Prosecution	12,571.7	15,628.6	14,457.8	16,474.8	148.5	16,623.3	2,165.5	15.0%
Civil Litigation	14,347.4	17,435.2	16,131.7	18,564.2		18,564.2	2,432.4	15.1%
Solicitor	24,532.1	28,138.1	26,040.0	28,471.8	754.6	29,226.4	3,186.4	12.2%
Heritage Promotion & Education	0.5							N/A
COVID-19 Virus	137.8							N/A
Total Gross Expenditures	51,589.4	61,201.9	56,629.5	63,510.7	903.1	64,413.8	7,784.4	13.7%
Net Expenditures (including COVID-19)	24,307.8	34,725.0	31,348.0	37,668.2	134.0	37,802.2	6,454.2	20.6%
Required COVID-19 Support								N/A
Net Budget (excluding COVID-19 supports)	24,307.8	34,725.0	31,348.0	37,668.2	134.0	37,802.2	6,454.2	20.6%
Approved Positions**	396.4	405.4	N/A	398.0	21.0	419.0	N/A	N/A

KEY COST DRIVERS – FUNDING PRIORITIES

Total 2023 Budget expenditures of \$64.414 million gross reflect an increase of \$7.784 million or 13.7% in spending above 2022 projected year-end actuals, predominantly arising from:

- Increased salaries and benefits due to an expected reduction in vacancies in 2023, as a result of lower volumes of court/hearings which were held remotely in 2022;
- Increase in non-salary costs for technology and tools required to perform the functions of the division when operating in a hybrid model holding hearings both in-person and remotely going forward; and
- Increased support for City-run capital projects managed by other divisions.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Legal Services' 2023 Operating Budget do not have any significant equity impacts.

2023 OPERATING BUDGET KEY DRIVERS

The 2023 Operating Budget for Legal Services of \$64.414 million in gross expenditures is \$7.784 million or 13.7% higher than the 2022 Projected Actuals. Table 2 below summarizes the key cost drivers for the 2023 Budget.

Table 2: 2023 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2020	2021	2022	2022	2023	2023 Change from 2022	
	Actual	Actual	Budget	Projection*	Budget	Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
User Fees & Donations	7,253.7	11,526.1	5,572.4	9,300.0	7,036.0	(2,264.0)	(24.3%)
Transfers From Capital	1,813.3	2,332.4	3,867.7	3,400.0	4,176.8	776.8	22.8%
Contribution From Reserves/Reserve Funds	5,589.5	6,063.4	7,697.0	5,324.0	7,146.1	1,822.1	34.2%
Sundry and Other Revenues	6,959.2	5,626.4	7,307.3	5,211.0	6,255.7	1,044.7	20.0%
Inter-Divisional Recoveries	1,450.5	1,733.2	2,032.5	2,046.5	1,997.1	(49.4)	(2.4%)
Total Revenues	23,066.2	27,281.5	26,477.0	25,281.5	26,611.7	1,330.2	5.3%
Salaries and Benefits	48,184.9	49,565.9	57,959.5	53,632.5	61,733.8	8,101.3	15.1%
Materials & Supplies	398.4	357.4	427.2	331.5	439.5	108.0	32.6%
Equipment	45.6	80.0	109.9	135.4	186.9	51.5	38.0%
Service and Rent	1,712.2	1,584.7	2,705.3	2,528.1	2,053.6	(474.5)	(18.8%)
Contribution To Reserves/Reserve Funds	115.0						
Other Expenditures	1.5	1.2		1.5		(1.5)	(100.0%)
Inter-Divisional Charges	1.1	0.2		0.5		(0.5)	(100.0%)
Total Gross Expenditures	50,458.7	51,589.4	61,201.9	56,629.5	64,413.8	7,784.4	13.7%
Net Expenditures	27,392.5	24,307.8	34,725.0	31,348.0	37,802.2	6,454.2	20.6%

*Projection based on 9 Month Variance

Key Base Drivers:**Salaries & Benefits:**

Increased to support resumption of in-person hearings and capital projects.

Materials and Supplies:

Increased to reflect costs related to in-person hearings and research materials.

Equipment:

Increased to reflect increasing costs of software related to providing services remotely and more efficiently.

Services and Rents:

Reduced to reflect end of Transit City program and efficiencies from moving to online services.

Other Revenue Changes:

- End of recoveries for Transit City program
- Increase in volume of user fees to reflect actuals over past couple of years.
- Reflect increased cost recoveries for positions which were previously held vacant.

New and Enhanced Service Priorities:

- Additional legal support for Engineering and Construction Services for the Gardiner project with costs recovered from capital.
- Additional legal support for the Enforcement of Issued Orders with the costs being recovered from the Building Code Service Improvement reserve.
- Increased costs for the preparation of moving Red Light Camera & Automated Speed Enforcement charges to the Administrative Penalty System and out of the Provincial Offences Act (POA).

Note:

1. For additional information on 2023 key cost drivers please refer to [Appendix 4](#) for the 2023 New and Enhanced Service Priorities, respectively.

2024 & 2025 OUTLOOKS

Table 3: 2024 and 2025 Outlooks

(\$000s)	2023 Budget	2024 Incremental Outlook	2025 Incremental Outlook
Revenues			
Revenue Changes		(2,015.3)	23.6
Total Revenues	26,611.7	(2,015.3)	23.6
Gross Expenditures			
Salaries and Benefits		2,123.5	(67.6)
Equipment		(62.0)	
Total Gross Expenditures	64,413.8	2,061.5	(67.6)
Net Expenditures	37,802.2	4,076.8	(91.2)
Approved Positions	419.0	418.0	417.0

Key drivers

The 2024 Outlook with total gross expenditures of \$66.475 million reflects an anticipated \$2.062 million or 3.2% increase in gross expenditures above the 2023 Operating Budget; The 2025 Outlook expects a decrease of \$0.068 million or 0.001% below 2024 gross expenditures.

These changes arise from the following:

- Expectation that there is a return to full complement and funding levels in 2023 as Courts, Tribunals and Hearings return to pre-COVID-19 capacity.
- Salary increase for union staff in 2024 and 2025 as per collective bargaining agreement.

APPENDICES

Appendix 1

COVID-19 Impact and Recovery

Appendix 1	In \$ Thousands				
COVID-19 Impacts	2022		2023		
	Budget	Projection*	Revenues	Gross	Net
Revenue Loss					
Unfilled Cost Recoverable Positions		983.6			
Sub-Total		983.6			
Savings Due To Underspending					
Hiring Slowdown Due To Reduced Court Volumes & COVID-19 Hiring Delays		(3,209.6)			
Salaries & Benefits Unfilled Cost Recoverable Positions		(983.6)			
Sub-Total		(4,193.2)			
Total COVID-19 Impact		(3,209.6)			

* 2022 Projection based on 9 month variance

Appendix 2

2023 Affordability Measures

N/A

Appendix 3

Summary of 2023 Service Changes

N/A

Appendix 4

Summary of 2023 New / Enhanced Service Priorities Included in Budget



2023 Tabled Operating Budget - New and Enhanced Service Priorities Summary by Service (\$000's)

Form ID		Other City Programs Program - Legal Services	Adjustments				2024 Plan Net Change	2025 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
27716		Additional Support - Enforcement of Issued Orders						
74	No Impact	Description:						
<p>To support the A-87 policy going forward, through 2023 to 2025, Legal Services will require additional direct operating funding from Toronto Building in the amount of \$338,484 thousand gross, \$0 net, funded through the Building Code Service Improvement Reserve (XR1305) for the following resources: 1. One (1) temporary Solicitor (\$219,500) 2. One (1) temporary Conveyancer (\$97,142) 3. Conversion of existing temporary Conveyancer position approved in the 2022 operating budget to permanent full-time (\$21,842) Resource requirements to support the program will continue to be reviewed and assessed each year through the annual operating budget development process with any required changes to be brought forward through the appropriate operating budget cycle.</p> <p>Service Level Impact:</p> <p>This makes permanent the existing Conveyancer position and adds an additional Solicitor and Conveyancer position to assist with the Enforcement of Issued Orders.</p> <p>Equity Statement:</p> <p>There are no equity impacts as a result of this change.</p> <p>Service: Solicitor</p>								
Total Tabled Budget Changes:			309.6	324.1	(14.6)	2.00	4.7	(4.3)
Tabled New/Enhanced Service Priorities:			309.6	324.1	(14.6)	2.00	4.7	(4.3)

27947		Vision Zero - APS for RLC and ASE					
74	No Impact	Description:					
<p>The current Administrative Penalty System (APS) staffing complement conducting parking screening reviews cannot absorb any further violations and/or contraventions. Based on the current APS for parking analysis, coupled with the dispute rates provided by Court Services, Legal Services is proposing additions to our staffing complement to prepare for additional volume of Red Light Camera and Automated Speed Enforcement Charges that will move to the Administrative Penalty System (APS) in Q1 of 2024.</p> <p>Service Level Impact:</p> <p>N/A</p>							



**2023 Tabled Operating Budget - New and Enhanced Service Priorities
Summary by Service (\$000's)**

Form ID		Other City Programs Program - Legal Services	Adjustments				2024 Plan Net Change	2025 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		

Equity Statement:

There are no equity impacts of this proposal in 2023.

Service: Prosecution

Total Tabled Budget Changes:	148.5	0.0	148.5	17.00	1,720.3	49.0
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Tabled New/Enhanced Service Priorities:	148.5	0.0	148.5	17.00	1,720.3	49.0
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27956	Additional Legal Support For Gardiner Project
74	No Impact

Description:

The addition of TWO permanent solicitor 1 positions to provide dedicated legal support to Engineering and Construction Services and Transportation Services with respect to the multiple phases of the 7-10 year Project, including providing legal advice on procurement processes and legal matters associated with the Project, reviewing and drafting procurement documents and legal agreements with consultants, contractors and others, and providing legal support in contract administration and claims matters arising from the contract work.

Service Level Impact:

The additional legal support will result in additional expertise and responsiveness in dealing with the many legal issues and legal and project management tasks required for the project, and also help to minimize the use of external legal counsel at significantly higher hourly rates.

Equity Statement:

N/A

Service: Solicitor

Total Tabled Budget Changes:	445.1	445.1	0.0	2.00	0.7	0.7
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Tabled New/Enhanced Service Priorities:	445.1	445.1	0.0	2.00	0.7	0.7
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Summary:

Tabled New/Enhanced Service Priorities:	903.1	769.2	134.0	21.00	1,725.6	45.5
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Appendix 5

Summary of 2023 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

**2023 Capital Budget;
2024 - 2032 Capital Plan Including Carry Forward Funding**

N/A

Appendix 6a

2023 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

Appendix 6b

2024 - 2032 Capital Plan

N/A

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Capacity to Spend Review

N/A

Appendix 9

Summary of Capital Needs Constraints

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2023 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2023	2024	2025
XQ1709	Beginning Balance	1,799	1,499	1,199
Arbitration & Legal Awards				
	Withdrawals (-)			
	Legal Services ~ Withdrawals - Operating	-300	-300	-300
	Total Withdrawals	-300	-300	-300
	Contributions (+)			
	Legal Services ~ Contributions - Operating	0	0	0
	Total Contributions	0	0	0
	Net Contributions	-300	-300	-300
	Balance at Year-End	1,499	1,199	899

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2023	2024	2025
XR3038	Beginning Balance	2,108	137	139
Ontario Cannabis Legalization				
	Withdrawals (-)			
	Legal Services ~ Withdrawals - Operating	-325	0	0
	Other Program ~ Withdrawals - Operating	-1,668	0	0
	Total Withdrawals	-1,993	0	0
	Contributions (+)			
	Total Contributions	0	0	0
	Net Contributions	-1,993	0	0
	Interest Income	22	3	3
	Balance at Year-End	137	139	142

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2023	2024	2025
XR1010	Beginning Balance	57,291	38,514	20,117
Insurance				
	Withdrawals (-)			
	Legal Services ~ Withdrawals - Operating	-5,498	-5,498	-5,498
	Other Program ~ Withdrawals - Operating	-82,058	-83,443	-84,810
	Other Program ~ Withdrawals - Capital	-583	0	0
	Total Withdrawals	-88,139	-88,941	-90,308
	Contributions (+)			
	Legal Services ~ Contributions - Operating	0	0	0
	Other Program ~ Contributions - Operating	68,437	69,977	71,582
	Total Contributions	68,437	69,977	71,582
	Net Contributions	-19,702	-18,963	-18,726
	Interest Income	925	566	210
	Balance at Year-End	38,514	20,117	1,600

Reserve / Reserve Fund Name	Contributions / (Withdrawals)			
	2023	2024	2025	
XQ1508 Vehicle Reserve - IT Sustainment	Beginning Balance	25,909	21,445	18,064
	<i>Withdrawals (-)</i>			
	Legal Services ~ Withdrawals - Operating	-224	-224	-224
	Other Program ~ Withdrawals - Operating	-4,239	-4,239	-4,239
	Other Program ~ Withdrawals - Capital	-21,298	-20,215	-31,567
	Total Withdrawals	-25,761	-24,678	-36,030
	<i>Contributions (+)</i>			
	Other Program ~ Contributions - Operating	21,297	21,297	21,297
	Total Contributions	21,297	21,297	21,297
	Net Contributions	-4,464	-3,381	-14,733
	Balance at Year-End	21,445	18,064	3,331

Reserve / Reserve Fund Name	Contributions / (Withdrawals)			
	2023	2024	2025	
XR1305	Beginning Balance	211,274	193,727	171,033
	<i>Withdrawals (-)</i>			
	Legal Services ~ Withdrawals - Operating	-799	-799	-799
	Other Program ~ Withdrawals - Operating	-20,659	-25,417	-28,431
	Other Program ~ Withdrawals - Capital	0	0	0
	Total Withdrawals	-21,458	-26,217	-29,230
	<i>Contributions (+)</i>			
	Other Program ~ Contributions - Operating	0	0	0
	Total Contributions	0	0	0
	Net Contributions	-21,458	-26,217	-29,230
	Interest Income	3,911	3,522	3,050
	Balance at Year-End	193,727	171,033	144,852

Inflows and Outflows to/from Reserves and Reserve Funds

2023 – 2032 Capital Budget and Plan

N/A

Appendix 11

Glossary

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

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

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

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

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

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

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

New / Enhanced 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; an example of an operating cost would be the cost to run the TTC subways.

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

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

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

Tax Supported Budget: Budget funded by property taxes.

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