

2026 Budget Notes

Municipal Licensing and 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. Municipal Licensing and Standards delivers the following services:

- By-law Compliance and Enforcement
- Licences and 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.

For further information about Municipal Licensing and Standards, please visit: [Municipal Licensing and Standards – City of Toronto](#)

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What Service We Provide

By-Law Compliance and Enforcement

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

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

Resources (gross 2026 operating budget): \$57.9 million

Licences and Permits

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

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

Resources (gross 2026 operating budget): \$19.5 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.

Resources (gross 2026 operating budget): \$20.2 million

Budget at a Glance

2026 OPERATING BUDGET

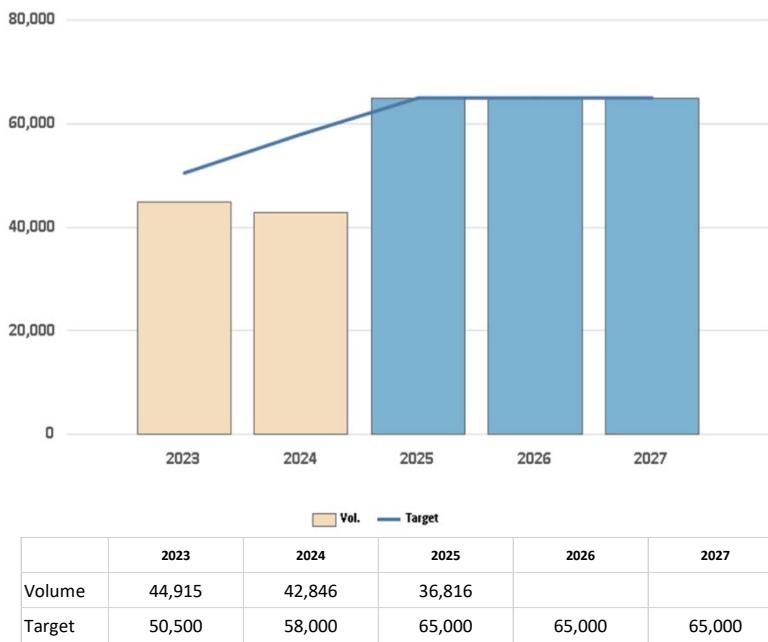
In \$ Millions	2026	2027	2028
Revenues	\$68.3	\$69.9	\$71.3
Gross Expenditures	\$97.6	\$101.6	\$104.2
Net Expenditures	\$29.3	\$31.7	\$32.9
Approved Positions	700.5	699.5	699.5

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Municipal Licensing and Standards does not have a 10-Year Capital Budget and Plan.			

How Well We Are Doing – Behind the Numbers

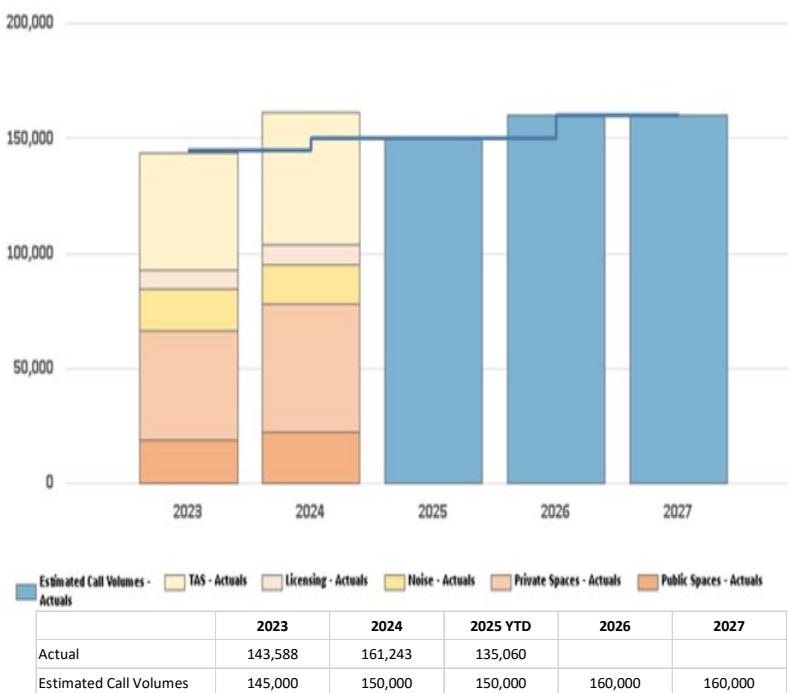
BLRS Licence Issuance and Renewal (Exclude PTC and Permits)



Business Licensing and Registration Services (BLRS)

- # of licences issued to September 30, 36,816, (excluding permits and Private Transportation Companies (PTC) licences).
- Taxi and limousine renewal fees continue to be discounted by 50%.
- Targets for 2026 and 2027 better reflect of current performance.

MLS Service Request (includes service requests and proactives)



MLS Service Requests (SRs): includes service requests and proactive investigations.

- MLS responds to issues across five key areas: **public spaces, private spaces, noise, licensing and Toronto Animal Services (TAS)**.

Between 2023 and 2024:

- Public Spaces SRs increased by 19%, while noise complaints were relatively stable
- Private Spaces SRs increased by 17%
- TAS SRs were up 13% largely due to an increase in attending to injured/distressed animals, cadaver removals and coyotes-related SRs.
- 2025 year-to-date experience up to September 30 is trending higher than last year
- Overall, 2026 Estimated Call Volumes are expected to increase by 3.8% largely driven by Toronto Animal Services and Public Spaces.

How Well We Are Doing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Outcome Measures						
Bylaw Enforcement	% of Compliance to Bylaws on first contact	95%	90%	92%	90%	90%
	% response to high priority noise issue conducted within 24 hours of reports	100%	90%	95%	90%	90%
	# noise service requests in year	17,343	20,000	20,000	20,000	20,000
Business Licensing and Registration	% online transactions and payments	80%	85%	80%	85%	85%
Toronto Animal Services	Average # of days sheltered	11	13	11	13	13
Key Service Level Measures						
Bylaw Enforcement	% of Private Property Priority 1 response conducted within 24 hours of reports	92%	90%	90%	90%	90%
	% of Private Property Priority 2 responses conducted within 5 days of reports	97%	70%	90%	80%	80%
Business Licensing and Registration	% of new licences issued within standards (20 days or less)	82%	80%	80%	80%	80%
Toronto Animal Services	% of TAS service requests response times within standards (5 days or less)	77%	80%	75%	80%	80%

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

Licences and Permits

- Issued \$1.0 million in grants to accessible taxicab owners and drivers through the Accessibility Reserve Fund program.
- Implementation of changes to modernize licensing and zoning rules for bars, restaurants, and entertainment venues (in effect January 1, 2025) with approximately 14,796 businesses in scope.
- Introduced MLS' Business Licence and Permit Action Plan to reduce regulatory burden and improve the licensing experience for businesses and trades.
- Created a new pet establishment licensing category, expanding the former pet shop licence and covering activities such as grooming, boarding, breeding, training and sale/adoption. The regulations take effect February 1, 2027.
- Launched a pilot in Ward 11 (University-Rosedale) to permit non-motorized refreshment-vehicle trailers to obtain Mobile Food Vending Permits and operate in Mobile Vending Zones (April 1 – Dec 31, 2025).

By-law Compliance and Enforcement

- Implemented updates to the Short-Term Rental (STR) bylaw (Chapter 574) aimed at clarifying rules and improving compliance, customer service and enforcement for 7,531 STR operators in the city.
- Completed 1,785 evaluations and 56 audits in 2025 (to date) under the RentSafeTO Apartment Building Standards program and continued education and enforcement efforts, which resulted in approximately 1,904 orders and notices of violation issued, and over 200 engagement activities with 5,341 stakeholders.
- Advanced city-wide implementation of the Multi-Tenant Houses (MTH) Regulatory Framework, expanding coordinated licensing and enforcement across all wards. As of mid-2025, 180 licences have been issued, and 398 applications submitted. Work continues with interdivisional partners to strengthen compliance, protect tenancies, and monitor tenant impacts.
- Conducted extensive public and stakeholder consultation and engagement activities on issues such as pet establishment licensing, excessive heat in rental units, street vending regulations, and other programs.
- Completed Phase II of the Property Standards Bylaw review, addressing outdated and unclear language within Chapter 629, responding to multiple Council directives (including items on nuisance lighting, pest management, and vacant properties), and aligning standards with the recently updated Ontario Building Code ([2025.PH25.8](#)).
- Reported back to Council on establishing a maximum indoor temperature for residential dwellings.

Animal Services

- Implemented updates to dangerous dog investigations, including amendments to Chapter 349 clarifying signage requirements in condominiums, new public guidance on how staff assess the severity of dangerous acts, and continued public reporting through the Dangerous Dog Orders map. Compliance and enforcement activity remained stable, with proactive follow-up visits for all active orders.
- Provided pet wellness clinics to Indigenous Communities through partnerships with the Native Canadian Centre Toronto and 2 Spirited People of the First Nations, providing access to veterinary care for 88 Indigenous pet owners and their 142 pets.
- Participated in two Pow Wows (2 Spirited People of the First Nations and Native Family and Child Services) with over 100 attendees engaging with TAS staff.
- Provided \$20,000 grant to Turtle Protectors High Park, an Indigenous led stewardship program supported by Indigenous Elders and Knowledge Keepers as well as community members, supporting, and protecting their Turtle relatives.
- Began implementing the updated Coyote Coexistence and Response Strategy ([2025.EC22.4](#)) through improved 311 reporting, targeted public education and enforcement, proactive monitoring of coyote related service requests to note increased activity and respond prior to any incidents, and new interdivisional protocols, with a citywide education campaign being planned for 2026.
- Participated in the Homeless Connect event, providing supplies and information to pet owners and offering a holding space for pets while owners accessed other services, and served 125 pet owners.

Key Challenges and Risks

- MLS continues to face a growing and more complex regulatory workload. New and emerging issues related to housing conditions, vulnerable residents, mobility, small-business operations, and community nuisance are expanding the scope of bylaw oversight.
- Rising population density, together with ongoing housing and financial pressures, is shifting animal behaviour and increasing human-animal interactions in urban areas. This includes sustained coyote-related service requests where density, attractants and seasonal patterns continue to drive investigation volumes and demand for public-facing education.
- During the summer months, enforcement capacity is redirected toward parks and other public spaces due to higher attendance and the return of major events. Seasonal increases in noise, vehicle-for-hire, and vending complaints, particularly on long weekends and during festivals, require overtime and reduced capacity to respond to other service requests.

Priority Actions

- Advancing implementation of the Multi-Tenant Houses Regulatory Framework, with continued emphasis on proactive compliance, coordinated enforcement, and supports for tenants.
- Strengthening animal services response capacity, including strategies for managing call volumes related to sick/injured wildlife, dangerous dog investigations, and shelter intake pressures.
- Continuing special animal programs, including Spay Neuter Your Pet (SNYP) Truck programs and education campaigns.
- Expanding targeted communication and public education campaigns on key MLS issues including coyotes, heat, noise, fireworks, leaf blowers, and RentSafeTO.
- Improving priority-based and risk-based enforcement models to respond to service requests, centred on achieving compliance, and continued business transformation, system modernization and digitization of services to enable evidence-based enforcement.
- Advancing innovation in enforcement practices including bike program for officers, electric vehicle fleet, and use of data in compliance and audits.

CITY STAFF PREPARED BUDGET

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2026 Operating Budget for Municipal Licensing and Standards of \$97.645 million gross, \$68.266 million revenue and \$29.379 million net for the following services:

Service:	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
Bylaw Compliance and Enforcement	57,921.8	10,300.1	47,621.7
Licenses and Permits	19,519.4	54,721.8	(35,202.4)
Animal Services	20,203.9	3,244.0	16,959.9
Total Program Budget	97,645.1	68,265.9	29,379.2

- The 2026 staff complement for Municipal Licensing and Standards of 700.5 positions comprised of 2.0 capital positions and 698.5 operating positions.

2026

OPERATING BUDGET

2026 OPERATING BUDGET OVERVIEW

Table 1: 2026 Operating Budget by Service

(In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Base Budget	2026 New/ Enhanced	2026 Budget	Change vs. 2025 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Animal Services	2,162	3,442	3,973	3,244		3,244.0	(198)	(5.8%)
Bylaw Compliance & Enforcement	8,992	8,784	10,330	9,304	996	10,300.1	1,516	17.3%
Licences & Permits	57,850	48,287	56,285	54,722		54,721.8	6,434	13.3%
Total Revenues	69,004	60,514	70,588	67,269	996	68,265.9	7,752	12.8%
Gross Expenditures								
Animal Services	15,300	18,741	18,229	20,204		20,203.9	1,463	7.8%
Bylaw Compliance & Enforcement	46,244	53,239	51,413	56,925	996	57,921.8	4,682	8.8%
Licences & Permits	19,061	19,109	18,139	19,519		19,519.4	410	2.1%
Total Gross Expenditures	80,605	91,090	87,781	96,649	996	97,645.1	6,555	7.2%
Net Expenditures	11,601	30,576	17,193	29,379		29,379.2	(1,197)	(3.9%)
Approved Positions**	650.5	680.5	N/A	689.5	11.0	700.5	20.0	2.9%

*2025 Projection based on 9-Month Variance

**Year-over-year comparison based on approved positions

KEY DRIVERS

Total 2026 Budget expenditures of \$97.645 million gross reflect an increase of \$6.555 million in spending above the 2025 Budget, predominantly arising from:

- Salary and benefits adjustments due to contractual obligations and alignment to base staffing.
- Addition of staffing resources for the new/enhanced RentSafeTO initiative, fully funded by corresponding increase in user fees.

EQUITY IMPACTS OF BUDGET CHANGES

Medium-positive equity impact: The changes in Municipal Licensing and Standards Division's 2026 Operating Budget have a medium-positive equity impact. Enhancements to the RentSafeTO team for further program delivery and implementation of new coloured audit signs will increase accountability and keep buildings clean, safe and well-maintained. The RentSafeTO program seeks to positively impact lower-income and vulnerable individuals and families by ensuring apartment building owners comply with building maintenance standards, thereby improving living conditions within apartment buildings. The program has the potential to increase the opportunity for lower-income and vulnerable individuals and families to access safe, healthy, and adequate housing.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for Municipal Licensing and Standards of \$29.379 million is \$1.197 million, 3.9% less than the 2025 Net Budget. Table 2 below summarizes the key cost drivers for the 2026 Budget.

Table 2: 2026 Key Cost Drivers

(In \$000s)	2026				2027 Annualized Impact (Net)
	Revenues	Gross Expenditures	Net Expenditures	Positions**	
2025 Projection*	70,587.9	87,780.9	17,193.0	N/A	N/A
2025 Budget	60,513.8	91,090.0	30,576.2	680.5	N/A
Key Cost Drivers:					
Salaries and Benefits					
Salary and Benefits Adjustments		4,692.4	4,692.4		3,166.2
Staff Resources Increase for Operational Needs		1,025.5	1,025.5	11.0	408.5
Transfer to Communications Centralization Team		(218.3)	(218.3)	(2.0)	(8.3)
Revenue Changes					
Revenue Volume	6,755.4		(6,755.4)		(1,222.4)
Other Changes					
Contribution to Vehicle Replacement Reserve		400.0	400.0		
Sub-Total - Key Cost Drivers	6,755.4	5,899.6	(855.8)	9.0	2,343.9
Affordability Measures		(341.0)	(341.0)		
Total 2026 Base Budget	67,269.4	96,648.6	29,379.2	689.5	2,343.9
2026 New/Enhanced	996.5	996.5		11.0	
2026 Budget	68,265.9	97,645.1	29,379.2	700.5	2,343.9
Change from 2025 Budget (\$)	7,752.2	6,555.2	(1,197.0)	20.0	N/A
Change from 2025 Budget (%)	12.8%	7.2%	(3.9%)	2.9%	N/A

*Based on 9-Month Variance

**Year-over-year comparison based on approved positions

Key Base Drivers:

Salaries and Benefits:

- Increase in salaries and benefits primarily related to contractual obligations.
- Addition of 11 by-law enforcement and animal control officer positions for program delivery to address increased service requests.
- Transfer of two base positions to the Communications Division (formerly Strategic Public and Employee Communications) to align with the City's new coordinated communications approach.
- Addition of 11 positions to support the RentSafeTO Program fully funded by an increase to Registration Fee for Apartment Buildings.

Revenue Changes:

- Inflationary increase of 4% to user fee rates and volume increases, including Private Transportation Companies trip and application fees, based on current year trend.

Other Changes:

- Increase in contribution to the Vehicle Replacement Program reserve to ensure sufficient funding for future vehicle replacement needs and operational requirements.

Affordability Measures

Table 3: Affordability Measures

Recommendation	Savings Type	Equity Impact	(In \$000s)				2027 (Incremental)		
			Revenues	Gross Expenditures	Net Expenditures	Positions	Gross Expenditures	Net Expenditures	Positions
Contracted Services Cost Avoidance	Efficiency Savings	No Impact		(75)	(75)				
Vehicle Utilization Efficiency	Efficiency Savings	No Impact		(266)	(266)				
Total Affordability Measures			(341)		(341)				

Affordability measures, as described below, are specific actions taken by Municipal Licensing and Standards that achieve cost reductions without impacting service levels for City Divisions. For 2026, MLS has identified \$0.341 million in efficiency savings through the following initiative:

- **Contracted services cost avoidance** - the initiatives were successfully delivered by leveraging existing internal resources and readily available tools, eliminating the need for the anticipated spend.
- **Vehicle utilization efficiency** - the implementation of the Asset Management Program Manager, has significantly improved the efficiency, oversight, and strategic deployment of fleet within MLS. Enhanced tracking and utilization practices have led to reduced reliance on procuring new vehicles, resulting in measurable cost avoidance.

New and Enhanced Requests

Table 4: New/Enhanced Requests

New/Enhanced Request	2026				2027 Annualized Gross	Equity Impact	Supports Key Outcome/Priority Actions
	Revenues	Gross Expenditures	Net Expenditures	Positions			
(In \$000s)							
1 MLS - Resources for RentSafeTO Team	996	996	0	11.0	1,404	Medium-positive	Enhancement to the RentSafeTO program to expand existing staff bandwidth to respond to complaints, perform routine inspections, enhance enforcement of by-laws, continue public education, and implement new coloured audit signs for the program.
Total New/Enhanced	996	996	0	11.0	1,404		

Note:

For additional information, please refer to [Appendix 2](#) for details on 2026 Service Changes; [Appendix 3](#) for the 2026 New and Enhanced Service Priorities and [Appendix 4a](#) for Operating Program Provincial/Federal Funding Streams by Funding Source, respectively.

2027 AND 2028 OUTLOOK

Table 5: 2027 and 2028 Outlook

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
Revenues			
Revenue Changes		1,178.1	1,225.3
Inter-Departmental Recoveries		44.3	64.4
RentSafeTO		408.0	72.0
Total Revenues	68,265.9	1,630.4	1,361.7
Gross Expenditures			
Salaries and Benefits Changes		1,450.0	666.2
Inflationary Impacts		2,116.4	1,795.2
RentSafeTO		408.0	72.0
Total Gross Expenditures	97,645.1	3,974.3	2,533.4
Net Expenditures	29,379.2	2,343.9	1,171.7
Approved Positions	700.5	(1.0)	

Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$101.619 million reflects an anticipated \$3.974 million or 4.1% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$1.172 million or 2.5% above the 2027 Outlook.

These changes arise from the following:

- **Salaries and Benefits:** increases for salaries and benefits adjustments due to contractual obligations which are partially offset by increased user fee inflationary revenue.
- **Prior Year Impact:** Annualization of positions added for RentSafeTO for partial year in 2026 results in an increase of \$0.408 million in 2027.

APPENDICES

Appendix 1

2026 Operating Budget by Category

Category (In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Budget	2026 Change from 2025 Budget	
	\$	\$	\$	\$	\$	%
User Fees and Donations	64,537	55,301	67,576	62,810	7,509	13.6%
Contribution From Reserves/Reserve Funds	2,580	2,992	991	2,992		0.0%
Sundry and Other Revenue	227	369	169	369		0.0%
Inter-Divisional Recoveries	1,660	1,852	1,852	2,094	243	13.1%
Total Revenues	69,004	60,514	70,588	68,266	7,752	12.8%
Salaries and Benefits	62,415	74,524	71,221	81,021	6,497	8.7%
Materials and Supplies	1,027	1,180	1,230	1,171	(9)	(0.8%)
Equipment	2,427	2,191	2,212	1,426	(764)	(34.9%)
Service And Rent	3,504	3,697	4,068	3,631	(66)	(1.8%)
Contribution To Reserves/Reserve Funds	9,825	6,670	7,746	7,570	900	13.5%
Other Expenditures	1,375	2,828	1,305	2,826	(3)	(0.1%)
Inter-Divisional Charges	31					N/A
Total Gross Expenditures	80,605	91,090	87,781	97,645	6,555	7.2%
Net Expenditures	11,601	30,576	17,193	29,379	(1,197)	(3.9%)

*2025 Projection based on 9-Month Variance

Appendix 2

Summary of 2026 Service Changes

N/A

Appendix 3

Summary of 2026 New/Enhanced Requests Included in Budget

Form ID	Category	Equity Impact	Infrastructure Services	Adjustments				2027 Plan	2028 Plan
				Gross Expenditure	Revenue	Net	Approved Positions		
36064			Program - Municipal Licensing & Standards						
74	Positive		MLS - Resources for RentSafeTO Team						

Description:

The additional investment to the RentSafeTO team will further strengthen enforcement of City bylaws, enhance tenant engagement and access to information, and promote proactive maintenance in apartment buildings to prevent the deterioration of critical housing stock. Additional resources for a new team include 1 District Manager, 1 Supervisor, 8 MSO, and 1 Support Assistant B. The expanded team will also not only educate, respond to complaints and perform routine inspections, but they will also implement the new coloured audit signs for RentSafeTO.

Colour-coded ratings for apartment buildings to increase accountability and keep buildings clean, safe and well-maintained. The Executive Director is authorized to establish an apartment building evaluation system based on the results of site visits, pre-audits, audits and/or any other inspection assessing an apartment building's compliance with City by-laws and other applicable law, with such a building evaluation system including: (1) providing each apartment building an evaluation score which will be posted on the City's website; and (2) developing a colour-coded rating system sorting apartment buildings into categories based on their compliance with City bylaws and other applicable law and providing each apartment building a colour-coded rating which the owner or operator must post in the apartment building.

Service Level Impact:

According to the City of Toronto's Housing Data Book (Data Book) published in March 2023, the majority (66%) of Toronto's purpose-built rental housing stock - mainly apartments with 20 or more units - was built between 1960 and 1979. The Data Book notes that almost half (48%) of Toronto households rent their homes and the demographic of the City's renters include equity-deserving populations such as newcomers, people belonging to racialized groups, and households with very low to moderate incomes that cannot afford to buy a home in Toronto's housing market. Notably, 65% of renter households live in apartment buildings with 5 or more storeys, which is more than twice the rate of owner-occupied households. The RentSafeTO program seeks to positively impact lower-income and vulnerable individuals and families by ensuring apartment building owners comply with building maintenance standards, thereby improving living conditions within apartment buildings. The program has the potential to increase the opportunity for lower-income and vulnerable individuals and families to access safe, healthy, and adequate housing.

Equity Statement:

Enhancements to the RentSafeTO program, including the introducing coloured audit signs, increase accountability and keep buildings clean, safe and well-maintained. The RentSafeTO program seeks to positively impact lower-income and vulnerable individuals and families by ensuring apartment building owners comply with building maintenance standards, thereby improving living conditions within apartment buildings. The program has the potential to increase the opportunity for lower-income and vulnerable individuals and families to access safe, healthy, and adequate housing.

Service: Bylaw Compliance & Enforcement

Total Staff Prepared Budget Changes:	996.5	996.5	0.0	11.00	0.0	0.0
Staff Prepared New/Enhanced Service Priorities:	996.5	996.5	0.0	11.00	0.0	0.0
Summary:						
Staff Prepared New/Enhanced Service Priorities:	996.5	996.5	0.0	11.00	0.0	0.0

Appendix 4a

Operating Program Provincial/Federal Funding Streams by Program

N/A

Appendix 4b

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 5

2026 Capital Budget; 2027-2035 Capital Plan Including Carry Forward

N/A

Appendix 5a

2026 Cash Flow and Future Year Commitments Including Carry Forward

N/A

Appendix 5b

2027-2035 Capital Plan Including Carry Forward

N/A

Appendix 6

Capacity to Deliver Review

N/A

Appendix 7

Summary of Capital Delivery Constraints

N/A

Appendix 8

Inflows and Outflows to/from Reserves and Reserve Funds

2026 Operating Budget

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XQ1202	MLS Vehicle & Equipment Replacement (\$000)	Opening Balance	5,094.8	6,035.0	429.1
		*Contributions (+)			
		Municipal Licensing & Standards	2,285.7	2,285.7	2,285.7
		Total Contributions	2,285.7	2,285.7	2,285.7
		*Withdrawals (-)			
		Operating Budget			
		Sub-Total Operating Withdrawals	0.0	0.0	0.0
		Capital Budget and Plan			
		Fleet Services	-1,345.5	-7,891.7	-2,461.1
		Sub-Total Capital Budget and Plan Withdrawals	-1,345.5	-7,891.7	-2,461.1
		Total Withdrawals	-1,345.5	-7,891.7	-2,461.1
		Interest Income			
		Closing Balance	6,035.0	429.1	253.7

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1505	Vehicle for Hire (\$000)	Opening Balance	21,633.7	23,313.4	25,000.8
		*Contributions (+)			
		Municipal Licensing & Standards	5,284.5	5,284.5	5,284.5
		Total Contributions	5,284.5	5,284.5	5,284.5
		*Withdrawals (-)			
		Operating Budget			
		Environment, Climate & Forestry	-137.1	-137.1	-137.1
		Municipal Licensing & Standards	-2,992.3	-2,992.3	-2,992.3
		Technology Services	-256.0	-265.0	-274.2
		Transportation Services	-443.1	-443.1	-443.1
		Sub-Total Operating Withdrawals	-3,828.4	-3,837.4	-3,846.7
		Capital Budget and Plan			
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0
		Total Withdrawals	-3,828.4	-3,837.4	-3,846.7
		Interest Income	223.6	240.4	257.2
		Closing Balance	23,313.4	25,000.8	26,695.9

Appendix 9

Glossary

Approved Position: Permanent or temporary position that support the delivery of City services and service levels in annual budget.

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 Deliver Ability to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

Capital Budget and Plan: A Capital Budget and Plan is the City's 10-year strategy to acquire/build assets or extend the useful lives of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

Capital Delivery Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency has 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 provide services.

Operating Impact of Completed Capital Projects: The Operating Budget Impact of Capital is the change in operating expenditure and/or revenue, which is projected to occur during the implementation of a capital project and/or when a capital project is completed. These changes should be documented on a Business Case Form in the appropriate category.

Rate-Supported Budget: Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority.

Salary and Benefit Adjustments: General increases related to contractual obligations, such as cost of living, step increases, performance for pay and progression pay.

State of Good Repair (SOGR): The cost of maintaining assets to ensure that they can support the delivery of City services and meet service outcomes.

Tax-Supported Budget: Budget funded by property taxes.

User Fees: Includes all program-generated fees and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).