

# 2024 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.

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.

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

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.

*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

### **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 2024 operating budget):** \$19.6 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 2024 operating budget):** \$17.5 Million

### **Solicitor**

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

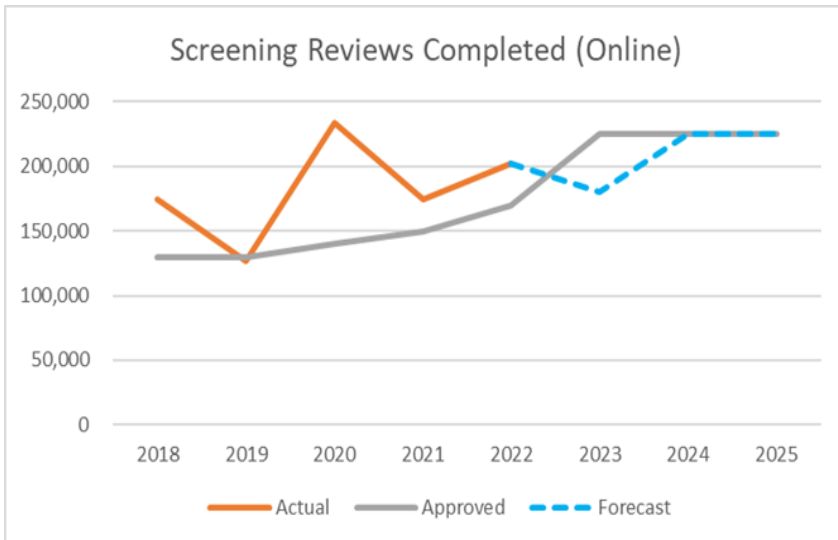
**What We Deliver:** Provide strategic advice to Council, Staff & Agencies thereby contributing to the achievement of Council's mandate in all service areas.

**How Much Resources (gross 2024 operating budget):** \$31.5 Million

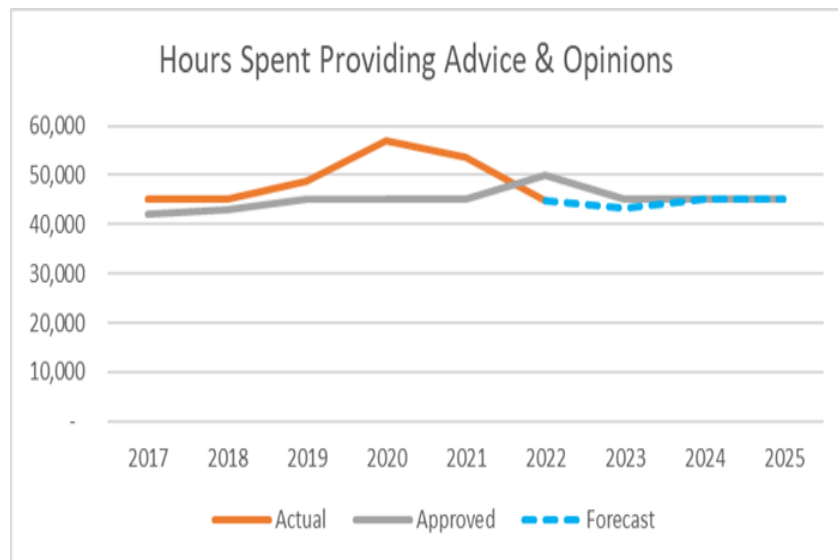
## Budget at a Glance

2024 OPERATING BUDGET			
<u>\$Million</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Revenues	\$28.4	\$28.3	\$28.4
Gross Expenditures	\$68.6	\$73.4	\$75.0
Net Expenditures	\$40.2	\$45.1	\$46.6
Approved Positions	430	439	453

## How Well We Are Doing – Behind the Numbers



- Legal Services operation of the online screening reviews for parking returned to 2021 levels as many residents returned to in person screening with the reopening of our service counters.
- Staff continue working to process incoming and outgoing mail for accessibility to assist individuals who do not have access to technology. A higher level of telephone inquiries and email inquiries is being experienced as issuance of parking violations is increasing.
- It is anticipated that the number of online screenings for 2024 and 2025 will see an average of 225,000 screenings being completed.



Hours spent providing legal advice and opinions are approaching pre-pandemic levels; however, there continues to be intense activity supporting ongoing corporate priorities (i.e. Transit, Transportation, Affordable Housing, Social Housing, Shelter Support).

### How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
<b>Outcome Measures</b>								
<b>Civil Litigation</b>	Number of LPAT/TLAB Hearings Heard	245	279	340	276	●	290	290
<b>Civil Litigation</b>	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%
<b>Prosecution</b>	% of Cases Resolved After Prosecutor Action Through Early Resolution	87.15%	82.6%	80%	87.2%	●	80%	80%
<b>Solicitor</b>	Close real estate transactions on contracted dates, except due to third party responsibility.	100%	100%	100%	100%	●	100%	100%
<b>Solicitor</b>	Number of Hours Spent on Reviewing Contracts/Agreements and other legal documents.	139,137	112,726	95,000	118,612	●	113,159	113,159

**2023 Projection to 2023 Target Comparison**  
 ● 100% (MET TARGET)   ● 70 - 99% (LOW RISK)   ● 69% and Under (REQUIRES ATTENTION)

### How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
<b>Service Level Measures</b>								
<b>Civil Litigation</b>	Percentage of wins/settlements at Planning Tribunals.	88.4%	95.5%	85%	78.9%	●	85%	85%
<b>Prosecution</b>	Conduct online screening reviews of parking violations under APS.	174,453	202,310	225,000	180,173	●	225,000	225,000
<b>Solicitor</b>	Number of hours spent on drafting opinions and providing advice.	53,646	44,964	50,000	43,360	●	45,000	45,000
<b>Other Measures</b>								
<b>Prosecution</b>	Respond to written complaints within 30 days.	100%	80%	80%	90%	●	80%	80%

**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

- Continued to support an increasing number of complex, high priority City of Toronto initiatives.
- Supported housing and transit development and advised on environmental matters (carbon accountability by-law, recycling producer responsibility).
- Handled a wide range of high-profile matters with success including upholding City by-laws and litigation pertaining to elections, shelters, building permits, encampments, police records, property tax assessments, the limitation period for claims, freedom of information and adverse possession of City parkland.
- Supported both the mayoral by-election and implementation of the strong mayor powers.
- Provided essential advice on the port lands redevelopment, long-term financial plan, FIFA and new employee policies.
- Concluded the voluntary recognition agreement with LIUNA, supported collective bargaining preparation, negotiated the Student Omnibus agreement with post-secondary institutions, advised on technology in the workplace and conducted pandemic-related employment litigation.
- Reduced the covid backlog and continue to support expansion of the administrative penalty system to include red light camera and automated speed enforcement charges.
- Represented the City at the Ontario Land Tribunal and other tribunals and supported a move to the community benefit regime and advised on implications of the new statutory deadlines for application review.

### Key Challenges and Risks

- Workload management due to volume of work required on complex matters which could impact the division's ability to provide timely and high-quality service.
- Employee wellness due to workload which aims to be managed by ensuring client divisions identify priorities and include legal costs in capital projects.
- Requirements for a legal document management system to meet industry standards and to provide timely, high-quality services by working with Technology Services, Procurement, and City Clerks. Costs are in the Technology Services' Capital Plan.
- Attracting and retaining staff.

### Priority Actions

- Continuing to provide legal support for City priorities including long term financial plan/revenue tools, FIFA, transit, shelters, housing, major infrastructure projects, and a carbon accountability by-law.
- 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.
- Reviewing current roles to ensure succession planning in key areas of expertise.
- Moving forward with purchasing document management and litigation software to support litigation work.
- Continuing to support development application review and appeals to the Tribunals; as well as the transition to the new community benefits regime and timelines for decisions given potential legislative fee refunds.
- Legal support for collective bargaining for Fire Services, Local 79 and Local 416.

## CITY STAFF PREPARED BUDGET

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

1. The 2024 Operating Budget for Legal Services of \$68.591 million gross, \$28.403 million revenue and \$40.189 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Civil Litigation	19,609.1	8,185.1	11,424.0
Prosecution	17,507.1	167.1	17,340.0
Solicitor	31,475.1	20,050.5	11,424.7
<b>Total Program Budget</b>	<b>68,591.3</b>	<b>28,402.7</b>	<b>40,188.6</b>

- The 2024 staff complement for Legal Services of 430.0 positions comprised of 26.0 capital positions and 404.0 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>									
Prosecution	161.6	154.3		154.3	167.1		167.1	12.8	8.3%
Civil Litigation	6,282.9	8,368.2	6,516.2	8,368.2	8,185.1		8,185.1	(183.1)	(2.2%)
Solicitor	20,886.1	18,829.4	16,451.1	18,829.4	19,902.9	147.6	20,050.5	1,221.1	6.5%
<b>Total Revenues</b>	<b>27,330.6</b>	<b>27,351.9</b>	<b>22,967.3</b>	<b>27,351.9</b>	<b>28,255.1</b>	<b>147.6</b>	<b>28,402.7</b>	<b>1,050.8</b>	<b>3.8%</b>
<b>Expenditures</b>									
Court Case Management	(1.4)								N/A
City Building & Policy Development	0.5								N/A
Strategic & Corporate Policy	0.1								N/A
Prosecution	13,293.8	16,752.6	12,445.6	16,752.6	17,304.0	203.0	17,507.1	754.5	4.5%
Civil Litigation	15,373.4	19,467.7	18,023.8	19,467.7	19,609.1		19,609.1	141.4	0.7%
Solicitor	26,873.1	30,550.3	29,334.7	30,550.3	31,327.5	147.6	31,475.1	924.9	3.0%
COVID-19 Virus	11.7								N/A
<b>Total Gross Expenditures</b>	<b>55,551.1</b>	<b>66,770.6</b>	<b>59,804.1</b>	<b>66,770.6</b>	<b>68,240.7</b>	<b>350.7</b>	<b>68,591.3</b>	<b>1,820.7</b>	<b>2.7%</b>
<b>Net Expenditures</b>	<b>28,220.5</b>	<b>39,418.7</b>	<b>36,836.8</b>	<b>39,418.7</b>	<b>39,985.6</b>	<b>203.0</b>	<b>40,188.6</b>	<b>769.9</b>	<b>2.0%</b>
<b>Approved Positions**</b>	<b>405.4</b>	<b>423.0</b>	<b>N/A</b>	<b>423.0</b>	<b>426.0</b>	<b>4.0</b>	<b>430.0</b>	<b>N/A</b>	<b>N/A</b>

\* 2023 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

**KEY DRIVERS**

**Total 2024 Budget** expenditures of \$68.591 million gross reflecting an increase of \$1.821 million in spending above 2023 budget, predominantly arising from:

- Increased salaries and benefits due to inflationary increases, an expected increase in staffing levels, as court/hearing volumes increase towards pre-pandemic levels and the expansion of the Administrative Penalty System to include Red Light Camera and Automated Speed Enforcement charges.
- 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.
- 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' 2024 Operating Budget do not have any significant equity impacts.

**2024 OPERATING BUDGET KEY COST DRIVERS**

The 2024 Net Operating Budget for Legal Services of \$40.189 million is \$0.770 million or 2.0% greater than the 2023 Net Budget. 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>27,351.9</b>	<b>66,770.6</b>	<b>39,418.7</b>	<b>423.0</b>	<b>N/A</b>
<b>2023 Projection*</b>	<b>22,967.3</b>	<b>59,804.1</b>	<b>36,836.8</b>	<b>N/A</b>	<b>N/A</b>
<b>2023 Budget (excl. COVID)</b>	<b>27,351.9</b>	<b>66,770.6</b>	<b>39,418.7</b>	<b>423.0</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<b>Salary &amp; Benefits</b>					
Inflationary increases, benefits, vacancies, etc.		2,092.7	2,092.7	(2.0)	2,926.3
<b>Revenue Changes</b>					
Adjustment to Reserves and Other Revenues	185.8		(185.8)		
User Fee - Inflationary Increase	246.4		(246.4)		
Recoveries from other City Divisions	232.8		(232.8)		2.2
<b>Other Changes</b>					
APS Expansion		(667.4)	(667.4)	4.0	2,174.6
Waterfront East LRT	238.2	238.0	(0.2)	1.0	0.2
<b>New/Enhanced Services</b>					
Parks, Forestry and Recreation Support (Capital)	147.6	147.6		1.0	
TPS Vision Zero Enforcement Team		203.0	203.0	3.0	29.2
<b>Sub-Total - Key Cost Drivers</b>	<b>1,050.7</b>	<b>2,014.0</b>	<b>963.2</b>	<b>7.0</b>	<b>4,929.5</b>
<b>Affordability Measures:</b>					
Line by Line/Matching Actuals		(193.2)	(193.2)		
<b>Sub-Total - Affordability Measures</b>		<b>(193.2)</b>	<b>(193.2)</b>		
<b>Total 2024 Budget</b>	<b>28,402.7</b>	<b>68,591.4</b>	<b>40,188.6</b>	<b>430.0</b>	<b>4,929.5</b>
<b>Change from 2023 Budget (excl. COVID) (\$)</b>	<b>1,050.7</b>	<b>1,820.8</b>	<b>769.9</b>	<b>N/A</b>	<b>N/A</b>
<b>Change from 2023 Budget (excl. COVID) (%)</b>	<b>4%</b>	<b>3%</b>	<b>2%</b>	<b>N/A</b>	<b>N/A</b>

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

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

- Increase in salaries and benefits related to contractual adjustments and Court/Hearing volumes returning to pre-pandemic levels which are partially offset by vacancy adjustments expected in 2024.

**Revenue Changes:**

- There will be no more funding in 2024 and beyond from the Ontario Cannabis Legalization Reserve (XR3038) due to the ending of funding from the Province. Adjustments have been made to other reserve and revenue areas to match actuals as well as an adjustment to recoveries for capital funded positions.
- All user fees have been adjusted by automatic annual inflationary increase.
- Recoveries from other City divisions have increased based on the anticipated workload, priorities, and demand by the City for legal services.

**Other Changes:**

- The Administrative Penalty System (APS) will expand to include new types of offenses under the Red Light Camera and Automated Speed Enforcement violations commencing in 2024. A delay in implementing the change will result in a reduced anticipated cost of the program for Legal Services. Additional staff for the expansion program will be required in both 2025 and 2026.
- Additional legal staff and support for the *Waterfront East LRT* priority transit project from 2024.

**Affordability Measures:**

**Table 3: Offsets and Efficiencies**

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2024				2025 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Review of Expenditures	Line By Line	None		(193.2)	(193.2)				
<b>Total Affordability Measures</b>				<b>(193.2)</b>	<b>(193.2)</b>	-			-

- A line by line review of base expenditures has resulted in savings in various non-salary costs to reflect actuals experience.

**New and Enhanced Service Priorities:**

**Table 4: New / Enhanced Requests**

New / Enhanced Request	2024				2025 Annualized Gross	Equity Impact	Supports Key Outcome / Priority Actions
	Revenue	Gross	Net	Positions			
<b>In \$ Thousands</b>							
1 Lawyer for PFR Capital Projects	147.6	147.6		1.0	148.3	None	Increased resources for the purposes of providing legal support to Parks, Forestry & Recreation (PF&R) capital projects would enhance PF&R's ability to contribute to a well run City and successfully implement projects which demonstrate the City's investment in people and neighbourhoods (e.g. the timely provision/upgrade of parks facilities).
2 Legal Support for TPS Vision Zero Enforcement Team		203.0	203.0	3.0	232.2	None	This proposal supports the City's Strategic Priority of Vision Zero 2.0: Road Safety Plan by ensuring charges laid by various enforcement agencies under this program are prosecuted within prescribed time frames. The Prosecution of charges laid is necessary to ensure that the intended deterrent and educational impact of charges is not undermined by a belief that the charges will have no impact as a result of not being prosecuted. Vision Zero's target of reducing fatal collisions and pedestrian fatalities is an important part of the City's plan to keep the roads safe for pedestrians, cyclists, and the motoring public.
<b>Total New / Enhanced</b>	<b>147.6</b>	<b>350.7</b>	<b>203.0</b>	<b>4.0</b>	<b>380.5</b>		

**Note:**

1. For additional information on 2024 Service Changes please refer to [Appendix 2](#) and [Appendix 3](#) for the 2024 New and Enhanced Service Priorities, respectively.

## 2025 &amp; 2026 OUTLOOKS

Table 5: 2025 and 2026 Outlooks

(\$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
<b>Revenues</b>			
Revenue Changes		(72.3)	23.2
<b>Total Revenues</b>	<b>28,402.7</b>	<b>(72.3)</b>	<b>23.2</b>
<b>Gross Expenditures</b>			
Salaries And Benefits		2,685.6	303.7
APS Expansion		2,174.6	1,205.6
Other		(3.1)	
<b>Total Gross Expenditures</b>	<b>68,591.3</b>	<b>4,857.1</b>	<b>1,509.3</b>
<b>Net Expenditures</b>	<b>40,188.6</b>	<b>4,929.5</b>	<b>1,486.1</b>
<b>Approved Positions</b>	<b>430.0</b>	<b>9.0</b>	<b>14.0</b>

### Key Outlook Drivers

The 2025 Outlook with total gross expenditures of \$73.448 million reflects an anticipated \$4.857 million or 7.1% increase in gross expenditures above the 2024 Operating Budget. The 2026 Outlooks expects a further increase of \$1.509 million or 2.1% above 2025 gross expenditures.

These changes arise from the following:

- **Salary and Benefits:** Full year impacts of new positions and filled vacancies in 2025 as well as inflationary increases in both 2025 and 2026.
- **Administrative Penalty System:** Additional and annualized funding of positions required for the expansion of the APS system include Red Light Camera and Automated Speed Enforcement violations.
- **Revenue Changes:** In 2025, revenues will decrease due to the completion of several capital funded projects.

# APPENDICES

## Appendix 1

## 2024 Operating Budget by Category

Category (In \$000s)	2021	2022	2023	2023	2024	2024 Change from 2023		2024 Change from 2023 Projection	
	Actual	Actual	Budget	Projection*	Budget	Budget	%	Budget	%
	\$	\$	\$	\$	\$	\$	%	\$	%
User Fees & Donations	11,526.1	11,040.2	7,036.0	7,070.0	7,282.4	246.4	3.5%	212.4	3.0%
Transfers From Capital	2,332.4	3,228.0	4,176.8	3,543.7	5,101.8	925.0	22.1%	1,558.1	44.0%
Contribution From Reserves/Reserve Funds	6,063.4	5,661.1	7,886.4	6,032.1	7,607.6	(278.8)	(3.5%)	1,575.5	26.1%
Sundry and Other Revenues	5,626.4	5,340.0	6,255.7	4,091.0	6,181.0	(74.7)	(1.2%)	2,090.0	51.1%
Inter-Divisional Recoveries	1,733.2	2,061.2	1,997.1	2,230.5	2,229.9	232.8	11.7%	(0.6)	(0.0%)
<b>Total Revenues</b>	<b>27,281.5</b>	<b>27,330.6</b>	<b>27,351.9</b>	<b>22,967.3</b>	<b>28,402.7</b>	<b>1,050.8</b>	<b>3.8%</b>	<b>5,435.4</b>	<b>23.7%</b>
Salaries and Benefits	49,565.9	52,318.7	64,090.6	57,273.9	66,080.4	1,989.9	3.1%	8,806.5	15.4%
Materials & Supplies	357.4	362.7	439.5	351.5	430.2	(9.3)	(2.1%)	78.7	22.4%
Equipment	80.0	89.6	186.9	159.8	197.4	10.5	5.6%	37.6	23.5%
Service and Rent	1,584.7	2,578.7	2,053.6	2,018.3	1,883.3	(170.3)	(8.3%)	(135.0)	(6.7%)
Contribution To Reserves/Reserve Funds		200.0							
Other Expenditures	1.2	1.0		0.6				(0.6)	(100.0%)
Inter-Divisional Charges	0.2	0.4							
<b>Total Gross Expenditures</b>	<b>51,589.4</b>	<b>55,551.1</b>	<b>66,770.6</b>	<b>59,804.1</b>	<b>68,591.3</b>	<b>1,820.7</b>	<b>2.7%</b>	<b>8,787.2</b>	<b>14.7%</b>
<b>Net Expenditures</b>	<b>24,307.8</b>	<b>28,220.5</b>	<b>39,418.7</b>	<b>36,836.8</b>	<b>40,188.6</b>	<b>769.9</b>	<b>2.0%</b>	<b>3,351.8</b>	<b>9.1%</b>

\*Projection based on 9 Month Variance

## Appendix 2

### Summary of 2024 Service Changes

N/A

### Appendix 3

## Summary of 2024 New / Enhanced Service Priorities Included in Budget

Form ID		Other City Programs Program - Legal Services	Adjustments				2025 Plan Net Change	2026 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
30380		Lawyer for PFR Capital Projects						
74		<b>Description:</b>						
		The addition of a dedicated municipal lawyer to the existing 1-1/2 person municipal legal team to specifically to focus on PF&R capital projects and issues in order to ensure adequate and timely advice and support can be provided.						
		<b>Service Level Impact:</b>						
		The current service level standard is adequate for meeting basic client needs but is not in our estimation sustainable given the increased demands for legal support and the prospect of imminent retirement for one team member.						
		<b>Equity Statement:</b>						
		The equity impacts are undetermined as the position will assist Parks, Forestry & Recreation in delivering their capital projects. It is impossible to identify at this time which groups will be impacted as the individual projects could have a positive or negative impact on a variety of groups.						
		<b>Service:</b> Solicitor						
		Total Staff Prepared Budget Changes:	147.6	147.6	0.0	1.00	0.0	
		<b>Staff Prepared New/Enhanced Service Priorities:</b>	<b>147.6</b>	<b>147.6</b>	<b>0.0</b>	<b>1.00</b>	<b>0.0</b>	
30427		Legal Support for TPS Vision Zero Enforcement Team						
74		<b>Description:</b>						
		It is anticipated that police and City enforcement laid charge volumes will continue to increase through 2024 and 2025 and that these volumes will exceed pre-pandemic levels. As a result of this, Legal Services is proposing 3 (2 permanent, 1 temporary) additional team members for the Prosecutions section staffing complement to ensure that Legal Services will be able to successfully perform all the required legal support tasks and work functions for charges that flow through the Provincial Offences Courts. The current staffing complement working with the prosecutions unit is not sufficient to manage and maintain the volume of requests, complexity and filings that are being received at the 3 area court locations.						
		<b>Service Level Impact:</b>						
		With the Provincial Offences Courts reopening and charge volumes exceeding pre- pandemic levels, the administrative work associated with prosecuting provincial offences is exceeding staff resources causing long wait times and unnecessary adjournments of matters in Court. With the anticipated increase in video evidence sent by Toronto Police, the Ontario Provincial Police and Toronto Fire it is proposed that 2 Law Clerks should be added to Legal Services staffing complement to ensure thorough and timely review, redaction, and disclosure of these materials. Due to lack of office space for City prosecutors and their appeals and motion files at the OCJT, it is proposed that 1 support assistant C should be added to the prosecution unit's complement to digitize and maintain an electronic appeal and motion file management system to ensure the security of the confidential prosecution records. The support assistant C will be a temporary 12 month term (which may be extended) as digital evidence and case management solutions are expected to be expanded to include the City's prosecution workflows. Once those new solutions are put in place, determinations can be made if there is a need to maintain this position.						
		<b>Equity Statement:</b>						
		This business case is related to complying with the Charter of Rights and Freedoms for all defendants. It does not have a direct equity impact on any particular group.						
		<b>Service:</b> Prosecution						
		Total Staff Prepared Budget Changes:	203.0	0.0	203.0	3.00	29.2	
		<b>Staff Prepared New/Enhanced Service Priorities:</b>	<b>203.0</b>	<b>0.0</b>	<b>203.0</b>	<b>3.00</b>	<b>29.2</b>	
		<b>Summary:</b>						
		<b>Staff Prepared New/Enhanced Service Priorities:</b>	<b>350.7</b>	<b>147.6</b>	<b>203.0</b>	<b>4.00</b>	<b>29.2</b>	



## **Appendix 4**

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

N/A

## **Appendix 5**

### **2024 Capital Budget**

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>		<b>2,284.0</b>	<b>1,984.0</b>	<b>1,684.0</b>
Arbitration and Legal Awards	XQ1709			
<i>Withdrawals (-)</i>		<i>(300.0)</i>	<i>(300.0)</i>	<i>(300.0)</i>
<i>Contributions (+)</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>1,984.0</b>	<b>1,684.0</b>	<b>1,384.0</b>
<b>Balance at Year-End</b>		<b>1,984.0</b>	<b>1,684.0</b>	<b>1,384.0</b>

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
<b>Beginning Balance</b>		<b>225,612</b>	<b>195,495</b>	<b>165,152</b>
Building code Service improvement	XR1305			
<i>Withdrawals (-)</i>				
<i>Legal Services</i>		<i>(811)</i>	<i>(811)</i>	<i>(811)</i>
<i>Other Programs</i>		<i>(30,880)</i>	<i>(30,880)</i>	<i>(30,880)</i>
<i>Contributions (+)</i>				
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(31,690)</b>	<b>(31,690)</b>	<b>(31,690)</b>
<i>Interest income</i>		<i>1,573</i>	<i>1,347</i>	<i>1,120</i>
<b>Balance at Year-End</b>		<b>195,495</b>	<b>165,152</b>	<b>134,582</b>

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
<b>Beginning Balance</b>		<b>18,393</b>	<b>13,644</b>	<b>11,758</b>
Vehicle Reserve - IT Sustainment	XQ1508			
<i>Withdrawals (-)</i>				
<i>Legal Services</i>		<i>(252)</i>	<i>(252)</i>	<i>(252.1)</i>
<i>Other Programs - Operating</i>		<i>(8,638)</i>	<i>(4,239)</i>	<i>(4,239)</i>
<i>Other Programs - Capital</i>		<i>(17,156)</i>	<i>(18,691)</i>	<i>(20,502)</i>
<i>Contributions (+)</i>				
<i>Legal Services</i>		<i>-</i>	<i>-</i>	<i>-</i>
<i>Other Program</i>		<i>21,297</i>	<i>21,297</i>	<i>21,297</i>
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>21,297</b>	<b>21,297</b>	<b>21,297</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(4,750)</b>	<b>(1,886)</b>	<b>(3,697)</b>
<b>Balance at Year-End</b>		<b>13,644</b>	<b>11,758</b>	<b>8,061</b>

## Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) /		
		2024	2025	2026
		\$	\$	\$
<b>Beginning Balance</b>		73,858	41,767	9,526
Development Application Review	XR1307			
<i>Withdrawals (-)</i>				
<i>Legal Services</i>		(747)	(747)	(747)
<i>Other Programs</i>		(31,776)	(31,686)	(31,178)
<i>Contributions (+)</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	-	-
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		(32,523)	(32,433)	(31,924)
<i>Interest income</i>		432	192	-
<b>Balance at Year-End</b>		41,767	9,526	(22,398)

City Planning is undertaking a follow-on development application fee review and will report back to Council with recommendations by the fourth quarter of 2024. Once approved by Council, this will move eligible costs funded by XR1307 reserve fund to user fees. The table above reflects the current funding sources pending the Council approval.

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
<b>Beginning Balance</b>		46,681	30,536	14,507
Insurance	XR1010			
<i>Withdrawals (-)</i>				
<i>Legal Services</i>		(5,498)	(5,498)	(5,498)
<i>Other Programs</i>		(81,697)	(83,013)	(84,953)
<i>Contributions (+)</i>				
<i>Other Program</i>		70,762	72,315	73,914
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		70,762	72,315	73,914
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		(16,433)	(16,197)	(16,538)
<i>Interest income</i>		300	180	-
<b>Balance at Year-End</b>		32,148	16,131	(406)

While some years are showing a negative ending balance, it is anticipated that one time funding injection, changing priorities or a revision in expenditures will adjust the future year balances.

## 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).