

2023 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, animal care including control, shelter and adoption, and animal issues. 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.

Outcome Statements:

- 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.

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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 (2023 gross operating budget): \$40.2 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 (2023 gross operating budget): \$12.8 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.

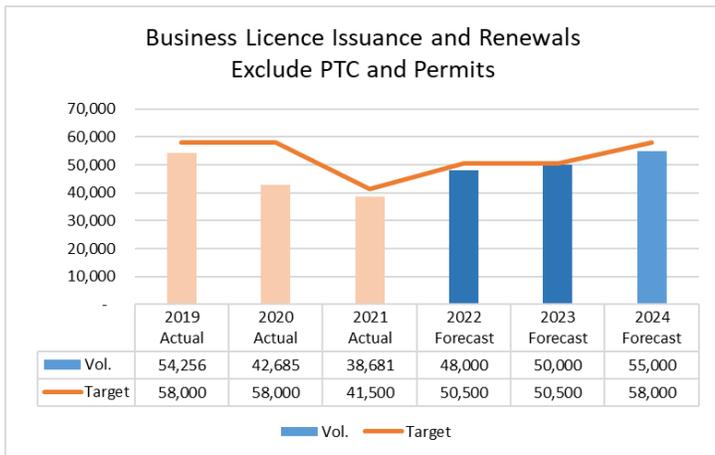
How Much Resources (2023 gross operating budget): \$14.1 million

Budget at a Glance

2023 OPERATING BUDGET			
<u>\$Million</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Revenues	\$43.7	\$42.5	\$42.7
Gross Expenditures	\$67.1	\$73.5	\$74.6
Net Expenditures	\$23.4	\$31.0	\$31.9
Approved Positions	601.5	632.5	640.5

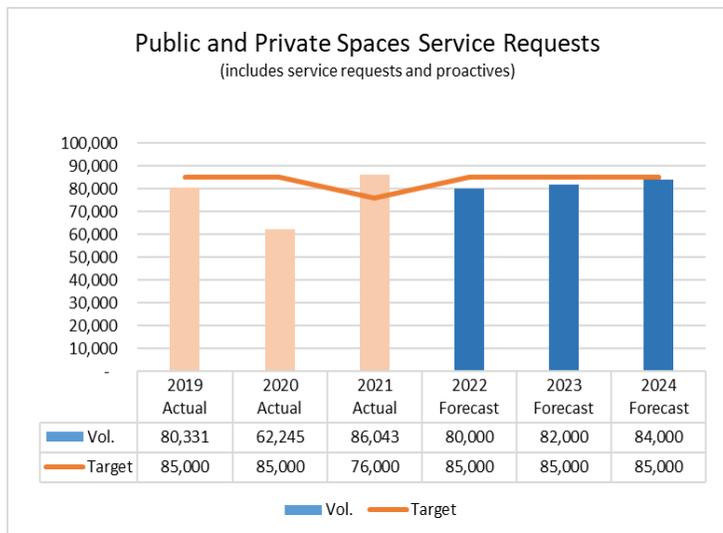
2023 - 2032 10-YEAR CAPITAL PLAN			
<u>\$Million</u>	<u>2023</u>	<u>2024-2032</u>	<u>Total</u>
This program does not have a capital budget.			

How Well We Are Doing – Behind the Numbers



Business Licensing and Regulatory Services (BLRS)

- As of September 30, 2022, BLRS has issued and renewed 36,387 licences. This number excludes permits and private transportation company licences. New and renewed licence volumes are expected to increase slightly in 2023 as the local economy recovers from COVID impacts. The majority of all licence issuances and renewals are managed digitally through an online portal.
- Requirements for renewing clients have been streamlined and the majority of licence-holders can renew annually with online payments only.
- Taxi and limousine fees were reduced by 50%.
- Target was adjusted in 2021 to reflect decrease in revenue volumes. Targets for 2022-2024 were adjusted to reflect slow rebuild expected after irregularities in operations due to the pandemic.



Public and Private Spaces Service Requests

MLS responds to a wide range of service requests and also conducts some proactive investigations. Investigating complaints and resolving bylaw issues in both public and private spaces helps improve safety in communities and reduce public nuisances. The steep decline in service requests in 2020 is due to service level changes resulting from COVID-19 but they have since returned to pre-pandemic levels in 2021 and the first half of 2022.

- Non-emergency bylaw enforcement in private properties and licensed establishments was temporarily suspended during Phase 1 & 2 of the pandemic to allow for dedicated enforcement of provincial emergency orders and the Physical Distancing By-Law.
- With the normalisation of the City of Toronto events calendar, demands and expectations have increased significantly requiring prioritization of resources, collaborative event monitoring and proactive patrols at high priority parks/waterfront to address persistent and unreasonable bylaw violations.
- MLS has received 66,865 public spaces (parks and waste) and private property* service requests from January 1 to September 30, 2022. This includes proactive work by officers, reviewing concerns without a request from the public.

*For issues such as heat, fences, long grass & weeds, property standards, and zoning.

How Well We Are Doing

Service	Measure	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status*	2023 Target	2024 Target
Outcome Measures								
By-law Enforcement	% of compliance to bylaws**	92%	93%	100%	93%	●	90%	90%
Business Licensing and Regulatory Services	% online transactions and payments	90%	100%	100%	97%	●	95%	95%
	# of online transactions and payments	34,924	28,021	28,021	37,500			
Toronto Animal Services	Average length of stay (days) or average # of days sheltered	13	9	14	13***	●	14	14
Service Level Measures								
By-law Enforcement	% non-emergency responses conducted within 5 days of reports	80%	84%	70%	70%	●	70%	70%
Business Licensing and Regulatory Services	% of licences issued within standards (20 days or less)	89%	86%	70%	85%	●	85%	85%
Toronto Animal Services	% of TAS service requests within standards	62%	58%	75%	80%****	●	80%	80%

2022 Projection to 2022 Target Comparison
 ● 80% - 100% ● 64 - 79% ● 63% and Under

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

** % compliance to bylaws is interpreted to mean no municipal enforcement action or prosecution required, e.g. if a contractor is hired by the City, a ticket is issued, or court action is taken, this would be considered non-compliance.

*** This is the City-wide average number of days sheltered from January 1 to September 30, 2022 which is currently reported as thirteen days.

**** Improvements due to increased staffing complement, oversight and file processing/management

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

Licenses & Permits

- Issued \$1.27 million in grants to accessible taxicab owners and drivers through the Accessibility Reserve Fund program.
- Continued the CafeTO program and approved 482 sidewalk cafes and 837 curb lane cafes as of November 1st, 2022 at no cost to restaurants and bars.
- Continued to improve the online licence and permit application/renewal system to replace in-person only services.
- Streamlined all licence or permit renewal requirements and reduced taxi and limo fees by 50%.
- Re-opened counter services for business licence and permit applicants.
- In partnership with Court Services and Legal Services, continued to deliver access to all Toronto Licensing Tribunal settlement conferences and hearings electronically.
- Lifted the freeze on issuance of new Vehicle-for-Hire driver licences and approved six accredited Driver Training Programs.

By-law Compliance & Enforcement

- Continued to use data-discovery tools and services in support of Short-Term Rental compliance and revenue recoveries.
- Enforcement efforts were shifted to public space monitoring during the summer months due to the increased demand for park use and reintroduction of signature summer events which had an impact on other service response times.
- Increased service requests related to noise, vehicle for hire, and vending during the summer, long weekends, and special events led to resource challenges managed through staff overtime and reduced service levels for other requests, including dedicated resources to address election signage; collaborated with City partners to address city wide election sign compliance.
- Key amendments were made to the Noise By-law, Fireworks By-law, Property Standards By-law, to Chapter permit, and the Turfgrass and Prohibited Plants By-law – all of which were implemented in 2022.
- RentSafeTO launched the first year of the RentSafeTO Annual Report providing important information in support of program expansion, and education for residents as to maintenance standards complaint processes and landlord/tenant responsibilities.

Animal Services

- PetSmart Charities Canada grant of \$115,000 received to support Diversity, Equity and Inclusion by providing pet owners in underserved Black and Indigenous communities access to veterinary care.
- In partnership with Wigwamen Incorporated a first meeting with over 20 Indigenous community members and increased SNYP Truck services registrations.
- Key amendments were made to modernize the Animal Bylaw.
- SNYP Truck and Chip Truck events returned after being limited or put on hold during the pandemic.

Key Challenges and Risks

- Redirection of resources for enforcement of COVID-19 legislation and by-laws has delayed enforcement and technology modernization efforts, created a backlog of service requests, and challenged ML&S' ability to maintain service levels.
- Pre-pandemic activities' rebound, demands and expectations have increased significantly requiring the prioritization of resources, collaborative event monitoring and proactive patrols at high priority parks/waterfront to address persistent and unreasonable by-law violations.
- The volume and complexity of service requests (complaints), specifically related to noise, housing standards and vulnerable populations, increased as an indirect effect of the COVID-19 pandemic and this trend is seen as continuing.
- Delays in bylaw reviews and the implementation of previously completed bylaw reviews due to the pandemic, new and additional report requests, and reduced staffing levels have slowed bylaw modernization efforts.
- Increased population density 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 requests, centered on achieving compliance.
 - Continued business transformation, system modernization and digitization of services to enable intelligence-based enforcement activities and to enable increased virtual access to ML&S by residents and clients.
 - Focus on outstanding bylaw reviews and reports including Licensing of Bars, Restaurants, and Nightclubs; Vehicle-for-Hire Emissions; Noise; Licensing of Body Rub Parlours, Holistic Centres and Practitioners; and other strategic issues.
 - Dedicated enforcement of Noise, RentSafeTO, Short-Term Rentals, Specialized Enforcement & Resolution, and Multi-Tenant Houses.
 - Special Animal Programs, including Spay Neuter Your Pet (SNYP) Truck programs and education campaigns.
 - Communication and public education campaigns to improve public awareness about key MLS issues including coyotes, pet licensing, heat, fireworks, dogs off-leash, wildlife feeding and RentSafeTO.
 - Phased implementation of changes to the RentSafeTO evaluation and audit program, to improve standards of living in rental apartment buildings.
 - Continued audits and review of the accredited Driver Training Programs, to ensure programs are meeting City standards.
 - As per Council's direction CC2.1 – 2023 Housing Action Plan, ML&S will begin year one of a multi-year implementation plan for a new licensing framework for multi-tenant houses, working collaboratively with partner divisions across the City.
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TABLED BUDGET

The City Manager and Chief Financial Officer and Treasurer have tabled:

1. The 2023 Operating Budget for Municipal Licensing & Standards of \$67.146 million gross, \$43.732 million revenue and \$23.414 million net for the following services:

Service:	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Bylaw Compliance & Enforcement	40,227.0	7,373.2	32,853.8
Licensing & Permits	12,836.2	32,810.6	(19,974.4)
Animal Services	14,083.3	3,548.3	10,535.0
Total Program Budget	67,146.5	43,732.1	23,414.4

- The above includes a 2023 budgeted staff complement for Municipal Licensing & Standards of 601.5 operating positions.

2023 OPERATING BUDGET

2023 OPERATING BUDGET OVERVIEW

Table 1: 2023 Operating Budget by Service

(In \$000s)	2021 Actual	2022 Budget	2022 Projection*	2023 Base Budget	2023 New / Enhanced	2023 Budget	Change v. 2022 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Bylaw Compliance & Enforcement	5,990.9	6,975.8	6,617.4	7,373.2		7,373.2	755.8	11.4%
Licences & Permits	28,303.8	31,794.9	30,543.0	32,810.6		32,810.6	2,267.6	7.4%
Animal Services	2,184.9	3,532.8	3,185.1	3,548.3		3,548.3	363.1	11.4%
Total Revenues	36,479.5	42,303.5	40,345.5	43,732.1		43,732.1	3,386.5	8.4%
Expenditures								
Bylaw Compliance & Enforcement	34,962.3	35,747.5	34,337.8	36,750.2	3,476.8	40,227.0	5,889.2	17.2%
Licences & Permits	7,718.6	15,019.1	11,765.8	12,836.2		12,836.2	1,070.4	9.1%
Animal Services	11,836.6	13,871.6	13,182.3	14,083.3		14,083.3	901.0	6.8%
Total Gross Expenditures	54,517.5	64,638.2	59,285.9	63,669.7	3,476.8	67,146.5	7,860.6	13.3%
Net Expenditures (including COVID-19)	18,038.0	22,334.7	18,940.4	19,937.6	3,476.8	23,414.4	4,474.0	23.6%
Required COVID-19 Support	7,784.5	1,445.3	157.8				(157.8)	(100.0%)
Net Budget (excluding COVID-19 supports)	10,253.5	20,889.4	18,782.6	19,937.6	3,476.8	23,414.4	4,631.8	24.7%
Approved Positions**	538.5	554.5	N/A	554.5	47.0	601.5	N/A	N/A

* 2022 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY COST DRIVERS – FUNDING PRIORITIES

Total 2023 Budget expenditures of \$67.147 million gross reflecting an increase of \$7.861 million or 13.3% in spending above 2022 projected year-end actuals, predominantly arising from:

- Increases in salaries and benefits for existing positions to be filled in 2023 to meet services demands, some of which were vacant in 2022.
- Increases for technology sustainment and professional contract services.
- Increases to support the new regulatory framework that will introduce permissions for multi-tenant housing to operate across the City of Toronto, in order to respond to calls for the preservation and creation of deeply affordable and safe homes in all parts of the city.
- Above pressures are partially offset by base expenditure savings arising from operational activities and increased revenues from Private Transportation Companies trip and application fees.

EQUITY IMPACTS OF BUDGET CHANGES

The Municipal Licensing & Standards Division's 2023 Operating Budget includes an investment of \$3.477 million to support the new regulatory framework that will introduce permissions for multi-tenant housing to operate across the City of Toronto, in order to respond to calls for the preservation and creation of deeply affordable and safe homes in all parts of the city.

Multi-tenant houses are an important part of Toronto's rental housing stock. They come in a wide range of forms and are home to a diverse array of residents, including newcomers, students, seniors and those with low-and-moderate incomes.

2023 OPERATING BUDGET KEY DRIVERS

The 2023 Operating Budget for Municipal Licensing & Standards of \$67.147 million in gross expenditures is \$7.861 million or 13.3% higher than the 2022 Projected Actuals. Table 2 below summarizes the key cost drivers for the 2023 Budget.

Table 2: 2023 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2020 Actual	2021 Actual	2022 Budget	2022 Projection*	2023 Budget	2023 Change from 2022 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
User Fees & Donations	36,304.2	31,332.8	33,644.9	35,199.4	37,398.5	2,199.1	6.2%
Contribution From Reserves/Reserve Funds	3,016.5	3,616.5	6,928.6	3,416.1	4,453.5	1,037.4	30.4%
Sundry and Other Revenues	571.6	90.8	369.0	369.0	369.0		
Inter-Divisional Recoveries	1,569.6	1,439.4	1,361.0	1,361.0	1,511.0	150.0	11.0%
Total Revenues	41,461.9	36,479.5	42,303.5	40,345.5	43,732.1	3,386.5	8.4%
Salaries and Benefits	48,895.2	48,246.8	53,269.3	50,668.7	56,437.7	5,769.0	11.4%
Materials & Supplies	915.9	911.6	972.2	1,025.0	1,009.9	(15.2)	(1.5%)
Equipment	339.7	172.3	629.7	860.7	1,549.7	689.0	80.1%
Service and Rent	1,495.0	1,783.8	2,639.7	2,919.3	3,521.8	602.5	20.6%
Contribution To Reserves/Reserve Funds	5,832.1	1,661.1	1,820.2	1,820.2	1,820.2		
Other Expenditures	2,306.5	1,737.8	5,307.3	1,992.0	2,807.3	815.2	40.9%
Inter-Divisional Charges	54.2	4.2					
Total Gross Expenditures	59,838.5	54,517.6	64,638.2	59,285.9	67,146.5	7,860.6	13.3%
Net Expenditures	18,376.6	18,038.0	22,334.7	18,940.4	23,414.4	4,474.0	23.6%

*Projection based on 9 Month Variance

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

Increases in salaries and benefits for existing positions to be filled in 2023 to meet services demands, some of which were vacant in 2022, and 47 new positions (including a portion to ultimately be transferred to other divisions) to support multi-tenant homes and delivery of the HousingTO 2020-2030 Action Plan ('HousingTO Plan').

Services and Rents:

Increases for technology sustainment and professional contract services, which includes data-discovery services in support of short-term rentals compliance and external audit services of licensed 'app' companies in 2023.

Other expenditures:

Reduction in Accessibility Grants due to lower anticipated volumes in 2023.

Other Revenue Changes:

User fees increased to align projected and inflationary increases. Increased volume from Private Transportation Companies trip and application fees based on current year trend, reduction in draws from the Accessibility Fund program due to lower than anticipated volumes of applications.

New and Enhanced Service Priorities:

Expenditures of \$3.477 million gross, \$3.477 million net, enabling:

The implementation of the project management team, education efforts including two stakeholder engagement leads, and the onboarding of 26 additional by-law enforcement officers by Q4 2023, total of 47 new positions (including some for other City divisions) in response to a new regulatory framework that will introduce permissions for multi-tenant housing to operate across the City of Toronto. The costs include all requirements to deliver the multi-tenant housing framing work in 2023.

Note:

1. For additional information on 2023 key cost drivers please refer to [Appendix 2](#) for a summary of Affordability Measures.

2024 & 2025 OUTLOOKS

Table 3: 2024 and 2025 Outlooks

(\$000s)	2023 Budget	2024 Incremental Outlook	2025 Incremental Outlook
Revenues			
Revenue Changes		772.3	248.1
Elimination of Cannabis Reserve		(1,167.6)	
One-Time Tree Canopy Reserve Recovery		(450.0)	
Depletion of Animal Services Reserve		(373.0)	
Total Revenues	43,732.1	(1,218.3)	248.1
Gross Expenditures			
Salaries and Benefits		1,563.6	183.3
Reduction in Contractor Services – Renovation		(373.0)	
Multi-tenant Housing Action Plan		5,213.6	895.9
Total Gross Expenditures	67,146.5	6,404.1	1,079.2
Net Expenditures	23,414.4	7,622.5	831.1
Approved Positions	601.5	31.0	8.0

Key drivers

The 2024 Outlook with total gross expenditures of \$73.551 million reflects an anticipated \$6.404 million or 9.5% increase in gross expenditures above the 2023 Operating Budget; The 2025 Outlooks expects \$1.079 million or 1.5% increase in gross expenditures above 2024 Operating Budget.

These changes arise from the following:

- The inflationary increases for salaries and benefits offset by a reduction in contracted services;
- The continued implementation of the multi-tenant housing action plan includes 39 additional positions (including other divisions) and \$6.110 million for 2024 and 2025; and
- Revenues are expected to increase as a result of an anticipated 3.5% inflationary increase in 2024 offset by the loss of Provincial funding for Cannabis Enforcement and other one-time recoveries from reserves in 2024. A further 1% inflationary increase is anticipated in 2025.

APPENDICES

Appendix 1

COVID-19 Impact and Recovery

Appendix 1		In \$ Thousands			
COVID-19 Impacts	2022		2023		
	Budget	Projection*	Revenues	Gross	Net
Revenue Loss					
Licenses & Permit Revenue	1,445.3				
Sub-Total	1,445.3				
Expenditure Increase					
COVID-19 Related Overtime		58.4			
Health and Safety Supplies		95.4			
Animal Supplies		4.0			
Sub-Total		157.8			
Total COVID-19 Impact	1,445.3	157.8			

* 2022 Projection based on 9 month variance

Appendix 2

2023 Affordability Measures

(\$000s)									
Recommendation	Savings Type	Equity Impact	2023				2024 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
MLS - CPI (4.35%) Inflation Increase	Revenue Increase (Inflationary)	No Impact	899.6		(899.6)				(772.3)
Total Affordability Measures			899.6		(899.6)				(772.3)

The **2023 Operating Budget** includes \$0.900 million resulting in net expenditures reductions attributed to:

Revenue Increase:

- User fees increased to align with projected volumes and inflationary increases.

Appendix 3

Summary of 2023 Service Changes

N/A

Appendix 4

Summary of 2023 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services Program - Municipal Licensing & Standards	Adjustments				2024 Plan Net Change	2025 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
28500		MLS - 2023 Housing Action Plan (CC2.1)						
74	Positive	Description:						

MLS costs are associated with the implementation of the project management team, education efforts including two stakeholder engagement leads, and the onboarding of 26 additional by-law enforcement officers in Q4 2023. In 2023, an expected \$2.5M is required by MLS for program development. This is to accommodate the first stages of implementation. For example: By March 2023, MLS will:

- Add an additional project manager position to spearhead the development of a new licensing system, in conjunction with Technology Services. There is also a \$500K allocation which would be toward IT capital costs associated with the technology build required.
- By June 2023, MLS will hire the below positions to support the onboarding of an expanded MTH dedicated enforcement team, and to execute a public education and communications plan:
 - 1 dedicated manager for the MTH team
 - 1 people consultant to assist with onboarding new team
 - 2 dedicated stakeholder engagement leads
- By October 2024, MLS will hire the below positions to create the expanded MTH dedicated enforcement team:
 - 26 new officers for the dedicated team (and all related overhead e.g. vehicles)
 - 5 supervisors
 - 4 support staff
 - 2 nurses for personal care MTHs

In addition to costs in MLS, in 2023 there will be costs incurred by Court Services for start up of the new MTH tribunal, as well as staffing in the Housing Secretariat to support the tenant supports elements of the program.

Service Level Impact:

Service requests related to multi-tenant housing are investigated by a team of 6 Bylaw Enforcement Officers, and 1 Supervisor. With the expansion of the licensing and zoning framework across the City, significantly more resources are required to ensure compliance.

Equity Statement:

Multi-tenant houses are an important part of Toronto's rental housing stock. They come in a wide range of forms and are home to a diverse array of residents, including newcomers, students, seniors and those with low-and-moderate incomes.

Service: Bylaw Compliance & Enforcement

Tabled Budget Recommended Changes:	3,476.8	0.0	3,476.8	47.00	5,213.6	895.9
Tabled Budget New/Enhanced Services:	3,476.8	0.0	3,476.8	47.00	5,213.6	895.9

Summary:

Tabled Budget New / Enhanced Services:	3,476.8	0.0	3,476.8	47.00	5,213.6	895.9
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Appendix 5

Summary of 2023 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

**2023 Capital Budget;
2024 - 2032 Capital Plan Including Carry Forward Funding**

N/A

Appendix 6a

2023 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

Appendix 6b

2024 - 2032 Capital Plan

N/A

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Capacity to Spend Review

N/A

Appendix 9

Summary of Capital Needs Constraints

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2023 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		3,491.0	3,684.2	3,522.0
MLS Vehicle & Equipment Replacement	XQ1202			
<i>Withdrawals (-)</i>				
<i>Fleet - Capital</i>		(342.5)	(697.9)	(935.9)
<i>Contributions (+)</i>				
Municipal Licensing & Standards Operating		535.7	535.7	535.7
Total Reserve / Reserve Fund Draws / Contributions		3,684.2	3,522.0	3,121.9
Balance at Year-End		3,684.2	3,522.0	3,121.9

* Based on 9-month 2022 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		22,830.9	22,518.7	19,109.3
Tree Canopy	XR1220			
<i>Withdrawals (-)</i>				
Municipal Licensing & Standards - Operating		(450.0)		
Other Division/Agency - Operating		(10,289.9)	(11,715.9)	(11,810.9)
Other Division/Agency - Capital		(16.6)	(16.6)	(16.6)
<i>Contributions (+)</i>				
DC Contributions		10,006.5	7,921.1	7,522.9
Interest Income		437.9	402.0	330.7
Total Reserve / Reserve Fund Draws / Contributions		22,518.7	19,109.3	15,135.3
Balance at Year-End		22,518.7	19,109.3	15,135.3

* Based on 9-month 2022 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		6,019.6	3,905.1	1,745.2
Vehicle for Hire	XR1505			
<i>Withdrawals (-)</i>				
Municipal Licensing & Standards - Operating		(2,462.8)	(2,462.8)	(2,462.8)
Other Division/Agency - Operating		(1,031.9)	(1,036.1)	(1,036.5)
<i>Contributions (+)</i>				
Municipal Licensing & Standards Operating		1,284.5	1,284.5	1,284.5
Interest Income		95.8	54.6	-
Total Reserve / Reserve Fund Draws / Contributions		3,905.1	1,745.2	(469.7)
Balance at Year-End		3,905.1	1,745.2	(469.7)

* Based on 9-month 2022 Reserve Fund Variance Report

2023 Operating Budget (continued)**Program Specific Reserve / Reserve Funds**

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		373.0		
Animal Services	XR1721			
<i>Withdrawals (-)</i>				
<i>Municipal Licensing & Standards - Operating</i>		(373.0)		
<i>Contributions (+)</i>				
<i>Municipal Licensing & Standards Operating</i>				
<i>Interest Income</i>				
Total Reserve / Reserve Fund Draws / Contributions		-	-	-
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		-	-	-

* Based on 9-month 2022 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		2,107.8	136.8	139.5
Ontario Cannabis Legalization	XR3038			
<i>Withdrawals (-)</i>				
<i>Municipal Licensing & Standards - Operating</i>		(1,167.6)		
<i>Contributions (+)</i>				
<i>Municipal Licensing & Standards - Operating</i>				
<i>Interest Income</i>		21.7	2.7	2.7
Total Reserve / Reserve Fund Draws / Contributions		961.8	139.5	142.2
Other Program / Agency Net Withdrawals & Contributions		(825.0)		
Balance at Year-End		136.8	139.5	142.2

* Based on 9-month 2022 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 Service Priorities: 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).