

2020 Program Summary

Municipal Licensing & Standards

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What we do

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 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.

Who we serve

By-law Compliance & Enforcement

- Licenced / Permitted Business Owners & Operators
- Property Owners / Managers / Providers, Tenants
- By-Law Complainants
- Community / Resident Groups
- Enforcement agencies
- Vulnerable Residents

Beneficiaries

- Residents, Neighbours, Visitors
- Toronto Licensing Tribunal
- Mayor and City Council
- City and Agency Staff
- Property Standards Appeal Committee
- Rooming House Tribunal

Licences & Permits

- Licenced / Permitted Business Owners & Operators
- Licence or Permit Applicant
- By-law Exemption Applicant
- City and Agency Staff

Beneficiaries

- Residents
- Visitors
- Consumer / Patron
- Businesses
- Toronto Licensing Tribunal
- Mayor and City Council
- City and Agency Staff

Animal Services

- Animal/pet owners
- Domestic / Wild Animals
- City & Agency Staff

Beneficiaries

- Residents
- Businesses
- Visitors
- Veterinarian industry
- Volunteers
- Animal Welfare advocacy groups
- Dangerous Dog Review Tribunal









Budget at a glance

OPERATING BUDGET				10-YEAR CAPITAL PLAN			
\$Million	2020	2021	2022	\$Million	2020	2021-2029	Total
Revenues	\$ 50.3	\$ 51.1	\$ 51.9	This program does not have a capital budget.			
Gross Expenditures	\$ 62.4	\$ 63.6	\$ 64.5				
Net Expenditures	\$ 12.0	\$ 12.4	\$ 12.6				
Approved Positions	538.5	538.5	538.5				

Key service outcomes

Outcomes	Description
Modernized by-laws, systems, and processes	<ul style="list-style-type: none"> Effective oversight of new and changing business activities through modernized by-laws that are adaptable to environment and community needs which are easily enforceable due to enhanced systems and processes that are current and user-friendly. Effective issuance and renewal of licences and permits in all categories according to existing regulations.
Enhance By-law compliance	<ul style="list-style-type: none"> Achieve compliance by increasing education and awareness efforts, conducting targeted and risk-based enforcement actions, and leveraging modernized systems.
Healthy and safe co-existence of people and animals	<ul style="list-style-type: none"> Ensure animal welfare and increase positive outcomes by effectively responding to service requests. Ongoing public education and collaborations to maximize adoptions and deliver preventative programs.

Goals and metrics

Planned Activities to Achieve Outcomes		2018 Actual	2019 Proj. Actual	2020 Target	Status
	Licensing and Permit Issuance and Renewal (excluding Private Transportation Companies)	58,674	58,600	54,800	
	Investigation Services	57,477	64,000	65,000	
	By-law Enforcement	61,021	64,500	65,000	
	Animal Welfare Service Requests and Community Services	80,540	65,200	75,000	

Our experience and success

- Implemented the new Noise By-law, with a dedicated noise enforcement team, introduced a prioritization model with focused enforcement on high impact and frequent noise events, and introduced case management software to enhance enforcement and the customer experience.
- Conducted 7,163 investigations to address service requests for tenants under RentSafeTO program.
- Continued progress on RentSafeTO compliance rates and evaluation outcomes, with 12% average increase in building evaluation scores.
- Completed extensive By-law reviews, the review of: the Vehicles-for-Hire By-law and the introduction of the Vehicles-for-Hire Accessibility Strategy; the Noise By-law, the Sidewalk Café and Marketing Display By-law, and the Clothing Drop Box Bylaw. Engaged 4,281 residents and stakeholders and held 88 engagement meetings.
- 3,441 animals were adopted or transferred to other organizations.
- Partnered with Shelter, Support and Housing Administration and Toronto Humane Society to offer free services (spay/neuter, microchipping, vaccinations, and pet supplies) for pets belonging to people experiencing homelessness.
- Partnered with Humane Society International and PetSmart Charities of Canada to launch "Pets for Life" – a program that supports pet ownership in low income neighbourhoods by offering free pet services through door to door outreach.
- Licensing office completed phase 1 of digitization initiative, which included the scanning and validation of 6 million images and files and introduced a Queue Management solution to streamline its counter services.

Key challenges and risks

Changing environment and growing enforcement needs

- Changes in legislation and changing business environment resulting in growing volume and complexity of service requests, challenging MLS' ability to maintain adequate service levels.
- Increased population density results in more human-wildlife conflict within the community.
- Increased complexity of dangerous dog investigations and increased volume of complex animal welfare service requests.
- Increased enforcement needs for new and high impact issues, including noise, short-term rentals, and illegal cannabis storefronts.

Improving service delivery

- Modernizing systems and business processes, including leveraging customer relationship management system to meet evolving needs:
 - Changes in customer expectations and need for quicker response times.
 - New and evolving industries with large numbers of users (e.g. vehicles-for-hire and short-term rentals).
- Enhance service delivery through collaboration and integration with other divisions and partners to improve processes and customer experience.
- Attract and retain experienced and professional frontline staff to respond to increasingly complex service requests.

By-law modernization and enforcement

- Significantly outdated by-laws in need of review and modernization, including Property Standards and Business Licensing.
- Implementation of updated by-laws:
 - Prioritization and risk-based enforcement of service calls
 - Increased resources required due to complexity of cases
 - Timing of operationalization of modernized by-laws

Priority actions

- **Customer Service and Modernization:** Deliver on integration of major systems and process changes resulting from 2019 by-law reviews (e.g. Noise, Vehicles-for-Hire Accessibility Strategy, and updates to RentSafeTO). Implement next phase of new case management software that will assist with investigation and make it easier for customers to request support by phone and online. Complete business record digitization project to improve access to records.
- **Workforce Strategy:** Develop ongoing recruitment and training plan to ensure available front-line resources, particularly for critical and hard-to-fill positions.

- **Short-term Rental Implementation:** Develop registration portal, licence companies, educate public and seek compliance, and enforce Short-Term Rental Licensing and Registration By-law.
- **Prioritization:** Develop and deliver priority and intelligence-based enforcement strategies to focus timely enforcement efforts on high impact service requests.
- **Dedicated Enforcement of:**
 - RentSafeTO
 - Vehicles-for-Hire
 - Noise
 - Specialized Enforcement & Resolution
- **Special Animal Programs:**
 - Respond to increasingly complex Dangerous Dog Investigations, requiring more time, expertise and oversight to complete.
 - Deliver Spay Neuter Your Pet (SNYP) Truck programs.
 - Deliver Pets for Life partnership program.

Our key service levels



70% of responses to Private Property service requests in 5 days.



70% of business licences (new and renewed) issued in 20 days.



85% of responses to priority animal requests in 24 hrs (TAS) (e.g. dangerous dog acts and bites)

Key service deliverables

- Prioritization of enforcement and compliance using a risk-based approach to ensure effective use of resources.
- Implementation of the Short-Term Rental Licensing and Registration program.
- Delivery of the Vehicle-for-Hire Accessibility Strategy and Fund Program.
- Modernization of Property Standards and Business Licensing By-laws.
- Implementation of specialized education and awareness programs for RentSafeTO and Short-Term Rentals.
- Continue progress on RentSafeTO compliance rates and evaluation outcomes, building on the 12% average increase buildings evaluation scores.
- Delivery of programs and services, including shelter and veterinary programs, emergency response care and rescue, dangerous dog investigations, Spay and Neuter Your Pet (SNYP) Truck programs, animal welfare investigations, and Pets for Life partnership to minimize pain and distress for animals, minimize length of stay in shelters, and increase live outcomes.

RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2020 Operating Budget for Municipal Licensing & Standards of \$62.390 million gross, \$12.045 million net for the following services:

Service:	Gross (\$000s)	Revenue (\$000s)	Net (\$000s)
Bylaw Compliance & Enforcement	35,075.6	7,179.0	27,896.6
Licensing & Permits	14,727.6	40,570.5	(25,842.9)
Animal Services	12,586.7	2,595.7	9,991.0
Total Program Budget	62,389.8	50,345.2	12,044.6

2. City Council approve the 2020 staff complement for Municipal Licensing & Services of 538.5 operating positions.

2020 OPERATING BUDGET

2020 OPERATING BUDGET OVERVIEW

Table 1: 2020 Operating Budget by Service

(\$000s)	2018 Actual	2019 Projected Actual	2020 Base Budget	2020 New / Enhanced	2020 Budget	Change v. 2019 Projected Actual	
By Service	\$	\$	\$	\$	\$	\$	%
Revenues							
Bylaw Compliance & Enforcement	5,027.1	6,373.4	7,179.0		7,179.0	805.6	12.6%
Licenses and Permits	35,737.0	40,630.6	40,570.5		40,570.5	(60.1)	(0.1%)
Animal Services	2,247.0	2,556.3	2,595.7		2,595.7	39.5	1.5%
Total Revenues	43,011.0	49,560.3	50,345.2	0.0	50,345.2	784.9	1.6%
Expenditures							
Bylaw Compliance & Enforcement	34,975.1	31,768.6	35,075.6		35,075.6	3,307.0	10.4%
Licenses and Permits	5,611.5	13,706.7	14,727.6		14,727.6	1,020.9	7.4%
Animal Services	9,427.4	11,171.1	12,281.8	304.8	12,586.6	1,415.5	12.7%
Total Gross Expenditures	50,014.0	56,646.4	62,085.0	304.8	62,389.8	5,743.5	10.1%
Net Expenditures	7,003.0	7,086.1	11,739.8	304.8	12,044.6	4,958.5	70.0%
Approved Positions	492.5	533.5	533.5	5.0	538.5	5.0	0.9%

COSTS TO MAINTAIN EXISTING SERVICES

Total 2020 Base Budget expenditures of \$62.085 million gross reflects an increase of \$5.439 million in spending above 2019 projected year-end actuals (prior to enhancements or efficiencies), predominantly arising from:

- Salary and benefit increases, contract services, and previously approved vehicle purchases not yet delivered.
- Above pressures are partially offset by reductions in the contributions to reserves and uniform expenditures.

The 2020 Operating Budget includes a 2.0 per cent inflationary increase on applicable revenues to maintain existing service levels and meet additional service demands.

COSTS TO ENHANCE SERVICES

New and Enhanced Service expenditures of \$0.305 million gross and net enabling:

- Enhancement to Toronto Animal Services, including addition of 5 new positions to support required service levels for non-emergency Priorities 2 & 3 and for Normal non-priority service requests.
- Improvement to response times for dog bites/attacks/menacing behaviour complaints, dogs tied out in excess of 1 hour and illegal collars. Also improved response times for cadaver removal and ownership of pit bull-type dogs.
- The above net expenditure increase in 2020 will have an incremental annualization of \$0.225 million in 2021 for a total annual cost of \$0.530 million.

EQUITY IMPACTS OF BUDGET CHANGES

No equity impacts: The changes in Municipal Licensing & Standards' 2020 Operating Budget have no equity impacts.

2020 OPERATING BUDGET KEY DRIVERS

The 2020 Operating Budget for Municipal Licensing & Standards is \$5.439 million gross or 9.6 per cent higher than the 2019 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes New and Enhanced requests.

Table 2a: 2020 Key Drivers – Base Budget

Key Cost Drivers (\$000)		2018 Actuals	2019 Proj. Actuals	2020 Base Budget	Year over Year Changes	
					\$	%
Expenditures						
1	Salaries and Benefits	43,495.1	45,491.5	51,110.5	5,619.0	12.4%
2	Materials & Supplies	1,145.6	1,136.8	940.5	(196.3)	-17.3%
3	Equipment	957.5	280.7	436.4	155.7	55.5%
4	Service and Rent	3,315.8	2,147.9	2,688.8	540.9	25.2%
5	Contribution To Capital					
6	Contribution To Reserves	772.7	7,256.1	6,564.5	(691.6)	-9.5%
7	Other Expenditures	327.2	333.5	344.4	10.9	3.3%
Total Expenditures		50,014.0	56,646.4	62,085.1	5,438.6	9.6%
Revenues						
1	Provincial Subsidies					
2	Federal Subsidies					
3	User Fees & Donations	40,974.7	46,380.8	47,203.5	822.6	1.8%
4	Transfers From Capital	0.1				
5	Other Revenues	2,036.2	3,179.4	3,141.8	(37.7)	-1.2%
Total Revenues		43,011.0	49,560.3	50,345.3	785.1	1.6%
Net Expenditures		7,003.0	7,086.1	11,739.8	4,653.8	65.7%

*2019 Q3 Proj Actuals and 2018 Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Salaries & Benefits: Include inflationary increases on existing salaries and benefits, addition of staff for Gaming Services & Licensing transferred from City Clerk's, and adjustments related to hiring existing vacant positions.

Materials and Supplies: Include reductions in uniform expenditures as staff were outfitted with new uniforms in 2019.

Equipment: Includes previously approved new vehicle purchases that will not be delivered until 2020.

Services and Rent: Include expenditures for professional services required in 2020 related to a request for proposal to be awarded at the end of 2019, for external regulatory and compliance audit services to ensure compliance with Vehicles-for-Hire bylaw.

Contribution to Reserves: Includes reduction in contribution to reserves to reflect operational requirements. The 2019 projected actual includes one-time contribution to support the initial implementation of the Accessibility Fund Program as outlined in Municipal Code Chapter 546, Licensing of Vehicles-for-Hire.

Table 2c: 2020 Key Drivers – New / Enhanced

New / Enhanced (\$000)	2020				2021 Annualized Gross	Equity Impact
	Revenue	Gross	Net	Positions		
In \$ Thousands						
1 TAS - Business Requirements		304.8	304.8	5.0	530.0	No Impact
Total New / Enhanced		304.8	304.8	5.0	530.0	

Toronto Animal Services service requests are assigned to a category to determine priority. Definitions for each category, as well as specific response time targets and performance against those targets, are provided below.

Emergency: includes injured/distressed animal requests or an animal at-large or wildlife that is attacking or biting. MLS target is to respond to at least 80% of these requests within 2 hours. On average, MLS is meeting this standard in 2019.

Priority 1: includes non-emergency situations that need timely attention or may lead to risk to the animal or humans (e.g. pick-up of a confined stray animal or surrendered animals). MLS target is to respond to at least 80% of these requests within 5 hours. On average, MLS is meeting this standard in 2019.

Priority 2: includes dog bites/attacks/menacing behaviour complaints, dogs tied out in excess of 1 hour, and illegal collars. These service requests have a 24-hour expected response time. MLS target is to respond to at least 85% of these requests within 24 hours. On average, MLS is not meeting this standard in 2019.

Priority 3: includes cadaver removal. MLS has set a target of responding to at least 90% of these requests within 48 hours. On average, MLS is not meeting this standard in 2019.

Normal: includes non-priority service requests, including ownership of pit bull-type dog. MLS target is to respond to at least 70% of these requests within 5 business days. On average, MLS is not meeting this standard in 2019.

This new/enhanced service priority action will enable MLS to attain required service levels for non-emergency Priorities 2 & 3 and for Normal non-priority service requests.

Note:

- For additional information on 2020 key cost drivers refer to [Appendix 1](#) and [Appendix 3](#) for the 2020 New and Enhanced Service Priorities, respectively.

2021 & 2022 OUTLOOKS**Table 3: 2021 and 2022 Outlooks**

(\$000s)	2019 Projected Actual	2020 Budget	2021 Outlook	2022 Outlook
	\$	\$	\$	\$
Revenues	49,560.3	50,345.2	51,120.4	51,911.1
Gross Expenditures	56,646.4	62,389.8	63,565.0	64,478.0
Net Expenditures	7,086.1	12,044.6	12,444.6	12,566.9
Approved Positions	533.5	538.5	538.5	538.5

*2019 Q3 Projected Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Key 2021 drivers

The 2021 Outlook with total gross expenditures of \$63.565 million reflects an anticipated \$1.175 million or 1.9 per cent increase in gross expenditures above the 2020 Budget based on the following:

- Inflationary increases for salaries and benefits.

These increases are partially offset by anticipated inflationary increases in revenues for user fees, licenses, and permits.

Key 2022 drivers

The 2022 Outlook expects a further increase of \$0.913 million or 1.4 per cent above 2021 gross expenditures arising from the following:

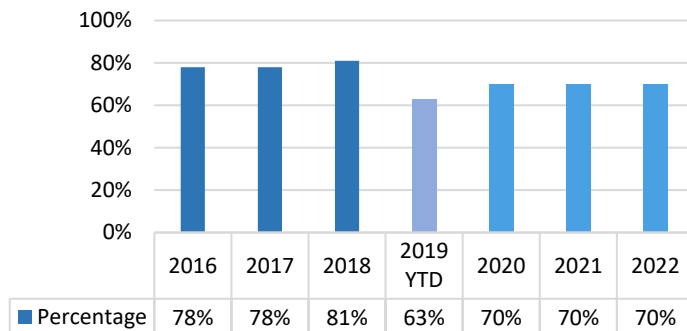
- Inflationary increases for salaries and benefits.

These increases are partially offset by anticipated inflationary increases in revenues for user fees, licenses, and permits.

How well we are doing

Performance measures

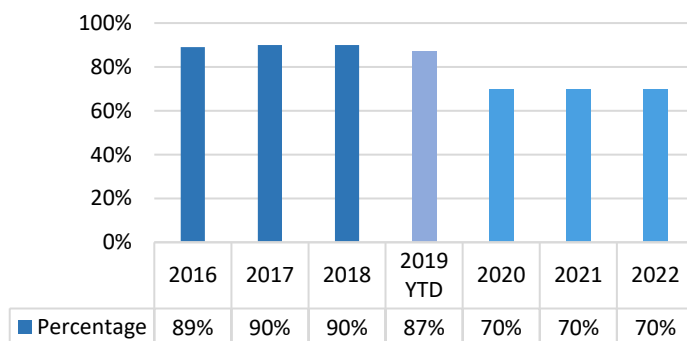
Percent of 5-day Response to Non-Emergency Property Standards Service Requests



Behind the numbers

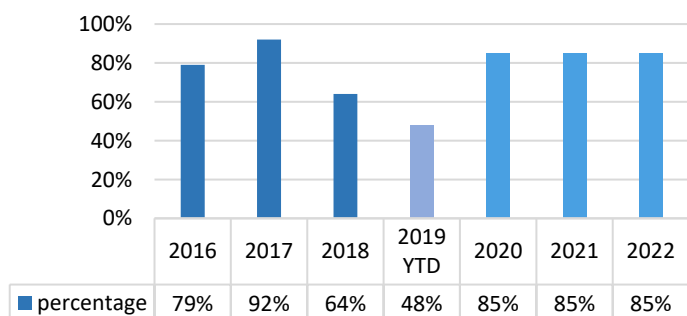
- **Property Standards Investigation Services** is projecting 64,000 Service Requests in 2019.
- In 2019, initial response within 5-days for non-emergency requests is met 63% of the time.
- Projected percentage for 2019 uses an updated methodology that better reflects service responses that fit within the 5-day standard.
- Service standards are being reviewed as part of 2020 divisional initiatives.

Percentage of Licence issuance within 20 days



- **Licences and Permits** is projecting 58,600 issuances in 2019, which is consistent with 2018 numbers. This projection excludes Private Transportation Companies (PTC) - drivers. Including PTC driver licences, 2019 projection is estimated to be 187,000.
- In 2019, MLS issued licences and permits within 20 days 87% of the time, exceeding the service standard.
- PTC licences are processed online. All other licence types are processed at East York Civic Centre. Most renewals can be completed online.

Response to Animal Service Priority Care Requests within 24 hrs



- **Toronto Animal Services (TAS)** responds to priority care requests within 24 hours, 48% of the time.
- There has been an increase in the number and complexity of dangerous dog cases resulting from by-law changes in 2017.
- Increased service demand, growing complexity of service requests, and fluctuating staffing has impacted TAS's response times for this performance measure in 2019.

APPENDICES

Appendix 1

2020 Operating Budget by Expenditure Category

Category (In \$000s)	2017 Actual	2018 Actual	2019 Budget	2019 Projected Actual *	2020 Budget	2020 Change from 2019 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations	3,754.1	3,760.5	4,991.5	4,249.4	4,922.8	673.4	15.8%
Licences & Permits Revenue	31,882.0	37,214.2	41,007.6	42,131.5	42,280.7	149.3	0.4%
Transfers From Capital	152.9	0.1					
Contribution From Reserves/Reserve Funds					1,260.8	1,260.8	
Sundry and Other Revenues	309.2	453.2	1,119.0	397.8	369.0	(28.8)	(7.2%)
Inter-Divisional Recoveries	1,520.1	1,583.0	2,543.1	2,781.6	1,511.9	(1,269.6)	(45.6%)
Total Revenues	37,618.4	43,011.0	49,661.3	49,560.3	50,345.3	785.0	1.6%
Salaries and Benefits	41,703.4	43,495.1	51,857.2	45,491.5	51,368.3	5,876.8	12.9%
Materials & Supplies	889.0	1,145.6	977.9	1,136.8	942.5	(194.3)	(17.1%)
Equipment	952.3	957.5	440.0	280.7	476.4	195.7	69.7%
Service and Rent	2,071.7	3,315.8	2,164.5	2,147.9	2,693.8	545.9	25.4%
Contribution To Capital							
Contribution To Reserves/Reserve Funds	770.3	772.7	7,256.1	7,256.1	6,564.5	(691.6)	(9.5%)
Other Expenditures	290.4	327.2	1,071.9	333.5	344.4	10.9	3.3%
Inter-Divisional Charges							
Total Gross Expenditures	46,677.1	50,014.0	63,767.6	56,646.4	62,389.8	5,743.4	10.1%
Net Expenditures	9,058.7	7,002.9	14,106.2	7,086.2	12,044.6	4,958.4	70.0%
Approved Positions	479.5	492.5	533.5	533.5	538.5	5.0	0.9%

* Year-End Projection Based on Q3 2019 Variance Report

** Prior Year Budget and Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Appendix 3

Summary of 2020 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services Program - Municipal Licensing & Standards	Adjustments				2021 Plan Net Change	2022 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
21051		MLS - NEW TAS Business Requirements to Meet Service Levels						
72	No Impact	Description:						

Addition of 5 approved positions and related costs: **4 Animal Care & Control Officers** (2 Animal Care and Control Officer 1, 2 Animal Care and Control Officer 2), **1 Supervisor**.

Service Level Impact:

TAS service requests are assigned to a category to determine priority. With Emergency and Priority 1 non-emergency service requests, MLS is, on average, meeting standards in 2019.

This new/enhanced service priority action will enable MLS to attain required service levels for non-emergency Priorities 2 & 3 and for Normal non-priority service requests.

For Priority 2 which includes dog bites/attacks/menacing behaviour complaints, dogs tied out in excess of 1 hour and illegal collars; service requests have a 24-hour expected response time. MLS target is to respond to at least 85% of these requests within 24 hours. On average, MLS is not meeting this standard in 2019.

Priority 3: includes cadaver removal. MLS has set a target of responding to at least 90% of these requests within 48 hours. On average, MLS is not meeting this standard in 2019.

Normal: includes non-priority service requests, including ownership of pit bull-type dog. MLS target is to respond to at least 70% of these requests within 5 business days. On average, MLS is not meeting this standard in 2019.

Equity Statement:

The MLS - TAS Business Requirements to Meet Service Levels budget proposal is unlikely to have an equity impact.

Service: Animal Services

Staff Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
BC Recommended Changes:	304.8	0.0	304.8	5.00	225.2	10.1
EC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
CC Recommended Changes:	0.0	0.0	0.0	(0.00)	(0.0)	0.0
Total Council Approved:	304.8	0.0	304.8	5.00	225.2	10.1

Appendix 3 (Continued)

Form ID		Infrastructure and Development Services	Adjustments				2021 Plan Net Change	2022 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
		Program - Municipal Licensing & Standards						
		Staff Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
		Budget Committee Recommended:	304.8	0.0	304.8	5.00	225.2	10.1
		Executive Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
		City Council Approved:	0.0	0.0	0.0	(0.00)	(0.0)	0.0
		Council Approved New/Enhanced Services:	304.8	0.0	304.8	5.00	225.2	10.1
Summary:								
		Staff Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
		Budget Committee Recommended:	304.8	0.0	304.8	5.00	225.2	10.1
		Executive Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
		City Council Approved:	0.0	0.0	0.0	(0.00)	(0.0)	0.0
		Council Approved New/Enhanced Services:	304.8	0.0	304.8	5.00	225.2	10.1

Appendix 2

Summary of 2020 Service Changes

N/A

Appendix 4

Summary of 2020 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 5

2020 Capital Budget; 2021 - 2029 Capital Plan Including Carry Forward Funding

N/A

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

Appendix 7

Summary of Capital Needs Constraints

N/A

Appendix 8

2020 User Fee Changes (Excludes User Fees Adjusted for Inflation)

N/A

Appendix 9

Inflows and Outflows to/from Reserves and Reserve Funds

2020 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
Beginning Balance		2,476.2	2,852.0	2,846.7	2,720.4
MLS Vehicle & Equipment Replacement Reserve	XQ1202				
<i>Withdrawals (-)</i>		(154.0)	(541.0)	(662.0)	(518.0)
<i>Contributions (+)</i>		529.8	535.7	535.7	535.7
Total Reserve / Reserve Fund Draws / Contributions		2,852.0	2,846.7	2,720.4	2,738.1
Balance at Year-End		2,852.0	2,846.7	2,720.4	2,738.1

* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
Beginning Balance		-	6,093.0	6,207.5	6,324.3
Vehicle for Hire Reserve Fund	XR1505				
<i>Withdrawals (-)</i>			(5,387.0)	(5,387.0)	(5,387.0)
<i>Estimated Interest Earned</i>	1.88%		114.5	116.7	118.9
<i>Contributions (+)</i>		6,093.0	5,387.0	5,387.0	5,387.0
Total Reserve / Reserve Fund Draws / Contributions		6,093.0	6,207.5	6,324.3	6,443.1
Balance at Year-End		6,093.0	6,207.5	6,324.3	6,443.1

* Based on 9-month 2019 Reserve Fund Variance Report

Appendix 9 (Continued)

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
Beginning Balance		28,824.2	29,462.4	30,104.2	30,745.9
Insurance Reserve Fund	XR1010				
<i>Withdrawals (-)</i>			-	-	-
<i>Contributions (+)</i>		638.2	641.8	641.8	641.8
Total Reserve / Reserve Fund Draws / Contributions		29,462.4	30,104.2	30,745.9	31,387.7
Balance at Year-End		29,462.4	30,104.2	30,745.9	31,387.7

* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
Beginning Balance		5,243.0	5,243.0	3,982.2	2,721.5
Ontario Cannabis Legal Reserve Fund	XR3038				
<i>Withdrawals (-)</i>			(1,260.8)	(1,260.8)	(1,260.8)
<i>Contributions (+)</i>			-	-	-
Total Reserve / Reserve Fund Draws / Contributions		5,243.0	3,982.2	2,721.5	1,460.7
Balance at Year-End		5,243.0	3,982.2	2,721.5	1,460.7

* Based on 9-month 2019 Reserve Fund Variance Report

Appendix 10

Glossary of Terms

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

Operating / Capital Budget: An operating or capital budget recommended by City Manager and Chief Financial Officer and Treasurer to City Council for consideration and approval.

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).

Value Based Outcome Review (VBOR): The City conducted a Value Based Outcome Review in 2019 for all of its operations and agencies to identify specific opportunities and strategies to maximize the use of tax dollars, enhance its financial sustainability while achieving service outcomes. These opportunities will help the City chart its financial course in the next four years.