

COURT AND TRIBUNAL SERVICES 2025 ANNUAL REPORT





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MANDATE

Court and Tribunal Services provide two distinct functions:

- Court Operations and Prosecution

Provides services to:

- Members of the public
- York Region's nine local cities and towns
- More than 30 law enforcement and regulatory agencies
- Ministry of the Attorney General
- Judiciary



MESSAGE FROM DIRECTOR OF COURT AND TRIBUNAL SERVICES

BARB RYNER

As I look back on 2025, I am filled with a sense of pride and accomplishment while reflecting on the work of the Court and Tribunal Services Branch. Court and Tribunal Services saw significant challenges and remarkable achievements and throughout, the team showed resilience and adaptability.

York Region launched the Administrative Penalty Tribunal Program (APT) in December 2024 to manage automated speed enforcement and red-light camera offences. In 2025, APT processed 266,494 offences, easing pressure on *Provincial Offences Act* courts and providing a more efficient process for residents, as well as improving community safety through changing driver behaviour. However, responding to Bill 56, the *Building a More Competitive Economy Act, 2025*, on November 14 last year, automated speed enforcement in Ontario was cancelled and we began to wind down our APT program. Consistent with the mandated legislative process followed by all municipal APT programs, disputed ASE infractions captured prior to November 14, 2025 were processed and York Region's Administrative Penalty Tribunal concluded operations in mid-April 2026.

Building on our strong relationship with the Ministry of the Attorney General, we continued to work with the provincial government to support the Municipal Partners French Language Conference, where best practices were shared with municipalities to enhance the availability and quality of French language services.

Following the successful delivery of the 2025 conference in collaboration with the Ministry, the Region has now secured a three year provincial agreement to plan the conferences from 2026–2028. Together, these initiatives reinforce our commitment to inclusivity and accessibility in our service delivery model.

Court and Tribunal Services also engaged the Ministry of the Attorney General to explore behavioural science techniques to modify communication materials, such as reminder notices, to support revenue generation, while also advocating for legislative adjustments to ensure a more comprehensive collection approach.

York Regional Police and York Region Court and Tribunal Services worked together to modernize how Part I tickets are submitted. Instead of relying on paper tickets and manual data entry, the entire process is now digital from start to finish. When an officer issues a Part I ticket, it is automatically sent through an electronic system, ensuring the court receives it right away.

Launched in August 2025, this process achieved a 48% efficiency improvement for Court Services and an 88% overall improvement for York Regional Police, making it a win-win success that modernized operations and enhanced staff experience through low-cost, high-impact innovation.

Since 2023, the Region, in partnership with the Ministry of the Attorney General, has gradually assumed responsibility

for Part III offences under the *Provincial Offences Act*. Part III charges are generally more serious and may involve significant fines and potential incarceration. In 2025 the Region prepared to receive additional Part III charges by working with the local Crown Attorney's office as well as the Victim Witness Assistance Program (VWAP) to support the transition. This included training sessions to prepare staff and ensure proper management of the matters.

York Region recognizes the key role our staff play in delivering our objectives. Court and Tribunal Services has directed its focus to achieving a solid foundation for a more equitable, diverse, and inclusive workplace culture by continuing to implement the actions from the Court and Tribunal Service's Inclusion, Diversity, Equity and Accessibility Strategy.

Looking ahead, we are mindful of the successes and lessons learned in 2025. Together, we will continue to navigate challenges, embrace opportunities, and uphold our commitment to serving the community with fairness and excellence.

I want to thank York Regional Council and the Court and Tribunal staff for their support over the past year. It has been an honour to lead this exceptional team through this time of growth and transformation. I look forward to working with partners to further enhance operations and the customer experience across services.



INTRODUCTION

In 2022, Court and Tribunal Services Branch launched the Court and Tribunal Services Action Plan 2023 – 2026. The plan is structured around four priority areas of Inclusion, Innovation, Excellence in Service Delivery and a Sustainable Justice System. These priority areas offer diverse opportunities to enhance service delivery while finding efficiencies and promoting healthy and safe communities. This Annual Report provides an update on key accomplishments made in 2025 towards advancing this priority during its third year of implementation.

KEY WORKLOAD DRIVERS

In 2025, most key workload drivers for Provincial Offences Court Services declined, including total charges filed, customer service interactions and the number of payments received. The reductions were largely due to the transition of automated speed enforcement and red-light camera offences to the Administrative Penalty Tribunal (APT), which began operating in late 2024. Camera-based offences are usually paid at higher rates and disputed far less often than other types of charges, so the shift to APT resulted in fewer customer contacts and fewer payments processed through the POA courts.

Despite these reductions, overall workload did not diminish to the same extent. *Provincial Offences Act* courts continued to operate and the number of matters heard remained relatively stable due to ongoing resource constraints and an existing backlog. Court Services continue to request additional judicial resources to support effective operations and address the accumulated backlog of matters. In addition, key areas of activity increased: the dispute rate rose and requests for disclosure grew. These activities are significantly more labour-intensive than processing payments or routine inquiries, requiring consistent staff attention even when incoming charges are lower.

As a result, while the volume of new charges fell in 2025, the nature of the remaining work continued to demand considerable administrative, prosecutorial and judicial effort. Workload levels continue to be shaped not only by how many charges are filed, but also by how many are contested and the resources available to hear them.

Looking ahead to 2026, Court and Tribunal Services will continue to advocate for increased judicial resources and improved adjudicative practices to help expand court availability and support timely case resolution.

Total Charges Filed by Agencies

In 2025, more than 114,000 charges were filed by over 40 agencies, an overall decrease of 48% from 2024, with the most significant decline attributed to charges processed through the Joint Processing Centre. This decline was mainly due to the transfer of camera-based offences to the Administrative Penalty Tribunal, which reduced the number of charges being processed through the *Provincial Offences Act* Courts. We have also seen a decrease in municipal charges due to the use of local administrative penalty programs for parking and other bylaw offences. With the removal of camera-based enforcement, the Courts will continue to monitor enforcement activity to determine whether volumes across other agencies adjust to help maintain overall road safety outcomes.

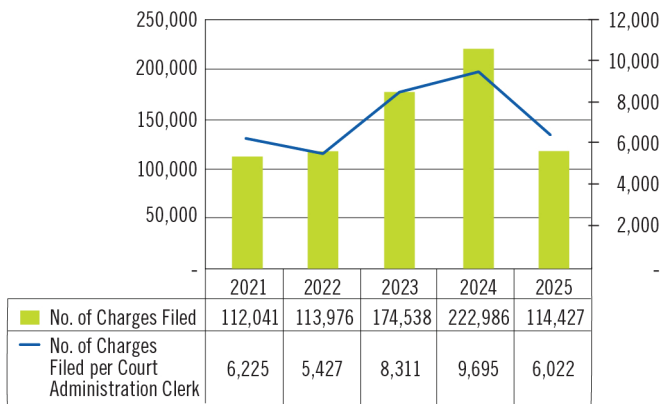
	Total Offences	Percentage of Caseload
Joint Processing Centre	69,283	60.55%
York Regional Police	21,694	18.96%
Ontario Provincial Police	15,323	13.39%
York Region	4,587	4.01%
Ministries and Other Agencies	2,447	2.14%
Town of Whitchurch-Stouffville*	21	0.02%
City of Markham	260	0.23%
City of Vaughan	148	0.13%
Town of East Gwillimbury*	446	0.39%
City of Richmond Hill	151	0.13%
Town of Georgina	33	0.03%
Township of King*	10	0.01%
Town of Aurora*	16	0.01%
Town of Newmarket	8	0.01%
Total Charges Filed	114,427	100.00%

*These municipalities have not yet "opted in" under section 18.6(1)(a) of the *Provincial Offences Act*. Their Parking Tickets continue to be processed through the Provincial ICON system and are included in the total number of charges filed. For other municipalities (those that have "opted in"), parking charges are not included in the data above.

Number of Charges Filed per Court Administration Clerk

The provincial standard for the number of charges filed per court administration clerk is 5,000 to 6,000. Court Services has consistently met or exceeded this benchmark over the past five years. Despite a significant reduction in total charges filed in 2025, Courts still exceeded the provincial standard. Courts Services has been able to maintain this high level of performance through process optimization, balanced scheduling and ongoing technology improvements.

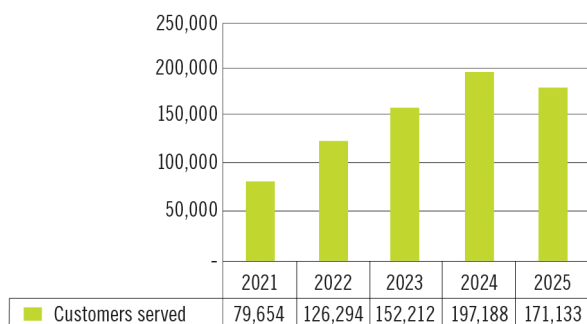
Number of Charges Filed per Court Administration Clerk



Number of Customer Interactions

Court and Tribunal Services provides online and in-person support through multiple channels including telephone, front counter and email, to help court users navigate the court process. Customer service volumes had been steadily increasing over the past five years; however, in 2025, interactions slightly declined. The decline in customer interaction in 2025 was primarily the result of shifting camera-based offence inquiries to the Administrative Penalty Tribunal, which previously generated a large proportion of customer contacts. Additionally, improvements in public information and self-service tools also contributed to reduced demand for in-person and telephone assistance.

Total Number of Customers Served by Court Services Staff



In 2025, more than 171,000 people sought services from Court Services, a decrease of 26,055 from 2024. Approximately 64,000 of those court users connected with Court Services through email correspondence as well as processing and following up on electronic forms. Transitioning court users to online services is a leading trend supporting the objective of improving customer experience by leveraging digital transformation outlined in York Region's 2023 to 2027 Strategic Plan: From Vision to Results' objective to improve customer experience by leveraging digital transformation.

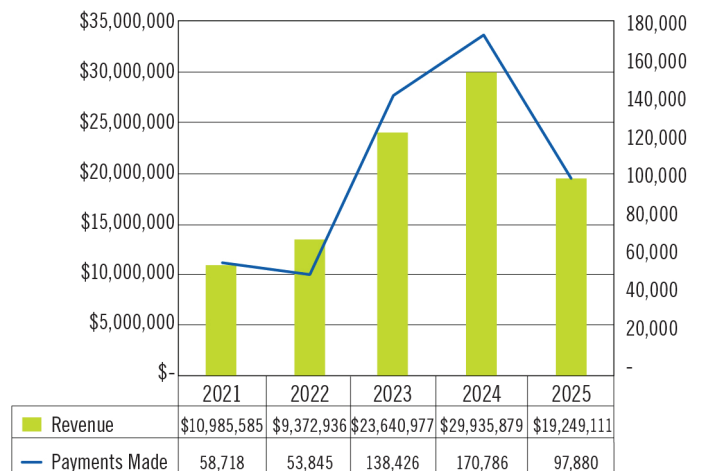
Type of Interaction Total Number of Customers Served

In Person	30,567
Telephone	75,932
Online	64,634
Total Interactions	171,133

Fines Paid

Provincial Offences Court revenue decreased by 36%. This decline was mainly due to the transfer of camera-based offences to the Administrative Penalty Tribunal, which reduced the overall revenue base. Camera based offences have historically generated higher payment rates and fewer disputes compared to other types of charges. Another factor that may have contributed to the lower payment rate is that the default collection rate remained consistent compared to 2024. Improving the default collection rate is a priority in 2026.

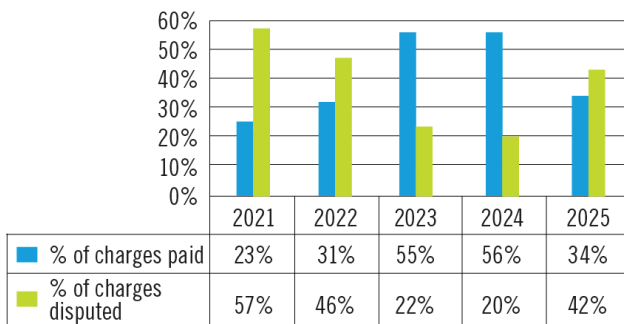
Fines Paid



Dispute Rate

In 2025, York Region Court Services received approximately 41,000 trial requests, representing a 42% dispute rate. The dispute rate reflects the proportion of Part I charges where defendants choose to speak with a Justice of the Peace (“Walk-In Guilty”) or request a trial. These disputes generally involve charges such as municipal bylaw offences, *Highway Traffic Act* charges and matters under other provincial statutes. Compared to 2024, 2025 saw a higher dispute rate and fewer payments made without a dispute. This pattern is consistent with trends seen in the York Region *Provincial Offences Act* courts before the launch of the Administrative Penalty program and the transfer of camera-based offences out of the POA courts.

Dispute Rate



Courtroom Appearance

In 2025, trial courts dealt with a total of 66,984 matters, a volume that remains consistent with trends observed over the past four years. Challenges such as limited court scheduling capacity and province-wide judicial shortages have negatively impacted court resources. While Court Services aims to improve access to justice, scheduling of courts remains under the authority of the Ontario Chief Justice. Court Services continues to work with the judiciary to seek solutions to these challenges.

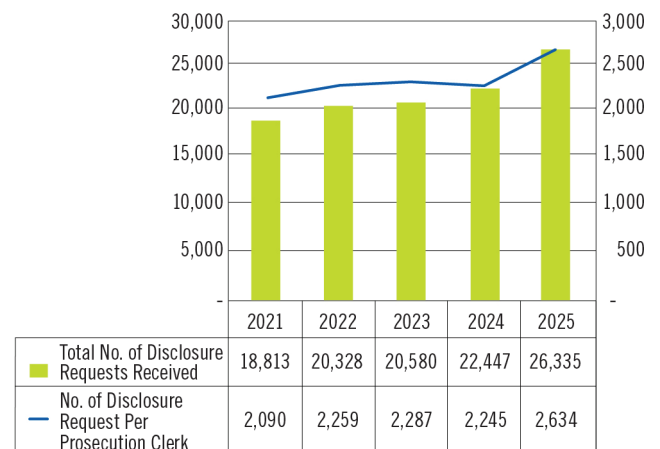
Appearance Room	Number of Matters
A2 - Part One Traffic Court	16,344
A5 - Part Three	17,191
A6 - Ministry and Municipal Parking and Bylaw Court	6,603
A7 - Part Three	26,846
Total Number of Matters on Trial Dockets	66,984



Disclosure Requests

Disclosure requests are only accepted when a trial date has been scheduled. In 2025, approximately 26,000 disclosures were requested. Workload improvements and efficiencies continue to be found as evidenced by the consistency in the number of disclosure requests being processed per prosecution clerk. The steady increase in disclosure requests may also be attributed to the downloading of Part III offences from the Province to the Region and an increased interest from defendants to review their disclosure.

Disclosure Requests





ACCOMPLISHMENTS

Facilitations

In partnership with the York Regional Police Training and Education Bureau – Academic Unit, members of York Region’s prosecutions team facilitated four training presentations and mock trials. These sessions were designed to increase understanding of the court process and prepare newly recruited officers for court proceedings.

Precedent setting cases

R. v. Hon (2025) involved several defendants appealing their speeding convictions after the trials proceeded using certified evidence instead of live officer testimony. The Court upheld the constitutionality of this process, confirming that s. 48.1 of the POA does not breach ss. 7 or 11(d) because defendants can request officer attendance where justified. As the first appellate ruling on the post2020 certified evidence regime for speeding, the most issued ticket in Ontario, it established an important precedent supporting streamlined, certificate-based prosecutions.

Partnerships

Court Services and the Ministry of the Attorney General expanded their partnership, finalizing a lease agreement for the use of two courtrooms at 17150 Yonge Street. This agreement aligns with how other jurisdictions manage courthouse space, allowing multiple justice partners to operate efficiently while maintaining distinct work areas.

In collaboration with the Ministry of the Attorney General, Court Services facilitated the 2024-2025 Municipal Conference on French Language Professional Development for all Provincial Offences courts in Ontario. The event provided participants with the opportunity to strengthen their French language proficiency, practice conducting hearings entirely in French and build confidence in using accurate

legal terminology in POA Courts. The opportunity also gave participants the ability to network with other jurisdictions and allowed for the dialogue and creation of new business processes while sharing best practices. Following the success of the event, York Region secured a three-year agreement with the province to plan the conference from 2026–2028.

In 2025 the Collections team partnered with the Ministry of the Attorney General Behavioural Insights Unit to analyze and improve court user communication. This partnership will result in the modernization of the collections communication strategy through the introduction of a reminder notice and an accompanying pilot to conduct randomized control trials. In 2026 this will help the team to better understand what improves customer follow through and support more timely, consistent collections in addition to improving civil and administrative enforcement.

Presentations

Prosecutions staff delivered a series of presentations and training sessions aimed at strengthening prosecutorial knowledge and courtroom practice. These sessions included a comprehensive mock trial training for public health inspectors, designed to increase understanding of the prosecution process, courtroom decorum, examination in chief, cross-examination, the proper introduction of investigative exhibits and the management of realistic courtroom scenarios.

In addition, presentations at the Prosecutors' Association of Ontario provided attendees with a general overview of the appeals process, including applicable legal principles, fresh evidence on appeal, case scenarios, and relevant current case law. Further contributions focused on effective cross-examinations techniques, offering practical strategies, legal insights and advocacy tools to strengthen courtroom practice. Collectively, these initiatives reinforced a commitment to professional excellence, continuous learning and knowledge sharing within the prosecutorial community.

York Region Collections staff presented the payment plan program at the Municipal Court Managers Association Collections Conference, highlighting how the program helps defendants make fine payments through multiple installments.

This program offers convenient and reasonable options for defendants to pay their defaulted fines. In 2025, the payment plan program's initial scope focused on defaulted fines and generated over \$19,000 in revenue for the Region. Court Services plans to expand the program in 2026 and anticipates over \$28,000 in collected revenue.

Recognitions

Sandra Garand, Supervisor, Court Administration, was awarded the 2025 Innovation Award by her peers at the Municipal Court Manager's Association for her commitment to innovative solutioning in the delivery of court services.





PRIORITY AREA: INCLUSION

Creating an inclusive environment which is open, accessible, safe, equitable and respectful will ensure Court and Tribunal Services staff and court users have a sense of trust, belonging and involvement; everyone

is encouraged to contribute and participate fully, and no one is left behind.

This aligns with York Region's commitment to a welcoming and inclusive community where diversity

is celebrated and where everyone can develop to their full potential, participate freely in society and live with respect, dignity and freedom from discrimination, as noted in the Inclusion Charter for York Region.

Goal/Objective	Actions	2025 Outcomes
Maintain a culture that supports inclusion, accountability and empowerment	Establish a French Language Services Committee to enhance the availability and quality of French language services, ensuring compliance with Official Language legislation	<ul style="list-style-type: none"> Developed a framework detailing key initiatives, timelines, and resources needed to strengthen French language service delivery and support compliance with the <i>French Language Services Act</i> Installed new bilingual signage in all publicly accessible areas of Courts to improve customer service/wayfinding
	Advance and operationalize the Departmental Inclusion, Diversity, Equity and Accessibility (IDEA) Strategy following its implementation	<ul style="list-style-type: none"> Developed the Court and Tribunal Services Pathfinder Initiative, providing Court and Tribunal Services staff with opportunities to learn about other positions in the department while strengthening relationships and supporting cross-functionality Court Services developed Community Agreements that establish shared expectations for respectful interactions and promoting a psychologically safe workplace



PRIORITY AREA: INNOVATION

Innovation is the creation, development and implementation of a new product, process, or service, with the aim of improving efficiency and effectiveness. Court and Tribunal

Services focused on transforming operations and service delivery from predominantly manual and paper-based methods to a more automated and modern solution.

Goal/Objective	Actions	2025 Outcomes
Improve operations by introducing streamlining and modernization initiatives	Business Process Review focusing on aligning processes across different business units in preparation for the Digital Roadmap	<ul style="list-style-type: none"> • Updated the monthly data download process from the Ministry of the Attorney General to remove platform dependency, automate data collection, and reduce risks on data processing • Automated the Ministry of the Attorney General and operational data downloads through the Courts Executive Dashboard, reducing manual effort and ensuring consistency in data • Established the Court and Tribunal Services data warehouse to support future data analytics and reporting
	Optimize POA collections program by leveraging modern tools and strategies, introducing targeted collection approaches , and improving defendant contact information	<ul style="list-style-type: none"> • Began coordination with relevant stakeholders to enhance civil enforcement and increase default fine recovery
	Modernize and expand courtroom operations to increase capacity	<ul style="list-style-type: none"> • Expanded the hybrid court model in two courtrooms at 17150 Yonge Street. • Upgraded courtrooms to support customer user experience through audio-visual modernization and physical space enhancements • Created an early resolution framework and process to support the reinstatement of early resolution, pending legislated adjustments



PRIORITY AREA: EXCELLENCE IN SERVICE DELIVERY

Excellence in service delivery is the ability of a service provider to consistently meet and strive to exceed the public and organization's

expectations. For Court and Tribunal Services to promote excellence in service delivery, there is a need to creatively problem solve, respond

quickly and focus on the court user and stakeholders when establishing new systems.

Goal/Objective	Actions	2025 Outcomes
Deliver high-quality services based on expertise, accessibility, responsiveness and affordability	Improve the online court user experience, including navigation, service selection and the ability to connect to court remotely	<ul style="list-style-type: none"> Reviewed current customer journey and proposed recommendations/modifications including improved signage, public information and internal information. Recommendations were implemented Installed Audio Frequency Induction Loops (AFILS) or Hearing Loop devices at all front counters of York Region's Provincial Offences Court in Newmarket; these assistive listening devices help enhance service delivery to customers with hearing disabilities Partnered with Property Services to develop an in-house solution to enhance in-court technology for hybrid hearings Worked with corporate controllership to expand the Moneris contract to include the Administrative Penalties program, creating efficiencies in one contract for payment processing, increasing the purchase order to cover the costs of processing \$20M in payments
	Improve the in-person court-user experience, including navigation, service selection and the ability to transition from the courtroom to services	<ul style="list-style-type: none"> In collaboration with Access York, developed a framework for a streamlined call centre, which allowed Access York to view Courts call queue to provide the public with approximate wait times and ability to transfer callers to the appropriate counter
	Create a more consistent onboarding process for leaders as it relates to training, templates and educational checklists to ensure new staff are well supported	<ul style="list-style-type: none"> Gathered feedback from new staff and completed updates to all ongoing training focusing on consolidating existing templates, checklists and training plans
	Advance digital infrastructure and security to modernize departmental systems, and implement robust security improvements	<ul style="list-style-type: none"> Collaborated with York Region's Digital and Customer Experience Branch to provide more technology-based resources to court rooms Upgraded all departmental computers to Windows 11 and completed PC refresh ahead of schedule



PRIORITY AREA: SUSTAINABLE JUSTICE SYSTEM

A sustainable justice system consists of fulfilling the needs under the current environment while ensuring decisions made do not negatively impact future

operations of the court. The focus for Court and Tribunal Services is to create a system with adequate resources to meet demand, and which introduces

operative and affordable processes to ensure the system is cost effective.

Goal/Objective	Actions	2025 Outcomes
Uphold the integrity of the justice system by ensuring our courts are fair, effective and sustainable	Advocate for legislative amendments and new policy directives through the Ministry of Attorney General Collections Innovation Committee, with a focus on creating more flexible and applicable collection tools	<ul style="list-style-type: none"> Onboarded representatives from the Ministry of the Attorney General to the Municipal Court Managers Association Collections Innovation Committee to identify provincial improvements Identified a list of recommendations and confirmed four top priorities to be implemented in 2026
	Establish a program that provides York Region prosecutors the opportunity to gain firsthand insights into law enforcement practices to enhance their understanding of law enforcement operations while strengthening collaboration with law enforcement agencies	<ul style="list-style-type: none"> Introduced macro automations for repetitive manual updates in courts database increasing and improving digitalization
	Streamline internal processes to support efficiency and reduce manual tasks	<ul style="list-style-type: none"> Advocated for the Province to review and amend the legislation of the Early Resolution framework
	Facilitate the transfer of the prosecution of Part III (bodily harm and death) proceedings to the Region from the Province	<ul style="list-style-type: none"> Facilitated expert knowledge sharing by engaging Crown Attorney to deliver targeted insights on Part III offences to Prosecutions staff Coordinated specialized training with Victim Witness Assistance Program representatives and York Regional Police's Major Collisions Unit to strengthen Prosecutions staff capacity to support victims using best practices

2025 AUDITORS REPORT

An independent audit of the consolidated financial statements of the Regional Municipality of York for the year ending December 31, 2025, was completed by KPMG in April 2026. Accordingly, the scope of the audit included the information about the results of the Region's Provincial Offences Court and Tribunal Services Branch presented in the notes to the consolidated financial statements.

Excerpt from the Region's Audited Financial Statements

COURT AND TRIBUNAL ADMINISTRATION

The Regional Municipality of York (the Region) administers, adjudicates, and collects on fines and penalties issued in York Region by the police and various enforcement agencies. These include contraventions of the *Highway Traffic Act*, *Compulsory Automobile Insurance Act*, *Trespass to Property Act*, *Liquor License Act*, Municipal By-laws and minor federal

offences. Offenders may pay their fines online, by mail, by phone, or in-person, at which time their receipt is recorded in the appropriate case management system. The Region recognizes fine revenue on a gross basis when the receipt of funds is recorded regardless of the location where payment is made.

Gross revenue is comprised primarily of fines and penalties. The gross revenue for 2025 amounts to \$54,584,694 (2024 - \$30,632,615) and the net surplus/(deficit) amounts to \$15,923,784 (2024 - \$1,257,156). Balances arising from operations of Court are consolidated within these financial statements and reported in protection to persons and property on the Consolidated Statement of Operations and Accumulated Surplus.



The Regional Municipality of York

Provincial Offences Office

Statement of Receipts and Expenses

Year ended December 31, 2025

(unaudited)

	Budget	2025	2024
Revenue			
Fines	\$ 63,482,606	\$ 44,819,440	\$ 24,877,032
Other Revenue	340,000	417,689	432,025
Provincial Funding (Note 2)	-	-	150,922
Revenue Accrual (Note 3)	-	9,347,565	-
	<u>63,822,606</u>	<u>54,584,694</u>	<u>30,632,615</u>
Expenses and Disbursements			
Salaries and Benefits	15,460,365	13,644,109	12,654,176
General Administration	19,491,732	10,070,922	4,812,715
Program Related Services	3,508,718	2,127,737	1,695,548
Professional Services	1,365,737	1,112,029	1,396,703
Occupancy Expenses	3,107,176	2,976,783	2,998,957
Amortization	-	172,111	114,274
Asset Acquisitions	297,975	19,015	40,259
	<u>43,231,703</u>	<u>30,122,706</u>	<u>23,712,632</u>
Income before disbursements to Area Municipalities and Others	20,590,903	24,461,988	6,919,983
Disbursements to Area Municipalities and others	(12,886,195)	(8,538,204)	(5,662,826)
Net Surplus (Deficit)	7,704,708	15,923,784	1,257,157
Contribution from Reserves	3,143,558	182	2,183,428
Contribution to Reserves	(3,220,148)	(16,259,965)	(133,221)
Net Surplus (Deficit) after Contribution to/from Reserves	<u>\$ 7,628,118</u>	<u>\$ (335,999)</u>	<u>\$ 3,307,364</u>

The accompanying notes are an integral part of these financial statements.

The Regional Municipality of York

Notes to Statement of Receipts and Expenses

December 31, 2025

(unaudited)

The Regional Municipality of York administers, adjudicates, and collects on fines and penalties issued in York Region by the police and various enforcement agencies. These include contraventions of the *Highway Traffic Act*, *Compulsory Automobile Insurance Act*, *Trespass to Property Act*, *Liquor License Act*, Municipal By-laws and minor federal offences. The Region oversees all aspects of adjudicative process from filing of fine and penalties, to conducting trials and hearing, including collection of defaulted receivables.

1. Significant Accounting Policies

The statement of financial activities for the Region's Court and Tribunal Services Branch is prepared by management in accordance with generally accepted accounting policies for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies are as follows:

(a) Revenue

The Region recognizes fine revenue on a gross basis when the receipt of funds is recorded. The revenues consist of fines and penalties collected on by the Region at 17150 Yonge St., Newmarket. Offenders may pay their fines online, by mail, by phone, or in-person at which time their receipt is recorded in the appropriate case management system. The Region recognizes fine revenues when the receipt of funds is recorded regardless of the location where payment is made.

The Region also recognizes revenues that are collected on behalf of Area Municipalities, other courts, and the Ministry of the Attorney General. These revenues include payments recovered with respect to local area municipal By-laws, Dedicated Fines related to various statutes and administrative fees.

(b) Expenses

Expenses are recorded on accrual basis of accounting which recognizes expenses as they are incurred and measurable as a result of the receipt of goods or services and creation of a legal obligation to pay.

(c) Use of Estimates

The preparation of the financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures and disclosure of contingencies at the date of the financial statement and for the period being reported on. Actual results could vary from these estimates.

(d) Reserve

In 2015, a reserve was established to assist in planning and managing costs, which can vary significantly each year. The reserve will be funded through any net surplus in the prior year, after allocations, with an established upset limit.

2. Provincial Funding

Provincial funding includes \$nil in 2025 (2024 - \$150,922) for French language training costs paid in advance by York Region to help offset the financial impacts.

3. Revenue Accrual

The 2025 revenue accrual of \$9,347,565 was based on 2025 total charges filed, less any cash received in 2025 related to these charges. The amount of the accrual is considered conservative, as the total has considered estimated write offs and disbursements to the Ministry of Attorney General. Actual results may vary based on these estimates.