

# 2022 Program Summary

## 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 fulfill Council's mandate and by extension to 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.**

Residents, businesses and visitor health and safety are protected, nuisances are managed, and the City's traffic is kept moving by ensuring greater compliance with City by-laws and Provincial legislation through the support of enforcement activities and the prosecution of offences.

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

*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.*

## 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 2022 operating budget):** \$17.4 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 that 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 2022 operating budget):** \$15.6 million

### **Solicitor**

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

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

**How Much Resources (gross 2022 operating budget):** \$28.1 million

## Budget at a Glance

### 2022 OPERATING BUDGET

\$Million	2022	2023	2024
Revenues	\$26.5	\$25.7	\$25.6
Gross Expenditures	\$61.2	\$60.9	\$61.6
Net Expenditures	\$34.7	\$35.2	\$36.0
Approved Positions	405.4	400.4	399.4

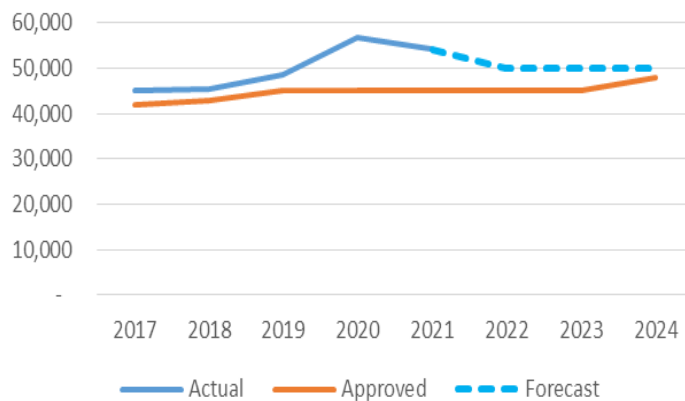
### 2022 - 2031 10-YEAR CAPITAL PLAN

\$Million	2022	2023-2031	Total
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Legal Services has no capital budget.

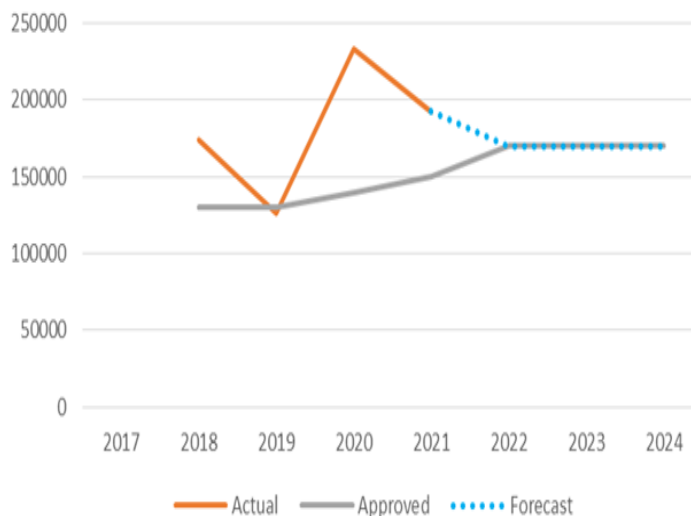
## How Well We Are Doing – Behind the Numbers

### Hours Spent Providing Advice & Opinions



As compared to previous years, there is a significant increase in hours spent providing legal advice and opinions in 2021. Similar to 2020 this has been due to the intense and sustained additional legal support which has been required this year as a result of pandemic planning, response and enforcement. This is in addition to continued intense activity in support of ongoing corporate priorities (i.e. Transit, Transportation, Affordable Housing, Social Housing, and Shelter Support).

### Screening Reviews Completed (Online)



Legal Services operation of the screening reviews for parking saw a decrease in completed online screening reviews in 2021. Throughout 2021 legal services expanded our services and dedicated more staff to our Administrative Penalty System (APS) phones lines, APS email responses and staff working in an office to process incoming and outgoing mail for accessibility to assist individuals who do not have access to technology. While staff continues to work remotely completing online screening requests we have noticed an increase in telephone inquiries and email inquiries due to our offices being closed for in-person services. While the issuance of parking violations saw a decrease in the first two quarters of 2021, parking violation issuance has increased in the third quarter and is trending towards a return of pre-pandemic numbers. It is anticipated that the number of online screenings for 2023 and 2024 will see an average of 170,000 screenings being completed.

## How Well We Are Doing

Service	Measure	2019 Actual	2020 Actual	2021 Target	2021 Projection	Status	2022 Target	2023 Target
Service Level Measures								
Civil Litigation	Number of Local Planning Appeal Tribunal (LPAT) and Toronto Local Appeal Body (TLAB Hearings Heard)	268	193	340	264	●	340	340
Civil Litigation	Legal Counsel for the City ensures timely response to referral to arbitration to avoid statutory referrals 100% of the time. (Within 30 days)	100%	100%	100%	100%	●	100%	100%
Prosecution	% of Cases Resolved After Prosecutor Action Through Early Resolution	86.87%	57.49%	80%	88.38%	●	80%	80%
Solicitor	Close real estate transactions on contracted dates, except due to 3 <sup>rd</sup> party responsibility.	100%	100%	100%	100%	●	100%	100%
Solicitor	Number of Hours Spent on Reviewing Contracts/Agreements and other legal documents.	95,468	104,630	95,000	104,758	●	95,000	95,000

Service	Measure	2019 Actual	2020 Actual	2021 Target	2021 Projection	Status	2022 Target	2023 Target
Outcome Measures								
Civil Litigation	Percentage of wins/settlements at Planning Tribunals.	87%	90%	80%	84%	●	80%	80%
Prosecution	Conduct online screening reviews of parking violations under APS.	126,683	233,398	150,000	192,091	●	170,000	170,000
Solicitor	Number of hours spent on drafting opinions and providing advice.	47,348	56,878	45,000	54,124	●	50,000	50,000
Other Measures								
Prosecution	Respond to written complaints within 30 days.	100%	100%	80%	100%	●	80%	80%
Solicitor	Sign off on property requisitions within 7 days of receipt	100%	100%	95%	100%	●	95%	95%

**COVID-19 IMPACT AND RECOVERY****2022 Impact and Recovery****Operating Budget Impact**

- Legal Services expects that in-person Courts, Tribunals and Hearings will resume to normal levels in 2022 and thus will resume filling vacant positions held during reduced volumes of the pandemic. They will also be required to address backlogs that have increased.
- Costs associated with preparing materials and attending hearings have been budgeted at historical levels reflecting a return to the office and pre-pandemic volumes.
- Revenue levels have been increased for 2022 to reflect a more normal recovery of costs as positions held during the pandemic are filled to meet the demand of capital projects.

**Service Level Changes**

- The 2022 budget reflects a return to the more traditional levels of Litigation services being provided by Legal Services. These had been lower during the height of the pandemic, but were offset by a large increase in the demand for Solicitor services.

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

In 2021, Legal Services staff:

- Provided COVID-19-related legal support and advice in many different areas (public health, employment law, enforcement, City services/facilities, Agency facilities, construction claims, shelters, etc.).
- Provided legal support for the Rapid Housing Initiative, Housing Now and the completion of two modular housing projects and establishment of the City's Seniors Housing Corporation.
- Provided legal support on ModernTO, George Street Revitalization and Etobicoke Civic Centre projects, as well as the ongoing implementation of the City-Wide Real Estate initiative.
- Provided timely legal advice and support to the City on development-related applications and provided legal input into major City initiatives in the provision of affordable housing such as Housing Now and Inclusionary Zoning.
- Provided ongoing strategic advice and legal support as property interests were secured for the purpose of the TTC's Easier Access Program, and the Western Rail Yard.
- Provided strategic advice and legal support in relation to the implementation of the Don River and Central Waterfront Program.
- Provided input into negotiation and drafting of the Systems Integrator Agreement (and related software agreements) for the City's Financial Systems Transformation Project, which will result in replacement of the City's disparate divisional financial systems with one integrated system.
- Provided strategic advice and legal support to the successful negotiation and finalization of the Go Expansion Master Agreement with Metrolinx, negotiation of the Subways Real Estate Protocol, and the Agreement in Principle with the Ministry of Transportation Ontario (MTO) for SmartTrack.
- Provided strategic advice and legal support for completion of Phase 1 of the Gardiner Rehabilitation Project.
- Provided legal support for the implementation of the City's COVID-19 Vaccination Program and the process of securing sites for the provision of vaccination clinics as well as for development and implementation of mandatory vaccination policies for City staff and City contractors.
- Represented the City's interests in important litigation matters including the Imagination, Manufacturing, Innovation and Technology (IMIT) grant program, a dispute with Enbridge over moving a portion of their natural gas pipeline to facilitate waterfront revitalization, dismissal of taxi class action litigation, protection of heritage buildings at the Foundry site, termination of St. Patrick/Queen St. Market lease, the Bill 5 litigation at the Supreme Court of Canada and all legal proceedings relating to enforcement of the vaccine policy.
- Worked towards more digitized practices and supported the move to additional online services for the public.
- Provided advice and assisted in the negotiation of a 5 year agreement with Local 416 (Paramedics).
- Continued to provide advice and advocacy to the City and its Agencies, Boards and Commissions with respect to employment contracts and dismissals, layoffs, employer policies, grievance arbitrations and other Court and Tribunal proceedings.

### Key Challenges and Risks

- Remote hearings and technology limitations. Managing the additional technology demands imposed by remote litigation/tribunal hearings and delivery of material.
- Managing the ever increasing workload. Recognizing and working with divisions to include additional legal costs in capital planning. Encouraging employee wellness initiatives.
- Ability to attract or retain legal staff to adequately resource projects to support City priorities.

### Priority Actions

- Continuing to provide legal support for City priorities including pandemic response, transit, shelters, housing and major infrastructure projects.
- Providing litigation services for pandemic-related litigation, claims, challenges and tribunal hearings including about mandatory vaccine policies.
- Providing legal advice and litigation support to the Clerk for any issues related to 2022 election.
- Continuing to explore technology solutions to increase online accessibility for the public and staff.
- Continuing to support development appeals to the Tribunals.
- Reviewing current roles to ensure succession planning in key areas of expertise.

## RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2022 Operating Budget for Legal Services of \$61.202 million gross, \$26.477 million revenue and \$34.725 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Civil Litigation	\$17,435.2	\$7,999.1	\$9,436.1
Prosecution	\$15,628.6	\$142.7	\$15,485.9
Solicitor	\$28,138.1	\$18,335.1	\$9,803.0
<b>Total Program Budget</b>	<b>\$61,201.9</b>	<b>\$26,476.9</b>	<b>\$34,725.0</b>

2. City Council approve the 2022 staff complement for Legal Services of 405.4 positions comprised of 24.5 capital position and 380.9 operating positions.
3. City Council approve the 2022 new user fees, technical adjustments to user fees, market rate user fee changes, rationalized user fees, and other fee changes above the inflationary adjusted rate for Legal Services identified in Appendix 9, for inclusion in the Municipal Code Chapter 441 "Fees and Charges".



# **2022 OPERATING BUDGET**

## 2022 OPERATING BUDGET OVERVIEW

Table 1: 2022 Operating Budget by Service

(In \$000s)	2020 Actual	2021 Budget	2021 Projection*	2022 Base Budget	2022 New / Enhanced	2022 Budget	Change v. 2021 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Prosecution	2,064.3				142.7	142.7	142.7	N/A
Civil Litigation	5,479.4	7,756.5	6,544.3	7,795.4	203.7	7,999.1	1,454.8	22.2%
Solicitor	15,522.5	17,856.7	18,734.9	16,347.1	1,988.0	18,335.1	(399.8)	(2.1%)
<b>Total Revenues</b>	<b>23,066.2</b>	<b>25,613.1</b>	<b>25,279.2</b>	<b>24,142.5</b>	<b>2,334.4</b>	<b>26,477.0</b>	<b>1,197.7</b>	<b>4.7%</b>
<b>Expenditures</b>								
Prosecution	11,861.1	14,531.0	13,195.8	15,485.9	142.7	15,628.6	2,432.8	18.4%
Civil Litigation	13,844.3	16,227.0	14,756.0	17,231.5	203.7	17,435.2	2,679.2	18.2%
Solicitor	24,158.9	27,061.3	26,567.8	26,147.3	1,990.7	28,138.1	1,570.3	5.9%
<b>Total Gross Expenditures</b>	<b>49,864.3</b>	<b>57,819.2</b>	<b>54,519.6</b>	<b>58,864.7</b>	<b>2,337.2</b>	<b>61,201.9</b>	<b>6,682.3</b>	<b>12.3%</b>
<b>Net Expenditures</b>	<b>26,798.1</b>	<b>32,206.1</b>	<b>29,240.4</b>	<b>34,722.2</b>	<b>2.8</b>	<b>34,725.0</b>	<b>5,484.6</b>	<b>18.8%</b>
<b>Approved Positions**</b>	<b>405.4</b>	<b>396.4</b>	<b>N/A</b>	<b>391.4</b>	<b>14.0</b>	<b>405.4</b>	<b>N/A</b>	<b>N/A</b>

\*2021 Projection based on Q3 Variance Report

\*\*YoY comparison based on approved positions

### COSTS TO MAINTAIN EXISTING SERVICES

**Total 2022 Base Budget** expenditures of \$58.865 million gross reflecting an increase of \$4.345 million in spending above 2021 projected year-end actuals, predominantly arising from:

- Filling vacancies held while court/hearing volumes were decreased due to cancellation of in person events.
- Increase in non-salary costs associated with preparing for the return to normal volumes of hearings/court proceedings.
- Filling vacant capital positions held during the pandemic, as work returns to pre-pandemic levels.

### COSTS TO ENHANCE SERVICES

**New and Enhanced Service** expenditures of \$2.337 million gross, \$0.003 million net enabling:

- Addition of 17 positions to assist with various Housing, Vision Zero 2.0 and other capital projects across the City.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in Legal Services 2022 Operating Budget do not have any significant equity impacts.

**2022 OPERATING BUDGET KEY DRIVERS**

The 2022 Operating Budget for Legal Services is \$6.682 million gross or 12.3% higher than the 2021 Projected Actuals. Table 2a below summarizes the Operating Budget by revenue and expenditure category, while Table 2b summarizes New and Enhanced requests

**Table 2a: 2022 Operating Budget by Revenue / Expenditure Category**

Category (In \$000s)	2019 Actual	2020 Actual	2021 Budget	2021 Projection*	2022 Budget	2022 Change from 2021 Projection	
	\$	\$	\$	\$	\$	\$	%
User Fees & Donations	6,841.7	7,253.7	5,463.1	8,265.1	5,572.4	(2,692.7)	(32.6%)
Transfers From Capital	1,467.9	1,813.3	2,670.9	2,670.9	3,867.7	1,196.8	44.8%
Contribution From Reserves/Reserve Funds	1,445.3	5,589.5	7,621.8	6,871.8	7,697.0	825.3	12.0%
Sundry and Other Revenues	4,682.2	6,959.2	7,924.7	5,538.8	7,307.3	1,768.5	31.9%
Inter-Divisional Recoveries	27,388.8	1,450.5	1,932.6	1,932.6	2,032.5	99.9	5.2%
<b>Total Revenues</b>	<b>41,825.9</b>	<b>23,066.2</b>	<b>25,613.1</b>	<b>25,279.2</b>	<b>26,476.9</b>	<b>1,197.7</b>	<b>4.7%</b>
Salaries and Benefits	48,190.4	48,184.9	54,645.0	51,772.7	57,959.5	6,186.8	11.9%
Materials & Supplies	409.7	398.4	427.2	270.1	427.2	157.1	58.2%
Equipment	32.1	45.6	109.9	108.6	109.9	1.3	1.2%
Service and Rent	2,956.2	1,712.2	2,696.0	2,247.8	2,705.3	457.5	20.4%
Contribution To Reserves/Reserve Funds	115.0	115.0	(58.9)				
Other Expenditures	0.7	1.5		120.3		(120.3)	(100.0%)
Inter-Divisional Charges	4,301.8	1.1					
<b>Total Gross Expenditures</b>	<b>56,005.9</b>	<b>50,458.7</b>	<b>57,819.2</b>	<b>54,519.6</b>	<b>61,201.9</b>	<b>6,682.3</b>	<b>12.3%</b>
<b>Net Expenditures</b>	<b>14,180.0</b>	<b>27,392.5</b>	<b>32,206.1</b>	<b>29,240.4</b>	<b>34,725.0</b>	<b>5,484.6</b>	<b>18.8%</b>

\*Projection based on 9 Month Variance

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

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

**Materials and Supplies:**

Request held to 2021 budgeted levels on assumption of return to more 'normal' levels and practices in 2022.

**Other Revenue Changes:**

Reflect increased cost recoveries for positions.

Table 2b: 2021 New / Enhanced

New / Enhanced Request		2022				2023 Annualized Gross	Equity Impact	Supports Climate Initiatives	AG Recs	Supports Key Outcome / Priority Actions
		Revenue	Gross	Net	Positions					
In \$ Thousands										
1	Legal Services increased support for Buildings Compliance with Orders	75.3	75.3		1.0	94.6	No Impact	No	No	City's Objective of investing in neighbourhoods and people, including safety, health and well-being.
2	Additional support for Engineering & Construction Services Capital Infrastructure Projects	132.7	132.7		1.0	133.1	No Impact	No	No	Support projects for the construction and repair of the City's critical capital infrastructure.
3	Additional support for Toronto Police Services Capital Contracts	168.2	168.2		1.0	202.9	No Impact	No	No	Support the increased volume of procurements and information technology projects being undertaken by the Toronto Police Services.
4	Project Manager Vision Zero 2.0 - Red Light Camera, Automated Speed Enforcement for Transportation	142.7	142.7		1.0		No Impact	No	No	Support Vision Zero 2.0 and traffic safety, specifically in preparing for the move of Red Light Camera and Automated Speed Enforcement from court-based system to administrative penalty system.
5	Legal Support TTC Capital Projects	732.5	732.5		4.0		No Impact	No	No	Support required by TTC to implement a number of capital projects, including the Easier Access and Second Exit Program, Bloor-Yonge capacity improvement, and Western Yard. This initiative aligns with the City's strategic objective of Keep Toronto Moving.
6	Additional support for CREM Capital Projects	175.8	175.8		1.0	176.2	No Impact	No	No	Aligns with the City's strategic objective of Keep Toronto Moving.
7	Additional Support City Owned City Housing Initative, Tenant's First	142.7	145.5	2.8	1.0	145.9	Medium Positive	No	No	Additional support for the Small sites Housing Projects.
8	House N Cap Municipal & Real Estate Lawyers	764.5	764.5		4.0	766.1	No Impact	No	No	Support to the Housing Secretariat as part of the team supporting initiatives such as Housing Now and the Rapid Housing Initiatives.
Total New / Enhanced		2,334.4	2,337.2	2.8	14.0	1,518.7				

The 2022 Operating Budget includes \$1.519 million in investments to support priority actions as detailed in the table above.

**Note:**

- For additional information on 2022 key cost drivers refer to [Appendix 4](#) for the 2022 New and Enhanced Service Priorities.

**2023 & 2024 OUTLOOKS****Table 3: 2023 and 2024 Outlooks**

(\$000s)	2021 Projection	2022 Budget	2023 Outlook	2024 Outlook
Revenues	25,279.2	26,477.0	25,664.6	25,585.0
Gross Expenditures	54,519.6	61,201.9	60,893.2	61,553.5
<b>Net Expenditures</b>	<b>29,240.4</b>	<b>34,725.0</b>	<b>35,228.6</b>	<b>35,968.6</b>
<b>Approved Positions</b>	<b>N/A</b>	<b>405.4</b>	<b>400.4</b>	<b>399.4</b>

**Key drivers**

The 2023 Outlook with total gross expenditures of \$60.893 million reflects an anticipated \$0.309 million or 0.5% decrease in gross expenditures above the 2022 Operating Budget; The 2024 Outlooks expects an increase of \$0.660 million or 1.1% above 2023 gross expenditures.

These changes arise from the following:

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

# APPENDICES

## **Appendix 1**

**COVID-19 Impact and Recovery**

**N/A**

## **Appendix 2**

**2022 Balancing Actions**

**N/A**

## **Appendix 3**

**Summary of 2022 Service Changes**

**N/A**

## Appendix 4

### Summary of 2022 New / Enhanced Service Priorities Included in Budget



#### 2022 Operating Budget - Council Approved New and Enhanced Services Summary by Service (\$000's)

Form ID		Other City Programs  Program - Legal Services	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
25325		Additional Support COCHI, Tenant's First						
74	Positive	<b>Description:</b> The addition of a temporary solicitor for 3 years. <b>Service Level Impact:</b> The change would permit Legal Services to maintain timely and effective support for the Housing Secretariat and SSHA housing matters. The Housing Secretariat is currently supported by two dedicated full time and two dedicated part-time permanent positions and one dedicated contract position. This position is the second being sought for the 2022 budget and would expand the housing complement to 5FTE positions if all positions are approved. <b>Equity Statement:</b> The budget proposal for additional support for Housing Secretariat and SSHA Housing matters has an overall equity impact of medium positive when combined with the existing positions. Low income residents will be particularly impacted by this proposal as it will allow the City to add a range of affordable housing options. It will increase the opportunity for low-and-moderate-income residents to access safe, secure, and adequate housing. An intersectional analysis shows that in Toronto, affordable housing is particularly required for women, seniors, Indigenous, Black, or racialized communities. <b>Service:</b> Solicitor						
		Staff Recommended Changes:	145.5	142.7	2.8	1.00	0.0	0.0
		BC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		EC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		CC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		Total Council Approved:	145.5	142.7	2.8	1.00	0.0	0.0
		Staff Recommended:	145.5	142.7	2.8	1.00	0.0	0.0
		Budget Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
		Executive Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
		City Council Approved:	0.0	0.0	0.0	0.00	0.0	0.0
		Council Approved New/Enhanced Services:	145.5	142.7	2.8	1.00	0.0	0.0

**Category:**

 71 - Operating Impact of New Capital Projects  
 72 - Enhanced Services-Service Expansion

 74 - New Services  
 75 - New Revenues

Page 1 of 9

Run Date: 03/31/2022 14:37:05





### 2022 Operating Budget - Council Approved New and Enhanced Services Summary by Service (\$000's)

Form ID	Category	Equity Impact	Other City Programs Program - Legal Services	Adjustments				2023 Plan Net Change	2024 Plan Net Change
				Gross Expenditure	Revenue	Net	Approved Positions		
25385			House N Cap Municipal & RE Lawyers						
74	Positive		<b>Description:</b> This request is required to continue to provide a dedicated support to advise and assist the Housing Secretariat on affordable housing matters, including Council priorities such as Housing Now and the Rapid Housing Initiative. The Rapid Housing Initiative requires significant legal support in order to complete the required transactions for the selected housing sites in accordance with timelines required as a condition of the Federal funding for this initiative. To address this business need, it is necessary to fill this solicitor position on a contract basis to ensure timely legal support for the Housing Secretariat, while also facilitating succession planning within the Municipal Law and Real Estate Law groups.						
			<b>Service Level Impact:</b> The Housing Secretariat is currently supported by two dedicated full time and two dedicated part-time permanent positions and one dedicated contract position. This change would expand that to add an additional long term temporary positions.						
			<b>Equity Statement:</b> The budget proposal for additional support for Housing Now and Rapid Housing Initiative has an overall equity impact of medium positive. Low income residents will be particularly impacted by this proposal as it will allow the City to add a range of affordable housing options. It will increase the opportunity for low-and-moderate-income residents to access safe, secure, and adequate housing. An intersectional analysis shows that among low-income residents in Toronto, women, seniors, Indigenous, Black, or racialized communities face barriers to affordable housing.						
			<b>Service:</b> Solicitor						
			Staff Recommended Changes:	764.5	764.5	0.0	4.00	0.0	0.0
			BC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
			EC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
			CC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
			Total Council Approved:	764.5	764.5	0.0	4.00	0.0	0.0
			Staff Recommended:	764.5	764.5	0.0	4.00	0.0	0.0
			Budget Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
			Executive Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
			City Council Approved:	0.0	0.0	0.0	0.00	0.0	0.0
			<b>Council Approved New/Enhanced Services:</b>	<b>764.5</b>	<b>764.5</b>	<b>0.0</b>	<b>4.00</b>	<b>0.0</b>	<b>0.0</b>

Category:

71 - Operating Impact of New Capital Projects  
72 - Enhanced Services-Service Expansion74 - New Services  
75 - New Revenues

Page 2 of 9

Run Date: 03/31/2022 14:37:05



### 2022 Operating Budget - Council Approved New and Enhanced Services Summary by Service (\$000's)

Form ID	Category	Equity Impact	Other City Programs Program - Legal Services	Adjustments				2023 Plan Net Change	2024 Plan Net Change
				Gross Expenditure	Revenue	Net	Approved Positions		
24558			LS increased support for Bldgs Compliance with Orders						
74	No Impact		<b>Description:</b> The proposal is to hire 1 temporary full time Conveyancing Clerk to provide legal support to Toronto Buildings for a period of 2 years (2022/23). Funding will be provided via the Buildings Reserve Fund account and will be charged back throughout the year.						
			<b>Service Level Impact:</b>						
			<b>Equity Statement:</b> No equity impact has been identified for this proposal						
			<b>Service:</b> Solicitor						
			Staff Recommended Changes:	75.3	75.3	0.0	1.00	0.0	(0.0)
			BC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
			EC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
			CC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
			Total Council Approved:	75.3	75.3	0.0	1.00	0.0	(0.0)
			Staff Recommended:	75.3	75.3	0.0	1.00	0.0	(0.0)
			Budget Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
			Executive Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
			City Council Approved:	0.0	0.0	0.0	0.00	0.0	0.0
			<b>Council Approved New/Enhanced Services:</b>	<b>75.3</b>	<b>75.3</b>	<b>0.0</b>	<b>1.00</b>	<b>0.0</b>	<b>(0.0)</b>

24730			Additional support for ECS Capital Infrastructure Projects
74	No Impact		<b>Description:</b> The addition of one Solicitor 3 position on a permanent basis.

Category:

71 - Operating Impact of New Capital Projects  
72 - Enhanced Services-Service Expansion74 - New Services  
75 - New Revenues

Page 3 of 9

Run Date: 03/31/2022 14:37:05



**2022 Operating Budget - Council Approved New and Enhanced Services  
Summary by Service (\$000's)**

Form ID		Other City Programs  Program - Legal Services	Adjustments				2023 Plan Net Change	2024 Plan Net Change			
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions					
Service Level Impact:											
ECS is currently supported by two full time and one part-time positon. This addition would expand that to 3-1/2 positions.											
Equity Statement:											
No equity impact has been identified for this proposal											
Service: Solicitor											
Staff Recommended Changes:			132.7	132.7	0.0	1.00	0.0	0.0			
BC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0			
EC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0			
CC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0			
Total Council Approved:			132.7	132.7	0.0	1.00	0.0	0.0			
Staff Recommended:			132.7	132.7	0.0	1.00	0.0	0.0			
Budget Committee Recommended:			0.0	0.0	0.0	0.00	0.0	0.0			
Executive Committee Recommended:			0.0	0.0	0.0	0.00	0.0	0.0			
City Council Approved:			0.0	0.0	0.0	0.00	0.0	0.0			
Council Approved New/Enhanced Services:			132.7	132.7	0.0	1.00	0.0	0.0			

24752	Additional support for TPS Capital Contracts	
74	No Impact	<b>Description:</b> Hiring an additional solicitor to provide legal support to the Toronto Police Service on procurement and information technology files.

Category: 71 - Operating Impact of New Capital Projects 74 - New Services Page 4 of 9 Run Date: 03/31/2022 14:37:05  
72 - Enhanced Services-Service Expansion 75 - New Revenues



**2022 Operating Budget - Council Approved New and Enhanced Services  
Summary by Service (\$000's)**

Form ID		Other City Programs  Program - Legal Services	Adjustments				2023 Plan Net Change	2024 Plan Net Change			
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions					
Service Level Impact:											
The Toronto Police Service currently does not have staff in legal services dedicated to the support of procurements and information technology matters. This differs from the City where dedicated legal staff support these functions at the City. The Toronto Police Service has had to retain outside counsel for major information technology procurement projects such as body worn cameras to ensure legal expertise is obtained to assist on these projects. On body worn cameras, the cost of outside counsel was X. Staff time was needed to retain the outside counsel, and outside counsel is no longer on retainer, meaning their experience with the file is not easily accessible. Having counsel in Legal Services would ensure the Toronto Police Service has access to their expertise at any time before, during and after a procurement or information technology project, and can save the time and expense of retaining outside counsel. This will lead to an overall improvement with how the Toronto Police Service handles these projects as internal support will be accessible on all files.											
Equity Statement:											
No equity impact has been identified for this proposal											
Service: Solicitor											
Staff Recommended Changes:			168.2	168.2	0.0	1.00	0.0	0.0			
BC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0			
EC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0			
CC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0			
Total Council Approved:			168.2	168.2	0.0	1.00	0.0	0.0			
Staff Recommended:			168.2	168.2	0.0	1.00	0.0	0.0			
Budget Committee Recommended:			0.0	0.0	0.0	0.00	0.0	0.0			
Executive Committee Recommended:			0.0	0.0	0.0	0.00	0.0	0.0			
City Council Approved:			0.0	0.0	0.0	0.00	0.0	0.0			
Council Approved New/Enhanced Services:			168.2	168.2	0.0	1.00	0.0	0.0			

25130	Proj Mgr Vision Zero 2.0 - RLC, ASE for Transportation	
74	No Impact	<b>Description:</b>

Category: 71 - Operating Impact of New Capital Projects 74 - New Services Page 5 of 9 Run Date: 03/31/2022 14:37:05  
72 - Enhanced Services-Service Expansion 75 - New Revenues



**2022 Operating Budget - Council Approved New and Enhanced Services  
Summary by Service (\$000's)**

Form ID		Other City Programs  Program - Legal Services	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
The temporary funding for 1 year of a Project Manager on behalf of Legal Services. This person will be required to work on all of the technical pieces and liaise with other legal staff to ensure the project deadlines are met.								
<b>Service Level Impact:</b>								
The position is linked to a capital project. This project is intended to create capacity for disputes of automated enforcement under Vision Zero 2.0. Without this added capacity the City will not be able to continue to manage the current level of disputes related to these offences.								
<b>Equity Statement:</b>								
No equity impact has been identified for this proposal								
<b>Service:</b> Prosecution								
Staff Recommended Changes:			142.7	142.7	0.0	1.00	0.0	0.0
BC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0
EC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0
CC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Total Council Approved:			142.7	142.7	0.0	1.00	0.0	0.0
<b>Staff Recommended:</b>			142.7	142.7	0.0	1.00	0.0	0.0
<b>Budget Committee Recommended:</b>			0.0	0.0	0.0	0.00	0.0	0.0
<b>Executive Committee Recommended:</b>			0.0	0.0	0.0	0.00	0.0	0.0
<b>City Council Approved:</b>			0.0	0.0	0.0	0.00	0.0	0.0
<b>Council Approved New/Enhanced Services:</b>			142.7	142.7	0.0	1.00	0.0	0.0

25231	Legal Support TTC Capital Projects
74	No Impact

**Description:**

The proposal is to hire three temporary full time lawyers (2 Solicitor 1 positions, and 1 Solicitor 2 position), and one temporary full time Law Clerks to provide legal support to Toronto Transit Commission for a period of extending through April 30, 2023. Funding will be provided via various TTC capital accounts and will be charged back throughout the year as per purchase order PU515407.

**Category:**

71 - Operating Impact of New Capital Projects    74 - New Services  
72 - Enhanced Services-Service Expansion    75 - New Revenues

Page 6 of 9

Run Date: 03/31/2022 14:37:05



**2022 Operating Budget - Council Approved New and Enhanced Services  
Summary by Service (\$000's)**

Form ID		Other City Programs  Program - Legal Services	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
Service Level Impact:								
Equity Statement:								
No equity impact has been identified for this proposal								
Service: Civil Litigation								
Staff Recommended Changes:			203.7	203.7	(0.0)	1.00	0.0	0.0
BC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0
EC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0
CC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Total Council Approved:			203.7	203.7	(0.0)	1.00	0.0	0.0
Service: Solicitor								
Staff Recommended Changes:			528.8	528.8	0.0	3.00	(0.0)	0.0
BC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0
EC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0
CC Recommended Changes:			0.0	0.0	0.0	0.00	0.0	0.0
Total Council Approved:			528.8	528.8	0.0	3.00	(0.0)	0.0
Staff Recommended:			732.5	732.5	0.0	4.00	0.0	0.0
Budget Committee Recommended:			0.0	0.0	0.0	0.00	0.0	0.0
Executive Committee Recommended:			0.0	0.0	0.0	0.00	0.0	0.0
City Council Approved:			0.0	0.0	0.0	0.00	0.0	0.0
Council Approved New/Enhanced Services:			732.5	732.5	0.0	4.00	0.0	0.0

24729	Additional support for CREM Capital Projects
74	NA

**Description:****Category:**

71 - Operating Impact of New Capital Projects    74 - New Services  
72 - Enhanced Services-Service Expansion    75 - New Revenues

Page 7 of 9

Run Date: 03/31/2022 14:37:05



**2022 Operating Budget - Council Approved New and Enhanced Services  
Summary by Service (\$000's)**

Form ID		Other City Programs	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
		<b>Program - Legal Services</b>						
<p>This request is required to continue to provide a dedicated solicitor to advise CREM on building design, construction and operations, including contracts, procurement and legislative matters. To address this business need, it is necessary to fill this solicitor position on a permanent basis to ensure timely legal support generally for CREM, while also facilitating succession planning within the Municipal Law group. Approval for filling this position on a contract basis was given previously and this position was advertised in March 2020.</p> <p><b>Service Level Impact:</b></p> <p>CREM is currently supported by two non-dedicated full time permanent positions and one dedicated contract position. This change would expand that to three permanent positions.</p> <p><b>Equity Statement:</b></p> <p>No equity impact has been identified for this proposal</p> <p><b>Service:</b> Solicitor</p>								
		Staff Recommended Changes:	175.8	175.8	0.0	1.00	0.0	0.0
		BC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		EC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		CC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		<b>Total Council Approved:</b>	<b>175.8</b>	<b>175.8</b>	<b>0.0</b>	<b>1.00</b>	<b>0.0</b>	<b>0.0</b>
		<b>Staff Recommended:</b>	<b>175.8</b>	<b>175.8</b>	<b>0.0</b>	<b>1.00</b>	<b>0.0</b>	<b>0.0</b>
		<b>Budget Committee Recommended:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00</b>	<b>0.0</b>	<b>0.0</b>
		<b>Executive Committee Recommended:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00</b>	<b>0.0</b>	<b>0.0</b>
		<b>City Council Approved:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00</b>	<b>0.0</b>	<b>0.0</b>
		<b>Council Approved New/Enhanced Services:</b>	<b>175.8</b>	<b>175.8</b>	<b>0.0</b>	<b>1.00</b>	<b>0.0</b>	<b>0.0</b>

**Summary:**

<b>Staff Recommended:</b>	<b>2,337.2</b>	<b>2,334.4</b>	<b>2.8</b>	<b>14.00</b>	<b>0.0</b>	<b>(0.0)</b>
<b>Budget Committee Recommended:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00</b>	<b>0.0</b>	<b>0.0</b>
<b>Executive Committee Recommended:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00</b>	<b>0.0</b>	<b>0.0</b>

Category:

71 - Operating Impact of New Capital Projects      74 - New Services  
72 - Enhanced Services-Service Expansion      75 - New Revenues

Page 8 of 9

Run Date: 03/31/2022 14:37:05



**2022 Operating Budget - Council Approved New and Enhanced Services  
Summary by Service (\$000's)**

Form ID		Other City Programs	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
		<b>Program - Legal Services</b>						
		<b>City Council Approved:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00</b>	<b>0.0</b>	<b>0.0</b>
		<b>Council Approved New/Enhanced Services:</b>	<b>2,337.2</b>	<b>2,334.4</b>	<b>2.8</b>	<b>14.00</b>	<b>0.0</b>	<b>(0.0)</b>



## **Appendix 5**

**Summary of 2022 New / Enhanced Service Priorities Not Included in Budget**

**N/A**

## **Appendix 6**

**2022 Capital Budget;  
2023 - 2031 Capital Plan Including Carry Forward Funding**

**N/A**

## **Appendix 6a**

**2022 Cash Flow and Future Year Commitments Including Carry Forward Funding**

**N/A**

## **Appendix 6b**

**2023 - 2031 Capital Plan**

**N/A**

## **Appendix 7**

**Reporting on Major Capital Projects: Status Update**

**N/A**

## **Appendix 8**

**Summary of Capital Needs Constraints**

**(In \$ Millions)**

**N/A**

## **Appendix 9**

**2022 User Fee Changes**

**(Excludes User Fees Adjusted for Inflation)**

**N/A**

## Appendix 10

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

#### 2022 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2022	2023	2024
<b>XQ1709</b>	<b>Beginning Balance</b>	1,799	1,499	1,199
Arbitration & Legal Awards	<i>Withdrawals (-)</i>			
	Legal Services Withdrawals - Operating	-300	-300	-300
	Other Division/Agency Withdrawals - Operating	0	0	0
	Legal Services Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0
	<b>Total Withdrawals</b>	<b>-300</b>	<b>-300</b>	<b>-300</b>
	<i>Contributions (+)</i>			
	Legal Services Operating Contributions	0	0	0
	Other Division/Agency Contributions - Operating	0	0	0
	Contributions - Other	0	0	0
	<b>Total Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	<b>-300</b>	<b>-300</b>	<b>-300</b>
	<b>Balance at Year-End</b>	<b>1,499</b>	<b>1,199</b>	<b>899</b>

∞ Using 2024 PBF Contributions, figures have been projected for 2025-2031 contributions

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2022	2023	2024
<b>XQ1508</b>	<b>Beginning Balance</b>	9,378	7,251	5,115
Vehicle Reserve - IT Sustainment	<i>Withdrawals (-)</i>			
	Legal Services Withdrawals - Operating	-224	-224	-224
	Other Division/Agency Withdrawals - Operating	-4,239	-4,239	-4,239
	Legal Services Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	-18,961	-18,970	-18,998
	<b>Total Withdrawals</b>	<b>-23,424</b>	<b>-23,433</b>	<b>-23,461</b>
	<i>Contributions (+)</i>			
	Legal Services Contributions - Operating	0	0	0
	Other Division/Agency Contributions - Operating	21,297	21,297	21,297
	Contributions - Other	0	0	0
	<b>Total Contributions</b>	<b>21,297</b>	<b>21,297</b>	<b>21,297</b>
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	<b>-2,127</b>	<b>-2,136</b>	<b>-2,164</b>
	<b>Balance at Year-End</b>	<b>7,251</b>	<b>5,115</b>	<b>2,951</b>

∞ Using 2024 PBF Contributions, figures have been projected for 2025-2031 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2022	2023	2024
<b>XR3038</b>	<b>Beginning Balance</b>	3,017	1,077	502
Ontario Cannabis Legalization	<i>Withdrawals (-)</i>			
	Legal Services Withdrawals - Operating	-325	-325	-325
	Other Division/Agency Withdrawals - Operating	-1,619	-252	0
	Legal Services Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0
	<b>Total Withdrawals</b>	<b>-1,944</b>	<b>-577</b>	<b>-325</b>
	<i>Contributions (+)</i>			
	Legal Services Contributions - Operating	0	0	0
	Other Division/Agency Contributions - Operating	0	0	0
	Contributions - Other	0	0	0
	<b>Total Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	<b>-1,944</b>	<b>-577</b>	<b>-325</b>
	Interest Income	4	2	1
	<b>Balance at Year-End</b>	<b>1,077</b>	<b>502</b>	<b>178</b>

∞ Using 2024 PBF Contributions, figures have been projected for 2025-2031 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2022	2023	2024
<b>XR1010</b>	<b>Beginning Balance</b>	37,929	24,066	11,173
Insurance	<i>Withdrawals (-)</i>			
	Legal Services Withdrawals - Operating	-5,498	-5,498	-5,498
	Other Division/Agency Withdrawals - Operating	-73,151	-74,161	-75,683
	Legal Services Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	-557	0	0
	<b>Total Withdrawals</b>	<b>-79,206</b>	<b>-79,659</b>	<b>-81,181</b>
	<i>Contributions (+)</i>			
	Legal Services Operating Contributions	0	0	0
	Other Division/Agency Contributions - Operating	65,278	66,726	68,234
	Contributions - Other	0	0	0
	<b>Total Contributions</b>	<b>65,278</b>	<b>66,726</b>	<b>68,234</b>
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	<b>-13,928</b>	<b>-12,934</b>	<b>-12,948</b>
	Interest Income	65	40	0
	<b>Balance at Year-End</b>	<b>24,066</b>	<b>11,173</b>	<b>-1,775</b>

∞ Using 2024 PBF Contributions, figures have been projected for 2025-2031 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2022	2023	2024
<b>XR1305</b>	<b>Beginning Balance</b>	177,671	159,781	143,262
Building Code Act Serv Improvement RF	<i>Withdrawals (-)</i>			
	Legal Services Withdrawals - Operating	-475	-495	-400
	Other Division/Agency Withdrawals - Operating	-17,141	-17,142	-17,142
	Legal Services Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	-627	0	0
	<b>Total Withdrawals</b>	<b>-18,243</b>	<b>-17,637</b>	<b>-17,542</b>
	<i>Contributions (+)</i>			
	Legal Services Contributions - Operating	0	0	0
	Other Division/Agency Contributions - Operating	0	0	0
	Contributions - Other	0	0	0
	<b>Total Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	<b>-18,243</b>	<b>-17,637</b>	<b>-17,542</b>
	Interest Income	354	1,117	1,116
	<b>Balance at Year-End</b>	<b>159,781</b>	<b>143,262</b>	<b>126,836</b>

∞ Using 2024 PBF Contributions, figures have been projected for 2025-2031 contributions

Reserve / Reserve Fund Name		Contributions / (Withdrawals)		
		2022	2023	2024
<b>XR1307</b>	<b>Beginning Balance</b>	19,948	6,400	-5,717
Development Application Review	<i>Withdrawals (-)</i>			
	Legal Services Withdrawals - Operating	-875	-875	-875
	Other Division/Agency Withdrawals - Operating	-12,701	-11,242	-11,286
	Legal Services Withdrawals - Capital	0	0	0
	Other Division/Agency Withdrawals - Capital	0	0	0
	<b>Total Withdrawals</b>	<b>-13,576</b>	<b>-12,117</b>	<b>-12,161</b>
	<i>Contributions (+)</i>			
	Legal Services Contributions - Operating	0	0	0
	Other Division/Agency Contributions - Operating	0	0	0
	Contributions - Other	0	0	0
	<b>Total Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Reserve / Reserve Fund Draws / Contributions</b>	<b>-13,576</b>	<b>-12,117</b>	<b>-12,161</b>
	Interest Income	28	0	0
	<b>Balance at Year-End</b>	<b>6,400</b>	<b>-5,717</b>	<b>-17,879</b>

<sup>∞</sup> Using 2024 PBF Contributions, figures have been projected for 2025-2031 contributions

Program will monitor and assess with corporate partners that also draw on this reserve, in conjunction with an ongoing application fees review and progress on development review process initiatives and improvements.



## 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:** 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).