

2022 Program Summary

Court Services

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Description

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

Why We Do It

Toronto Court Services contributes by:

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

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.

What Service We Provide

Provincial Offences and Tribunal Dispute Resolution

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

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

How Much Resources (gross 2022 operating budget): \$10.2 million gross expenditures

Default Fine Collection Management

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

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

How Much Resources (gross 2022 operating budget): \$4.9 million gross expenditures

Court Case Management

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

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

How Much Resources (gross 2022 operating budget): \$17.8 million gross expenditures

Budget at a Glance*

2022 OPERATING BUDGET

\$Million	2022	2023	2024
Revenues	\$69.16	\$81.74	\$81.74
Gross Expenditures	\$32.83	\$34.05	\$33.32
Net Expenditures	-\$36.33	-\$47.69	-\$48.42

2022 - 2031 10-YEAR CAPITAL PLAN

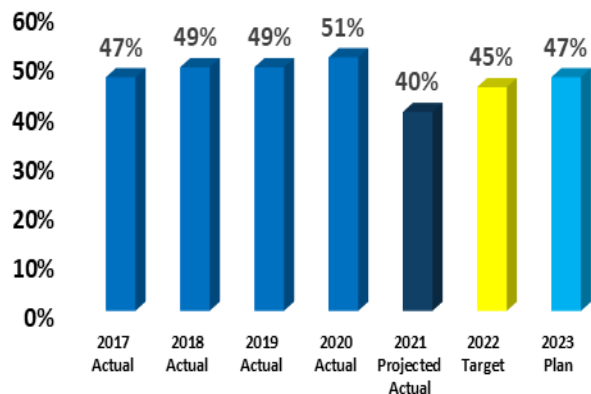
\$Million	2022	2023-2031	Total
Gross Expenditures	\$0.31	\$0.00	\$0.31
Debt	\$0.00	\$0.00	\$0.00

Note: Includes 2021 carry forward funding

*This document reflects the 2022 Operating Budget and 2022-2031 Capital Budget and Plan as approved by City Council.

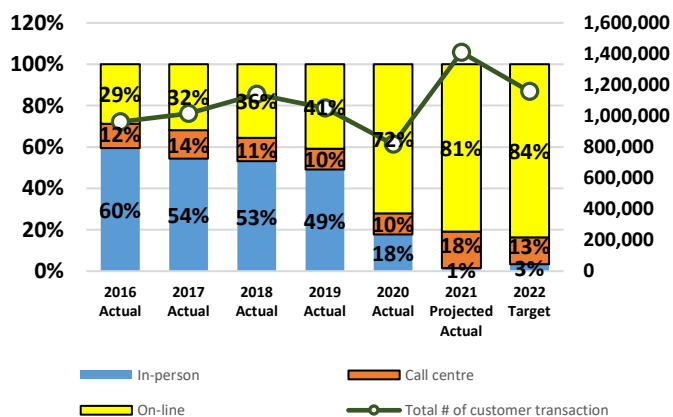
How Well We Are Doing – Behind the Numbers

% of Default fine accounts collected within 1st year of default



- Default fine collection rates have increased from 47% in 2017 to 51% in 2020 with improved collection strategies as the division continues to implement its commitments contained in its Management response to the City's Auditor General's report (AU 12.1).
- The decline in 2021 is related to COVID-19, as limitation periods for POA matters were extended and no cases were enforced in the period March 15, 2020 to February 26, 2021. Collection activities which were partially suspended from March 2020 resumed in full through all available channels in April 2021.
- It is anticipated that targets will gradually return to pre-pandemic levels within the next few years as collection activities ramp up to normal levels and economic recovery gathers pace.
- Further, Court Services has developed a formal collection plan which aims to maximize collection rates for defaulted POA fines by outlining strategies for collection, establishing benchmarks, and setting key performance indicators for divisional operations. Further details and progress update are outlined in Appendix 2b on pages 18 to 20.

Customers served by channel



- Number of customers served in 2020 declined due to court closures as a result of COVID-19. Majority of customers have used online service channels and this trend is expected to continue.
- With the growth in charges and the backlog experienced in 2020, the number of customers served by the division is projected to reach approximately 1.4 million in 2021.
- Efforts are underway to manage the growth in charge volume by focusing on digital and online service delivery.

How Well We Are Doing

Service	Measure	2019 Actual	2020 Actual	2021 Target	2021 Projection	Status	2022 Target	2023 Target
Provincial Offences/Licensing Tribunal Dispute Resolution	Outcome of court proceedings updated within 3 business days	78%	79%	100%	95%	●	100%	100%
Court Case Management	Accept incoming charges within 7 days of Service date	94%	92%	100%	99%	●	100%	100%
Court Case Management	% of customers served within 45 minutes	98%	99%	100%	100%	●	100%	100%
Default Fine Collection Management	Payments processed within 24 hours of receipt	100%	38%	100%	100%	●	100%	100%
Default Fine Collection Management	% of fines collected within first year of default	49%	51%	52%	40%	●	45%	47%

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

The 2022 COVID-19 impact is projected to be similar to 2021 experience:

Total revenue loss of \$15.7M in fine revenues resulting from the following impacts:

- \$7.3m resulting from 47,330 lower charges expected to be filed due to COVID-19
- \$8.4 million due to expected lower volume of trials to be held.

Service Level Changes

Court Services anticipates that services will continue to be delivered on a modified basis in 2022. The 2022 Operating Budget projects court capacity at 56% of pre-pandemic service levels after considering the continuing impact of the COVID-19 pandemic and the availability of judicial resources.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- In partnership with Technology Services, expanded the use of digital channels to support electronic POA court processes.
- Improved access to justice by conducting remote trials for the first time.
- Modernized and streamlined POA court processes to support legislative changes in the Stronger, Fairer, Ontario Act (Bill 177).
- Provided information sessions and guides to the public, participants, and stakeholders to support participation in remote court and tribunal hearings.
- Continued to implement new processes and procedures to support the collection of defaulted Provincial Offences Act fines.

Key Challenges and Risks

- Growing backlog as courts continue to operate below their pre-pandemic capacity.
- Anticipated continued growth in Provincial Offences charge volumes as the City reaches planned implementation of the Automated Speed Enforcement and Red Light Camera expansion initiatives.
- Backlog in collection of outstanding fines.

Priority Actions

- The program will support Vision Zero Road Safety and manage the growth in charge volume by focusing on digital and online service delivery towards a future administrative penalty system framework.
- Continue to review and assess impacts of COVID-19 on existing workload and assign resources to manage backlog and improve service delivery by focusing on digital service delivery.
- Reducing the cost to maintain services for trial, hearings and resolution by developing and implementing procedures that support modernization of POA legislation and court scheduling plan.
- Work with appropriate stakeholders including Technology Services Division to undertake a feasibility assessment and to develop an implementation plan for an Adjudicative Information Management System (AIMS) that includes a detailed roadmap, project documentation, full business case and development of RFP. This is in alignment with City Council direction in 2018 as part of the Auditor General's recommendation that Court Services implement an information system that allows it to effectively manage the collection of outstanding Provincial Offences Act (POA) fines. Capital funding of \$0.308 million to support the feasibility phase of this initiative is included in Court Services 2022 - 2031 Capital Budget and Plan. Future requests for funding to continue the implementation of this initiative will be informed by the results of the feasibility phase.

RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2022 Operating Budget for Court Services of \$32.83 million gross, \$69.16 million revenue and \$36.33 million net revenue for the following services:

Service:	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Court Case Management	17,777.31	28,927.68	-11,150.37
Default Fine Collection Management	4,890.92	8,214.26	-3,323.34
Provincial Offences & Tribunal Dispute Resolution	10,158.03	32,012.00	-21,853.97
Total Program Budget	32,826.27	69,153.95	-36,327.68

2. City Council approve the 2022 staff complement for Court Services of 251.2 operating positions.
3. City Council approve 2022 Capital Budget for Court Services with cash flows and future year commitments totaling \$0.308 million as detailed by project in [Appendix 6a](#).

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	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Provincial Offences & Tribunal Dispute Resolution	100.1	32,099.1	28,402.3	32,012.0		32,012.0	3,609.7	12.7%
Default Fine Collection Management	67.2	8,193.0	8,243.6	8,214.3		8,214.3	(29.4)	(0.4%)
Court Case Management	45,831.9	36,725.5	28,948.8	28,927.7		28,927.7	(21.1)	(0.1%)
Total Revenues	45,999.1	77,017.5	65,594.8	69,153.9		69,153.9	3,559.2	5.4%
Expenditures								
Provincial Offences & Tribunal Dispute Resolution	6,697.8	10,033.0	7,999.4	10,158.0		10,158.0	2,158.7	27.0%
Default Fine Collection Management	3,160.4	4,813.7	4,009.7	4,890.9		4,890.9	881.2	22.0%
Court Case Management	13,178.0	18,090.2	15,755.6	17,777.3		17,777.3	2,021.7	12.8%
Total Gross Expenditures	23,036.2	32,936.9	27,764.6	32,826.3		32,826.3	5,061.6	18.2%
Net Expenditures	(22,962.9)	(44,080.6)	(37,830.1)	(36,327.7)		(36,327.7)	1,502.4	(4.0%)
Approved Positions**	253.2	251.2	251.2	251.2		251.2	N/A	N/A

*2021 Projection based on Q3 Variance Report

**YoY comparison based on approved positions

COSTS TO MAINTAIN EXISTING SERVICES

Total 2022 Base Budget expenditures of \$32.826 million gross reflecting an increase of \$5.062 million in spending above 2021 projected year-end actuals, predominantly arising from:

- Salary & Benefit base budget increases to close hiring gaps. Vacant positions will be filled to manage service delivery backlogs resulting from the COVID-19 pandemic as the delivery of courtroom services gradually increase in 2022.
- Costs for interpreters and provincial payments to reflect higher courtroom capacity in 2022 when compared to 2021.
- Higher costs for collection agencies as collection activities continue to ramp up to pre-pandemic levels in 2022.

Given the financial impacts of COVID-19 on 2021 actuals, a further comparison of the 2022 Base Budget (excluding 2022 COVID-19 impacts) to the 2021 Council approved Budget (excluding 2021 COVID-19 impact) is provided below:

- *2022 Base Budget of \$36.328 million in net revenues reflects a \$0.624 million net revenue increase from the 2021 Council approved Budget, when excluding \$15.581 million in estimated COVID-19 financial impacts.*

EQUITY IMPACTS OF BUDGET CHANGES

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

2022 OPERATING BUDGET KEY DRIVERS

The 2022 Operating Budget gross expenditures for Court Services is \$5.062 million or 18.2% higher than 2021 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget.

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	399.8	445.5	448.0	914.7	660.9	(253.8)	(27.7%)
Contribution From Reserves/Reserve Funds		83.0					
Sundry and Other Revenues	61,797.4	45,470.6	76,569.5	64,680.0	68,493.0	3,813.0	5.9%
Inter-Divisional Recoveries	2,763.1						
Total Revenues	64,960.3	45,999.1	77,017.5	65,594.8	69,153.9	3,559.2	5.4%
Salaries and Benefits	17,762.1	15,974.7	19,536.0	18,222.6	20,457.9	2,235.3	12.3%
Materials & Supplies	100.2	57.6	117.9	76.3	189.2	112.9	148.0%
Equipment	49.1	68.8	163.9	341.3	134.5	(206.7)	(60.6%)
Service and Rent	8,414.5	4,730.5	9,582.8	6,126.8	8,457.6	2,330.8	38.0%
Contribution To Reserves/Reserve Funds	103.8	103.8					
Other Expenditures	3,264.7	2,100.8	3,536.3	2,997.6	3,587.0	589.3	19.7%
Inter-Divisional Charges	16,711.2	0.1					
Total Gross Expenditures	46,405.7	23,036.2	32,936.9	27,764.6	32,826.3	5,061.6	18.2%
Net Expenditures	(18,554.6)	(22,962.9)	(44,080.6)	(37,830.1)	(36,327.7)	1,502.4	(4.0%)

*2021 Projection based on Q3 Variance Report

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

Increase in the salary and benefit costs to close gaps due to hiring delays. Resources are required to manage service delivery backlogs as Court Services gradually returns to pre-pandemic service levels in 2022.

Services and Rents:

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

Other Expenditures:

Higher costs for collection agencies as collection activities will continue to ramp up to pre-pandemic levels in 2022.

User Fee:

Lower user fees for web payment transactions. Court Services anticipates a gradual shift from online service channels to in-person service channels by the public in 2022 as more in-person service offerings resume.

Other Revenue Changes:

Higher fine revenues expected from an increase in charges as economic activities gradually increase to pre-pandemic levels.

Note:

1. For additional information on 2022 key cost drivers refer to [Appendix 2](#) for a summary of balancing actions.

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

(\$000s)	2021 Projection	2022 Budget	2023 Outlook	2024 Outlook
Revenues	65,594.8	69,153.9	81,742.9	81,742.9
Gross Expenditures	27,764.6	32,826.3	34,052.4	33,321.3
Net Expenditures	(37,830.1)	(36,327.7)	(47,690.5)	(48,421.6)
Approved Positions	251.2	251.2	251.2	251.2

Key drivers

The 2023 Outlook with total gross expenditures of \$34.052 million reflects an anticipated increase of \$1.226 million or 3.74 per cent in gross expenditures above the 2022 Operating Budget; The 2024 Outlook expects a decrease of \$0.731 million or 2.15 per cent below 2023 gross expenditures.

These changes are due to the following:

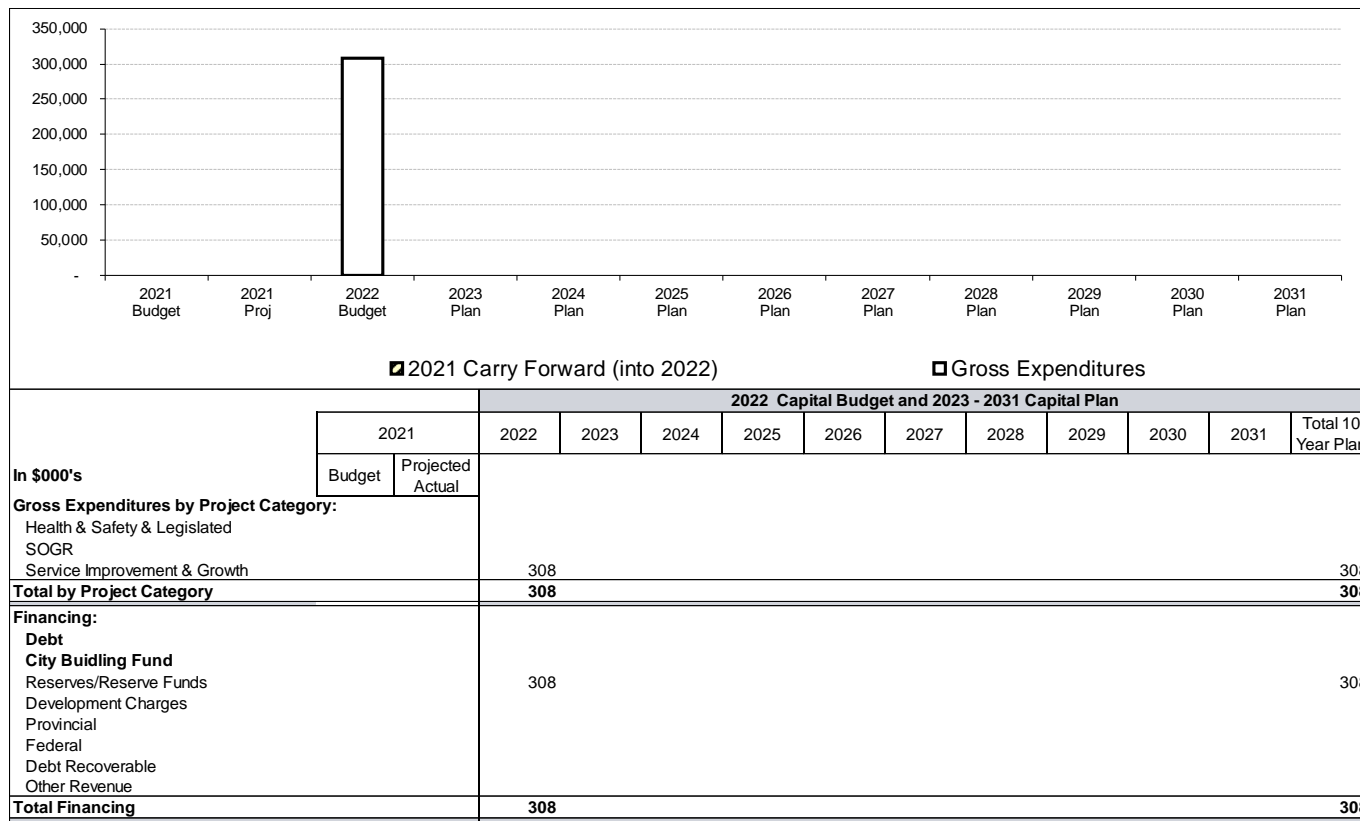
- Salary and benefit inflationary increases resulting in pressures of \$0.484 million in 2023, and a further increase of \$0.496 million in year 2024.
- Reversal of one-time COVID-19 cost savings in salaries and benefits costs in 2023.
- Reversal of one-time costs for courtroom equipment and laptops in 2023.
- Termination of the lease at 30 Adelaide Street East resulting in savings of \$0.104 million in 2023, and \$1.227 million in 2024.

2022 – 2031 CAPITAL BUDGET AND PLAN

2022 – 2031 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview

(\$'000)



Changes to Existing Projects (\$0.0 Million)

Not applicable

New Projects (\$0.308 Million)

The 2022-2031 Capital Budget and Plan includes 1 new project:

- \$0.308 million– to support the feasibility phase for a new Adjudicative Information Management System (AIMS)


Capital Needs Constraints (\$0.0 Million)

Court Services has no unmet projects over the 10-year planning horizon

Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2022 and 2023-2031 Capital Budget & Plan by project.

2022 – 2031 CAPITAL BUDGET AND PLAN**\$0.308 Million 10-Year Gross Capital Program**

			
		Service Improvement, Enhancement and Growth	
		\$0.308 M 100%	
		<p>Adjudicative Information Management System Feasibility Phase</p> <ul style="list-style-type: none"> Seed funding for the feasibility phase of a new Adjudicative Information Management System fully funded from the Provincial Offences Courts Stabilization Reserve. This initiative responds to the Auditor General's recommendation in AU 12.1 and City Council direction that Court Services implement an information system that allows it to effectively manage the collection of outstanding Provincial Offences Act (POA) fines. Future funding requests to support the implementation of this initiative will be informed by the results of the feasibility phase which is expected to conclude in 2022. 	

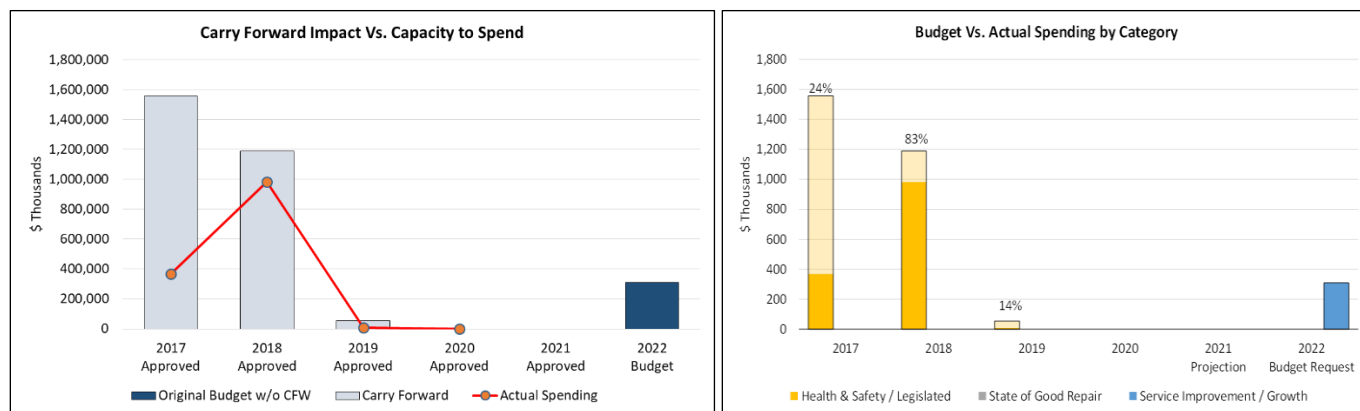
How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
\$0.308 M 100%		\$0 M 0%	\$0 M 0%
Reserve / Reserve Fund	\$0.308M		

CAPACITY TO SPEND REVIEW

The 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten year capital plan. A review was undertaken to ensure budgets align with Court Service's ability to spend and the markets capacity to deliver.

Chart 2 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

The 2022 Capital Budget includes 1 new project to complete a feasibility study for the new Adjudicative Information Management System. The project is ready to proceed and is expected to be concluded in 2022.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2022 – 2031 Capital Budget and Plan will result in future year operating impacts which are unknown at this time and will be informed by the results of the feasibility phase of the Adjudicative Information Management System initiative.

APPENDICES

Appendix 1

COVID-19 Impact and Recovery

In \$ Thousands				
COVID-19 Impacts	2021 Net	2022		
		Revenues	Gross	Net
Revenue Loss				
Fine Revenue loss	17,587.0	(15,706.1)		15,706.1
User Fee increase in web fees	(500.5)	256.7		(256.7)
Sub-Total	17,086.5	(15,449.4)		15,449.4
Expenditure Increase				
Overtime Increase			20.0	20.0
Personal Protective Equipments (PPE) and other	19.7		90.8	90.8
Resources for Remote Hearing rooms	231.8			
Laptops to enable hybrid work environment			21.2	21.2
Sub-Total	251.5		132.0	132.0
Total COVID-19 Impact	17,338.0	(15,449.4)	132.0	15,581.3

Appendix 2

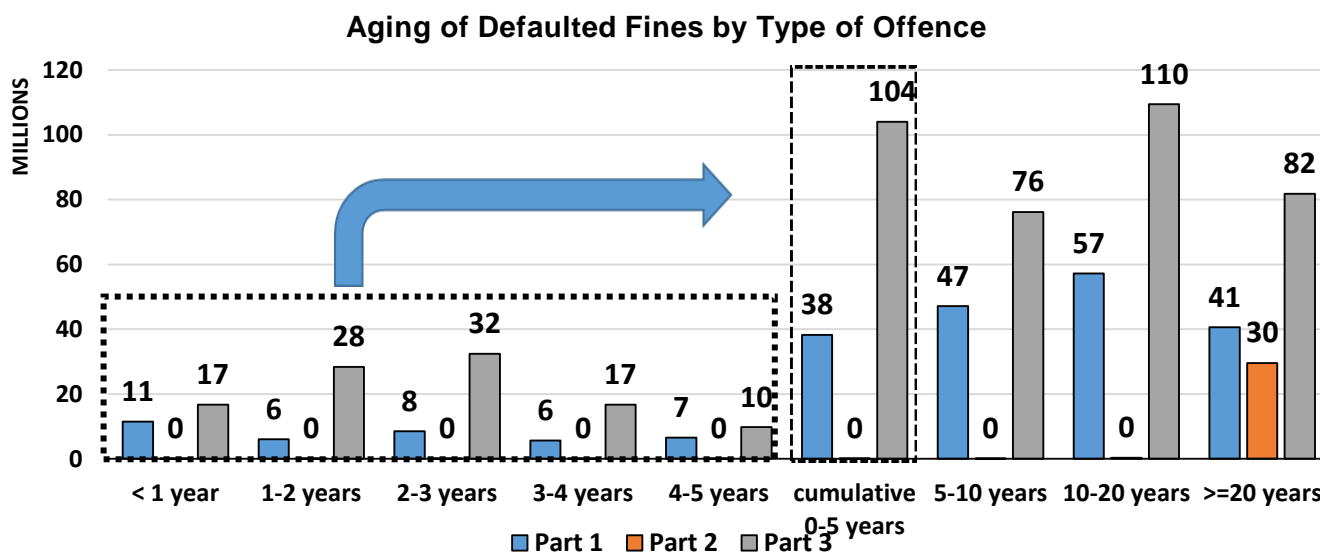
2022 Balancing Actions

(\$000s)										
Recommendation	Savings Type	Equity Impact	AG Recs	2022				2023 (Incremental)		
				Revenue	Gross	Net	Positions	Gross	Net	Positions
Fine Revenue Increase-AG Recommendation	Base Savings	No Impact	Yes	500.0		(500.0)				
Total Balancing Actions				500.0		(500.0)				

Appendix 2b

Default Fine level and Collection Activities

As of September 30, 2021, there was \$585 million in defaulted fines – \$522 million owing to the City and \$63 million to be collected by the City on behalf of the Province. 76% of the \$585 million in defaulted fines have been outstanding for more than five years.



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

Part 2: Parking offences

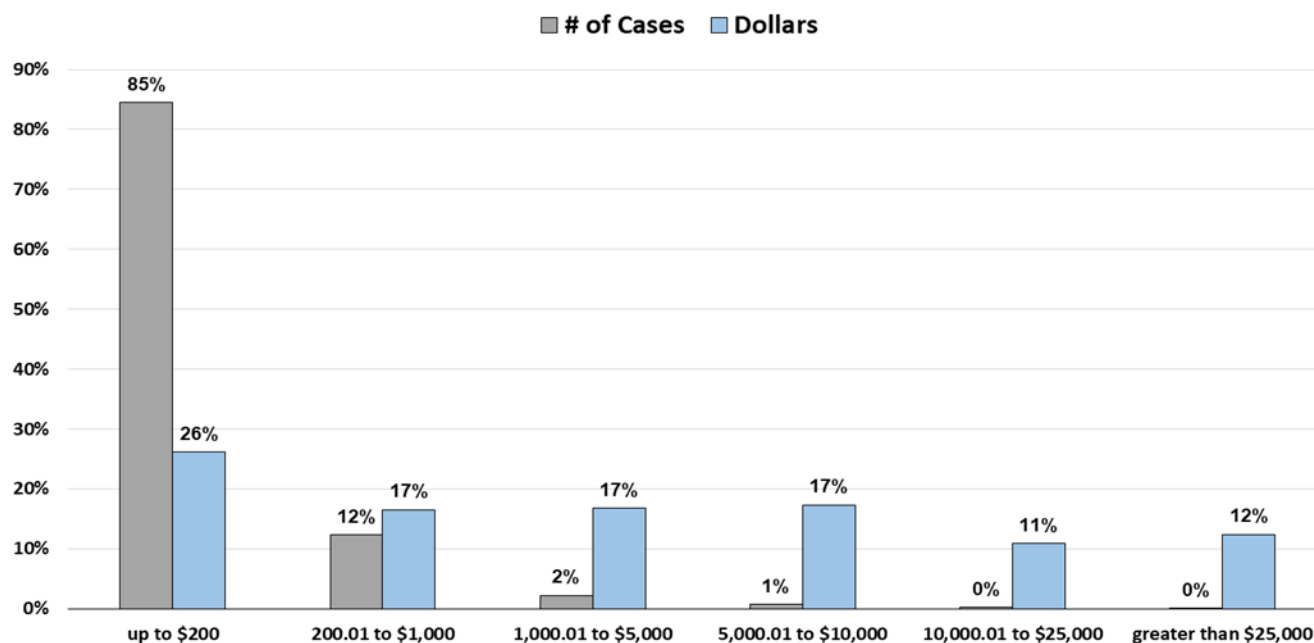
Part 3: More serious offences or by law offences where one or more defendants or charge can be issued in one charging document

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

	January to September 2020		January to September 2021	
	# of cases	\$	# of cases	\$
Fines due in a particular year				
Delinquency Rate	22%	40%	43%	56%
Collection rate	78%	60%	57%	44%
Fines Newly Defaulted in a particular year				
Delinquency Rate	60%	77%	77%	80%
Collection rate	40%	23%	23%	20%
Overall Defaulted Fines				
Collection rate	1.4%	1.7%	1.9%	2.2%

- a) Collections include payments of accounts due in the year but payments received before accounts went into default
- b) Collection rates for newly defaulted fines and fines due in the year were lower in the first nine months of 2021. As a result of COVID-19, limitation periods for POA matters were extended and no cases were enforced in the period March 15, 2020 to February 26, 2021. Following the expiration of extension orders from the Ontario Court of Justice on February 26, 2021, higher volume of cases went into default. Collection activities through all available channels resumed in April 2021 and collection efforts are being taken on these cases.

Proportion of cases and Dollars in Default by Fine Amount



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

Effort	Target	Actual
Collection of Newly defaulted Fine Dollars for October 2018 to September 2019 within one year of default	**	53%
Collection of Newly defaulted Fine Dollars for October 2019 to September 2020 within one year of default *	**	40%

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

* Actual collection rates in 2020 were impacted as collection activities were partially suspended and collection agencies were advised to use softer approach in collecting outstanding fines due to COVID -19 and Ontario Court of Justice order on closure of POA courts and extended limitation period. Collection activities through all available channels resumed in April 2021 and collection efforts are being taken on these cases.

Status of Collection activity of Accounts Receivable as of September 30, 2021 (in millions)

Total Accounts Receivable		Actively Pursued		Not Actively Pursued ^(a)		Pending Administrative Action ^(b)		New Enforcement ^(c)	
# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value
1.946	584.949	0.985	503.749	0.951	66.535	0.009	13.295	0.001	1.371

- a) Include pre 1995 parking tickets enforced through vehicle owner license plate sanctions and cases which have no fixed addresses.
- b) Include cases in transfer to appeal court, under investigations and pending plate denial.
- c) New enforcements from September 2021 which were placed with collection agencies in subsequent month.

Appendix 3

Summary of 2022 Service Changes

N/A

Appendix 4

Summary of 2022 New / Enhanced Service Priorities Included in Budget

N/A

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

Project Code	(In \$000s)	2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2022 - 2031 Total	Health & Safety & Legislated	SOG	Growth & Improved Service
TCS908910	Adjudicative Information Management System (AIMS)	308										308			308
	Total Expenditures (including carry forward from 2021)	308										308			308

Appendix 6a

2022 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total 2022 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
TCS908910	Adjudicative Information Management System (AIMS)	308										308			308
	Total Expenditure (including carry forward from 2021)	308										308			308

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

N/A

Appendix 9

2022 User Fee Changes

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2022 Operating Budget

Program Specific Reserve / Reserve Funds

N/A

Corporate Reserve / Reserve Funds

N/A

Inflows and Outflows to/from Reserves and Reserve Funds

2022 – 2031 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2021 *	Contributions / (Withdrawals)										
			2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	Total
XQ0704 PROVINCIAL OFFENCES COURTS STAB RES	Beginning Balance	9,165.7	7,724.7	3,231.8	2,831.8	2,831.8	2,831.8	2,831.8	2,831.8	2,831.8	2,831.8	2,831.8	9,165.7
	Withdrawals (-)												
	Redevelopment-St. Lawrence Market N.	(1,441.0)	(4,184.8)										(5,625.8)
	Adjudicative Info Mgmt System Feasibility Phase		(308.0)										(308.0)
	Move to St. Lawrence Market N			(400.0)									(400.0)
	Total Withdrawals	(1,441.0)	(4,492.8)	(400.0)	-	-	-	-	-	-	-	-	(6,333.8)
	Contributions (+)												
	Total Contributions		-	-	-	-	-	-	-	-	-	-	-
Balance at Year-End		7,724.7	3,231.8	2,831.8	2,831.8	2,831.8	2,831.8	2,831.8	2,831.8	2,831.8	2,831.8	2,831.8	2,831.8

Redevelopment of St Lawrence project is included in the 2022-2031 Capital Budget and Plan of the Corporate Real Estate Management division.

Corporate Reserve / Reserve Funds

N/A

Appendix 11

Glossary

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

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.

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.

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).