

2021 Program Summary

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.

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 (2021 gross operating budget): \$33.084 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 (2021 gross operating budget): \$14.809 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 (2021 gross operating budget): \$13.657 million

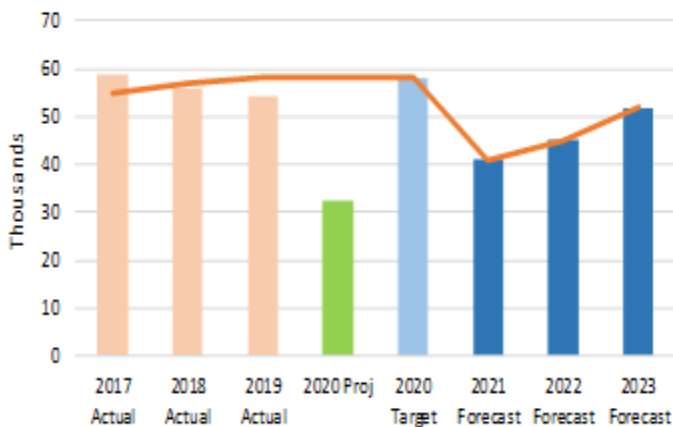
Budget at a Glance

OPERATING BUDGET			
\$Million	2021	2022	2023
Revenues	\$44.0	\$45.6	\$46.1
Gross Expenditures	\$61.5	\$65.4	\$66.3
Net Expenditures	\$17.5	\$19.8	\$20.2
Approved Positions	538.5	538.5	538.5

10-YEAR CAPITAL PLAN			
\$Million	2021	2022-2030	Total
This program does not have a capital budget.			

How Well We Are Doing – Behind the Numbers

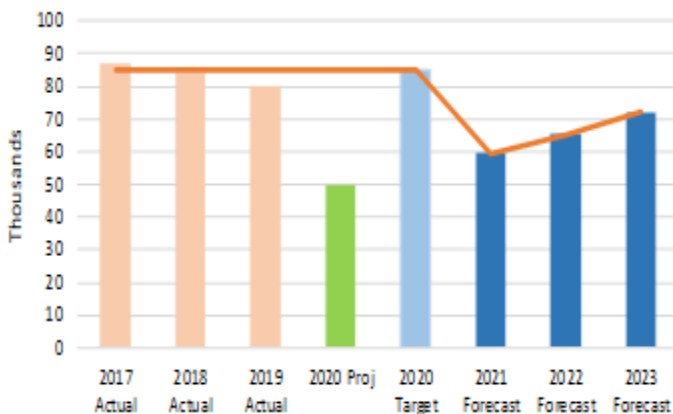
BLRS Licence Issuance and Renewals
Exclude PTC and Permits



Business Licensing and Registration

- As of September 30, 2020, BLRS has issued and renewed 32,510 licences. This number excludes permits and private transportation company licences.
- All licence issuances and renewals were briefly suspended in 2020 due to COVID-19 related health measures. A streamlined and contact-free online process was quickly created to replace all previous in-person transactions.
- Business Licensing operations were subsequently re-engineered to provide contactless services and are now operating at 100% capacity.
- New and renewed licence volumes are expected to increase gradually through to 2021; however, there may still be lower than anticipated volumes due to the ongoing economic effects of COVID-19 on businesses.

Public and Private Spaces Service Requests
Received



Public and Private Spaces Service Requests

- MLS investigates complaints and resolves bylaw issues in public and private spaces, which improves safety in communities and reduces public nuisances.
- The 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 suspended during Phase One and Two of the pandemic to allow for dedicated enforcement of provincial emergency orders and the Physical Distancing By-law.
- From the 25,093 Parks investigations, 88% (24,906) were related to the enforcement of COVID-19 regulations.

How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target*	Status
Service Level Measures								
By-law Enforcement	% non-emergency responses conducted within 5 days of reports	66%	64%	70%	70%	70%	TBD	●
Business Licensing and Registration	% of licences issued within standards (20 days or less)	88%	89%	70%	85%	70%	TBD	●
Toronto Animal Services	% of TAS service requests within standards	74%	68%	75%	70%	75%	TBD	●
Outcome Measures								
By-law Enforcement	% voluntary compliance for property standards bylaws	92%	93%	90%	93%	100%	100%	●
	# Total compliance for Property Standards Bylaws	77,498	74,724	74,700	60,450			
Business Licensing and Registration	% online transactions and payments	39%	41%	40%	97%**	85%	85%	●
	# of Online transactions and payments	21,898	22,470	25,000	34,472			
Toronto Animal Services	Average length of stay (days) or average # of days sheltered	13	13	15	13	14	13	●

* ML&S service targets are set for performance/operational purposes and are expected to be reviewed in 2021.

** 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 and renewals online.

COVID-19 IMPACT AND RECOVERY

2020 Impact	2021 Impact and Recovery
<p>Financial Impact (Operating)</p> <p>Due to emergency closure orders and public health regulations, MLS is projected to experience significant financial impacts:</p> <ul style="list-style-type: none"> • \$13.479 million of revenue loss in business licensing fees and permits. • \$0.298 million additional salaries and benefits required to provide COVID-19 enforcement efforts. • \$0.134 million in additional cost required for PPE and Animal Care supplies. • \$0.170 million in costs related to the lump sum payment to permanent staff who were eligible to retire under the Voluntary Separation Program. • \$4.245 million in projected savings resulting from hiring slowdown from and staff on Emergency Leave (EL). • COVID Aid Program – \$30,000 grant from PetSmart Charities, \$155,000 grant from the Scheinburg Relief Fund and \$60,000 donation from Residents to support pet owners directly impacted by COVID-19 to assist with pet supplies. 	<p>Financial Impact (Operating)</p> <p>As the City reopens MLS expects to experience continued losses in revenues from the economic effects of emergency measures that were implemented, likelihood of a resurgence, and speed of recovery.</p> <ul style="list-style-type: none"> • \$4.916 million in loss of licensing and permits revenues from continued trend in volumes experienced due to Covid-19 and waived fees for boulevard cafés. • \$0.461 million from reversal of CPI increases on licensing and permit fees. • \$2.470 million from reducing taxi industry licensing fees by 50%. <p>Any pressure from revenue losses will be offset by:</p> <ul style="list-style-type: none"> • \$2.300 million in projected cost savings in salaries and benefits due to hiring slowdown. • \$0.667 million in projected cost savings in salaries and benefits due to the implementation of the Voluntary Separation Program. • \$0.301 million in savings from cancellation of non-union progression pay. • \$1.331 million in projected savings from adjustments to benefits to reflect historical experience and non-salary expenditures for anticipated COVID-19 effects.
<p>Service Level Changes</p> <ul style="list-style-type: none"> • Phase One & Two, the entire complement of 200 By-law 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 Three - 95% deployed to property standards investigation function 4 days a week and 3 days 95% dedicated to parks. 5% of BEOs dedicated to businesses which is still in place and continues to be primary responders. • Business Licensing and Gaming Services operations were closed to the public and 10% of the staff were redeployed while 50% were placed on EL. Business operations to provide contactless services response to Phase Two and Three re-openings, and are now at 100% capacity. 	<p>Service Level Changes</p> <ul style="list-style-type: none"> • In accordance with the City’s COVID-19 Resurgence Plan, and depending on the severity of a resurgence, By-law Enforcement may lead a coordinated enforcement team made up of nine City Divisions and Toronto Police to enforce emergency orders and COVID-19 related By-laws. In addition, non-emergency services may be reduced or temporarily suspended and ML&S staff may be re-assigned to support or lead other priority, COVID-19 related initiatives. • In the meantime, ML&S will continue to restore its staffing complement and service delivery model, as appropriate.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Implemented the Accessibility Reserve Fund program and issued \$1.8M in grants to accessible taxicab owners and drivers.
- Implemented the CafeTO program to provide additional outdoor patios on streets and sidewalks at no cost to restaurants and bars.
- Streamlined licence and permit requirements to improve efficiency and assist businesses.
- Created a new online licence and permit application system to replace in-person only applications.
- Ensured that no licences or permits were cancelled and all late fees were waived as a response to the financial pressures and challenges being faced by Toronto residents and businesses.
- Implemented the Short-Term Rental digital registration system for operators as part of the City's implementation of the Short-Term Rental bylaw.
- 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.

Key Challenges and Risks

- Redirection of resources for enforcement of new COVID-19 legislation and bylaws, therefore challenging ML&S' ability to maintain service levels.
- Delays in By-law reviews and the implementation of previously completed By-law reviews due to changes in work planning (as a result of COVID-19).
- Outdated by-laws in need of review and modernization, including Multi-Tenant Housing, Licensing, and Property Standards.

Priority Actions

- Continue to monitor practices and respond appropriately to the ever evolving pandemic landscape.
- Continued workforce management to ensure appropriate staffing levels are maintained to deliver essential and critical services.
- Continued enforcement of COVID-19 related regulations, including priority responses to emergency orders and health and safety service requests.
- 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 continues).
- 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 major policy reviews affecting housing quality and vulnerable residents, including the Harmonization of Multi-Tenant Housing By-laws, report back on Vehicle-for-Hire regulations and the implementation of RentSafeTO apartment building rating system (if adopted by City Council - report is expected in Q4 2020).
- Completing the implementation of the licensing and registration of Short-Term Rentals, including compliance and dedicated enforcement.
- Dedicated Enforcement of: RentSafeTO, Multi-tenant Houses, Vehicles-for-Hire, Specialized Enforcement & Resolution.
- Special Animal Programs, including Spay Neuter Your Pet (SNYP) Truck programs and enhanced coyote strategy.

RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2021 Operating Budget for Municipal Licensing & Standards of \$61.551 million gross, \$44.041 million revenue and \$17,509 million net for the following services:

Service:	Gross (\$000s)	Revenue (\$000s)	Net (\$000s)
Bylaw Compliance & Enforcement	33,084.0	6,996.8	26,087.2
Licensing & Permits	14,809.6	33,352.1	(18,542.5)
Animal Services	13,657.2	3,692.5	9,964.7
Total Program Budget	61,550.8	44,041.4	17,509.4

2. City Council approve the 2021 staff complement for Municipal Licensing & Standards of 538.5 operating positions.
3. City Council direct the Executive Director, Municipal Licensing and Standards, to undertake an assessment of vehicle-for-hire licence fees and:
 - a. in comparison to other business licence categories, determine whether the fees currently established are reasonable and continue to be assessed on a true cost-recovery basis; and
 - b. review the feasibility of permanently reducing licence fees to bring them in line with other business licence fees, also set on a cost-recovery basis.
4. City Council direct the Chief Financial Officer and Treasurer to report to the General Government and Licensing Committee on an application-based Municipal Licensing and Standards business license deferral program for businesses, with deferral applications assessed on COVID-19 related financial hardship and an inability to pay, and modeled on the City's 2020 application-based property tax deferral program.

2021 OPERATING BUDGET

2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection	2021 Base Budget	2021 New / Enhanced	2021 Budget	Change vs. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Bylaw Compliance & Enforcement	6,595.3	7,179.0	7,610.6	7,069.4	(72.6)	6,996.8	(613.8)	(8.1%)
Licenses and Permits	42,087.9	45,123.4	32,867.7	33,708.3	(356.2)	33,352.1	484.4	1.5%
Animal Services	2,371.1	2,595.7	2,899.1	3,275.1	417.4	3,692.5	793.4	27.4%
Total Revenues	51,054.3	54,898.1	43,377.5	44,052.8	(11.4)	44,041.4	664.0	1.5%
Expenditures								
Bylaw Compliance & Enforcement	33,873.3	34,600.6	34,870.4	33,084.0		33,084.0	(1,786.4)	(5.1%)
Licenses and Permits	13,798.1	19,926.1	12,951.0	14,809.6		14,809.6	1,858.6	14.4%
Animal Services	12,659.7	12,691.4	12,001.0	13,207.2	450.0	13,657.2	1,656.2	13.8%
Total Gross Expenditures	60,331.1	67,218.1	59,822.4	61,100.8	450.0	61,550.8	1,728.4	2.9%
Net Expenditures	9,276.8	12,320.0	16,445.0	17,048.0	461.4	17,509.4	1,064.4	6.5%
Approved Positions	533.5	538.5	538.5	538.5	-	538.5	-	-

*2020 Projection based on Q3 Variance Report

COSTS TO MAINTAIN EXISTING SERVICES

Total 2021 Base Budget expenditures of \$61.101 million gross reflecting an increase of \$1.728 million in spending above 2020 projected year-end actuals, predominantly arising from:

- Increases in salaries and benefits for existing positions, due to anticipated positions to be filled in 2021 to meet services demands, which were vacant in 2020 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 2020 actuals, a further comparison of the 2021 Base Budget (excluding 2021 COVID-19 impacts) to the 2020 Council approved Budget is provided below:

- 2021 Base Budget of \$17.048 million in net expenditures reflects a \$2.658 net decrease below the 2020 Council approved Budget, when excluding \$7.386 million in estimated COVID-19 financial impacts.

COSTS TO ENHANCE SERVICES

New and Enhanced Service expenditures of \$.450 million gross and \$0.011 million net, enabling:

- MLS has made a number of efforts to support licensed businesses during the COVID pandemic in 2020 including online applications, waiving of late fees, and streamlined licence requirements. As the city moves into a recovery stage, MLS recommends that inflationary increases applied to the cost of a new or renewed licence or permit be waived in 2021 in a further effort to assist Toronto businesses. Reversal of CPI inflationary increases on licenses and user fees to assist COVID-19 recovery efforts.
- A grant to the Toronto Wildlife Centre (\$0.450 million gross and \$0 net) to complete the design and building renovation work funded by the Tree Canopy Reserve fund.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Municipal Licensing and Standards' 2021 Operating Budget do not have any significant equity impacts.

2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for Municipal Licensing & Standards is \$61.101 million gross or 2.1% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes Balancing Actions and Table 2c illustrates New and Enhanced requests.

Table 2a: 2021 Key Drivers – Base Budget

Key Cost Drivers	2019 Actuals	2020 Budget	2020 Projection	2021 Base Budget	Change vs. 2020 Projection	
					\$	%
Expenditures						
1 Salaries and Benefits	47,379.1	51,718.0	49,761.9	49,816.0	54.1	0.1%
3 Materials & Supplies	1,162.2	942.6	828.2	904.7	76.5	9.2%
4 Equipment	574.8	476.4	374.0	247.8	(126.2)	-33.7%
5 Service and Rent	3,193.6	2,619.4	2,065.5	2,877.0	811.5	39.3%
6 Contribution To Reserves and Grants	7,771.4	11,117.3	6,523.3	6,931.0	407.7	6.2%
7 Other Expenditure	250.1	344.4	269.5	324.4	54.9	20.4%
Total Expenditures	60,331.1	67,218.1	59,822.4	61,100.8	1,278.4	2.1%
Revenues						
1 Provincial Subsidies						
2 User Fees & Donations	47,241.1	47,203.5	38,306.1	35,033.6	(3,272.4)	-8.5%
3 Draw from Reserve Funds		5,813.6	2,944.8	7,289.2	4,344.4	147.5%
4 Other Revenues (Inc. IDR's)	3,813.2	1,881.0	2,126.6	1,730.0	(396.6)	-18.6%
Total Revenues	51,054.3	54,898.1	43,377.5	44,052.8	675.4	1.6%
Net Expenditures	9,276.8	12,320.0	16,445.0	17,048.0	603.1	3.7%
Approved Positions	533.5	538.5	538.5	538.5	-	-

*2020 Projection based on Q3 Variance Report

Salaries & Benefits: Include increases in salaries and benefits for existing positions including positions to be filled in 2021 to meet service demands, which were vacant in 2020 due to COVID-19 response. As mitigation efforts to address COVID-19 financial impacts, these increases have been partially offset by reductions to account for hiring slow down, cancellation of non-union performance pay and the Voluntary Separation Program.

Services and Rents: Include expenditures for Toronto Animal Services shelter enhancements and professional services required in 2021 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 Accessibility Fund program and contribution to Reserve Fund that were lower than anticipated in 2020.

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

Table 2b: 2021 Balancing Actions

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
2% CPI Increase for applicable fees and licenses	Revenue Increase (User Fees)	461.4		(461.4)			688.3	
Hiring Slow-Down	Other		(2,300.0)	(2,300.0)				
Cancellation of Non-Union Performance Pay	Other		(301.4)	(301.4)				
Voluntary Separation Program	Other		(666.7)	(666.7)				
Other adjustments to reflect actuals	Match to Actuals		(1,331.4)	(1,331.4)				
Total Balancing Actions		461.4	(4,599.5)	(5,060.9)	-		688.3	-

Revenue Increase (User Fees and Other):

- Various user fees and other revenue increased to align to projected actual volume and inflationary rate increases, that is recommended to be reversed as a new/enhanced priority noted on the following page.

Salaries and Benefits Projected Savings

- Mitigation efforts to address COVID-19 financial impacts include salaries and benefits cost containment by adopting vacancy management, voluntary separation program, cancellation of non-union performance pay, and adjustments to benefit rate.

Non-salary Adjustments:

- A reduction in base expenditures in materials and supplies and other non-salary costs contributes to Municipal Licensing & Standards' efforts to manage continuous cost increases from internal and external sources.

Table 2c: 2021 New / Enhanced

New / Enhanced Request	2021				2022 Annualized Gross	Equity Impact
	Revenue	Gross	Net	Positions		
In \$ Thousands						
1	Reversal of CPI Increases	(461.4)		461.4		None
2	TWC Grant	450.0	450.0			None
Total New / Enhanced		(11.4)	450.0	461.4		

Revenue Decrease (User Fees and Other):

- MLS has made a number of efforts to support licensed businesses during the COVID pandemic in 2020 including online applications, waiving of late fees, and streamlined licence requirements. As the City moves into a recovery stage, MLS recommends that inflationary increases applied to the cost of a new or renewed licence or permit be reversed in 2021 in a further effort to assist Toronto businesses.

Toronto Wildlife Centre Grant:

- \$0.450 million grant to the Toronto Wildlife Centre to complete design and building renovation work funded by the reallocation of underspent prior year funding transferred to the Toronto and Region Conservation Authority from the Menno-Reesor Restoration Project.

Note:

- For additional information on 2021 key cost drivers refer to [Appendix 2](#) and [Appendix 4](#) for the 2021 New and Enhanced Service Priorities, respectively.

2022 & 2023 OUTLOOKS**Table 3: 2022 and 2023 Outlooks**

This table compares the 2022 and 2023 Outlooks with gross expenditures, revenues, and net expenditures as well as overall approved staff positions.

(\$000s)	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook
Revenues	43,377.5	44,041.4	45,645.9	46,126.0
Gross Expenditures	59,822.4	61,550.8	65,397.0	66,284.7
Net Expenditures	16,445.0	17,509.4	19,751.1	20,158.7
Approved Positions	538.5	538.5	538.5	538.5

Key drivers

The 2022 Outlook with total gross expenditures of \$65.397 million reflects an anticipated \$3.846 million or 6.2 per cent increase in gross expenditures above the 2021 Operating Budget; the 2023 Outlook expects a further increase of \$0.887 million or 1.4 per cent above 2022 gross expenditures.

These changes arise from inflationary increases for salaries and benefits and reinstatement of the contribution to the Accessibility Fund reserve.

Revenues are expected to increase as a result of an anticipated 2% annual adjustment in 2022 offset by the loss of funding for Cannabis Enforcement and other one-time recoveries from reserves in 2021. A further 2% inflationary increase is anticipated in 2023.

APPENDICES

Appendix 1

COVID-19 Financial Impact - Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
Revenue Loss						
Licensing & Permits	(13,479.3)		13,479.3	(4,915.8)		4,915.8
Reversal of CPI Increases				(461.4)		461.4
Reduction of Taxi Industry License Fees				(2,470.0)		2,470.0
Reduction of Accessibility Fees				(4,102.5)	(4,102.5)	
Sub-Total	(13,479.3)		13,479.3	(11,949.7)	(4,102.5)	7,847.2
Expenditure Increase						
Salaries & Benefits - Overtime		279.4	279.4			
PPE & Supplies		166.3	166.3			
Sub-Total		445.7	445.7			
Savings due to Management Actions						
Vacancies and staff on Emergency Leave		(4,504.8)	(4,504.8)		(2,300.0)	(2,300.0)
Voluntary Separation Program		176.2	176.2		(666.7)	(666.7)
Non-Union Performance Pay					(301.4)	(301.4)
Other adjustments to reflect actuals					(1,331.4)	(1,331.4)
Sub-Total		(4,328.6)	(4,328.6)		(4,599.5)	(4,599.5)
Total COVID-19 Impact	(13,479.3)	(3,882.9)	9,596.4	(11,949.7)	(8,702.1)	3,247.6

Appendix 2

2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018 Actual	2019 Actual	2020 Budget	2020 Projection*	2021 Budget	2021 Change from 2020 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies							
Federal Subsidies							
Other Subsidies							
User Fees & Donations	3,760.5	3,864.7	4,922.8	3,436.2	4,922.8	1,486.6	43.3%
Licences & Permits Revenue	37,214.2	43,376.3	42,280.7	34,869.9	29,649.5	(5,220.4)	(15.0%)
Transfers From Capital	0.1						
Contribution From Reserves/Reserve Funds			5,813.6	2,944.8	7,739.2	4,794.4	162.8%
Sundry and Other Revenues	453.2	553.0	619.0	614.7	369.0	(245.6)	(40.0%)
Inter-Divisional Recoveries	1,583.0	3,260.2	1,511.9	1,511.9	1,361.0	(150.9)	(10.0%)
Total Revenues	43,011.0	51,054.3	55,148.1	43,377.5	44,041.4	664.0	1.5%
Salaries and Benefits	43,495.1	47,379.1	51,718.0	49,761.9	49,816.0	54.1	0.1%
Materials & Supplies	1,145.6	1,162.2	942.6	828.2	904.7	76.5	9.2%
Equipment	957.5	574.8	476.4	374.0	247.8	(126.2)	(33.7%)
Service and Rent	3,315.8	3,193.6	2,619.4	2,065.5	2,877.0	811.5	39.3%
Grants		510.3	4,802.8	2,112.8	5,002.8	2,890.0	136.8%
Contribution To Reserves/Reserve Funds	772.7	7,261.1	6,564.5	4,358.6	2,378.1	(1,980.5)	(45.4%)
Other Expenditures	327.2	250.1	344.4	321.4	324.4	3.0	0.9%
Inter-Divisional Charges							
Total Gross Expenditures	50,014.0	60,331.1	67,468.1	59,822.4	61,550.8	1,728.4	2.9%
Net Expenditures	7,002.9	9,276.8	12,320.0	16,445.0	17,509.4	1,064.4	6.5%
Approved Positions	492.5	533.5	538.5	538.5	538.5		

* Year-End Projection Based on Q3 2020 Variance Report

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

Appendix 3

Summary of 2021 Service Changes

N/A

Appendix 4

Summary of 2021 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services Program - Municipal Licensing & Standards	Adjustments				2022 Plan Net Change	2023 Plan Net Change																											
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions																													
23652		MLS - Consumer Price Index (2%) Inflation Increase (REVERSAL)																																	
74	No Impact	Description:																																	
<p>Municipal Licensing and Standards (MLS) has made a number of efforts to support licensed businesses during the COVID-19 pandemic in 2020 including online applications, waiving of late fees, and streamlined licence requirements. As the City moves into a recovery stage and MLS recommends that inflationary increases (2% blended inflationary fee increases) applied to the cost of a new or renewed licence or permit be waived in 2021 in a further effort to assist Toronto businesses.</p> <p>Service Level Impact: There is no anticipated service level impact.</p> <p>Equity Statement: The changes in Municipal Licensing and Standards' 2021 Operating Budget do not have any significant equity impacts.</p> <p>Service: Animal Services</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Total Changes:</td> <td style="width: 15%; text-align: right;">0.0</td> <td style="width: 15%; text-align: right;">(32.6)</td> <td style="width: 15%; text-align: right;">32.6</td> <td style="width: 10%; text-align: right;">0.00</td> <td style="width: 10%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.0</td> </tr> </table> <p>Service: Bylaw Compliance & Enforcement</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Total Changes:</td> <td style="width: 15%; text-align: right;">0.0</td> <td style="width: 15%; text-align: right;">(72.6)</td> <td style="width: 15%; text-align: right;">72.6</td> <td style="width: 10%; text-align: right;">0.00</td> <td style="width: 10%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.0</td> </tr> </table> <p>Service: Licences & Permits</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Total Changes:</td> <td style="width: 15%; text-align: right;">0.0</td> <td style="width: 15%; text-align: right;">(356.2)</td> <td style="width: 15%; text-align: right;">356.2</td> <td style="width: 10%; text-align: right;">0.00</td> <td style="width: 10%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.0</td> </tr> </table> <p>New/Enhanced Services:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="width: 15%; text-align: right;">0.0</td> <td style="width: 15%; text-align: right;">(461.4)</td> <td style="width: 15%; text-align: right;">461.4</td> <td style="width: 10%; text-align: right;">0.00</td> <td style="width: 10%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.0</td> </tr> </table>								Total Changes:	0.0	(32.6)	32.6	0.00	0.0	0.0	Total Changes:	0.0	(72.6)	72.6	0.00	0.0	0.0	Total Changes:	0.0	(356.2)	356.2	0.00	0.0	0.0		0.0	(461.4)	461.4	0.00	0.0	0.0
Total Changes:	0.0	(32.6)	32.6	0.00	0.0	0.0																													
Total Changes:	0.0	(72.6)	72.6	0.00	0.0	0.0																													
Total Changes:	0.0	(356.2)	356.2	0.00	0.0	0.0																													
	0.0	(461.4)	461.4	0.00	0.0	0.0																													
23827		MLS - Toronto Wildlife Centre Grant																																	
74	No Impact	Description:																																	
<p>\$0.450 million allocated to Municipal Licensing and Standards, increasing the 2021 Operating Budget for Municipal Licensing and Standards Toronto Animal Services by \$0.450 million gross and \$0 net to provide a grant to the Toronto Wildlife Centre in that amount, as directed by City Council through Member Motion 2019.MM2.23. Funding will be allocated from monies unspent and returned by the TRCA to the XR1220 the Tree Canopy Reserve fund in order to complete design and building renovation work for the TWC.</p> <p>Service Level Impact: There is no anticipated service level impact.</p> <p>Equity Statement: The changes in Municipal Licensing and Standards' 2021 Operating Budget do not have any significant equity impacts.</p> <p>Service: Animal Services</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Total Changes:</td> <td style="width: 15%; text-align: right;">450.0</td> <td style="width: 15%; text-align: right;">450.0</td> <td style="width: 15%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.00</td> <td style="width: 10%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.0</td> </tr> </table> <p>New/Enhanced Services:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="width: 15%; text-align: right;">450.0</td> <td style="width: 15%; text-align: right;">450.0</td> <td style="width: 15%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.0</td> </tr> </table>								Total Changes:	450.0	450.0	0.0	0.00	0.0	0.0		450.0	450.0	0.0	0.0	0.0	0.0														
Total Changes:	450.0	450.0	0.0	0.00	0.0	0.0																													
	450.0	450.0	0.0	0.0	0.0	0.0																													
Summary:																																			
New / Enhanced Services:																																			
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="width: 15%; text-align: right;">450.0</td> <td style="width: 15%; text-align: right;">(11.4)</td> <td style="width: 15%; text-align: right;">461.4</td> <td style="width: 10%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.0</td> <td style="width: 10%; text-align: right;">0.0</td> </tr> </table>									450.0	(11.4)	461.4	0.0	0.0	0.0																					
	450.0	(11.4)	461.4	0.0	0.0	0.0																													

Appendix 5

Summary of 2021 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

**2021 Capital Budget;
2022 - 2030 Capital Plan Including Carry Forward Funding**

N/A

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Summary of Capital Needs Constraints

N/A

Appendix 9

**2021 User Fee Changes
(Excludes User Fees Adjusted for Inflation)**

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2021 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		2,703.2	2,576.6	2,972.2
MLS Vehicle & Equipment Replacement Reserve	XQ1202			
<i>Withdrawals (-)</i>		(662.3)	(140.2)	(418.4)
<i>Contributions (+)</i>		535.7	535.7	535.7
<i>Interest Income</i>				
Total Reserve / Reserve Fund Draws / Contributions		2,576.6	2,972.2	3,089.5
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		2,576.6	2,972.2	3,089.5

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		11,617.9	7,513.1	8,372.7
Vehicle for Hire Reserve Fund	XR1505			
<i>Withdrawals (-)</i>		(5,412.8)	(4,552.8)	(4,552.8)
<i>Contributions (+)</i>		1,284.5	5,387.0	5,387.0
<i>Interest Income</i>		23.5	25.4	38.1
Total Reserve / Reserve Fund Draws / Contributions		7,513.1	8,372.7	9,244.9
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		7,513.1	8,372.7	9,244.9

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		8,772.0	8,322.0	8,322.0
Tree Canopy Reserve Fund	XR1220			
<i>Withdrawals (-)</i>		(450.0)		
<i>Contributions (+)</i>				
<i>Interest Income</i>				
Total Reserve / Reserve Fund Draws / Contributions		8,322.0	8,322.0	8,322.0
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		8,322.0	8,322.0	8,322.0

* Based on 9-month 2020 Reserve Fund Variance Report

Appendix 10- (Continued)

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		646.8	-	-
Animal Services	XR1721			
<i>Withdrawals (-)</i>		(646.8)		
<i>Contributions (+)</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 2020 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		30,142.3	14,678.2	18.0
Insurance Reserve Fund	XR1010			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
<i>Municipal Licensing & Standards</i>		557.9	557.9	557.9
<i>Interest Income</i>		47.0	16.9	4.3
Total Reserve / Reserve Fund Draws / Contributions		30,747.2	15,253.0	580.2
Other Program / Agency Net Withdrawals & Contributions		(16,069.0)	(15,235.0)	1,993.0
Balance at Year-End		14,678.2	18.0	2,573.2

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		3,171.3	121.9	121.9
Ontario Cannabis Legal Reserve Fund	XR3038			
<i>Withdrawals (-)</i>		(1,229.5)		
<i>Contributions (+)</i>				
<i>Interest Income</i>		3.5	-	-
Total Reserve / Reserve Fund Draws / Contributions		1,945.2	121.9	121.9
Other Program / Agency Net Withdrawals & Contributions		(1,823.3)		
Balance at Year-End		121.9	121.9	121.9

* Based on 9-month 2020 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).

Voluntary Separation Program – On July 28th, 2020, City Council approved the implementation of a Voluntary Separation Program for staff who are eligible to retire with an unreduced pension providing a lump sum payment of up to three months' salary to eligible employees, subject to the terms of the program guidelines, funded through savings generated from a combination of permanently eliminating vacated positions and/or holding the positions vacant for a minimum of six months.