

# 2022 Budget Notes

## Municipal Licensing & Standards

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### Description

Municipal Licensing and Standards (MLS) provides by-law administration and enforcement services, including strategies to address noise, business inspections, parks regulations, and animal services issues. Services also include business licensing and permitting, property standards, and animal care including control, shelter and adoption services. The division is responsible for the enforcement of more than 30 by-laws and statutes. MLS delivers the following services:

- By-law Compliance & Enforcement
- Licences & Permits
- Animal Services

### Why We Do It

Municipal Licensing and Standards' mission is to contribute to the safety, vibrancy and maintenance of our communities by being a leader in the professional delivery of by-law enforcement, administration and animal care services to the City of Toronto.

- **People in Toronto experience public and private spaces with safe community standards and minimized public nuisances.**
- **Businesses, charities and non-profits operating in Toronto obtain licences and permits conveniently and efficiently.**
- **Animals in Toronto are cared for and protected safely and reliably.**

*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.*

#### Program:

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## What Service We Provide

### **By-Law Compliance & Enforcement**

**Who We Serve:** Vulnerable residents, enforcement agencies, business owners & operators, property owners, community groups, and the public.

**What We Deliver:** Bylaw enforcement for licensing, public spaces, and private properties.

**How Much Resources (2022 gross operating budget): \$35.3 million**

### **Licenses & Permits**

**Who We Serve:** Residents, consumers, business owners & operators, charities and not-for-profit organizations and City/agency staff.

**What We Deliver:** Issuance of business licences and permits, and bylaw exemptions.

**How Much Resources (2022 gross operating budget): \$15.0 million**

### **Animal Services**

**Who We Serve:** Animal/pet owners, domestic/wild animals, and City/agency staff.

**What We Deliver:** Animal shelter and care, pet licence issuance, and mobile response and animal bylaw enforcement.

**How Much Resources (2022 gross operating budget): \$13.8 million**

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## Budget at a Glance

### 2022 OPERATING BUDGET

<u>\$Thousands</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Revenues	\$42,303	\$45,263	\$45,436
Gross Expenditures	\$64,138	\$68,682	\$69,925
Net Expenditures	\$21,835	\$23,419	\$24,489
Approved Positions	547.5	547.5	547.5

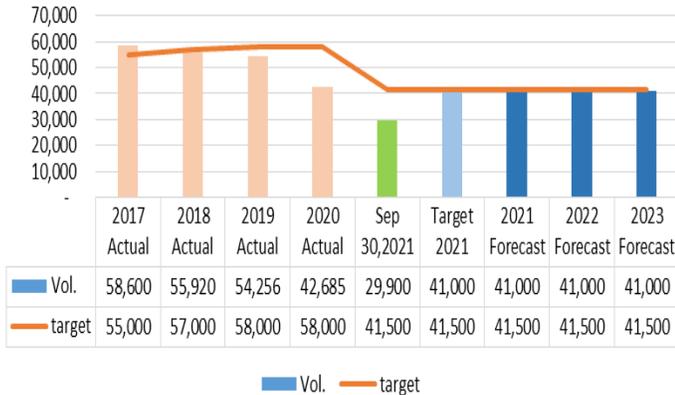
### 2022 - 2031 10-YEAR CAPITAL PLAN

<u>\$Thousands</u>	<u>2022</u>	<u>2023-2031</u>	<u>Total</u>
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This program does not have a capital budget.

## How Well We Are Doing – Behind the Numbers

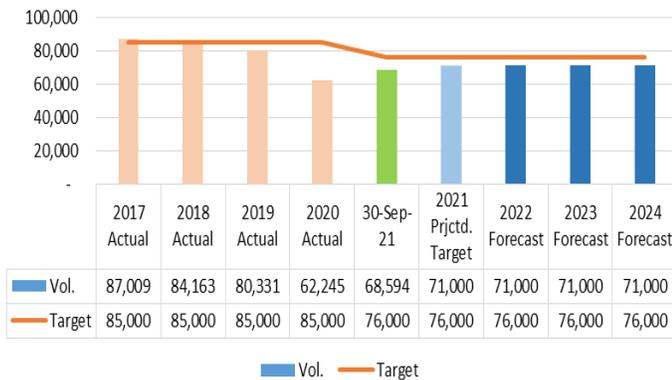
BLRS Licence Issuance and Renewals  
Exclude PTC and Permits



### Business Licensing and Registration

- As of June 30, 2021, BLRS has issued and renewed 20,749 licences. This number excludes permits and private transportation company licences. New and renewed licence volumes are expected to increase gradually through 2021; however, they may still be lower than previous years. Due to the ongoing COVID-19 pandemic, targets remain the same as last year.
- 100% of all licence issuances and renewals were managed digitally through an online portal up to September 2021. Client and staff feedback have been incorporated in ongoing improvements to the portal, and user guides were created to help support users in addition to call centre and email supports. Limited in-person services are being gradually phased in as of September 2021.
- Renewing clients were provided with a further 60 days to pay for an expired licence prior to its cancellation (150 days in total) with no late fees.
- Taxi and limousine fees were reduced by 50%.

Public and Private Spaces Service Requests  
Received



### Public and Private Spaces Service Requests

MLS responds to a wide range of service requests from the public. Investigating complaints and resolving bylaw issues in both public and private spaces helps improve safety in communities and reduce public nuisances. The total number of service requests remained relatively stable between 2017 and 2019. The steep decline in 2020 is due to service level changes resulting from COVID-19.

- Non-emergency by-law enforcement on private properties and licensed establishments were temporarily suspended during Phase 1&2 of the pandemic to allow for dedicated enforcement of provincial emergency orders and the Physical Distancing By-law.
- MLS has received 35,669 Private and Public Spaces (Parks and Waste) complaints from January 1 to June 30, 2021. – Please see link on City portal for coordinated enforcement report <https://www.toronto.ca/wp-content/uploads/2020/10/95c3-covid-19-enforcement-data.pdf>

## How Well We Are Doing

Service	Measure	2019 Actual	2020 Actual	2021 Target	2021 Projection	Status	2022 Target	2023 Target
<b>Outcome Measures</b>								
<b>By-law Enforcement</b>	% voluntary compliance for property standards bylaws	93%	92%	100%	93%	●	100%	100%
<b>Business Licensing and Registration</b>	% online transactions and payments	41%	90%	90%	97%***	●	100%	100%
	# of Online transactions and payments	22,470	34,924		37,500			
<b>Toronto Animal Services</b>	Average length of stay (days) or average # of days sheltered	13	13	14	13****	●	14	13
<b>Service Level Measures</b>								
<b>By-law Enforcement</b>	% non-emergency responses conducted within 5 days of reports	64%	80%	70%	70%		70%	TBD
<b>Business Licensing and Registration</b>	% of licences issued within standards (20 days or less)	90%	89%	70%	85%	●	70%	TBD
<b>Toronto Animal Services</b>	% of TAS service requests within standards	68%	62%	75%	70%***	●	75%	TBD

\* ML&S service targets are set for performance/operational purposes and are expected to be reviewed in 2022 following the reopening, once field staff can be fully engaged as in standard practice.

\*\* The status colour is set on a projected variance that is +/- 10% from target.

\*\*\* and renewals online. Animal Services staffing resources to address service request volume including additional protocols in place during COVID-19 were strained. Due to public health guidelines related to COVID-19, the Licensing & Permit Issuance Office was closed to the public. MLS is processing all licensing applications

\*\*\*\* This is the City-wide average number of days sheltered from January 1 to June 30, 2021 which is currently reported as nine days.

## COVID-19 IMPACT AND RECOVERY

### 2022 Impact and Recovery

#### Operating Budget Impact

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

- Continued revenue loss of \$1.4 million in licenses and permits

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#### Service Level Changes

- Phase 1 & 2, entire complement of Bylaw Enforcement Officers were dedicated to enforcing provincial emergency orders and the Physical Distancing By-law, property standards paused their operations and redeployed 92% of their resources to bylaw enforcement while 8% stayed on to address emergency orders. Phase 3 - 95% deployed to IS function 4 days a week and 3 days 95% dedicated to parks. 5% dedicated to businesses which is still in place and continues to be primary responders.
  - All Business Licensing and Gaming Services were provided through contactless services, with limited in-person services as of September 2021. Due to COVID impacts, revenues from business licence applications and renewals, gaming, and PTC trip fees were reduced.
  - COVID Aid Program – \$167,200 grant from the Scheinburg Relief Fund and \$82,400 donation from Residents to support pet owners directly impacted by COVID-19 to assist with pet supplies.
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## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Issued \$1.44 million in grants to accessible taxicab owners and drivers through the Accessibility Reserve Fund program.
- Continued the implementation of the CafeTO program to provide additional outdoor patios on streets and sidewalks at no cost to restaurants and bars.
- Facilitated digital payment systems for Gaming Services clients.
- Expanded the services available in the online licence and permit application/renewal system to replace in-person only services.
- Implemented additional time and no late fees for license or permit renewals as a response to the financial pressures and challenges being faced by Toronto residents and businesses.
- Re-opened limited counter services for business licence and permit applicants.
- In partnership with Court Services and Legal Services, delivered access to all Toronto Licensing Tribunal settlement conferences and hearings electronically.
- Implemented freeze on issuance of new Vehicle-for-Hire driver licences, taxi and limousine fee reductions, and approved two accredited Accessible Driver Training Refresher programs, and issued call for proposals for Driver Training Accreditation Program.
- Finalized the digitization of over 8M licence records and completed full transition to all licence materials being stored and accessed digitally.
- Implemented the Short-Term Rental digital registration renewal system for operators as part of the City's implementation of the Short-Term Rental bylaw.
- Secured additional data-discovery services in support of Short-Term Rental compliance and revenue recoveries.
- Effectively trained and deployed 200 by-law enforcement officers rapidly and flexibly to respond to and enforce provincial and City orders related to COVID-19.
- Created a dedicated team to enforce bylaws regarding multi-tenant houses and modernized licensing processes.
- Implemented safe work practices to ensure continued services delivered safely for both staff and the public when COVID-19 restrictions began.
- Assisted 2,170 pet owners through the COVID-Aid Program

### Key Challenges and Risks

- Redirection of resources for enforcement of COVID-19 legislation and by-laws has delayed enforcement modernization efforts, created a backlog of service requests, and presented challenges in maintaining service levels.
- Reduced staffing levels has increased wait times for new and renewing business licence and permit clients.
- The volume and complexity of complaints, specifically related to noise, housing standards and vulnerable populations, has increased as an indirect effect of the COVID-19 pandemic.
- Delays in Bylaw reviews and the implementation of previously completed Bylaw reviews due to changes in work planning (as a result of COVID-19).
- Increased population density and construction that leads to more human-wildlife conflict within the community.

### Priority Actions

- Developing outcome focused priority- and risk-based enforcement models to respond to service calls, centred on achieving compliance (and to assist in rebalancing resources as COVID-19 enforcement declines).
- Continued business transformation and digitization of services to enable intelligence-based enforcement activities, modernized service delivery, and to enable continued virtual access to ML&S by residents and clients.
- Focus on policy report backs that have been delayed as a result of the COVID-19 pandemic, including the Noise Bylaw, Animal Bylaw, Fireworks, Urban Hens, and the licensing of Bars, Restaurants, and Nightclubs.

- Implementing the Multi-Tenant Housing Bylaw (if adopted by City Council).
  - Implementing changes to the RentSafeTO evaluation tool and stakeholder engagement and outreach to support continued modernization of the program.
  - Dedicated Enforcement of: Noise, RentSafeTO, Multi-Tenant Houses, Vehicles-for-Hire, Short-Term Rentals, and Specialized Enforcement & Resolution.
  - Special Animal Programs, including Spay Neuter Your Pet (SNYP) Truck programs and a children's camp for the Jane-Finch Community.
  - Implementation of updated CafeTO program including resumption of permanent approvals for sidewalk cafes.
  - Implementation of updated VFH bylaw and any proposed changes to fees model, implementation of Accessibility Fund Program online application and review, completion of VFH emissions study.
  - Implementation of Gaming Services online application and renewal portal.
  - Implementation of electronic business licence and permit renewal notifications and licence issuance for client printing.
  - Phased implementation of MLS system modernization and business transformation program.
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## RECOMMENDATIONS

The City Manager and Chief Financial Officer and Treasurer recommend that:

1. City Council approve the 2022 Operating Budget for Municipal Licensing & Standards of \$64.138 million gross, \$42.304 million revenue and \$21.835 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Bylaw Compliance & Enforcement	35,294.2	6,975.8	28,318.4
Licensing & Permits	14,995.7	31,794.9	(16,799.2)
Animal Services	13,848.3	3,532.8	10,315.5
<b>Total Program Budget</b>	<b>64,138.2</b>	<b>42,303.5</b>	<b>21,834.7</b>

2. City Council approve the 2022 staff complement for Municipal Licensing & Standards of 547.5 operating positions.
3. City Council approve the 2022 discontinued user fees for Municipal Licensing & Standards 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>								
Bylaw Compliance & Enforcement	6,071.8	6,996.8	8,506.6	6,975.8		6,975.8	(1,530.8)	(18.0%)
Licences & Permits	33,030.3	33,352.1	25,203.5	31,794.9		31,794.9	6,591.4	26.2%
Animal Services	2,359.8	3,692.5	1,998.2	3,532.8		3,532.8	1,534.6	76.8%
<b>Total Revenues</b>	<b>41,461.9</b>	<b>44,041.4</b>	<b>35,708.4</b>	<b>42,303.5</b>		<b>42,303.5</b>	<b>6,595.1</b>	<b>18.5%</b>
<b>Expenditures</b>								
Bylaw Compliance & Enforcement	34,142.0	32,756.5	33,842.9	35,294.2		35,294.2	1,451.3	4.3%
Licences & Permits	13,671.4	14,739.4	9,703.1	14,841.8	153.9	14,995.7	5,292.6	54.5%
Animal Services	12,025.1	13,497.0	12,030.1	13,848.3		13,848.3	1,818.1	15.1%
<b>Total Gross Expenditures</b>	<b>59,838.5</b>	<b>60,992.9</b>	<b>55,576.1</b>	<b>63,984.3</b>	<b>153.9</b>	<b>64,138.2</b>	<b>8,562.1</b>	<b>15.4%</b>
<b>Net Expenditures</b>	<b>18,376.6</b>	<b>16,951.5</b>	<b>19,867.7</b>	<b>21,680.8</b>	<b>153.9</b>	<b>21,834.7</b>	<b>1,967.0</b>	<b>9.9%</b>
<b>Approved Positions**</b>	<b>538.5</b>	<b>538.5</b>	<b>N/A</b>	<b>545.5</b>	<b>2.0</b>	<b>547.5</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 \$64.138 million gross reflecting an increase of \$8.562 million in spending above 2021 projected year-end actuals, predominantly arising from:

- Increases in salaries and benefits for existing positions, due to anticipated positions to be filled in 2022 to meet services demands, which were vacant in 2021 due to COVID-19 response.
- Increases in contract services and anticipated uptake in grants for the Accessibility Fund program.
- Above pressures are partially offset by base expenditure savings arising from a line by line review, other operational savings, mitigation efforts to address COVID-19 financial impacts, and recoveries from reserve funds.

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 is provided below:

- 2022 Base Budget of \$21.681 million in net expenditures reflects a \$3.284 net increase above the 2021 Council approved Budget, when excluding \$1.445 million in estimated COVID-19 financial impacts.

## COSTS TO ENHANCE SERVICES

**New and Enhanced Service** expenditures of \$0.154 million gross and net, enabling:

- Addition of two new temporary full-time equivalent (FTE) positions in Business Licensing and Regulatory Services for 2022 in support of an anticipated additional 250 permanent sidewalk cafes. The anticipated increase in volume is due to the continuation of waived fees for CaféTO in 2022.

## EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in Municipal Licensing and Standards' 2022 Operating Budget do not have any significant equity impacts.

**2022 OPERATING BUDGET KEY DRIVERS**

The 2022 Operating Budget for Municipal Licensing & Standards of \$64.138 million gross is 15.4% higher than the 2021 Projected Actuals. Table 2a below summarizes the changes by revenue and expenditure category for the 2022 Operating Budget, while Table 2b summarizes Balancing Actions and Table 2c 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	47,241.1	36,304.2	34,572.2	30,432.7	33,644.9	3,212.2	10.6%
Contribution From Reserves/Reserve Funds		3,016.5	7,739.2	3,730.5	6,928.6	3,198.0	85.7%
Sundry and Other Revenues	553.0	571.6	369.0	1,545.1	369.0	(1,176.1)	(76.1%)
Inter-Divisional Recoveries	3,260.2	1,569.6	1,361.0		1,361.0	1,361.0	
<b>Total Revenues</b>	<b>51,054.3</b>	<b>41,461.9</b>	<b>44,041.4</b>	<b>35,708.4</b>	<b>42,303.5</b>	<b>6,595.1</b>	<b>18.5%</b>
Salaries and Benefits	47,379.1	48,895.2	49,816.0	49,177.9	52,897.3	3,719.3	7.6%
Materials & Supplies	1,162.2	915.9	904.7	975.9	944.2	(31.7)	(3.2%)
Equipment	574.8	339.7	247.8	195.7	529.7	334.0	170.7%
Service and Rent	3,193.6	1,495.0	2,877.0	2,117.9	2,639.7	521.7	24.6%
Contribution To Reserves/Reserve Funds	7,261.1	5,832.1	1,820.2	2,813.1	1,820.2	(992.9)	(35.3%)
Other Expenditures	760.4	2,306.5	5,327.3	295.6	5,307.3	5,011.6	1695.1%
Inter-Divisional Charges	3,900.8	54.2					
<b>Total Gross Expenditures</b>	<b>64,231.9</b>	<b>59,838.5</b>	<b>60,992.9</b>	<b>55,576.1</b>	<b>64,138.2</b>	<b>8,562.1</b>	<b>15.4%</b>
<b>Net Expenditures</b>	<b>13,177.6</b>	<b>18,376.6</b>	<b>16,951.5</b>	<b>19,867.7</b>	<b>21,834.7</b>	<b>1,967.0</b>	<b>9.9%</b>

\*2021 Projection based on Q3 Variance Report

**Key Base Drivers:**

**Salaries & Benefits:** Include increases in salaries and benefits for existing positions including positions to be filled which were vacant in 2021 due to COVID-19 response and the addition of 7 positions to meet workload demands.

**Services and Rents:** Include expenditures for Toronto Animal Services shelter enhancements and professional services required in 2022 for external regulatory and compliance audit services to ensure compliance with Vehicles-for-Hire and Short-Term Rentals bylaws.

**Contribution to Reserves:** Include anticipated uptake in Grants for the Accessibility Fund program.

**Other Revenue Changes:** Include anticipated reserve draws for the Accessibility Fund program (grants), Cannabis Enforcement, Toronto Wildlife Centre, and TAS shelter enhancements.

**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						
<b>In \$ Thousands</b>										
1	MLS - CafeTO (Temp Staff - 1 SAB, 1 SAC)		153.9	153.9	2.0	161.4	Low- positive	No	No	
<b>Total New / Enhanced</b>			<b>153.9</b>	<b>153.9</b>	<b>2.0</b>	<b>161.4</b>				

The 2022 Operating Budget includes \$0.154 million in investments to support priority actions as detailed:

### **CaféTO**

- Addition of two new temporary full-time equivalent (FTE) positions in Business Licensing and Regulatory Services for 2022 in support of an anticipated additional 250 permanent sidewalk cafes.

### **Note:**

1. For additional information on 2022 key cost drivers refer to [Appendix 2](#) for a summary of balancing actions, [Appendix 3](#) for a more detailed listing and descriptions of the 2022 Service Changes and [Appendix 4](#) for the 2022 New and Enhanced Service Priorities, respectively.

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

(\$000s)	2021 Projection	2022 Budget	2023 Outlook	2024 Outlook
Revenues	35,708.4	42,303.5	45,262.8	45,436.0
Gross Expenditures	55,576.1	64,138.2	68,681.6	69,924.7
<b>Net Expenditures</b>	<b>19,867.7</b>	<b>21,834.7</b>	<b>23,418.8</b>	<b>24,488.7</b>
<b>Approved Positions</b>	<b>N/A</b>	<b>547.5</b>	<b>547.5</b>	<b>547.5</b>

**Key drivers**

The 2023 Outlook with total gross expenditures of \$68.682 million reflects an anticipated \$4.543 million or 7.1 per cent increase in gross expenditures above the 2022 Operating Budget; the 2024 Outlook expects an increase of \$1.243 million or 1.8 per cent above 2023 gross expenditures.

These net changes arise from the inflationary increases for salaries and benefits.

Revenues are expected to increase as a result of an anticipated 2% annual adjustment in 2023 offset by the loss of funding for Cannabis Enforcement and other one-time recoveries from reserves in 2022. A further 2% inflationary increase is anticipated in 2024.

# APPENDICES

## Appendix 1

### COVID-19 Impact and Recovery

In \$ Thousands				
COVID-19 Impacts	2021 Net	2022		
		Revenues	Gross	Net
<b>Revenue Loss</b>				
Licensing & Permits	3,076.7	(1,445.3)		1,445.3
<b>Sub-Total</b>	<b>3,076.7</b>	<b>(1,445.3)</b>		<b>1,445.3</b>
<b>Expenditure Increase</b>				
Salaries & Benefits - Overtime	262.48			
PPE & Supplies	305.88			
<b>Sub-Total</b>	<b>568.4</b>			
<b>COVID-19 Revenues</b>				
Grants received by Animal Services	(88.6)			
<b>Sub-Total</b>	<b>(88.6)</b>			
<b>Total COVID-19 Impact</b>	<b>3,556.5</b>	<b>(1,445.3)</b>		<b>1,445.3</b>

## **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

Form ID		Infrastructure and Development Services  Program - Municipal Licensing & Standards	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
25860		MLS - CafeTO (Temp Staff - 1 SAB, 1 SAC)						
74	Positive	<b>Description:</b>						
<p>The creation of two new temporary full-time equivalent (FTE) positions in Business Licensing and Regulatory Services, including one temporary Support Assistant B and one temporary Support Assistant C for 2022 in support of an additional 250 permanent sidewalk cafes.</p> <p><b>Service Level Impact:</b></p> <p>MLS staff have managed the CafeTO intake process using existing staff and OT. A resumption of Chapter 742 will require more formal application submissions including site plans, reviews and legal agreements for each applicant. It is expected that 250 new or expanded operators will apply for the permanent program in 2022 as application and transfer fees will not be charged - a significant savings to operators. In 2023 and forward, existing staff should be able to manage normal volumes.</p> <p><b>Equity Statement:</b></p> <p>The CafeTO budget proposal's overall equity impact is low positive. Persons with disabilities and vulnerable seniors will experience a low positive impact as the submission of site plans and the staff review of sidewalk cafe applications will ensure that the accessibility and safety of sidewalks are ensured.</p> <p><b>Service:</b> Licences &amp; Permits</p>								
		Total Staff Recommended Changes:	153.9	0.0	153.9	2.00	7.5	6.7
		<b>Staff Recommended New/Enhanced Services:</b>	<b>153.9</b>	<b>0.0</b>	<b>153.9</b>	<b>2.00</b>	<b>7.5</b>	<b>6.7</b>
<hr/>								
<b>Summary:</b>								
		<b>Staff Recommended New / Enhanced Services:</b>	<b>153.9</b>	<b>0.0</b>	<b>153.9</b>	<b>2.00</b>	<b>7.5</b>	<b>6.7</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**

**N/A**

## Appendix 9

### 2022 User Fee Changes

(Excludes User Fees Adjusted for Inflation)

**Table 9c - User Fees for Discontinuation**

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2021 Approved Rate	Year Introduced	Reason for Discontinuation
MS353	Application fee: Advertising licence	Licence & Permit Issuance	Full Cost Recovery	Per application	\$376.62	1997	No longer used
MS354	Renewal fee: Advertising licence	Licence & Permit Issuance	Full Cost Recovery	Per application	\$247.61	1997	No longer used

## Appendix 10

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

#### 2022 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2022	2023	2024
		\$	\$	\$
<b>Beginning Balance</b>		<b>2,804.9</b>	<b>2,396.8</b>	<b>2,477.0</b>
MLS Vehicle & Equipment Replacement	XQ1202			
<i>Withdrawals (-)</i>				
<i>Fleet - Capital</i>		(943.8)	(455.5)	(675.1)
<i>Contributions (+)</i>				
<i>Municipal Licensing &amp; Standards Operating</i>		535.7	535.7	535.7
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>2,396.8</b>	<b>2,477.0</b>	<b>2,337.6</b>
<b>Balance at Year-End</b>		<b>2,396.8</b>	<b>2,477.0</b>	<b>2,337.6</b>

\* Based on 9-month 2021 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2022	2023	2024
		\$	\$	\$
<b>Beginning Balance</b>		<b>8,896.7</b>	<b>4,012.7</b>	<b>1,678.9</b>
Tree Canopy	XR1220			
<i>Withdrawals (-)</i>				
<i>Municipal Licensing &amp; Standards - Operating</i>		(450.0)		
<i>Other Division/Agency - Operating</i>		(9,780.9)	(7,848.6)	(6,488.6)
<i>Other Division/Agency - Capital</i>		(16.6)	(16.6)	(16.6)
<i>Contributions (+)</i>				
<i>DC Contributions</i>		5,350.0	5,510.5	5,675.8
<i>Interest Income</i>		13.5	21.0	10.5
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>4,012.7</b>	<b>1,678.9</b>	<b>860.0</b>
<b>Balance at Year-End</b>		<b>4,012.7</b>	<b>1,678.9</b>	<b>860.0</b>

\* Based on 9-month 2021 Reserve Fund Variance Report

## Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2022	2023	2024
		\$	\$	\$
<b>Beginning Balance</b>		<b>7,730.1</b>	<b>3,077.8</b>	<b>3,177.2</b>
Vehicle for Hire	XR1505			
<i>Withdrawals (-)</i>				
<i>Municipal Licensing &amp; Standards - Operating</i>		(4,912.8)	(4,912.8)	(4,912.8)
<i>Other Division/Agency - Operating</i>		(1,035.3)	(397.8)	(401.9)
<i>Contributions (+)</i>				
<i>Municipal Licensing &amp; Standards Operating</i>		1,284.5	5,387.0	5,387.0
<i>Interest Income</i>		11.3	23.1	26.7
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>3,077.8</b>	<b>3,177.2</b>	<b>3,276.1</b>
<b>Balance at Year-End</b>		<b>3,077.8</b>	<b>3,177.2</b>	<b>3,276.1</b>

\* Based on 9-month 2021 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2022	2023	2024
		\$	\$	\$
<b>Beginning Balance</b>		<b>446.8</b>	<b>-</b>	<b>-</b>
Animal Services	XR1721			
<i>Withdrawals (-)</i>				
<i>Municipal Licensing &amp; Standards - Operating</i>		(446.8)		
<i>Other Division/Agency - Operating</i>				
<i>Contributions (+)</i>				
<i>Municipal Licensing &amp; Standards Operating</i>				
<i>Interest Income</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance at Year-End</b>		<b>-</b>	<b>-</b>	<b>-</b>

\* Based on 9-month 2021 Reserve Fund Variance Report

## Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2022	2023	2024
		\$	\$	\$
<b>Beginning Balance</b>		<b>37,929.3</b>	<b>24,066.1</b>	<b>11,262.6</b>
Insurance	XR1010			
<i>Withdrawals (-)</i>				
<i>Municipal Licensing &amp; Standards -     Operating</i>				
<i>Contributions (+)</i>				
<i>Municipal Licensing &amp; Standards -     Operating</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>37,929.3</b>	<b>24,066.1</b>	<b>11,262.6</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(13,863.2)</b>	<b>(12,803.5)</b>	<b>(12,947.9)</b>
<b>Balance at Year-End</b>		<b>24,066.1</b>	<b>11,262.6</b>	<b>(1,685.2)</b>

\* Based on 9-month 2021 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2022	2023	2024
		\$	\$	\$
<b>Beginning Balance</b>		<b>3,016.6</b>	<b>1,076.9</b>	<b>-</b>
Ontario Cannabis Legalization	XR3038			
<i>Withdrawals (-)</i>				
<i>Municipal Licensing &amp; Standards -     Operating</i>		(1,118.9)	(251.9)	
<i>Contributions (+)</i>				
<i>Municipal Licensing &amp; Standards -     Operating</i>				
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>1,897.6</b>	<b>825.0</b>	<b>-</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(820.7)</b>	<b>(825.0)</b>	
<b>Balance at Year-End</b>		<b>1,076.9</b>	<b>-</b>	<b>-</b>

\* Based on 9-month 2021 Reserve Fund Variance Report

## 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).