

Business Improvement Areas (BIAs) – 2021 Operating Budgets – Report 3

Date: March 11, 2021

To: Economic and Community Development Committee

From: Chief Financial Officer and Treasurer

Wards: 1, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 14, 15, 18, 19, and 23

SUMMARY

This report brings forward Business Improvement Area (BIA) annual Operating Budgets for approval by City Council as required by the City of Toronto Act, 2006. City Council approval is required to permit the City to collect funds through a special tax levy on the commercial and industrial properties within the respective BIA boundaries.

There are currently 85 established BIAs in the City of Toronto. The approval by City Council of the 2021 Operating Budgets for all BIAs takes multiple phases. City Council previously approved the 2021 Operating Budgets for 44 BIAs through Reports 1 and 2 at its meetings on December 16-18, 2020 (Item 2020.EC18.11) and February 2, 3 and 5, 2021 (Item 2021.EC19.2) and one BIA, Historic Queen East, is inactive. Included in this Report 3 is the 2021 Operating Budget for 40 BIAs for City Council approval.

Recommendation 1 in this report reflects the Board-adopted 2021 Operating Budgets by the respective BIAs' Boards of Management and General Membership. Complete budgets and supporting documentation have been reviewed by City staff to ensure that the 2021 Operating Budgets for BIAs reflect Council's approved policies and practices.

It is noted that the 2021 recommended Operating Budget for the Wychwood Heights BIA is yet to be adopted by the General Membership. The Annual General Membership meeting is scheduled for April 23, 2021. In the event that the General Membership disagrees, City staff will bring forward a final report at the next opportunity to seek City Council approval of the 2021 Operating Budget for this particular BIA.

Two common COVID-19 related themes continue to emerge in these budget submissions: a number of BIAs are specifically attempting to reduce financial demands on their memberships and a number of BIAs are exercising caution by postponing festivals and events.

RECOMMENDATIONS

The Chief Financial Officer and Treasurer recommends that:

1. City Council adopt and certify the 2021 recommended Operating Budgets and Levy requirements of the following Business Improvement Areas:

Business Improvement Area	2021 Operating Budget (\$)	2021 Levy Funds Required (\$)
Albion Islington Square	227,208	189,593
Baby Point Gates	63,034	57,000
Bloor Annex	302,004	276,529
Bloor West Village	596,857	412,441
Bloorcourt Village	246,231	203,489
Bloordale Village	241,512	147,654
CityPlace and Fort York	486,236	447,236
College Promenade	247,058	234,252
College West	40,712	22,384
Corso Italia	260,881	224,188
Danforth Mosaic	747,772	365,883
Danforth Village	411,221	213,384
Dovercourt Village	9,859	7,200
Eglinton Hill	59,595	25,797
Emery Village	3,724,689	2,541,638
Gerrard India Bazaar	268,306	158,313
Harbord Street	37,848	13,024
Korea Town	174,230	77,163
Little Portugal on Dundas	604,781	163,464
Long Branch	173,994	160,292

Business Improvement Area	2021 Operating Budget (\$)	2021 Levy Funds Required (\$)
MarkeTo District	128,238	106,000
Mimico by the Lake	59,365	54,761
Mimico Village	31,955	16,930
Mirvish Village	75,683	68,650
Mount Dennis	129,783	29,167
Ossington Avenue	121,096	70,886
Queen Street West	883,718	306,733
Regal Heights Village	45,438	0
Rogers Road	84,882	39,996
Rosedale Main Street	244,784	243,784
Sheppard East Village	211,969	191,914
shoptheQueensway.com	211,095	159,501
The Waterfront	2,423,629	1,690,875
Upper Village	133,457	111,592
Uptown Yonge	348,553	251,153
Weston Village	269,527	143,441
Willowdale	1,018,200	1,003,200
Wilson Village	522,500	279,565
York-Eglinton	386,217	117,092
Total	16,254,117	10,826,164

2. City Council adopt and certify the 2021 recommended Operating Budget and Levy requirement for Wychwood Heights BIA, subject to approval by the BIA's General Membership at its Annual General Meeting scheduled for April 23, 2021:

Business Improvement Area	2021 Operating Budget (\$)	2021 Levy Funds Required (\$)
Wychwood Heights	185,044	29,013
Total	185,044	29,013

FINANCIAL IMPACT

No City funding is required since the financing for Business Improvement Area Operating Budgets is raised by a special levy on the commercial and industrial properties within the respective BIA boundaries. The 2021 Operating Budgets for the 40 BIAs totals \$16,439,161, which requires a special tax levy in the amount of \$10,855,177. All of the 2021 BIA Operating Budgets submitted for consideration are balanced budgets which are funded by levies, funds from the BIA's accumulated surplus, grants, donations, sponsorships, festival revenues, and other third-party revenues. Detailed budgets of individual BIAs discussed in this report are set out in Appendix A.

The BIA Operating Budgets have provisions set aside for required capital cost-sharing contributions to those capital projects approved in 2020 or prior years and carried forward into 2021, as well as new capital cost-share projects in the 2021-2030 Council Approved Capital Budget and Plan for Economic Development and Culture.

The dates at which the 2021 Operating Budgets were adopted by the respective BIAs' Boards of Management and General Membership are provided in Appendix B.

DECISION HISTORY

At its meeting on December 16, 17 and 18, 2020, City Council adopted the 2021 Operating Budget Report 1 for 23 of the 84 established BIAs.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2020.EC18.11>

At its meeting on February 2, 3 and 5, 2021, City Council adopted the 2021 Operating Budget Report 2 for 21 of the 84 established BIAs.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2021.EC19.2>

COMMENTS

The Business Improvement Area (BIA) is a self-help program to allow local businesses and property owners to join together to organize, finance, and deliver capital streetscape improvements, and to promote economic development in a district. Each BIA is governed by a Board of Management that serves its local membership, known as the general membership in this report, and follows the policies set out in Chapter 19 of the Toronto Municipal Code and the City of Toronto Act, 2006. On an annual basis the Board of Management holds an annual general meeting to report on the BIA's accomplishments, status of current projects, forecasted revenues and expenditures for the current year, the budget for the following year, as well as appointments of an auditor and membership elections.

Through the annual general meeting the general membership approves the levy that is a key source of funding for the annual budgets. The levy is a special charge on commercial and industrial rateable property in the business improvement area. This special charge, or levy, is identified as a separate line item on the final property tax bill. Once collected by the City, the funds are disbursed to the BIA's Board of Management in three portions throughout the calendar year. A BIA may also use funds previously set aside in their reserve, known as the accumulated surplus, to fund their annual operations, to offset budget pressures, as well as third party funding such as grants, donations, sponsorships, and festival revenues.

The BIA Operating Budgets must be approved annually by City Council prior to collection of the special levy and spending of the budget. Below is the financial summary of the 2021 Operating Budget, by BIA, with supplementary information detailing net change from 2020 as set out in Appendix A.

The **Albion Islington Square BIA** has proposed a 2021 Operating Budget of \$227,208 with a levy of \$189,593. The proposed budget has decreased by 14% from prior year, as the BIA has decreased festivals and events expenditures by \$36,000 as a result of canceling the Fusion of Taste Festival and Sidewalk Sale due to COVID-19 (Appendix A, Table 1).

The **Baby Point Gates BIA** has proposed a 2021 Operating Budget of \$63,034 with a levy of \$57,000. The proposed budget has decreased by 34% from prior year, as the BIA has canceled all its festivals and events due to COVID-19, resulting in savings of \$27,000 in festival and events expenditure, and lowered its levy requirement by \$14,303 to reduce the financial burden on local businesses (Appendix A, Table 2).

The **Bloor Annex BIA** has proposed a 2021 Operating Budget of \$302,004 with a levy of \$276,529. (Appendix A, Table 3). The proposed budget has decreased by 3% from prior year, to ease the financial burden on local businesses. The decrease in levy requirement of \$19,858 is offset by a \$20,475 increase in grants revenue from Winter Activation, CafeTO, and Outdoor Mural and Street Art Program grants. Promotion and advertising expenditure have decreased by \$16,269 as some of the cost associated with hiring marketing consultant is no longer needed. Administration expenditure has increased by \$23,665 as workload regarding the parkettes has increased considerably,

and lastly, capital expenditure has increased by \$21,000 to fund mural, transit box wrap, and corner pole wraps projects (Appendix A, Table 3).

The **Bloor West Village BIA** has proposed a 2021 Operating Budget of \$596,857 with a levy of \$412,441. The proposed budget has increased by 37% from prior year, mainly due to \$125,000 increase in capital expenditure for the parkette refurbishment project and CafeTO. Additional \$47,498 increase in administration expenditure due to consultant costs has contributed to the budget increase. These expenditures are partially offset by \$129,000 withdrawal from accumulated surplus reserves (Appendix A, Table 4).

The **Bloorcourt Village BIA** has proposed a 2021 Operating Budget of \$246,231 with a levy of \$203,489. The proposed budget has decreased by 9% from prior year, due to \$16,000 reduction in capital expenditure from the completion of the parkettes project. Other changes include a lower contribution of \$15,282 and a lower withdrawal of \$28,107 in accumulated surplus reserves (Appendix A, Table 5).

The **Bloordale Village BIA** has proposed a 2021 Operating Budget of \$241,512 with a levy of \$147,654. The proposed budget has increased by 5% from prior year, due to an increase of \$15,580 in promotion and advertising expenditure as the BIA has carried forward funds that were not spent in 2020. Administration expenditures have increased by \$7,585 to account for the newly created anti-racism committee department and capital expenditure has decreased by \$20,500 as most of the projects within the BIA are coming to completion in 2021 (Appendix A, Table 6).

The **CityPlace and Fort York BIA** has proposed a 2021 Operating Budget of \$486,236 with a levy of \$447,236. The BIA did not request any special levy for 2020 due to payment of a high deficit, which is now resolved and reflected in this budget. The BIA will focus on reactivating and seeking staff to support the management of projects, as well as focus on promotional initiatives, events, maintenance, and beautification of the area (Appendix A, Table 7).

The **College Promenade BIA** has proposed a 2021 Operating Budget of \$247,058 with a levy of \$234,252. The proposed budget has decreased by 1% from prior year, as \$4,450 in costs associated with the promotion and advertising expenditures are now reallocated to CafeTo floral and planter maintenance, resulting in an overall increase of \$5,600 in maintenance expenditure (Appendix A, Table 8).

The **College West BIA** has proposed a 2021 Operating Budget of \$40,712 with a levy of \$22,384. The proposed budget has increased by 25% from prior year, mainly due to \$9,550 increase in maintenance expenditure for banner replacements. Other increases include \$4,198 in administration expenditure for adding more support to ensure the responsibilities of the Board are being executed more efficiently and \$10,000 in grants revenues from ArtworxTO and Outdoor Mural grant (Appendix A, Table 9).

The **Corso Italia BIA** has proposed a 2021 Operating Budget of \$260,881 with a levy of \$224,188. The proposed budget has increased by 2% from prior year, as maintenance expenditure has increased by \$5,250 for banner maintenance in 2021 (Appendix A, Table 10).

The **Danforth Mosaic BIA** has proposed a 2021 Operating Budget of \$365,883 with a levy of \$365,883. The proposed budget has a net 0% change from prior year. The BIA will focus on an economic recovery post-COVID-19 and utilize tools and studies previously developed to support its local businesses (Appendix A, Table 11).

The **Danforth Village BIA** has proposed a 2021 Operating Budget of \$411,221 with a levy of \$213,384. The proposed budget has decreased by 22% from prior year, mainly due to the hardships brought by COVID-19 on local businesses and reducing its levy by \$37,976. This resulted in \$94,000 reduction in capital expenditure for deferral of the free wifi network installation and reflecting the deposit amount received from previous years for its decorative light project. Furthermore, there is a \$28,175 reduction in festival and events expenditure for canceling all its events due to COVID-19 (Appendix A, Table 12).

The **Dovercourt Village BIA** has proposed a 2021 Operating Budget of \$9,859 with a levy of \$7,200. The proposed budget has decreased by 19% from prior year to ease some financial burden on its local businesses and \$3,000 reduction in grants revenue as no further streetscape master plan program grant is requested at this time. Furthermore, contributions to accumulated surplus reserves has decreased by \$5,250 (Appendix A, Table 13).

The **Eglinton Hill BIA** has proposed a 2021 Operating Budget of \$59,595 with a levy of \$25,797. The proposed budget has increased by 19% from prior year, as the BIA increased its contribution to accumulated surplus reserves by \$22,000 to offset all the decreases in expenditures and reduce its levy requirement by \$2,686. The BIA will be receiving an additional \$10,005 in grants revenue from Crosstown Metrolinx (Appendix A, Table 14).

The **Emery Village BIA** has proposed a 2021 Operating Budget of \$3,724,689 with a levy of \$2,541,638. The proposed budget has decreased by 2% from prior year, allowing a decrease of \$119,675 in levy requirement to reduce the financial burden on local businesses. This has resulted in a reduction in the overall expenditures of the BIA with \$43,000 reduction in promotion and advertising and \$12,995 reduction in administration being the highest costs (Appendix A, Table 15).

The **Gerrard India Bazaar BIA** has proposed a 2021 Operating Budget of \$268,306 with a levy of \$158,313. The proposed budget has decreased by 25% from prior year, mainly due to COVID-19 impact. To reduce the financial burden on local businesses the BIA has decreased \$60,000 in capital expenditure, \$20,000 in festival and events expenditure, offset by a decrease in Signature events revenue of \$15,000 due to fewer events (Appendix A, Table 16).

The **Harbord Street BIA** has proposed a 2021 Operating Budget of \$37,848 with a levy of \$13,024. The proposed budget has decreased by 30% from prior year allowing a reduction of \$22,274 decrease in the levy to support local businesses who suffered financial burden due to COVID-19. Accumulated surplus reserves will be used to continue the maintenance of the street and marketing the area. Promotion and advertising, and festivals and events expenditures have been reduced by \$6,130 and \$5,000 respectively to accommodate the reduction in the levy (Appendix A, Table 17).

The **Korea Town BIA** has proposed a 2021 Operating Budget of \$174,230 with a levy of \$77,163. The proposed budget has increased by 1% from prior year, as the BIA will focus more on promoting the area and hosting events that will result in an increase of \$27,000 in promotion and advertising and \$10,000 increase in festivals and events expenditures (Appendix A, Table 18).

The **Little Portugal on Dundas BIA** has proposed a 2021 Operating Budget of \$604,781 with a levy of \$163,464. The proposed budget has increased by 1% from prior year, due to \$34,769 increase in promotion and advertising expenditure for marketing campaigns to increase the BIA's exposure and help businesses recover from the COVID-19 impact. To further assist local businesses with their financial burdens the BIA has used \$172,023 from its accumulated surplus reserves and reduced its levy by \$163,465 (Appendix A, Table 19).

The **Long Branch BIA** has proposed a 2021 Operating Budget of \$173,994 with a levy of \$160,292. The BIA did not request any special levy in 2020 as it was unable to hold its General Membership meeting within a reasonable timeline for the 2020 budget cycle due to COVID-19 and had a healthy reserve balance. The BIA will focus on reactivating, keeping up with the maintenance of the area, and supporting its local businesses through marketing initiatives, events, and mural capital projects (Appendix A, Table 20).

The **MarkeTo District BIA** has proposed a 2021 Operating Budget of \$128,238 with a levy of \$106,000. The proposed budget has decreased by 3% from prior year, due to \$3,150 decrease in festival and events expenditure as a result of COVID-19 impact on the area and local businesses. The BIA will continue to deliver programs that help beautify and make the area more welcoming to support its local businesses (Appendix A, Table 21).

The **Mimico by the Lake BIA** has proposed a 2021 Operating Budget of \$59,365 with a levy of \$54,761. The proposed budget has decreased by 7% from prior year, due to \$3,262 decrease in the promotion and advertising and \$1,500 decrease in festival and events expenditures as a result of COVID-19 (Appendix A, Table 22).

The **Mimico Village BIA** has proposed a 2021 Operating Budget of \$31,955 with a levy of \$16,930. The proposed budget has decreased by 27% from prior year, as festival and events expenditure has decreased by \$10,500 due to the scope reduction of its Tulip Festival. To assist its local businesses with the financial burden of COVID-19 the BIA has increased withdrawals from accumulated surplus reserves by \$10,500 and reduced its levy by \$14,927 (Appendix A, Table 23).

The **Mirvish Village BIA** has proposed a 2021 Operating Budget of \$75,683 with a levy of \$68,650. The proposed budget has decreased by 37% from prior year, mainly due to \$32,000 decrease in capital expenditure as a result of spreading their capital project costs over three years instead of a single year payment thus requiring less funding each year. Grants revenue has decreased by \$25,000 as a result of a change in its capital project costs. Furthermore, withdrawals from accumulated surplus reserves has decreased by \$21,397 to account for lower operational needs (Appendix A, Table 24).

The **Mount Dennis BIA** has proposed a 2021 Operating Budget of \$129,783 with a levy of \$29,167. The proposed budget has increased by 94% from prior year, mainly due to \$41,000 increase in capital expenditure for murals and pedestrian scale lighting along Weston Road, which is offset by a \$57,500 increase in grant revenue from Crosstown Support, Culture, and Outdoor Mural grants. Promotion and advertising expenditure have increased by \$23,045 as consultant work is needed on marketing plans and strategies (Appendix A, Table 25).

The **Ossington BIA** has proposed a 2021 Operating Budget of \$121,096 with a levy of \$70,886. The proposed budget has increased by 3% from prior year, due to \$10,000 increase in capital expenditure for the design of the two parkettes that are being constructed. Festival and events expenditure has increased by \$4,000 as more funds will be needed for its Streetfest event under consideration post-pandemic (Appendix A, Table 26).

The **Queen Street West BIA** has proposed a 2021 Operating Budget of \$883,718 with a levy of \$306,733. The proposed budget has increased by 77% from prior year, mainly due to \$393,500 increase in capital expenditure for the Streetscape project happening between Soho and Spadina. This is offset by a \$464,573 increase in withdrawals from accumulated surplus reserves (Appendix A, Table 27).

The **Regal Heights Village BIA** has proposed a 2021 Operating Budget of \$45,438 with a levy of \$0. The proposed budget has decreased by 73% from prior year, as the BIA decreased its levy by \$72,660 to reduce the financial burden and hardship on its members due to COVID-19. The BIA will continue to focus on foot traffic and promoting the local businesses through social media and beautification of the area (Appendix A, Table 28).

The **Rogers Road BIA** has proposed a 2021 Operating Budget of \$84,882 with a levy of \$39,996. The proposed budget has increased by 10% from prior year, due to \$3,598 increase in administration expenditure to focus on building an administrative structure and processes. This is offset by a \$6,250 Capacity Development grant to retain a coordinator to support the BIA start-up phases and 2021 programming (Appendix A, Table 29).

The **Rosedale Main Street BIA** has proposed a 2021 Operating Budget of \$244,784 with a levy of \$243,784. The proposed budget has decreased by 15% from prior year, mainly due to \$46,000 decrease in festival and events expenditure as the BIA will focus more on online presence and fewer large-scale social gatherings due to COVID-19, offset by a \$15,000 decrease in other festival revenue sources (Appendix A, Table 30).

The **Sheppard East Village BIA** has proposed a 2021 Operating Budget of \$211,969 with a levy of \$191,914. The proposed budget has a net 0% change from prior year. The BIA will continue to focus on promoting the businesses and professional offices that are its members with various online marketing strategies and improve the area with floral displays and maintenance (Appendix A, Table 31).

The **shoptheQueensway.com BIA** has proposed a 2021 Operating Budget of \$211,095 with a levy of \$159,501. The proposed budget has decreased by 48% from prior year, mainly due to \$175,000 decrease in capital expenditure for removal of funds not needed for mural and streetscape projects. This resulted in a reduction of \$12,500 in grants revenue from the Streetscape Master Plan Program. Maintenance expenditures have decreased by \$40,000 for lowered banner replacement costs and allocating planting services costs under the streetscape capital project (Appendix A, Table 32).

The Waterfront BIA, which will expand its boundary in 2021, has proposed a 2021 Operating Budget of \$2,423,629 with a levy of \$1,690,875. The proposed budget has increased by 41% from prior year, mainly due to the boundary expansion, to be funded by an increase of \$401,642 in levies. Festival and events expenditure has increased by \$410,000 as there will be three additional events, and all the related marketing costs are being reallocated in this category. Maintenance, administration, and promotion and advertising expenditures have increased by \$75,000, \$69,942, and \$69,000 respectively to account for the boundary extension (Appendix A, Table 33).

The **Upper Village BIA** has proposed a 2021 Operating Budget of \$133,457 with a levy of \$111,592. The proposed budget has decreased by 28% from prior year, mainly due to \$62,500 decrease in festival and events expenditure as all the events are canceled due to COVID-19. Lower grants are expected due to uncertainty as to what will be available in 2021 resulting in a \$35,000 reduction in grants revenue (Appendix A, Table 34).

The **Uptown Yonge BIA** has proposed a 2021 Operating Budget of \$343,553 with a levy of \$251,153. The proposed budget has increased by 29% from prior year, due to \$50,000 increase in capital expenditure for Streetscape Master Plan and murals projects. This is offset by \$50,000 increase in grants revenue from Outdoor Mural and Streetscape grants. Maintenance expenditure has increased by \$8,540 to account for banner replacements (Appendix A, Table 35).

The **Weston Village BIA** has proposed a 2021 Operating Budget of \$269,527 with a levy of \$143,441. The proposed budget has increased by 3% from prior year, mainly due to \$31,915 increase in capital expenditure for Streetscape Master Plan and other projects related to the expansion area that was delayed in 2020. Maintenance expenditure has decreased by \$23,000 as the construction on Weston Road is expected to complete by 2021 and the BIA will resume all maintenance work demand before the start of the construction (Appendix A, Table 36).

The newly formed **Willowdale BIA** has proposed a 2021 Operating Budget of \$1,018,200 with a levy of \$1,003,200. The BIA was established on November 25 and 26, 2020 through City Council's adoption of the report entitled "*Proposed Willowdale Business Improvement Area Poll Results EC17.10*". For 2021, the BIA has budgeted administrative expenditures of \$310,500 to hire staff, establish an office and relevant infrastructure. The marketing strategy for the BIA to support local businesses during COVID-19, the brand consultation process, connecting with local customers, and promoting and advertising the area, will require a budget of \$335,550. The BIA is planning Streetscape Master Plan, Murals, and CafeTO projects resulting in \$130,000

of capital expenditure. These initiatives are funded through a \$15,000 Streetscape grant and a \$1,003,200 special levy request (Appendix A, Table 37).

The **Wilson Village BIA** has proposed a 2021 Operating Budget of \$522,500 with a levy of \$279,565. The proposed budget has decreased by 39% from prior year, due to \$343,000 decrease in capital expenditure as Masterplan projects are still underway and requiring less funding in the current budget period. This results in a decrease of \$320,000 in withdrawals from accumulated surplus reserves (Appendix A, Table 38).

The **Wychwood Heights BIA** has proposed a 2021 Operating Budget of \$185,044 with a levy of \$29,013. The proposed budget has increased by 83% from prior year, mainly due to \$96,120 increase in administrative expenditure to hire consultants for website development, member database survey and creating communication channels for members. Promotion and advertising expenditure has also increased by \$38,039 for creating member's cyber footprints on website and various cyber appearances. This is partially offset by \$36,900 decrease in maintenance expenditure for lower floral displays and graffiti removal expenses. Furthermore, to assist its local businesses with the financial burden of COVID-19 the BIA has increased withdrawals from accumulated surplus reserves by \$91,031 and reduced its levy by \$7,148 (Appendix A, Table 39).

The **York-Eglinton BIA** has proposed a 2021 Operating Budget of \$386,217 with a levy of \$117,092. The proposed budget has increased by 11% from prior year, due to a \$30,000 increase in capital expenditure for the mural project and additional pedestrian scale lighting project. This is offset by a \$50,637 increase in grants revenue from Canada Summer Job, Outdoor Mural, Metrolinx, and Winter Activation grants. Maintenance expenditure has increased by \$7,500 to account for an increase in the scope of planting and floral display and neighborhood maintenance program. Administration expenditure has increased by 11,098 due to higher cost of office rent, insurance and legal fees. Withdrawals from accumulated surplus reserves have increased by \$114,500 to reduce the financial burden on members due to COVID-19 and reduce the levy requirement by \$120,444 (Appendix A, Table 40).

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SIGNATURE

Heather Taylor
Chief Financial Officer and Treasurer

ATTACHMENTS

Appendix A – Summary of 2021 Operating Budget by Business Improvement Area
Appendix B – Status of Business Improvement Area 2021 Operating Budget Approvals