

# 2023 Budget Notes

## Court Services

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### Description

Toronto Court Services strives to provide accessible, efficient and effective frontline customer support for case management, courtroom and hearing room services to the public and a wide range of stakeholders that use the Provincial Offences Court and three City Tribunals - Administrative Penalty Tribunal, Toronto Local Appeal Body and Toronto Licensing Tribunal. Court Services is the primary point of contact for the public when they are in need of information, assistance and access to the Provincial Offences Court.

### Why We Do It

Toronto Court Services contributes by:

- Ensuring the public has access to a fair, open, reliable and accessible justice system for Provincial Offences in Toronto.
- Enforcing fines and penalties in a reliable and consistent manner to protect the public interest.
- Ensuring the public has access to timely, open and accessible appeals related to three City Tribunals - Administrative Penalty Tribunal, Toronto Local Appeal Body and Toronto Licensing Tribunal.

*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 Service We Provide

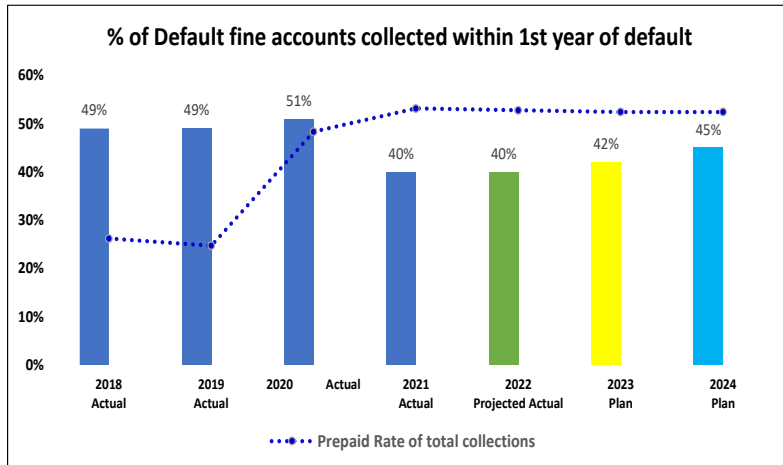
<p><b>Provincial Offences and Tribunal Dispute Resolution</b>  <b>Who We Serve:</b> Defendants, Applicants, Parties, Participants, Enforcement Officers, Prosecutors, Paralegal and Legal Representatives, Witnesses  <b>What We Deliver:</b> Provide administration and courtroom support for hearings resulting from offences under the Provincial Offences Act and City by-laws, administrative hearings/review of Tribunals.  <b>How Much Resources (gross 2023 operating budget):</b> \$10.4 million gross expenditures</p>
<p><b>Default Fine Collection Management</b>  <b>Who We Serve:</b> Persons who are required to pay a court imposed fine  <b>What We Deliver:</b> Provide collection management services for the timely collection and processing of outstanding fines ensuring appropriate action is taken on fines in default.  <b>How Much Resources (gross 2023 operating budget):</b>\$5.2 million gross expenditures</p>
<p><b>Court Case Management</b>  <b>Who We Serve:</b> Defendants, Applicants, Prosecutors, Paralegal and Legal Representatives, Enforcement Officers, Interpreters, Judiciary, Tribunal Members  <b>What We Deliver:</b> Completing court administration processes respecting issued charges, providing information to the public, maintaining court records, scheduling trials and hearings and identifying unpaid fines for enforcement.  <b>How Much Resources (gross 2023 operating budget):</b> \$20.1 million gross expenditures</p>

## Budget at a Glance\*

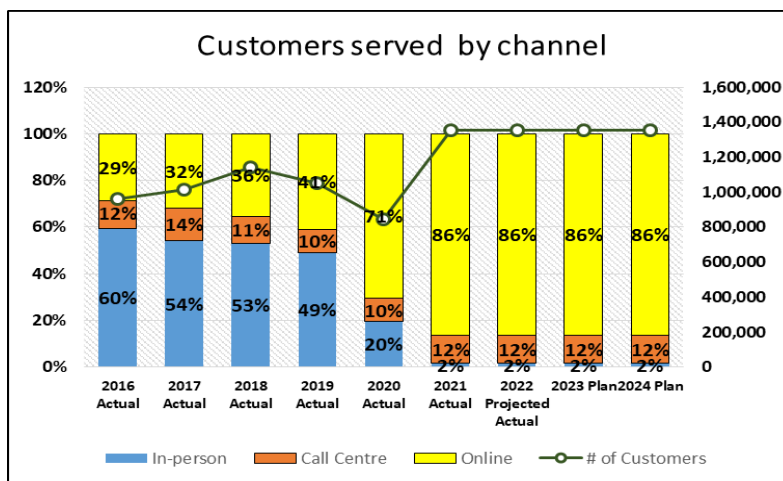
2023 OPERATING BUDGET				2023 - 2032 10-YEAR CAPITAL PLAN			
\$Million	2023	2024	2025	\$Million	2023	2024-2032	Total
Revenues	\$90.9	\$90.9	\$90.9	Gross Expenditures	\$0.3	\$0	\$0.3
Gross Expenditures	\$35.7	\$34.9	\$34.4	Debt	\$0	\$0	\$0
Net Expenditures	(\$55.2)	(\$56.0)	(\$56.5)	Note: Includes 2022 carry forward funding funded from Provincial Offences Act Stabilization reserve.			
Approved Positions	259.2	259.2	259.2				

\*This document reflects the 2023 Operating Budget and 2023-2032 Capital Budget and Plan as tabled by the City's City Manager and Chief Financial Officer and Treasurer.

## How Well We Are Doing – Behind the Numbers



- Default fine collection rates for 2022 remained at 40% similar to 2021. Due to Ontario Court of Justice orders and related enforcement backlogs brought on by COVID-19, these collection rates dropped to 40% in 2021. Limitation periods for POA matters were extended and no cases were enforced in the periods March 15, 2020 to February 26, 2021 and January 01, 2022 to February 14, 2022.
- The drop in the default collection rates due to COVID-19 is gradually improving in 2023 to 42%. It is expected to continue to improve in 2024 as collection activities and enforcement ramp up to normal levels and economic recovery gathers pace.
- The division is experiencing a shift in the collections of fines. Prepaid fines (fines paid before the accounts go into default) proportion of the total collections has increased over the pandemic period.
- Court Services' formal collection plan which aims to maximize collection rates for defaulted POA fines by outlining strategies for collection, establishing benchmarks, and setting key performance indicators for divisional operations is outlined in Appendix 2b on pages 14 to 16.



- Majority of the customers are using online service channels and the trend is expected to continue.
- With the growth in charges and the backlog from pandemic, the number of customers served by the division has increased since 2021 and projected to be at the same range of 1.4 million over the years.
- The program takes efforts to manage the growth in charge volume by focusing on digital and online service delivery.

## How Well We Are Doing

Service	Measure	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status	2023 Target	2024 Target
<b>Provincial Offences/Licensing Tribunal Dispute Resolution</b>	Outcome of court proceedings updated within 3 business days	79%	95%	100%	91%	●	100%	100%
<b>Court Case Management</b>	Accept incoming charges within 7 days of Service date	92%	99%	100%	99%	●	100%	100%
<b>Court Case Management</b>	% of customers served within 45 minutes	99%	100%	100%	100%	●	100%	100%
<b>Default Fine Collection Management</b>	Payments processed within 24 hours of receipt	38%	100%	100%	100%	●	100%	100%
<b>Default Fine Collection Management</b>	% of fines collected within first year of default	51%	33%	45%	40%	●	42%	45%

**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

The 2023 COVID-19 impact is projected to be similar to 2022 experience:

- Total revenue loss of \$9.8M in fine revenues resulting from 77,330 lower charges expected to be filed due to COVID-19.

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#### Service Level Changes

- Court Services anticipates that services will continue to be delivered on a modified basis in 2023. The 2023 Operating Budget projects court capacity at 50% of pre-pandemic service levels after considering the continuing impact of the COVID-19 pandemic and the availability of judicial resources.
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## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Provided access to justice for the public by effectively supporting simultaneous court and tribunal appearances both virtually and in-person at our various locations.
- Continued to modernize and streamline POA court processes to support legislative changes in the Stronger, Fairer, Ontario Act (Bill 177).
- In partnership with Technology Services, expanded the use of online platforms to enhance access to justice and the customer experience on all Provincial Offences customer service channels.
- Continued collaboration with Transportation Services, Legal Services, Revenue Services and Technology Services to advance towards the future expansion of the Administrative Penalty System, which will include automated enforcement programs for Red Light Camera (RLC) and Automated Speed Enforcement (ASE) charges.
- Continued to implement new processes and procedures to support the collection of defaulted Provincial Offences Act fines.

### Key Challenges and Risks

- Growing backlog as courts continue to operate well below their pre-pandemic capacity.
- Growth in Provincial Offences charge volumes due to Automated Speed Enforcement and expanded Red Light Camera program.
- Ongoing efforts to develop an Information Management System to support collection of defaulted fines.

### Priority Actions

- The program will support Vision Zero Road Safety including the expansion of ASE and RLC and manage the growth in charge volume by focusing on digital and online service delivery towards future Administrative Penalty System.
- Ongoing collaboration with City divisions to advance the procurement of a technology solution under Administrative Penalty System for ASE and RLC tickets.
- Continue to review and assess existing workloads and assign resources to manage backlog and improve service delivery by focusing on digital service delivery.
- Reducing the cost to maintain services for trial, hearings and resolution by developing and implementing procedures that support modernization of POA legislation and court scheduling plan.
- Continue to collaborate with appropriate stakeholders including Technology Services Division and Legal Services Division to complete feasibility assessment and develop implementation plan for an Information Management System. This is in alignment with AG's recommendation (AU 12.1) and City Council direction in 2018 that Court Services, implement an information technology system that allows it to effectively manage the collection of outstanding Provincial Offences Act (POA) fines. \$0.308 million in funding was approved through the 2022 Capital budget and \$0.296 will be carried forward to 2023.
- Develop and implement plans to support the relocation of Court Services from Old City Hall to St. Lawrence Market North.
- Enhance and support access channels that promote equitable and convenient access to justice.

**TABLED BUDGET**

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

1. The 2023 Operating Budget for Court Services of \$35.659 million gross, \$90.891 million revenue and \$55.232 million net revenue for the following services:

<b>Service:</b>	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Provincial Offences & Tribunal Dispute Resolution	10,349.4	30,696.4	(20,347.0)
Default Fine Collection Management	5,177.4	9,801.2	(4,623.7)
Court Case Management	20,132.1	50,393.3	(30,261.1)
<b>Total Program Budget</b>	<b>35,658.9</b>	<b>90,890.8</b>	<b>(55,231.9)</b>

- The above includes a 2023 budgeted staff complement for Court Services of 259.2 positions comprised of 259.2 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	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Provincial Offences & Tribunal Dispute Resolution	12,759.0	32,012.0	30,585.7	27,505.5	3,191.0	30,696.4	110.7	0.4%
Default Fine Collection Management	7,761.2	8,214.3	7,848.3	8,737.5	1,063.7	9,801.2	1,952.9	24.9%
Court Case Management	30,384.5	28,927.7	27,638.8	46,138.7	4,254.6	50,393.3	22,754.5	82.3%
<b>Total Revenues</b>	<b>50,904.6</b>	<b>69,153.9</b>	<b>66,072.7</b>	<b>82,381.6</b>	<b>8,509.2</b>	<b>90,890.8</b>	<b>24,818.1</b>	<b>37.6%</b>
<b>Expenditures</b>								
Provincial Offences & Tribunal Dispute Resolution	7,566.4	10,158.0	9,291.1	10,335.1	14.3	10,349.4	1,058.3	11.4%
Default Fine Collection Management	3,826.0	4,890.9	4,473.5	5,157.0	20.5	5,177.4	703.9	15.7%
Court Case Management	15,883.4	17,777.3	16,260.1	19,772.7	359.4	20,132.1	3,872.0	23.8%
<b>Total Gross Expenditures</b>	<b>27,275.7</b>	<b>32,826.3</b>	<b>30,024.7</b>	<b>35,264.7</b>	<b>394.2</b>	<b>35,658.9</b>	<b>5,634.3</b>	<b>18.8%</b>
<b>Net Expenditures (including COVID-19)</b>	<b>(23,628.9)</b>	<b>(36,327.7)</b>	<b>(36,048.0)</b>	<b>(47,116.9)</b>	<b>(8,115.0)</b>	<b>(55,231.9)</b>	<b>(19,183.9)</b>	<b>53.2%</b>
<b>Required COVID-19 Support</b>	<b>34,761.4</b>	<b>15,581.3</b>	<b>21,018.7</b>	<b>6,235.4</b>		<b>6,235.4</b>	<b>(14,783.2)</b>	<b>(70.3%)</b>
<b>Net Budget (excluding COVID-19 supports)</b>	<b>(58,390.3)</b>	<b>(51,909.0)</b>	<b>(57,066.7)</b>	<b>(53,352.3)</b>	<b>(8,115.0)</b>	<b>(61,467.3)</b>	<b>(4,400.6)</b>	<b>7.7%</b>
<b>Approved Positions**</b>	<b>251.2</b>	<b>253.2</b>	<b>253.2</b>	<b>256.2</b>	<b>3.0</b>	<b>259.2</b>	<b>6.0</b>	<b>2.4%</b>

\* 2022 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

The 2023 Net Budget of \$55.232 million in net revenue reflects a \$19.184 million or 53.2% decrease from 2022 projections comprised of:

- \$14.783 million or 70.3% net decrease in COVID-19 impacts expected in 2023 compared to 2022 projections; and
- \$4.401 million or 7.7% net decrease in the 2023 Net Budget (excluding COVID) compared to 2022 projections.

### KEY COST DRIVERS – FUNDING PRIORITIES

**Total 2023 Budget** expenditures of \$35.659 million gross reflecting an increase of \$5.634 million in spending above 2022 projected year-end actuals, predominantly arising from:

- Salary & Benefit base budget increases to close hiring gaps. Vacant positions will be filled to manage service delivery backlogs resulting from the COVID-19 pandemic as the delivery of courtroom services gradually increase in 2023.
- Costs for interpreters and provincial payments to reflect higher courtroom capacity in 2023.
- Lease cost for the temporary downtown facility due to construction delays in the redevelopment of St Lawrence Market North. The lease cost in 2023 is \$1.7 million and \$0.6 million in 2024.
- Total 2023 Revenues reflects an increase of \$24.818 million over 2022 projection mainly due to reduction in COVID-19 impacts as well as expected revenue from the expansion of the automated enforcement program.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in Court Service's 2023 Operating Budget do not have any significant equity impacts.

**2023 OPERATING BUDGET KEY DRIVERS**

The 2023 Operating Budget for Court Services of \$35.659 million gross is \$5.643 million or 18.8% 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 Actual	2021 Actual	2022 Budget	2022 Projection*	2023 Budget	2023 Change from 2022 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations	445.5	890.2	660.9	878.8	887.0	8.2	0.9%
Licences & Permits Revenue							
Transfers From Capital							
Contribution From Reserves/Reserve Funds	83.0						
Sundry and Other Revenues	45,470.6	50,014.5	68,493.0	65,193.9	90,003.8	24,809.9	38.1%
Inter-Divisional Recoveries							
<b>Total Revenues</b>	<b>45,999.1</b>	<b>50,904.6</b>	<b>69,153.9</b>	<b>66,072.7</b>	<b>90,890.8</b>	<b>24,818.1</b>	<b>37.6%</b>
Salaries and Benefits	15,974.7	17,676.4	20,585.1	18,985.5	22,717.2	3,731.7	19.7%
Materials & Supplies	57.6	78.2	189.2	118.6	161.6	43.0	36.3%
Equipment	68.8	305.8	134.5	150.4	108.0	(42.4)	(28.2%)
Service and Rent	4,730.5	6,169.6	8,330.4	7,192.7	8,839.4	1,646.7	22.9%
Contribution To Capital							
Contribution To Reserves/Reserve Funds	103.8						
Other Expenditures	2,100.8	3,045.2	3,587.0	3,577.5	3,832.7	255.3	7.1%
Inter-Divisional Charges	0.1	0.6					
<b>Total Gross Expenditures</b>	<b>23,036.2</b>	<b>27,275.7</b>	<b>32,826.3</b>	<b>30,024.7</b>	<b>35,658.9</b>	<b>5,634.3</b>	<b>18.8%</b>
<b>Net Expenditures</b>	<b>(22,962.9)</b>	<b>(23,628.9)</b>	<b>(36,327.7)</b>	<b>(36,048.0)</b>	<b>(55,231.9)</b>	<b>(19,183.9)</b>	<b>53.2%</b>

\*Projection based on 9 Month Variance

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

Increase in the salary and benefit costs compared to 2022 actuals as positions continue to be filled. Resources are required to manage service delivery backlogs as Court Services gradually returns to pre-pandemic service levels. New resources are required to manage the expected increase in the volumes of Red Light Camera (RLC) and Automated Speed Enforcement (ASE) tickets.

**Services and Rents:**

Costs for interpreters and provincial payments as courtrooms are anticipated to operate at increased capacity in 2023 compared to 2022 projection.

**Other Expenditures:**

Higher costs for collection agencies as collection activities will continue to ramp up to pre-pandemic levels in 2023.

**Other Revenue Changes:**

Higher fine revenues expected from an increase in RLC and ASE charges due to the expansion under Vision zero.

**New and Enhanced Service Priorities:**

The City is expanding automated enforcement programs (ASE and RLC) as part of its Speed Management Strategy under Vision Zero 2.0 – Road Safety Plan Update.

**Note:**

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

**2024 & 2025 OUTLOOKS****Table 3: 2024 and 2025 Outlooks**

(\$000s)	2023 Budget	2024 Incremental Outlook	2025 Incremental Outlook
<b>Revenues</b>			
Revenue Changes			
COVID-19 Revenue Impacts			
<b>Total Revenues</b>	<b>90,890.8</b>		
<b>Gross Expenditures</b>			
Salaries and Benefits		742.3	109.2
3rd party rental lease payments		(1,494.9)	(581.5)
COVID-19 Expenditure Impacts			
<b>Total Gross Expenditures</b>	<b>35,658.9</b>	<b>(752.6)</b>	<b>(472.3)</b>
<b>Net Expenditures</b>	<b>(55,231.9)</b>	<b>(752.6)</b>	<b>(472.3)</b>
<b>Approved Positions</b>	<b>259.2</b>	<b>0.0</b>	<b>0.0</b>

**Key drivers**

The 2024 Outlook with total gross expenditures of \$34.906 million reflects an anticipated \$0.753 million or 2.1% decrease in gross expenditures below the 2023 Operating Budget; the 2025 Outlooks expects a further decrease of \$0.473 million or 1.4% below 2024 gross expenditures.

These changes arise from the following:

- Salary and benefit inflationary increases resulting in pressures of \$0.742 million in 2024, and a further increase of \$0.109 million in year 2025.
- Termination of the lease at 30 Adelaide Street East resulting in savings of \$1.494 million in 2024, and \$0.581million in 2025.

# APPENDICES

## Appendix 1

### COVID-19 Impact and Recovery

COVID-19 Impacts	In \$ Thousands				
	2022		2023		
	Budget	Projection*	Revenues	Gross	Net
<b>Revenue Loss</b>					
Fine Revenue Loss	15,706.1	21,395.6	(9,834.1)		9,834.1
User Fee increase - online transaction fees	(256.7)	(492.7)	482.8		(482.8)
<b>Sub-Total</b>	<b>15,449.4</b>	<b>20,902.9</b>	<b>(9,351.3)</b>		<b>9,351.3</b>
<b>Expenditure Increase</b>					
Overtime for staff	20.0	20.0			
Personal Protective Equipment	90.8	49.1		(34.4)	(34.4)
Laptop purchase for remote hearings	21.2	46.7			
Reduction in court related costs				(3,081.5)	(3,081.5)
<b>Sub-Total</b>	<b>132.0</b>	<b>115.8</b>		<b>(3,115.9)</b>	<b>(3,115.9)</b>
<b>Support from Other Levels of Gov't**</b>					
<b>Sub-Total</b>					
<b>Total COVID-19 Impact</b>	<b>15,581.3</b>	<b>21,018.7</b>	<b>(9,351.3)</b>	<b>(3,115.9)</b>	<b>6,235.4</b>

\* 2022 Projection based on 9 Month Variance

## Appendix 2

### 2023 Affordability Measures

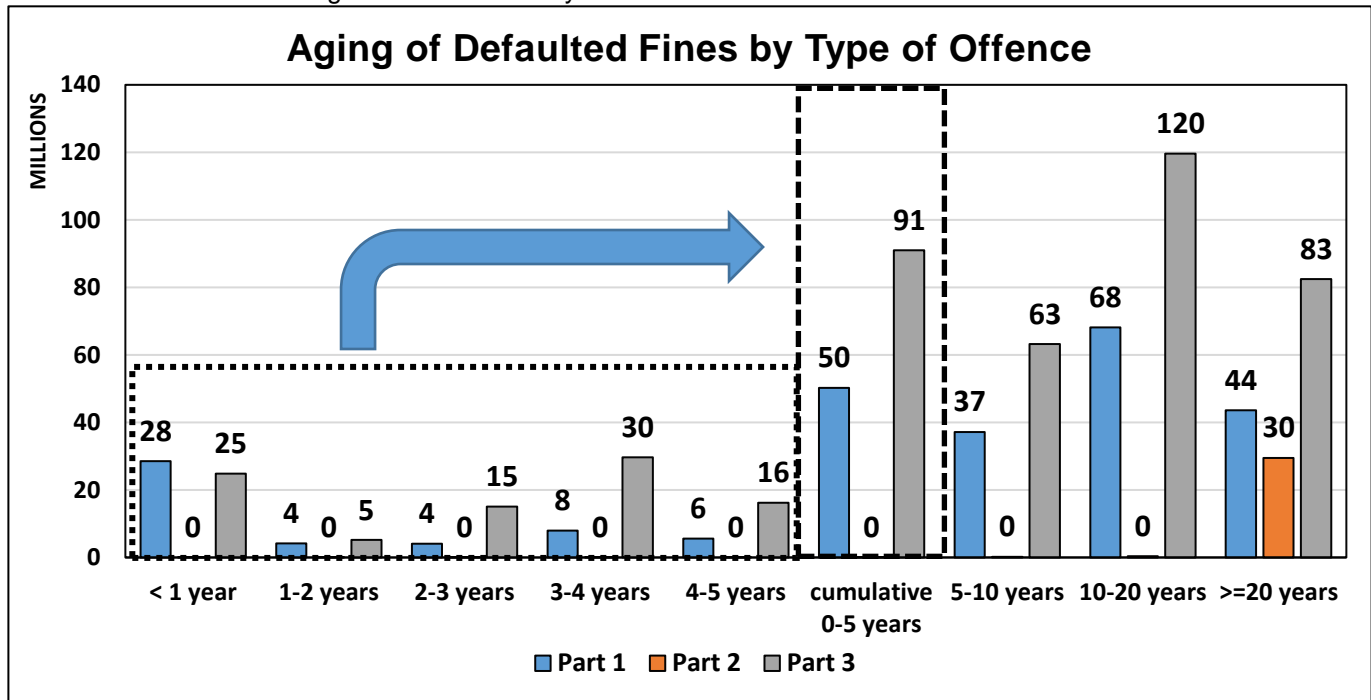
N/A

## Appendix 2b

### Default Fine level and Collection Activities

Court Services' collection plan aims to maximize collection rates for defaulted Provincial Offences Act (POA) fines by outlining strategies for collection, establishing benchmarks, and setting key performance indicators for divisional operations. The status of the outstanding default fines and the collection rates are outlined below.

As of September 30, 2022, there was \$586 million in defaulted fines – \$522 million owing to the City and \$64 million to be collected by the City on behalf of the Province. \$445 million or 76% of the \$586 million in defaulted fines have been outstanding for more than five years.



Part 1: Offences where tickets can be issued ex. speeding, careless driving

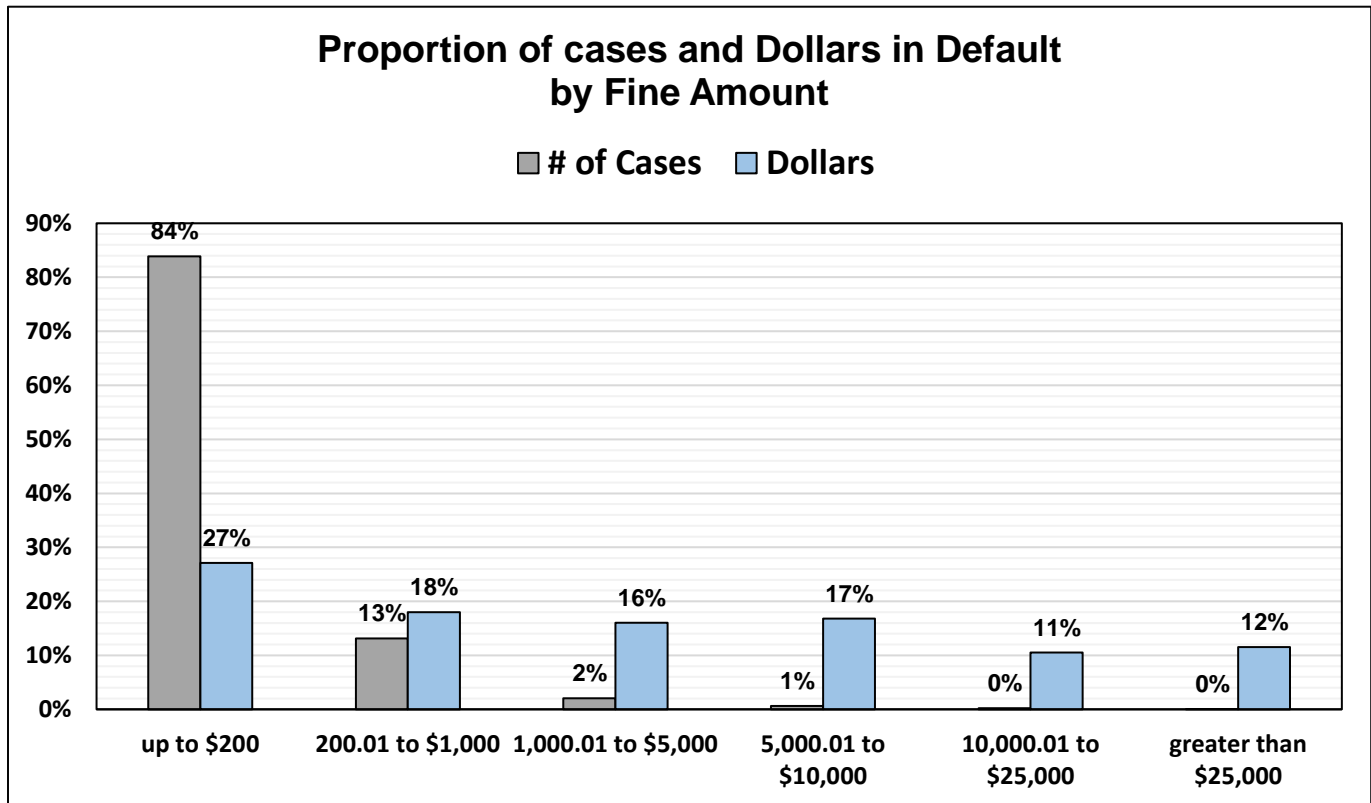
Part 2: Parking offences

Part 3: More serious offences or by law offences where one or more defendants or charge can be issued in one charging document

### Year-Over-Year Comparison of Fine Delinquency and Collection Rates

	January to September 2021		January to September 2022	
	# of cases	\$	# of cases	\$
<b><u>Fines due in a particular year</u></b>				
Delinquency Rate	43%	56%	48%	54%
Collection rate	57%	44%	52%	46%
<b><u>Fines Newly Defaulted in a particular year</u></b>				
Delinquency Rate	77%	80%	75%	78%
Collection rate	23%	20%	25%	22%
<b><u>Overall Defaulted Fines</u></b>				
Collection rate	1.9%	2.2%	2.7%	2.8%

- a) Collections include payments of accounts due in the year but payments received before accounts went into default
- b) Collection rates for first nine months of 2022 have improved slightly compared to the same period in 2021. As a result of COVID-19, limitation periods for POA matters were extended and no cases were enforced in the periods March 15, 2020 to February 26, 2021 and January 1, 2022 to February 14, 2022. Following the expiration of extension orders from the Ontario Court of Justice, a higher volume of cases went into default.



### Results of efforts to collect defaulted fines during the year compared to objectives or recovery target

Effort	Target	Actual
Collection of Newly defaulted Fine Dollars for October 2019 to September 2020 within one year of default	**	45%
Collection of Newly defaulted Fine Dollars for October 2020 to September 2021 within one year of default *	**	33%

\*\* Targets are defined for calendar year. As the default period crosses over two calendar years no set target is defined.

Collection rates for the newly defaults for October 2020 to September 2021 decreased from 45% to 33% as a result of the Ontario Court of Justice orders and related enforcement backlogs brought on by COVID-19. Following the expiration of extension orders from the Ontario Court of Justice on Feb 26, 2021, higher volume of cases went into default.

**Status of Collection activity of Accounts Receivable as of September 30, 2022 (in millions)**

Total AR		Actively pursued		Not actively pursued (a)		Pending Administrative Action <sup>(b)</sup>		New Enforcement <sup>(c)</sup>	
# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value
1.999	585.517	1.041	494.157	0.941	65.646	0.014	23.959	0.002	1.754

- a) Include pre 1995 parking tickets enforced through vehicle owner license plate sanctions and cases which have no fixed addresses.
- b) Include cases in transfer to appeal court, under investigations and pending plate denial.
- c) New enforcements from September 2022 which were placed with collection agencies in subsequent month.

Court Services continues to take measures to maximize the effectiveness of the defaulted fine collection tools consisting of contracted collection agencies, tax-rolling, civil enforcement and licence suspension and/or plate denial.



## Appendix 3

### Summary of 2023 Service Changes

N/A

## Appendix 4

### Summary of 2023 New / Enhanced Service Priorities Included in Budget

Form ID		Community and Social Services  Program - Court Services	Adjustments				2024 Plan Net Change	2025 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
26960		Increase in Automated Speed Enforcement Cameras						
74	NA	<b>Description:</b>						
Revenue increase of \$8.5M and expenditure increase of \$204.8K including a complement increase of 3 positions.								
<b>Service Level Impact:</b>								
No changes to the service level.								
<b>Equity Statement:</b>								
No equity impact has been identified for this proposal.								
<b>Service/Activity:</b> Court Case Management / NA								
		Total Tabled Budget Changes:	359.4	4,254.6	(3,895.2)	3.00	73.7	8.6
<b>Service/Activity:</b> Default Fine Collection Management / NA								
		Total Tabled Budget Changes:	20.5	1,063.7	(1,043.2)	0.00	0.0	0.0
<b>Service/Activity:</b> Provincial Offences & Tribunal Dispute Resolution / Hearings								
		Total Tabled Budget Changes:	10.2	3,191.0	(3,180.7)	0.00	0.0	0.0
<b>Service/Activity:</b> Provincial Offences & Tribunal Dispute Resolution / Interventions								
		Total Tabled Budget Changes:	4.1	0.0	4.1	0.00	0.0	0.0
		<b>Tabled New/Enhanced Services:</b>	<b>394.2</b>	<b>8,509.2</b>	<b>(8,115.0)</b>	<b>3.00</b>	<b>73.7</b>	<b>8.6</b>
<hr/>								
<b>Summary:</b>								
		<b>Tabled New / Enhanced Services:</b>	<b>394.2</b>	<b>8,509.2</b>	<b>(8,115.0)</b>	<b>3.00</b>	<b>73.7</b>	<b>8.6</b>
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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 (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
<b>Beginning Balance</b>		5,016.0	5,016.0	5,016.0
Provincial Offences Court Stabilization Reserve	XQ0704			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	-	-
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>				
<b>Balance at Year-End</b>		5,016.0	5,016.0	5,016.0

#### Corporate Reserve / Reserve Funds

N/A

### Inflows and Outflows to/from Reserves and Reserve Funds 2023 – 2032 Capital Budget and Plan

#### Program Specific Reserve / Reserve Funds

N/A

#### Corporate Reserve / Reserve Funds

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).

**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.

**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).