

2026 Budget Notes

Legal Services

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Description

Legal Services provides the highest quality of legal services to the City of Toronto and function as a strategic resource for Council, City Divisions and Agencies. The 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

Legal Services contributes to shaping City progress by delivering excellent legal services and strategic advice. Legal Services is 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.

For further information about Legal Services, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/legal-services/>

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What Service We Provide

Civil Litigation

Who We Serve: City Council, City Divisions, Agencies and Boards.

What We Deliver: Protect the City's interests through legal proceedings involving various levels of Courts and Tribunals.

Resources (gross 2026 operating budget): \$21.7 million

Prosecution

Who We Serve: City Council, City Divisions, Agencies and 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.

Resources (gross 2026 operating budget): \$19.3 million

Solicitor

Who We Serve: City Council, City Divisions, Agencies and Boards.

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

Resources (gross 2026 operating budget): \$31.7 million

Budget at a Glance

2026 OPERATING BUDGET

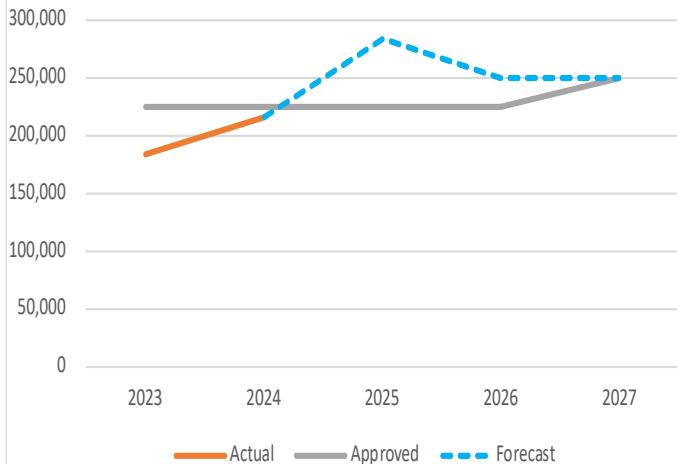
| In \$ Millions | 2026 | 2027 | 2028 |
|--------------------|--------|--------|--------|
| Revenues | \$20.7 | \$20.8 | \$20.9 |
| Gross Expenditures | \$72.7 | \$77.9 | \$80.9 |
| Net Expenditures | \$52.0 | \$57.1 | \$60.0 |
| Approved Positions | 444.0 | 441.0 | 440.0 |

2026-2035 10-YEAR CAPITAL PLAN

| In \$ Millions | 2026 | 2027-2035 | Total |
|---|------|-----------|-------|
| Legal Services does not have a 10-Year Capital Budget and Plan. | | | |

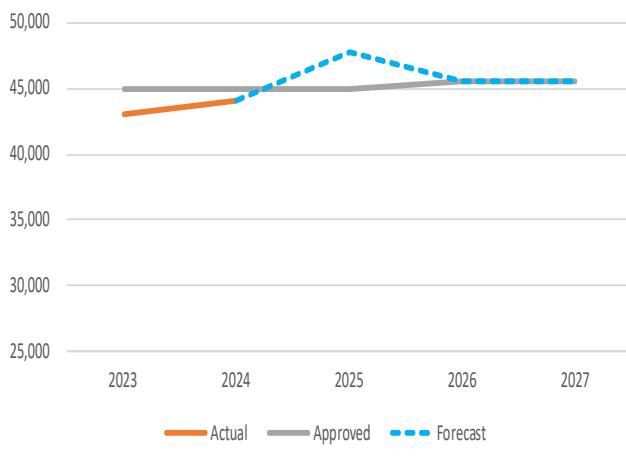
How Well We Are Doing – Behind the Numbers

Screening Reviews Completed (Online)



- Legal Services operation of screening offices continues to experience a backlog of requests for parking as it continues to work through the backlog created by technical issues which prevented the receipt of documents submitted by the public to the City's online case management system in 2023 and 2024. The technical issues have now been resolved but it will take some time to work through the backlog created by them.
- Legal Services benefited temporarily by additional screening staff who were hired in late 2024 for the addition of Red Light Camera and Automated Speed Enforcement which commenced in early 2025 in addition to carefully planned overtime opportunities which resulted in an increase in screening decisions to start to lessen the backlog.
- Legal Services continues to work to staff additional vacancies which will help with further reducing the backlog and will modestly increase the number of screenings completed.

Hours Spent Providing Advice & Opinions



- Hours spent providing legal advice and opinions have returned to normal pre-pandemic levels.
- The number of hours has increased over previous years as the number of lawyers providing these services have increased.
- There continues to be great demand in this type of legal service to support ongoing corporate priorities such as Affordable Housing, Social Housing, Shelter Support and various Transit projects.

How Well We Are Doing

| Service | Measure | 2024 Actual | 2025 Target | 2025 Projection | 2026 Target | 2027 Target |
|-----------------------------------|---|-------------|-------------|-----------------|-------------|-------------|
| Outcome Measures | | | | | | |
| Civil Litigation | Number of Ontario Land Tribunals/Toronto Local Appeal Body Hearings Heard | 155 | 238 | 187 | 180 | 180 |
| 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% |
| Prosecution | % of Cases Resolved After Prosecutor Action Through Early Resolution | 83.4% | 83% | 83.5% | 83% | 83% |
| Solicitor | Close real estate transactions on contracted dates, except due to 3 rd party responsibility | 100% | 100% | 100% | 100% | 100% |
| Solicitor | Number of Hours Spent on Reviewing Contracts/Agreements and other legal documents | 126,425 | 118,000 | 131,242 | 127,000 | 127,000 |
| Key Service Level Measures | | | | | | |
| Civil Litigation | Percentage of wins/settlements at Planning Tribunals | 82% | 85% | 93% | 85% | 85% |
| Prosecution | Conduct online screening reviews of parking violations under Administrative Penalty System | 215,812 | 225,000 | 284,480 | 250,000 | 250,000 |
| Solicitor | Number of hours spent on drafting opinions and providing advice | 44,010 | 45,000 | 47,771 | 45,600 | 45,600 |

| Service | Measure | 2024 Actual | 2025 Target | 2025 Projection | 2026 Target | 2027 Target |
|-----------------------|--|----------------|----------------|--------------------|----------------|----------------|
| Other Measures | | | | | | |
| Prosecution | Respond to written complaints within 30 days | 100% | 80% | 100% | 85% | 85% |

Comments:

- The number of Ontario Land Tribunals/Toronto Local Appeal Body hearings has decreased over the past few years as matters have grown more complex leading to longer hearings and more matters have negotiated settlements resulting from days of mediation.
- The number of online screenings rose greatly in 2025 compared to 2024, for information please read 'Behind the Numbers' on page 3.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Provided legal support for all aspects of collective bargaining with Local 416 and Local 79 resulting in successful ratification of collective bargaining agreements.
- Obtained successful outcomes for the City in arbitrations, before the Courts and Tribunals.
- Provided training to City staff on evolving areas of law.
- Resolved over 70 appeals to the Ontario Land Tribunal through successful negotiations.
- Won six large Ontario Land Tribunal hearings regarding appeals of City Council refusals of tower in inappropriate locations and protection of a heritage property.
- Provided strategic legal advice and support for the implementation of the Toronto Builds Policy Framework and the Homelessness Services Capital Infrastructure Strategy, and key waterfront projects.
- Completed over 3,500 property ownership searches supporting the work of Fire Services and Toronto Buildings to ensure a safe community for Toronto residents.
- Provided essential legal support to the creation of new shelters and affordable housing, significant technology procurements; City infrastructure projects and the upcoming 2026 FIFA World Cup.
- Expanding the Administrative Penalty System for Red Light Camera offences.

Key Challenges and Risks

- Ensuring Legal Services has the resources to keep up with demand for legal work.
- Setting clear lines of communication with client divisions where roles are defined to facilitate timely communication of business decisions to lawyers.
- The growing demand for faster planning approvals with increasingly complicated legal work in part due to continuous legislative amendments.
- Attracting and retaining paralegals and support staff.
- Address pressures from Administrative Penalty System expansion by working with other divisions to prioritize.

Priority Actions

Provide legal services and advice to support the following:

- The City's affordable housing objectives and shelter infrastructure strategy (including application of the City's labour trades obligations and fair wage policy).
- The successful planning and implementation of the 2026 Municipal Election.
- City transit, water, road and other infrastructure projects (i.e. transit expansion).
- Negotiation of a wide variety of technology agreements.
- The City's response to tariffs and the Mayor's Economic Action Plan.
- The City's shift to the acquisition of parkland through commercial property transactions, given the reduced ability to secure it through the planning process.
- Various City divisions on a variety of climate initiatives (i.e. building emissions).
- The expansion of additional matters into the Administrative Penalty System.
- Hiring and reorganization by drafting employment contracts that are responsive to evolving case law and which protect the City's interests.
- The procurement of litigation management software to ensure that Legal Services is equipped to handle complex litigation with large document volumes.

CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for Legal Services of \$72.710 million gross, \$20.718 million revenue and \$51.992 million net for the following services:

| Service: | Gross Expenditures (\$000s) | Revenues (\$000s) | Net Expenditures (\$000s) |
|-----------------------------|--|------------------------------|--|
| Civil Litigation | 21,695.9 | 7,877.9 | 13,818.0 |
| Prosecution | 19,325.2 | 0.0 | 19,325.2 |
| Solicitor | 31,688.8 | 12,840.1 | 18,848.7 |
| Total Program Budget | 72,709.9 | 20,718.0 | 51,991.9 |

- The 2026 staff complement for Legal Services of 444.0 positions comprised of 39.0 capital positions and 405.0 operating positions.

2026
OPERATING BUDGET

2026 OPERATING BUDGET OVERVIEW

Table 1: 2026 Operating Budget by Service

| (In \$000s) | 2024 Actual | 2025 Budget | 2025 Projection* | 2026 Base Budget | 2026 New/ Enhanced | 2026 Budget | Change vs. 2025 Budget | |
|---------------------------------|-----------------|-----------------|------------------|------------------|--------------------|-----------------|------------------------|----------------|
| By Service | \$ | \$ | \$ | \$ | \$ | \$ | \$ | % |
| Revenues | | | | | | | | |
| Civil Litigation | 6,147.1 | 7,870.8 | 6,800.0 | 7,877.9 | | 7,877.9 | 7.1 | 0.1% |
| Prosecution | | | | | | | | N/A |
| Solicitor | 12,480.7 | 15,305.3 | 12,600.0 | 12,840.2 | | 12,840.1 | (2,465.2) | (16.1%) |
| Total Revenues | 18,627.7 | 23,176.1 | 19,400.0 | 20,718.0 | | 20,718.0 | (2,458.1) | (10.6%) |
| Gross Expenditures | | | | | | | | |
| Civil Litigation | 17,840.8 | 19,568.6 | 17,406.6 | 21,695.9 | | 21,695.9 | 2,127.3 | 10.9% |
| Prosecution | 13,638.2 | 20,593.5 | 18,129.9 | 19,325.2 | | 19,325.2 | (1,268.2) | (6.2%) |
| Solicitor | 27,654.0 | 28,893.9 | 25,333.8 | 31,688.8 | | 31,688.8 | 2,794.9 | 9.7% |
| Total Gross Expenditures | 59,133.0 | 69,056.0 | 60,870.3 | 72,709.9 | | 72,709.9 | 3,654.0 | 5.3% |
| Net Expenditures | 40,505.3 | 45,879.8 | 41,470.3 | 51,991.9 | | 51,991.9 | 6,112.1 | 13.3% |
| Approved Positions** | 431.0 | 452.0 | N/A | 444.0 | | 444.0 | (8.0) | (1.8%) |

*2025 Projection based on 9-Month Variance

**Year-over-year comparison based on approved positions

KEY DRIVERS

Total 2026 Budget expenditures of \$72.710 million gross reflect an increase of \$3.654 million in spending above the 2025 Budget, predominantly arising from:

- Increases in salaries and benefits primarily related to contractual obligations.
- Implementation of new document management and evidence management systems.
- Reduction of 14.0 positions as a result of the legislative change to the Automated Speed Enforcement program (Bill 56).

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Legal Services' 2026 Operating Budget do not have any significant equity impacts.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for Legal Services of \$51.992 million is \$6.112 million, 13.3% greater than the 2025 Net Budget. Table 2 below summarizes the key cost drivers for the 2026 Budget.

Table 2: 2026 Key Cost Drivers

| (In \$000s) | 2026 | | | | 2027 Annualized Impact (Net) |
|--|------------------|-----------------------|---------------------|---------------|------------------------------------|
| | Revenues | Gross Expenditures | Net Expenditures | Positions** | |
| 2025 Projection* | 19,400.0 | 60,870.3 | 41,470.3 | N/A | N/A |
| 2025 Budget | 23,176.1 | 69,056.0 | 45,879.8 | 452.0 | N/A |
| Key Cost Drivers: | | | | | |
| <i>Prior Year Impacts</i> | | | | | |
| Enhancing Capital Construction Delivery | | | | | 1.0 |
| <i>Operating Impacts of Capital</i> | | | | | |
| Implementation of Legal Document Management System | | 256.7 | 256.7 | | |
| <i>Delivery of Capital Positions</i> | | | | | |
| Legal Support for Capital Projects | | | | | 6.0 |
| <i>Salaries and Benefits</i> | | | | | |
| Salaries and Benefits Adjustments | | 5,149.8 | 5,149.8 | 1.0 | 5,243.4 |
| Employment Law - Additional Service | | 106.8 | 106.8 | 1.0 | 57.9 |
| <i>Revenue Changes</i> | | | | | |
| Recoveries from other City Divisions | 521.4 | | (521.4) | | (90.3) |
| Development Application Fee Revenue | (2,405.8) | | 2,405.8 | | |
| Reduced Reserve Draw | (837.3) | | 837.3 | | |
| User Fees | 1.0 | | (1.0) | | |
| Other Revenue Changes | 262.6 | | (262.6) | | |
| <i>Service Changes</i> | | | | | |
| Legislative Change - Automated Speed Enforcement Program | | (1,446.3) | (1,446.3) | (14.0) | (55.1) |
| Sub Total Key Cost Drivers | (2,458.1) | 4,067.0 | 6,525.1 | (5.0) | 5,155.8 |
| Affordability Measures | | (413.0) | (413.0) | (3.0) | (86.0) |
| Total 2026 Base Budget | 20,718.0 | 72,709.9 | 51,991.9 | 444.0 | 5,069.8 |
| 2026 Budget | 20,718.0 | 72,709.9 | 51,991.9 | 444.0 | 5,069.8 |
| Change from 2025 Budget (\$) | (2,458.1) | 3,654.0 | 6,112.1 | (8.0) | N/A |
| Change from 2025 Budget (%) | (10.6%) | 5.3% | 13.3% | (1.8%) | N/A |

*Based on 9-Month Variance

**Year-over-year comparison based on approved positions

Key Base Drivers:

Prior Year Impacts:

- Addition of one position for two years as per the council approved [IE20.1 Enhancing Capital Construction Delivery](#) to assist with the implementation and delivery of the program.

Operating Impacts of Capital:

- Operating costs for the newly implemented Legal Document Management System.

Delivery of Capital Positions:

- Additional six positions (\$1.681 million fully funded from capital recoveries) to provide legal support for various capital projects.

Salaries and Benefits:

- Increase in salary and benefits from contractual obligations, Collective Agreements and a review of vacant positions.

Revenue Changes:

- Recoveries from other City divisions have increased based on the anticipated workload, priorities, and demand by the City for legal services.
- Reduction in revenue allocations from development application fees and the withdrawal from Development Application Review reserve fund.

- User fees other than those related to the Development Application Review Process have been adjusted by an inflationary increase of 2.5%.
- Increase in other revenue to reflect changes in recoveries for services and positions.

Service Changes:

- Due to legislative changes for the Automated Speed Enforcement (ASE) program (Bill 56), there is a reduction of 14.0 positions who supported services for ASE.

Affordability Measures

Table 3: Affordability Measures

| Recommendation | Savings Type | Equity Impact | 2026 | | | | 2027 (Incremental) | | |
|--|--------------------|---------------|----------|--------------------|------------------|-----------|--------------------|------------------|-----------|
| | | | Revenues | Gross Expenditures | Net Expenditures | Positions | Gross Expenditures | Net Expenditures | Positions |
| Legal Library Reduction | Efficiency Savings | No Impact | | (103.9) | (103.9) | (1.0) | (3.9) | (3.9) | |
| Red Light Camera Move to Administrative Penalty System | Efficiency Savings | No Impact | | (215.9) | (215.9) | (2.0) | (82.1) | (82.1) | |
| Line-by-Line Review | Line-by-line | No Impact | | (93.2) | (93.2) | | | | |
| Total Affordability Measures | | | | (413.0) | (413.0) | (3.0) | (86.0) | (86.0) | |

Affordability measures are specific actions taken by Legal Services that achieve cost reductions without impacting service levels for City Divisions and the public. For 2026, Legal Services has identified \$0.320 million in efficiency savings and \$0.093 million in line-by-line review through the following initiatives:

- **Legal Library Reduction:** By utilizing technology, the legal library resources continue to shift away from historical shelved/paper products to online resources which has allowed staff to search for research and references to previous legal decisions electronically. One position has been identified as no longer required, resulting in savings of \$0.104 million.
- **Red Light Camera Move to Administrative Penalty System:** With the transition of Red Light Camera (RLC) violations from the Provincial Offences Act (POA) process to the Administrative Penalty System (APS), there has been a change in workload and resource requirements. To improve operational efficiency and align staffing with needs, complement has been realigned which results in the reduction of two positions for savings of \$0.216 million.
- **Line-by-Line Review:** Following a detailed review of spending which compared budgeted amounts to historical expenditures, the budget has been reduced by \$0.093 million primarily in Parking Tag Matters.

Note:

For additional information, please refer to [Appendix 2](#) for details on 2026 Service Changes.

2027 AND 2028 OUTLOOK

Table 5: 2027 and 2028 Outlook

| (In \$000s) | 2026 Budget | 2027 Incremental Outlook | 2028 Incremental Outlook |
|---------------------------------|-----------------|--------------------------|--------------------------|
| Revenues | | | |
| Inter-Divisional Recoveries | | 90.3 | 62.3 |
| Total Revenues | 20,718.0 | 90.3 | 62.3 |
| Gross Expenditures | | | |
| Salaries and Benefits Changes | | 5,160.1 | 3,031.3 |
| Total Gross Expenditures | 72,709.9 | 5,160.1 | 3,031.3 |
| Net Expenditures | 51,991.9 | 5,069.8 | 2,969.0 |
| Approved Positions | 444.0 | (3.0) | (1.0) |

Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$77.870 million reflects an anticipated \$5.160 million or 7.1% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$3.031 million or 3.9% above the 2027 Outlook.

These changes arise from the following:

- **Inter-Divisional Recoveries:** Adjustments to reflect increased inter-divisional recoveries for Legal Services positions that are funded by other City divisions.
- **Salaries and Benefits Changes:** Increases related to cost-of-living, step adjustments, benefits, and pay for performance. In 2027, the increase is more significant due to the pace of hiring expectations.

APPENDICES

Appendix 1

2026 Operating Budget by Category

| Category (In \$000s) | 2024 Actual | 2025 Budget | 2025 Projection* | 2026 Budget | 2026 Change from 2025 Budget | |
|--|-----------------|-----------------|---------------------|-----------------|---------------------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | % |
| User Fees and Donations | 4,289.9 | 7,283.4 | 5,200.0 | 4,878.6 | (2,404.8) | (33.0%) |
| Contribution From Reserves/Reserve Funds | 6,577.0 | 7,004.7 | 5,980.0 | 6,409.3 | (595.4) | (8.5%) |
| Sundry and Other Revenue | 5,810.6 | 5,470.9 | 4,670.0 | 5,491.6 | 20.7 | 0.4% |
| Inter-Divisional Recoveries | 1,950.2 | 3,417.1 | 3,550.0 | 3,938.5 | 521.4 | 15.3% |
| Total Revenues | 18,627.7 | 23,176.1 | 19,400.0 | 20,718.0 | (2,458.1) | (10.6%) |
| Salaries and Benefits | 57,187.3 | 66,336.4 | 58,419.3 | 69,821.1 | 3,484.7 | 5.3% |
| Materials and Supplies | 394.0 | 427.2 | 438.5 | 409.8 | (17.4) | (4.1%) |
| Equipment | 104.4 | 365.6 | 364.9 | 596.3 | 230.7 | 63.1% |
| Service And Rent | 1,446.6 | 1,926.8 | 1,646.3 | 1,882.7 | (44.1) | (2.3%) |
| Other Expenditures | 0.2 | | 0.3 | | | N/A |
| Inter-Divisional Charges | 0.4 | | 1.0 | | | N/A |
| Total Gross Expenditures | 59,133.0 | 69,056.0 | 60,870.3 | 72,709.9 | 3,654.0 | 5.3% |
| Net Expenditures | 40,505.3 | 45,879.8 | 41,470.3 | 51,991.9 | 6,112.1 | 13.3% |

*2025 Projection based on 9-Month Variance

Appendix 2

Summary of 2026 Service Changes

| Category | Form ID | Other City Programs Program - Legal Services | Adjustments | | | | 2027 Plan Net Change | 2028 Plan Net Change |
|----------|---------|---|----------------------|----------|----------|-----------------------|-------------------------|-------------------------|
| | | | Gross Expenditure | Revenue | Net | Approved Positions | | |
| | | 2026 Staff Prepared Base Budget Before Service Changes: | 74,156.2 | 20,718.0 | 53,438.2 | 458.00 | 5,124.9 | 3,012.2 |

37287 Legislative Change – Automated Speed Enforcement Program

59 No Impact

Description:

The Province passed Bill 56, the Building a More Competitive Economy Act, 2025, which removes municipalities' authority to operate automated speed cameras. The legislation took effect on November 14, 2025, requiring the discontinuation of all municipal speed camera operations across Ontario. Given the significance of this change and its direct impact on the operational and staffing requirements of the Automated Speed Enforcement (ASE) program, Legal Services is bringing forward a corresponding reduction in required expenditures and staff complement associated with the ASE program in 2026 accordingly. This includes the reduction of 28 positions. 14 of these positions were to be added in 2026 and 14 from the existing compliment. In total the reduction will be comprised of 15 Prosecutor 2 positions and 13 Support Assistant B positions from the originally proposed 2026 Legal Services operating budget.

Service Level Impact:

The impact of the proposal will be that the ASE program will no longer be in effect and positions supporting that program will be removed from the 2026 Legal Services operating budget.

Equity Statement:

There are no equity impacts as a result of this service change.

Service: Prosecution

| | | | | | | |
|--|------------------|-----------------|------------------|----------------|----------------|----------------|
| Total Staff Prepared Budget Changes: | (1,446.3) | 0.0 | (1,446.3) | (14.00) | (55.1) | (43.2) |
| Staff Prepared Service Changes: | (1,446.3) | 0.0 | (1,446.3) | (14.00) | (55.1) | (43.2) |
| Summary: | | | | | | |
| Staff Prepared Service Changes: | (1,446.3) | 0.0 | (1,446.3) | (14.00) | (55.1) | (43.2) |
| Staff Prepared Base Budget: | 72,709.9 | 20,718.0 | 51,991.9 | 444.00 | 5,069.8 | 2,969.0 |

Appendix 3

Summary of 2026 New/Enhanced Requests Included in Budget

N/A

Appendix 4a

Operating Program Provincial/Federal Funding Streams by Program

N/A

Appendix 4b

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 5

2026 Capital Budget; 2027-2035 Capital Plan Including Carry Forward

N/A

Appendix 5a

2026 Cash Flow and Future Year Commitments Including Carry Forward

N/A

Appendix 5b

2027-2035 Capital Plan Including Carry Forward

N/A

Appendix 6

Capacity to Deliver Review

N/A

Appendix 7

Summary of Capital Delivery Constraints

N/A

Appendix 8

Inflows and Outflows to/from Reserves and Reserve Funds

2026 Operating Budget

| Reserve Account | Reserve/Reserve Fund Name | Inflow/Outflow/Balance | 2026 | 2027 | 2028 |
|-------------------|----------------------------|--|---------|---------|---------|
| XQ1709 (\$000) | Arbitration & Legal Awards | Opening Balance | 1,999.0 | 1,699.0 | 1,399.0 |
| | | *Contributions (+) | | | |
| | | Total Contributions | 0.0 | 0.0 | 0.0 |
| | | *Withdrawals (-) | | | |
| | | Operating Budget | | | |
| | | Legal Services | (300.0) | (300.0) | (300.0) |
| | | Sub-Total Operating Withdrawals | (300.0) | (300.0) | (300.0) |
| | | Capital Budget and Plan | | | |
| | | Sub-Total Capital Budget and Plan Withdrawals | 0.0 | 0.0 | 0.0 |
| | | Total Withdrawals | (300.0) | (300.0) | (300.0) |
| | | Interest Income | | | |
| | | Closing Balance | 1,699.0 | 1,399.0 | 1,099.0 |

| Reserve Account | Reserve/Reserve Fund Name | Inflow/Outflow/Balance | 2026 | 2027 | 2028 |
|-------------------|--------------------------------|--|------------|------------|------------|
| XR1307 (\$000) | Development Application Review | Opening Balance | 26,916.5 | 13,109.1 | 2,033.5 |
| | | *Contributions (+) | | | |
| | | Total Contributions | 0.0 | 0.0 | 0.0 |
| | | *Withdrawals (-) | | | |
| | | Operating Budget | | | |
| | | City Clerk's Office | (130.0) | (130.0) | (130.0) |
| | | City Manager Services | (83.1) | (83.1) | (83.1) |
| | | City Planning | (3,337.0) | 0.0 | 0.0 |
| | | Development Review | (8,776.8) | (9,687.5) | (10,339.0) |
| | | Legal Services | 0.0 | 0.0 | 0.0 |
| | | Policy, Planning, Finance & Administration | (1,250.4) | (1,250.4) | (1,250.4) |
| | | Toronto Cyber Security | (429.3) | 0.0 | 0.0 |
| | | Sub-Total Operating Withdrawals | (14,006.6) | (11,150.9) | (11,802.4) |
| | | Capital Budget and Plan | | | |
| | | Sub-Total Capital Budget and Plan Withdrawals | 0.0 | 0.0 | 0.0 |
| | | Total Withdrawals | (14,006.6) | (11,150.9) | (11,802.4) |
| | | Interest Income | 199.1 | 75.3 | 0.0 |
| | | Closing Balance | 13,109.1 | 2,033.5 | (9,768.9) |

*While the reserve currently forecasts negative ending balances, it is anticipated that one time funding injection(s), changing priorities, a revision in expenditures, and/or the actual experience in the division/agency will adjust the reserve ending balance.

Inflows and Outflows to/from Reserves and Reserve Funds

2026-2035 Capital Budget and Plan

N/A

Appendix 9

Glossary

Approved Position: Permanent or temporary position that support the delivery of City services and service levels in annual budget.

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 Deliver Ability to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

Capital Budget and Plan: A Capital Budget and Plan is the City's 10-year strategy to acquire/build assets or extend the useful lives of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

Capital Delivery Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency has 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 provide services.

Operating Impact of Completed Capital Projects: The Operating Budget Impact of Capital is the change in operating expenditure and/or revenue, which is projected to occur during the implementation of a capital project and/or when a capital project is completed. These changes should be documented on a Business Case Form in the appropriate category.

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

Salary and Benefit Adjustments: General increases related to contractual obligations, such as cost of living, step increases, pay for performance and progression pay.

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

Tax-Supported Budget: Budget funded by property taxes.

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