

# 2024 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 four City Tribunals - Administrative Penalty Tribunal, Toronto Local Appeal Body, Toronto Licensing Tribunal and Multi-Tenant House Licensing Tribunal (MTHLT). Court Services is the primary point of contact for the public when they need information, assistance, and access to the Provincial Offences Court (POA).

### 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 four City Tribunals - Administrative Penalty Tribunal, Toronto Local Appeal Body, Toronto Licensing Tribunal and Multi-Tenant Housing Tribunal (MTHLT).

*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

### **Provincial Offences and Tribunal Dispute Resolution**

**Who We Serve:** Defendants, Applicants, Parties, Participants, Enforcement Officers, Prosecutors, Paralegal and Legal Representatives, Witnesses.

**What We Deliver:** Provides administration and courtroom support for hearings resulting from offences under the Provincial Offences Act and City by-laws, administrative hearings/review of Tribunals.

**How Much Resources (gross 2024 operating budget):** \$11.6 Million

### **Default Fine Collection Management**

**Who We Serve:** Persons who are required to pay a court imposed fine.

**What We Deliver:** Provides collection management services for the timely collection and processing of outstanding fines ensuring appropriate action is taken on fines in default

**How Much Resources (gross 2024 operating budget):** \$5.3 Million

### **Court Case Management**

**Who We Serve:** Defendants, Applicants, Prosecutors, Paralegal and Legal Representatives, Enforcement Officers, Interpreters, Judiciary, Tribunal Members.

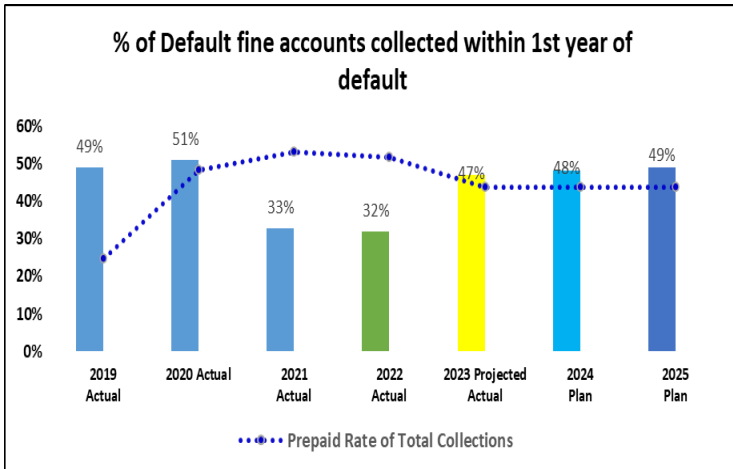
**What We Deliver:** Completing court administration processes respecting issued charges, providing information to the public, maintaining court records, scheduling trials and hearings and identifying unpaid fines for enforcement

**How Much Resources (gross 2024 operating budget):** \$22.9 Million

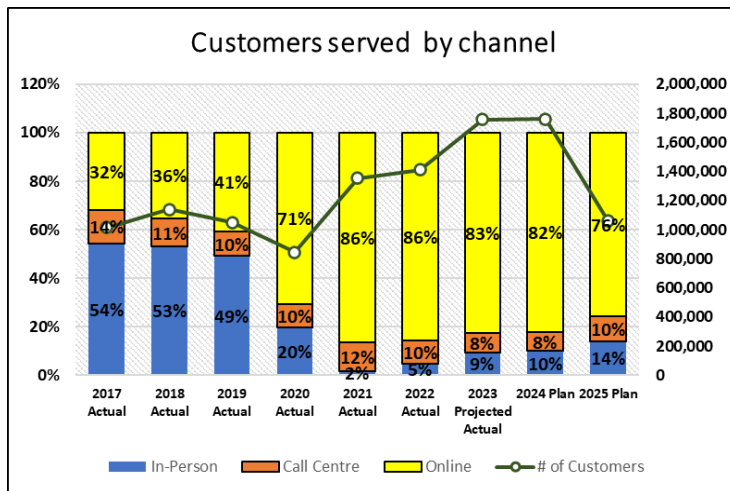
## Budget at a Glance

2024 OPERATING BUDGET			
\$Million	2024	2025	2026
Revenues	\$101.7	\$101.7	\$101.7
Gross Expenditures	\$39.8	\$37.9	\$38.5
Net Expenditures	(\$61.9)	(\$63.9)	(\$63.3)
Approved Position	257.2	245.2	246.0

## How Well We Are Doing – Behind the Numbers



- Default fine collection rates are projected to increase from 32% in 2022 to 47% in 2023.
- The decline in previous years was attributable to the COVID-19 Pandemic which led to the suspension of collection activities between March 2020 and April 2021 and the extension of limitation periods for Provincial Offences Act (POA) matters.
- Collection activities have since resumed in full through all available channels and the collection rate is projected to reach 49% by the end of 2025 which is the same as the 2019 level.



- With the growth in charges and the full resumption of services, the number of customers served has increased from 1.6 million in 2021 to a projected actual of almost 1.8 million in 2023. 2024 is expected to be at the same level.
- In 2025, the number of customers served is expected to decline due to the shift of Red Light Camera (RLC) and Automated Speed Enforcements (ASE) violations to the expanded Administrative Penalty System.
- Most customers now use online service channels with the portion of online services increasing from 71% in 2019 to a projected 83% in 2023.

## How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
Provincial Offences/Licensing Tribunal Dispute Resolution	Outcome of court proceedings updated within 3 business days	95%	65%	100%	90%	●	100%	100%
Court Case Management	Accept incoming charges within 7 days of Service date	99%	98%	100%	100%	●	100%	100%
Court Case Management	% of customers served within 45 minutes	100%	100%	100%	100%	●	100%	100%
Default Fine Collection Management	Payments processed within 24 hours of receipt	100%	100%	100%	100%	●	100%	100%
Default Fine Collection Management	% of fines collected within first year of default	33%	32%	42%	47%	●	48%	49%

### 2023 Projection to 2023 Target Comparison

● 100% (MET TARGET) ● 70 - 99% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

## 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

- Growth in Provincial Offences charge volumes due to Automated Speed Enforcement and expanded Red Light Camera program.
- Lack of a robust collection management system to support the collection of outstanding fines.
- Delays in equipping courtrooms with upgraded audio-visual hardware.

### Priority Actions

- Continue to support Vision Zero Road Safety and manage the growth in charge volume by focusing on digital and online service delivery towards future Administrative Penalty System.
- Continue to collaborate with City divisions towards transitioning the administration of Automated Speed Enforcement (ASE) and Red Light Camera (RLC) tickets from the court system to the Administrative Penalty System.
- Collaborate with City Divisions for the development and implementation of the new Multi-Tenant House Licensing Tribunal effective March 31, 2024.
- Continue to engage and collaborate with appropriate stakeholders including the City's Technology Services Division (TSD), the Ministry of the Attorney General (MAG), and Municipal Provincial Offences Partners for the implementation of Courts Digital Transformation, which will include requirements for documentation standards and collections for Provincial Offences Act (POA) court administrators.
- Implement plans to support the relocation of Court Services downtown facilities to St. Lawrence Market North.
- Advance the development of innovative technology solutions for Court Services modernization by upgrading courtroom audio visual hardware to support the expansion of hybrid court hearings.

## CITY STAFF PREPARED BUDGET

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2024 Operating Budget for Court Services of \$39.816 million gross, \$101.749 million revenue, and \$61.933 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	11,634.60	47,995.50	(36,360.90)
Default Fine Collection Management	5,254.00	9,800.20	(4,546.20)
Court Case Management	22,927.40	43,953.10	(21,025.70)
<b>Total Program Budget</b>	<b>39,816.00</b>	<b>101,748.80</b>	<b>(61,932.80)</b>

- The 2024 staff complement for Court Services comprised of 257.2 operating positions.

# **2024 OPERATING BUDGET**

## 2024 OPERATING BUDGET OVERVIEW

Table 1: 2024 Operating Budget by Service

(In \$000s)	2022 Actual	2023 Budget	2023 Projection*	2023 Budget excl COVID	2024 Base Budget	2024 New / Enhanced	2024 Budget	Change v. 2023 Budget excl COVID	
By Service	\$	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>									
Provincial Offences & Tribunal Dispute Resolution	23,450.3	30,696.4	32,172.1	43,596.7	47,995.5		47,995.5	4,398.8	10.1%
Default Fine Collection Management	5,871.0	9,801.2	10,303.9	9,748.0	9,800.2		9,800.2	52.3	0.5%
Court Case Management	36,831.7	50,393.3	53,112.0	46,897.5	43,953.1		43,953.1	(2,944.4)	(6.3%)
<b>Total Revenues</b>	<b>66,153.1</b>	<b>90,890.8</b>	<b>95,588.1</b>	<b>100,242.1</b>	<b>101,748.8</b>		<b>101,748.8</b>	<b>1,506.7</b>	<b>1.5%</b>
<b>Expenditures</b>									
Provincial Offences & Tribunal Dispute Resolution	7,881.4	10,830.1	9,110.9	11,707.2	11,634.6		11,634.6	(72.6)	(0.6%)
Default Fine Collection Management	4,356.2	5,193.2	5,181.9	5,304.9	5,254.0		5,254.0	(50.9)	(1.0%)
Court Case Management	16,905.2	20,222.8	17,795.4	22,349.9	22,927.4		22,927.4	577.5	2.6%
<b>Total Gross Expenditures</b>	<b>29,142.8</b>	<b>36,246.1</b>	<b>32,088.2</b>	<b>39,362.0</b>	<b>39,816.0</b>		<b>39,816.0</b>	<b>454.0</b>	<b>1.2%</b>
<b>Net Expenditures</b>	<b>(37,010.2)</b>	<b>(54,644.7)</b>	<b>(63,499.9)</b>	<b>(60,880.1)</b>	<b>(61,932.8)</b>		<b>(61,932.8)</b>	<b>(1,052.7)</b>	<b>1.7%</b>
<b>Approved Positions**</b>	<b>253.2</b>	<b>264.2</b>	<b>N/A</b>	<b>264.2</b>	<b>257.2</b>		<b>257.2</b>	<b>(7.0)</b>	<b>(2.6%)</b>

\* 2023 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

### KEY DRIVERS

**Total 2024 Budget** expenditures of \$39.816 million gross reflecting an increase of \$0.454 million in spending above 2023 budget, predominantly arising from:

- Interpretation cost increase due to the introduction of a new fee structure implemented by the province.
- Increase in salaries and benefits related to inflationary adjustments which have been offset by a vacancy adjustment to align salaries and benefits with expected actuals arising from delays in hiring and natural staff turnover.
- Increased expenditures are fully offset by \$1.507 million in increased user fee and fine revenue.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in Court Services' 2024 Operating Budget do not have any significant equity impacts.



## 2024 OPERATING BUDGET KEY COST DRIVERS

The 2024 Net Operating Budget for Court Services of \$61.933 million net revenue is \$1.053 million or 1.7% higher (increased net revenue) than the 2023 Net Revenue Budget, when reversing 2023 pandemic costs and applying a zero-base budget approach to all prior year COVID-19 related financial impacts. Table 2 below summarizes the key cost drivers for the 2024 Budget.

**Table 2: 2024 Key Cost Drivers**

(In \$000s)	2024				2025 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
<b>2023 Budget</b>	<b>90,890.8</b>	<b>36,246.1</b>	<b>(54,644.7)</b>	<b>264.2</b>	<b>N/A</b>
<b>2023 Projection*</b>	<b>95,588.1</b>	<b>32,088.2</b>	<b>(63,499.9)</b>	<b>N/A</b>	<b>N/A</b>
<b>2023 Budget (excl. COVID)</b>	<b>100,242.1</b>	<b>39,362.0</b>	<b>(60,880.1)</b>	<b>264.2</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<i>Prior Year Impacts</i>					
Annualization		21.7	21.7	(1.0)	(71.3)
<i>Salary &amp; Benefits</i>					
Base Salaries, COLA and Benefits		1,603.5	1,603.5		237.0
<i>Non-Salary Inflation</i>					
Utilities		0.6	0.6		
<i>Revenue Changes</i>					
User Fee	891.1	593.5	(297.5)		
Fine Revenue	615.6		(615.6)		
<i>Other Changes</i>					
Interpreter Fee and Rental Cost		424.8	424.8		(1,828.4)
APS Expansion		(407.6)	(407.6)	(6.0)	(1,983.8)
<b>Sub-Total - Key Cost Drivers</b>	<b>1,506.7</b>	<b>2,236.4</b>	<b>729.8</b>	<b>(7.0)</b>	<b>(3,646.5)</b>
<b>Affordability Measures:</b>					
Line by Line		(82.4)	(82.4)		
Adjustment to Salary and Benefit Assumptions		(1,700.0)	(1,700.0)		1,700.0
<b>Sub-Total - Affordability Measures</b>		<b>(1,782.4)</b>	<b>(1,782.4)</b>		<b>1,700.0</b>
<b>Total 2024 Budget</b>	<b>101,748.8</b>	<b>39,816.0</b>	<b>(61,932.8)</b>	<b>257.2</b>	<b>(1,946.5)</b>
<b>Change from 2023 Budget (excl. COVID) (\$)</b>	<b>1,506.7</b>	<b>454.0</b>	<b>(1,052.7)</b>	<b>N/A</b>	<b>N/A</b>
<b>Change from 2023 Budget (excl. COVID) (%)</b>	<b>1.5%</b>	<b>1.2%</b>	<b>1.7%</b>	<b>N/A</b>	<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

### Key Base Drivers:

#### Prior Year Impacts:

- Annualization of positions and costs transferred in 2023 from Municipal Licensing and Standards (MLS) for the implementation of the Multi-Tenant House Licensing Tribunal (MTHLT).

#### Salaries & Benefits:

- Salary and benefits increase due to cost-of-living adjustments.

#### Non-Salary Inflation:

- Inflationary impacts to hydro and natural gas.

**Revenue Changes:**

- Volume increase in user fees as customers are expected to continue the trend towards the use of online payment channels for fine payments.
- Increase in fine revenue resulting from an expected increase in volume of charges associated with Automated Speed Enforcement.

**Other Changes:**

- Increase in court interpreters costs due to new fee structure implemented by the Ministry of Attorney General effective August-01-2023.
- Reduction in expenditure by \$0.408 million including a complement reduction of 6 positions in 2024 due to the shift of Red Light Camera (RLC) and Automated Speed Enforcements (ASE) violations to the expanded Administrative Penalty System from the Court System which will result in lower volume of charges administered under the Court System.

**Affordability Measures:**

**Table 3: Offsets and Efficiencies**

(\$000s)									
Recommendation	Savings Type	Equity Impact	2024				2025 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Line by Line Review	Line by Line	No Equity Impact		(82.4)	(82.4)				
Adjustment to Salary and Benefit Assumptions	Base Savings	No Equity Impact		(1,700.0)	(1,700.0)		1,700.0	1,700.0	
<b>Total Affordability Measures</b>				<b>(1,782.4)</b>	<b>(1,782.4)</b>		<b>1,700.0</b>	<b>1,700.0</b>	

- **Alignment of Budget to Actual Experience** – A reduction in base budget expenditure requirements in various non-salary costs to reflect actuals experience.
- **Adjustment to Salary and Benefit Assumptions** – A reduction in Salaries and Benefits aligning salary with expected actuals arising from filling of vacancies and natural staff turnover.

## 2025 &amp; 2026 OUTLOOKS

Table 5: 2025 and 2026 Outlooks

(\$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
<b>Revenues</b>			
<b>Total Revenues</b>	<b>101,748.8</b>		
<b>Gross Expenditures</b>			
Salaries and Benefits		1,865.7	274.3
3rd party rental lease payments		(1,828.4)	
APS Expansion-Court Services		(1,983.8)	324.1
<b>Total Gross Expenditures</b>	<b>39,816.0</b>	<b>(1,946.5)</b>	<b>598.4</b>
<b>Net Expenditures</b>	<b>(61,932.8)</b>	<b>(1,946.5)</b>	<b>598.4</b>
<b>Approved Positions</b>	<b>257.2</b>	<b>(12.0)</b>	<b>0.8</b>

## Key Outlook Drivers

The 2025 Outlook with total gross expenditures of \$37.869 million reflects an anticipated \$1.947 million or 4.9% decrease in gross expenditures compared to the 2024 Operating Budget. The 2026 Outlook expects an increase of \$0.598 million or 1.6% above 2025 gross expenditures.

These changes arise from the following:

- **Salary and Benefits:** Increase of \$0.166 million in 2025 and \$0.274 million in 2026 is due to known inflationary increases. In 2025, vacant positions are expected to continue to be filled resulting in a reversal of 2024 vacancy adjustments.
- **Impacts from Prior Year decisions:** Court Services is expected to relocate to St. Lawrence Market North in 2025, resulting in lower rental payments than for current location.
- **Implementation of APS Expansion:** Expected full implementation to continue in 2024 results in a reduction of APS program expenditures and associated staff complement in 2025 due to change in business processes. 2026 requires an increase in expenditures and complement due to expected higher hearing volume in Tribunals.

# APPENDICES

## Appendix 1

### 2024 Operating Budget by Category

Category (In \$000s)	2021	2022	2023	2023	2024	2024 Change from 2023		2024 Change from 2023	
	Actual	Actual	Budget	Projection*	Budget	Budget	%	Projection	%
	\$	\$	\$	\$	\$	\$		\$	
User Fees & Donations	890.2	917.2	887.0	1,340.8	1,295.3	408.3	46.0%	(45.5)	(3.4%)
Sundry and Other Revenues	50,014.5	65,235.9	90,003.8	94,247.3	100,453.5	10,449.7	11.6%	6,206.2	6.6%
<b>Total Revenues</b>	<b>50,904.6</b>	<b>66,153.1</b>	<b>90,890.8</b>	<b>95,588.1</b>	<b>101,748.8</b>	<b>10,858.0</b>	<b>11.9%</b>	<b>6,160.7</b>	<b>6.4%</b>
Salaries and Benefits	17,676.4	18,308.6	23,214.3	18,861.8	22,863.8	(350.5)	(1.5%)	4,002.1	21.2%
Materials & Supplies	78.2	145.9	161.6	158.0	160.9	(0.8)	(0.5%)	2.9	1.8%
Equipment	305.8	75.3	118.0	143.3	758.6	640.6	543.0%	615.3	429.2%
Service and Rent	6,169.6	6,929.6	8,919.4	8,724.7	11,848.6	2,929.1	32.8%	3,123.8	35.8%
Other Expenditures	3,045.2	3,683.5	3,832.7	4,200.3	4,184.1	351.4	9.2%	(16.2)	(0.4%)
Inter-Divisional Charges	0.6								
<b>Total Gross Expenditures</b>	<b>27,275.7</b>	<b>29,142.8</b>	<b>36,246.1</b>	<b>32,088.2</b>	<b>39,816.0</b>	<b>3,569.9</b>	<b>9.8%</b>	<b>7,727.8</b>	<b>24.1%</b>
<b>Net Expenditures</b>	<b>(23,628.9)</b>	<b>(37,010.2)</b>	<b>(54,644.7)</b>	<b>(63,499.9)</b>	<b>(61,932.8)</b>	<b>(7,288.1)</b>	<b>13.3%</b>	<b>1,567.1</b>	<b>(2.5%)</b>

\*Projection based on 9 Month Variance

## Appendix 2

### Summary of 2024 Service Changes

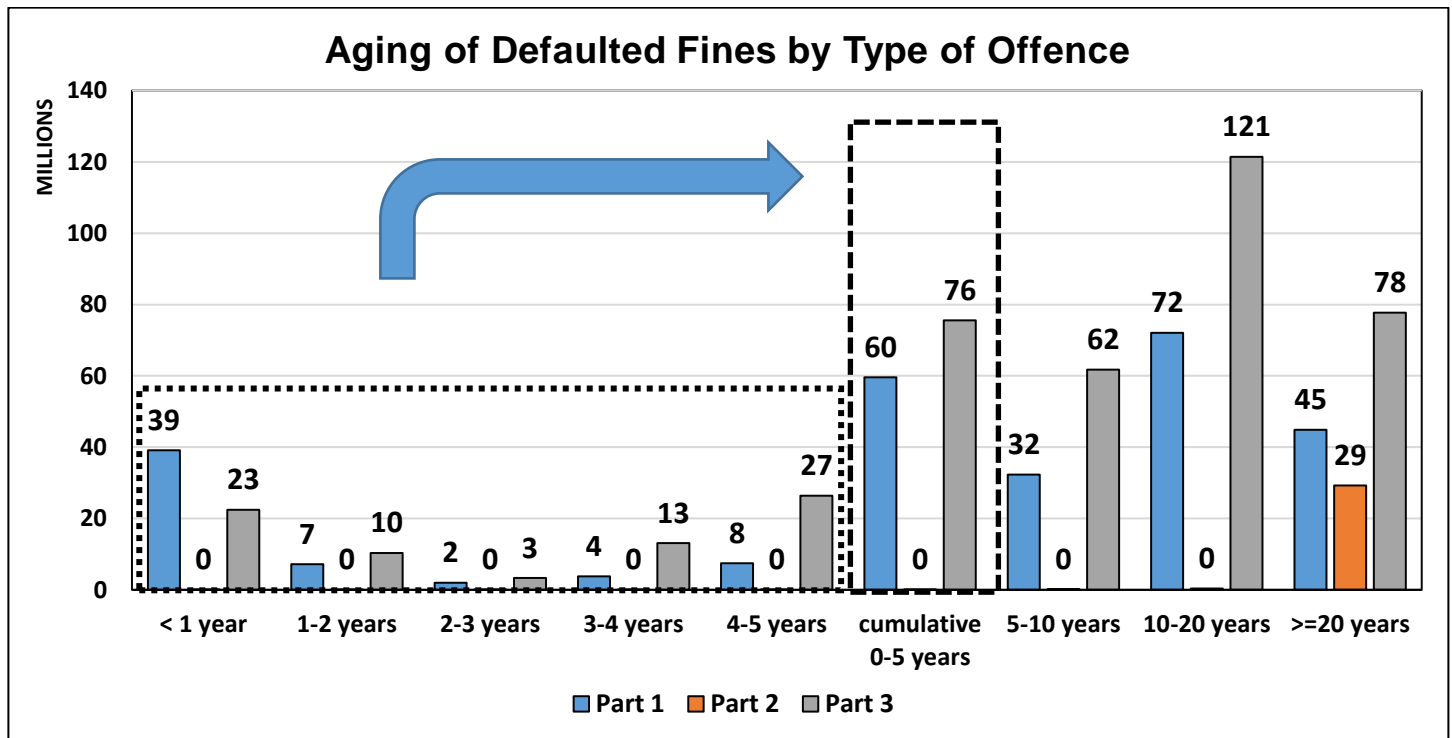
N/A

## 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, 2023, there was \$575 million in defaulted fines – \$510 million owing to the City and \$65 million to be collected by the City on behalf of the Province. \$440 million or 76% of the \$575 million in defaulted fines have been outstanding for more than five years.



Part 1: Offences where tickets can be issued e.g., Speeding, careless driving.

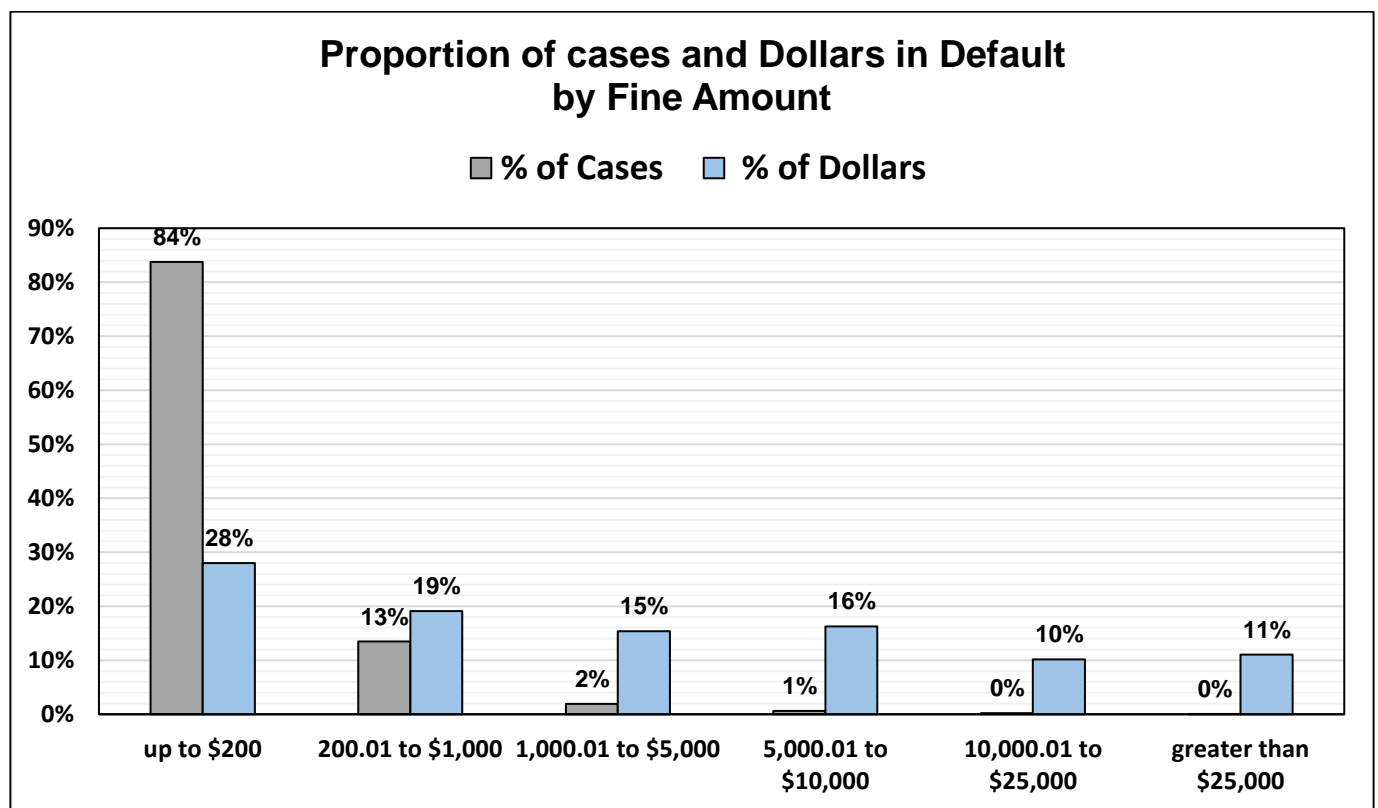
Part 2: Parking offences

Part 3: More serious offences or by-law offences where one or more defendants can be charged, or multiple charges can be issued in one charging document.

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

	January to September 2022		January to September 2023	
	# of cases	\$	# of cases	\$
<b><u>Fines due in a particular year</u></b>				
Delinquency Rate	48%	54%	34%	44%
Collection rate	52%	46%	66%	56%
<b><u>Fines Newly Defaulted in a particular year</u></b>				
Delinquency Rate	75%	78%	66%	70%
Collection rate	25%	22%	34%	30%
<b><u>Overall Defaulted Fines</u></b>				
Collection rate	2.7%	2.8%	4.9%	4.4%

- 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 2023 have improved compared to the same period in 2022. 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 2020 to September 2021 within one year of default	47%	33%
Collection of Newly defaulted Fine Dollars for October 2021 to September 2022 within one year of default *	43%	42%

Collection rates for the newly defaults for October 2021 to September 2022 increased from 33% to 42% as collection activities resumed to normal levels. As a result of COVID-19, limitation periods for POA matters were extended. There were no newly defaulted fines in the period of March 15,2020 to February 26,2021. Collection activities were partially suspended from March 2020 and fully resumed in April 2021.

**Status of Collection activity of Accounts Receivable as of September 30, 2023 (in millions)**

Total AR		Actively pursued		Not actively pursued <sup>(a)</sup>		Pending Administrative Action <sup>(5)</sup>		New Enforcement <sup>(c)</sup>	
# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value
in millions									
2.037	575.211	1.086	495.933	0.944	66.327	0.005	11.813	0.002	1.138

- a) Include pre-1995 parking tickets enforced through vehicle owner licence 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 2023 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 2024 New / Enhanced Service Priorities Included in Budget**  
N/A

**Appendix 4**

**Summary of 2024 New / Enhanced Service Priorities Not Included in Budget**  
N/A

**Appendix 5**

**2024 Capital Budget;  
2025 - 2033 Capital Plan Including Carry Forward Funding**  
N/A

**Appendix 5a**

**2024 Cash Flow and Future Year Commitments Including Carry Forward Funding**  
N/A

**Appendix 5b**

**2025 - 2033 Capital Plan**  
N/A

**Appendix 6**

**Reporting on Major Capital Projects: Status Update**  
N/A

**Appendix 7**

**Capacity to Spend Review**  
N/A

**Appendix 8**

**Summary of Capital Needs Constraints**  
N/A

**Appendix 9**

**Capital Program Provincial/Federal Funding Streams by Project**  
N/A

## Appendix 10

### Inflows and Outflows to/from Reserves and Reserve Funds

#### 2024 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
<b>Beginning Balance</b>		3,389.8	3,389.8	3,389.8
Provincial Offences Court Stabilization Reserve	XQ0704			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		3,389.8	3,389.8	3,389.8
<b>Balance at Year-End</b>		3,389.8	3,389.8	3,389.8

#### Corporate Reserve / Reserve Funds

N/A

### Inflows and Outflows to/from Reserves and Reserve Funds

#### 2024 – 2033 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).

**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.

**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.

**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).