

2025 Program Summary

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. MLS 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](#)

What Service We Provide

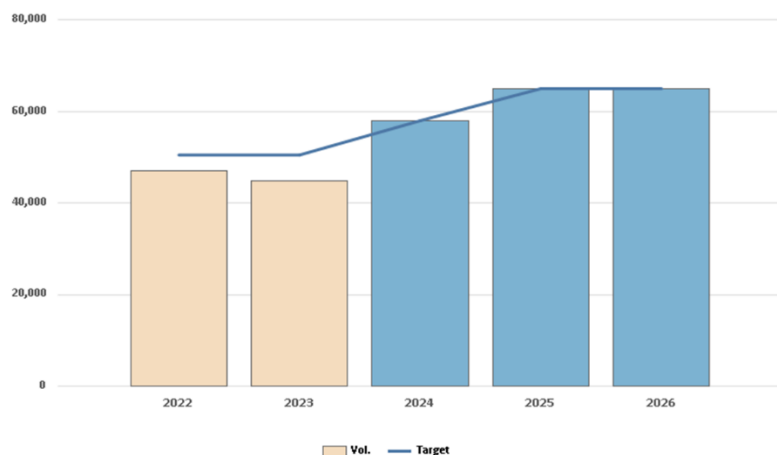
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| <p><u>By-Law Compliance and Enforcement</u></p> <p>Who We Serve: Vulnerable residents, enforcement agencies, business owners and operators, property owners, community groups, and the public.</p> <p>What We Deliver: Bylaw enforcement for licensing, public spaces, and private properties.</p> <p>How Much Resources (2025 gross operating budget): \$51.3 million</p> |
| <p><u>Licences and Permits</u></p> <p>Who We Serve: Residents, consumers, business owners and operators, charities and not-for-profit organizations and City/agency staff.</p> <p>What We Deliver: Issuance of business licences and permits, and bylaw exemptions.</p> <p>How Much Resources (2025 gross operating budget): \$18.8 million</p> |
| <p><u>Animal Services</u></p> <p>Who We Serve: Animal/pet owners, domestic/wild animals, and City/agency staff.</p> <p>What We Deliver: Animal shelter and care, pet licence issuance, and mobile response and animal bylaw enforcement.</p> <p>How Much Resources (2025 gross operating budget): \$18.1 million</p> |

Budget at a Glance

| 2025 OPERATING BUDGET | | | | 2025 - 2034 10-YEAR CAPITAL PLAN | | | |
|-----------------------|--------|--------|--------|--|------|-----------|-------|
| \$Million | 2025 | 2026 | 2027 | \$Million | 2025 | 2026-2034 | Total |
| Revenues | \$60.7 | \$61.0 | \$62.2 | Municipal Licensing and Standards does not have a 10-Year Capital Budget and Plan. | | | |
| Gross Expenditures | \$88.2 | \$89.5 | \$90.1 | | | | |
| Net Expenditures | \$27.5 | \$28.5 | \$27.9 | | | | |
| Approved Positions | 680.5 | 680.5 | 680.5 | | | | |

How Well We Are Doing – Behind the Numbers

BLRS Licence Issuance and Renewal (Exclude PTC and Permits)

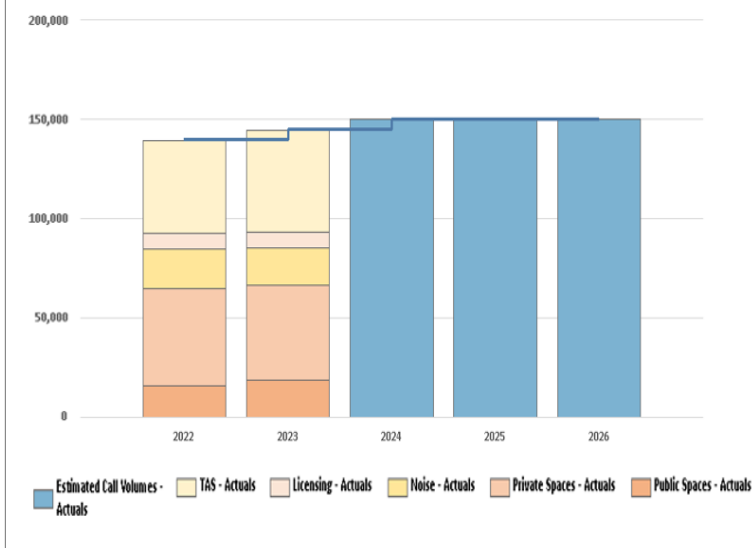


| | 2022 | 2023 | 2024 | 2025 | 2026 |
|--------|--------|--------|--------|--------|--------|
| Volume | 46,968 | 44,915 | 33,470 | | |
| Target | 50,500 | 50,500 | 58,000 | 65,000 | 65,000 |

Business Licensing and Registration Services (BLRS)

- # of licences issued to 2024 September 30th – 33,470 (excluding permits and Private Transportation Companies (PTC) licences).
- Taxi and limousine renewal fees continue to be discounted by 50%.
- Between 2023 and 2024, overall licenses (issued and renewed) were flat, rising under a percent. However, when tow truck related licences are removed (responsibility for tow truck licensing was moved to the province in 2024), licenses were up 4%.

MLS Service Request (includes service requests and proactives)



| | 2022 | 2023 | 2024 Q3 | 2025 | 2026 |
|------------------------|---------|---------|---------|---------|---------|
| Actual | 139,540 | 144,192 | 124,292 | | |
| Estimated Call Volumes | 140,000 | 145,000 | 150,000 | 150,000 | 150,000 |

MLS Service Requests (SRs) include service requests and proactive investigations for issues across five key areas: **public spaces, private spaces, noise, licensing, and Toronto Animal Services (TAS)**

- Between 2023 and 2024, Investigation Services Service Requests (SRs) were up around 8% but Rental Standards teams experienced a dramatic 60% increase, driven by Multi-Tenant Housing and RentSafeTO which came into effect in early 2024.
- By Law Enforcement (BLE) - Public Spaces SRs were up 15% - with a notable increase in pro-active enforcement, driven by Off-Leash Dogs and Park Use.
- BLE License SR's and Noise SRs were relatively flat. TAS SRs were up 7%, largely due to an increase in attending to injured/distressed animals and cadaver removal.
- Overall, in 2025 Estimated Call Volumes are expected to increase by 4.2% largely driven by Toronto Animal Services and Public Spaces.

How Well We Are Doing

| Service | Measure | 2022 Actual | 2023 Actual | 2024 Target | 2024 Projection | Status | 2025 Target | 2026 Target |
|-------------------------------------|--|-------------|-------------|-------------|-----------------|--------|-------------|-------------|
| Outcome Measures | | | | | | | | |
| Bylaw Enforcement | % of Compliance to Bylaws on first contact | 90% | 90% | 90% | 92% | ● | 90% | 90% |
| | % response to reported noise issues within guidelines of the Noise Priority Response Model | 56% | 93% | 90% | 96% | ● | 90% | 90% |
| | # noise service requests in year | 19,468 | 18,459 | 20,000 | 20,000 | ● | 20,000 | 20,000 |
| Business Licensing and Registration | % online transactions and payments | 86% | 85% | 85% | 80% | ● | 85% | 85% |
| Toronto Animal Services | Average # of days sheltered | 11 | 13 | 13 | 11 | ● | 13 | 13 |

2024 Projection to 2024 Target Comparison

● 80% and above (MET TARGET) ● 70 - 79% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

| Service | Measure | 2022 Actual | 2023 Actual | 2024 Target | 2024 Projection | Status | 2025 Target | 2026 Target |
|-------------------------------------|--|-------------|-------------|-------------|-----------------|--------|-------------|-------------|
| Service Level Measures | | | | | | | | |
| Bylaw Enforcement | % of Private Property Priority 1 response conducted within 24 hours of reports | 75% | 85% | 90% | 90% | ● | 90% | 90% |
| | % of Private Property Priority 2 responses conducted within 5 days of reports | 70% | 78% | 70% | 84% | ● | 70% | 70% |
| Business Licensing and Registration | % of new licences issued within standards (20 days or less) | 78% | 79% | 80% | 84% | ● | 80% | 80% |
| Toronto Animal Services | % of TAS service requests response times within standards (5 days or less) | 67% | 65% | 80% | 74% | ● | 80% | 80% |

2024 Projection to 2024 Target Comparison

● 80% and above (MET TARGET) ● 70 - 79% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

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.
- Continued the CafeTO program and approved 585 sidewalk cafes.
- Continued to audit Vehicle-For-Hire driver safety training programs.
- Planned for the January 1, 2025 implementation of changes to licensing and zoning rules that affect 14,776 bars, restaurants and entertainment venues.
- Implemented Vehicle-for-Hire 2023 bylaw changes, including launching grants for taxi drivers using Zero Emissions Vehicles.

By-law Compliance and Enforcement

- Recommended updates to the Short-Term Rental (STR) bylaw and began implementation of changes that clarify and improve compliance, customer service and enforcement for 9,103 of STR operators in the city.
- Completed 1,817 evaluations and 47 audits in 2024 under RentSafeTO Evaluation program and continued education and enforcement efforts resulting in over 1,964 orders and notices of violation issued, and over 185 engagements with 4,000 stakeholders.
- Led the successful implementation of the new city-wide Multi-Tenant Housing (MTH) Regulatory Framework and licensed 31 MTH operators as part of the first phase of implementation.
- Managed monitoring, education, and enforcement support for 'Alcohol in Parks' pilot project.
- Implemented changes to the Noise Bylaw that strengthened rules and modernized the noise exemption permit process. Responded to over 16,000 noise service requests.
- Conducted extensive public and stakeholder consultation and engagement activities on issues such as Vehicle-for-Hire licensing and accessibility, excessive heat in rental units, rental standards programs, and waste collection noise. Activities include 11 dedicated consultations, 5 public surveys with 3,930 respondents, 49 tenant seminars, 16 animal services events, and other program outreach via email, web, print, and social media.
- Invested in the development of staff through more than 25,000 training hours and by adding four new classes and 73 Bylaw Enforcement Officers.

Animal Services

- Undertook program improvements and actions related to dangerous dog investigations, including the creation of a public registry and map of Dangerous Dog Orders (DDO), and the launch of a new responsible dog ownership public education campaign.
 - DDOs and warnings compared to 2022/2023 is trending down; TAS issued fewer charges for dog owner non-compliance with a DDO in 2024 compared to previous years, indicating increased bylaw compliance even with an increase in proactive enforcement visits.
- Provided pet wellness clinics to the Indigenous Community 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.
- Provided \$15,000 grant to Turtle Protectors High Park, an Indigenous guided stewardship program supported by Indigenous Elders and community members, supporting, and protecting their Turtle relatives. In 2024 some funds from this grant were used to hire two Indigenous Youth over the summer.
- Rolled out pigeon population control pilot project at four City locations feeding OvoControl - birth control for birds, as a humane strategy to address and decrease the pigeon population.
- Worked to improve pet licensing via agreement with DocuPet in an effort to modernize, increase program revenue and licence base of the City's pet licensing program. Licensed 58,125 pets and generated \$1.41 million in revenue.
- Facilitated adoption of 1,381 pets from Toronto Animal Services' shelters.
- 5 Chip Truck events were held: 129 microchips implanted, and 153 rabies vaccines administered.
- 100 Spay Neuter Your Pet (SNYP) Truck Clinics were held, and 1,060 animals were treated. 82% of clients had fees waived, 10% had fees reduced and 8% paid full fee.

Key Challenges and Risks

- The volume and complexity of bylaws within Municipal Licensing and Standards' scope continues to increase, including issues related to housing, vulnerable populations, mobility, small business concerns, and community nuisance.
- Increased population density, which affects animal populations along with the compounding effect of the housing and financial crisis, leading to more human-animal conflict within the community.
- Enforcement efforts were shifted to public space monitoring during the summer months due to the increased demand for park use and reintroduction of signature summer events. Increased service requests related to noise, vehicle-for-hire, and vending during the summer, long weekends, and special events that led to resource challenges managed through staff overtime and reduced service levels for other requests.
- The Cannabis Enforcement Unit conducts investigations and has charged unlicensed dispensary operators and property owners, but establishments continue to reopen despite enforcement actions. Provincial funding is expected to cease by the end of 2024.

Priority Actions

- Implementing year three of the Multi-Tenant Houses regulatory framework, through which the City will move toward more proactive compliance and enforcement while ensuring supports for tenants.
 - Developing strategies for managing call volumes for sick and injured animals, cadavers, dangerous act investigations, and managing high intake volume of animals in shelters.
 - Conducting in-depth bylaw reviews including Chapter 545 (Licensing), and Property Standards.
 - Implementing of Council amendments to the Vehicle-for-Hire regulatory framework.
 - Implementing the last phases of changes to Short-Term Rental Bylaw, Noise Bylaw and licensing of bars, restaurants and nightclubs.
 - Allocating dedicated enforcement resources for Noise, RentSafeTO, Short-Term Rentals, Specialized Enforcement and Resolution, and Multi-Tenant Houses.
 - Continuing special animal programs, including Spay Neuter Your Pet (SNYP) Truck programs and education campaigns.
 - Continuing communication and public education campaigns to improve public awareness about key MLS issues including coyotes, heat, noise, fireworks, leaf blowers, RentSafeTO, and a major campaign on dogs off-leash and responsible dog ownership.
 - Improving priority 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.
 - Continuing innovation in enforcement practices including bike program for officers, electric vehicle fleet, use of data in compliance and audits.
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2025 BUDGET

1. The 2025 Operating Budget for Municipal Licensing and Standards of \$88.254 million gross, \$60.731 million revenue, and \$27.523 million net for the following services:

| Service: | Gross Expenditures (\$000s) | Revenue (\$000s) | Net Expenditures (\$000s) |
|----------------------------------|--|-----------------------------|--|
| Bylaw Compliance and Enforcement | 51,316.3 | 9,001.5 | 42,314.8 |
| Licences and Permits | 18,798.5 | 48,287.5 | (29,489.0) |
| Animal Services | 18,139.1 | 3,442.1 | 14,696.9 |
| Total Program Budget | 88,253.9 | 60,731.1 | 27,522.8 |

- The 2025 staff complement for Municipal Licensing and Standards of 680.5 positions comprised of 677.5 operating positions and 3.0 capital positions.

**2025
OPERATING BUDGET**

2025 OPERATING BUDGET OVERVIEW

Table 1: 2025 Operating Budget by Service

| (In \$000s) | 2023 Actual | 2024 Budget | 2024 Projection* | 2025 Base Budget | 2025 New / Enhanced | 2025 Budget | Change v. 2024 Budget | |
|---------------------------------|-----------------|-----------------|------------------|------------------|---------------------|-----------------|-----------------------|--------------|
| By Service | \$ | \$ | \$ | \$ | \$ | \$ | \$ | % |
| Revenues | | | | | | | | |
| Animal Services | 2,374.8 | 3,718.3 | 4,195.4 | 3,442.1 | | 3,442.1 | (276.2) | (7.4%) |
| Bylaw Compliance & Enforcement | 6,370.0 | 8,239.7 | 9,043.1 | 9,001.5 | | 9,001.5 | 761.8 | 9.2% |
| Licences & Permits | 48,795.1 | 39,438.5 | 45,493.2 | 48,287.5 | | 48,287.5 | 8,849.0 | 22.4% |
| Total Revenues | 57,541.0 | 51,396.5 | 58,731.7 | 60,731.1 | | 60,731.1 | 9,334.6 | 18.2% |
| Expenditures | | | | | | | | |
| Animal Services | 13,847.4 | 14,849.9 | 14,332.9 | 18,139.1 | | 18,139.1 | 3,289.2 | 22.1% |
| Bylaw Compliance & Enforcement | 38,187.7 | 47,854.2 | 46,871.2 | 51,316.3 | | 51,316.3 | 3,462.1 | 7.2% |
| Licences & Permits | 15,988.7 | 16,215.2 | 15,735.0 | 18,798.5 | | 18,798.5 | 2,583.3 | 15.9% |
| Total Gross Expenditures | 68,136.3 | 78,919.2 | 76,939.1 | 88,253.9 | | 88,253.9 | 9,334.6 | 11.8% |
| Net Expenditures | 10,595.3 | 27,522.8 | 18,207.3 | 27,522.8 | | 27,522.8 | 0.0 | 0.0% |
| Approved Positions** | 604.5 | 650.5 | N/A | 680.5 | | 680.5 | N/A | N/A |

* 2024 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY DRIVERS

Total 2025 Budget expenditures of \$88.254 million gross reflects an increase of \$9.335 million in spending above 2024 budget, predominantly arising from:

- Salary and benefits adjustments including the annualized costs of 21 positions hired in 2024, and the addition of 30 base positions for various initiatives identified in the following section.
- Above pressures are fully offset by volume and rate adjustments to user fees resulting in a net \$0 change in property tax funding from the 2024 budget.

EQUITY IMPACTS OF BUDGET CHANGES

Medium-positive equity impact: The changes in Municipal Licensing and Standards' 2025 Operating Budget have a medium-positive equity impact.

- 7 Toronto Animal Services positions to continue to operate open-admission animal shelters, provide care to domestic and wild animals in Toronto, and continuously look to improve its approach to animal and urban wildlife management. Also, to provide support on programs for vulnerable residents and communities without access to veterinary care for their pets.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Net Operating Budget for Municipal Licensing and Standards of \$27.523 million is unchanged from the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

Table 2: 2025 Key Cost Drivers

| (In \$000s) | 2025 | | | | 2026 Annualized impact (Net) |
|---|-----------------|-----------------|-----------------|--------------|------------------------------------|
| | Revenues | Gross | Net | Positions** | |
| 2024 Projection* | 58,731.7 | 76,939.1 | 18,207.3 | 650.5 | N/A |
| 2024 Budget | 51,396.5 | 78,919.2 | 27,522.8 | 650.5 | N/A |
| Key Cost Drivers: | | | | | |
| Prior Year Impacts | | | | | |
| Annualization of the Short-Term Rental Positions | 1,554.3 | 1,504.6 | (49.7) | | (4.6) |
| Salary & Benefits | | | | | |
| Salary, Benefits, Step Increase | 1,527.4 | 5,253.0 | 3,725.7 | 30.0 | 1,165.2 |
| Revenue Decrease | | | | | |
| Cannabis Reserve Adjustment | (1,167.6) | | 1,167.6 | | |
| Vehicle-for-Hire Net Zero Emissions Report | (1,164.0) | | 1,164.0 | | 810.0 |
| Other Changes | | | | | |
| Revenue Rate increase (4%) and Volume Adjustments | 6,584.6 | (373.0) | (6,957.6) | | (1,046.7) |
| Contribution to Vehicle-for-Hire Reserve | 2,000.0 | 2,000.0 | | | |
| Contribution to Vehicle Replacement Reserve | | 600.0 | 600.0 | | |
| Dangerous Dogs Communication Campaign | | 350.0 | 350.0 | | |
| Sub-Total - Key Cost Drivers | 9,334.6 | 9,334.6 | (0.0) | 30.0 | 923.9 |
| Sub-Total - Affordability Measures | | | | | |
| Sub-Total - Base Budget | 60,731.1 | 88,253.9 | 27,522.8 | 680.5 | 923.9 |
| Sub-Total - 2025 New / Enhanced | | | | | |
| 2025 Budget | 60,731.1 | 88,253.9 | 27,522.8 | 680.5 | 923.9 |
| Change from 2024 Budget (\$) | 9,334.6 | 9,334.6 | (0.0) | 30.0 | N/A |
| Change from 2024 Budget (%) | 18.2% | 11.8% | (0.0%) | 4.6% | N/A |

*Based on 9 Month Variance

**YoY comparison based on approved positions

Key Base Drivers:**Prior Year Impacts:**

- Annualized salary and benefits costs of 21 positions added for the [PH11.9 Short-Term Rental By-law Implementation Update adopted by Council on April 17, 2024](#)

Salary and Benefits:

- Salary and benefits adjustments including the addition of 20 base positions;
 - 2 positions for research in modernizing Gaming Licenses operations;
 - 7 positions for program delivery in Toronto Animal Service to address increased service requests;
 - 11 positions for dedicated wildlife and cadaver removal ([MM22.12](#));
 - 10 positions to support the RentSafeTO for Tenants Program fully funded by an increase to the Registration Fee for Apartment Buildings.

Revenue Decrease:

- Reduced revenues from lower licensing fees (via grants) for taxicab and limousine owners of zero-emission vehicles (ZEVs) as recommended in [EC.6.6 Vehicle-for-Hire Emissions Report \(2023\)](#).
- Reduced revenues from the Cannabis Enforcement Reserve as the limited provincial funding, made available through the Ontario Cannabis Legalization Implementation Fund, has been fully utilized.

Other Changes:

- Other changes to the operating budget include:
 - Inflationary increase of 4% and volume increases to user fees which includes Private Transportation Companies trip and application fees based on current year trend.
 - An increase to contribution to reserves from accessibility fees and for the Vehicle Replacement Program.
 - An increase to the Communications budget for public education campaigns.

2026 AND 2027 OUTLOOKS**Table 5: 2026 and 2027 Outlooks**

| (In \$000s) | 2025 Budget | 2026 Incremental Outlook | 2027 Incremental Outlook |
|---|-----------------|--------------------------------|--------------------------------|
| Revenues | | | |
| Revenue Changes | | 1,061.4 | 1,103.7 |
| Inter-Departmental Recoveries | | 36.0 | 34.6 |
| Vehicle-for-Hire Net Zero Emissions Program | | (810.0) | |
| Total Revenues | 60,731.1 | 287.4 | 1,138.3 |
| Gross Expenditures | | | |
| Salary and Benefits | | 1,211.3 | 612.5 |
| Total Gross Expenditures | 88,253.9 | 1,211.3 | 612.5 |
| Net Expenditures | 27,522.8 | 923.9 | (525.8) |
| | | | |
| Approved Positions | 680.5 | (0.0) | |

Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$89.465 million reflects an anticipated \$1.211 million or 1.37% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects an increase of \$0.613 million or 0.69% above 2026 gross expenditures.

These changes arise from the following:

- Salary and benefits adjustments
- Reduction in revenues due to reduced licensing fees (via grants) for taxicab and limousine owners of zero-emission vehicles.

The Outlooks for 2026 and 2027 are forecasted to increase revenues by inflation.

APPENDICES

Appendix 1

2025 Operating Budget by Category

| Category (In \$000s) | 2022 Actual | 2023 Actual | 2024 Budget | 2024 Projection* | 2025 Budget | 2025 Change from 2024 Budget | |
|--|-----------------|-----------------|-----------------|---------------------|-----------------|---------------------------------|--------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | % |
| User Fees & Donations | 39,825.0 | 53,729.9 | 44,731.1 | 53,000.4 | 55,300.8 | 10,569.7 | 23.6% |
| Transfers From Capital | | | 217.3 | 217.3 | 217.3 | (0.0) | (0.0%) |
| Contribution From Reserves/Reserve Funds | 2,639.1 | 2,003.7 | 4,532.9 | 3,518.9 | 2,992.3 | (1,540.6) | (34.0%) |
| Sundry and Other Revenues | 146.8 | 233.5 | 369.0 | 369.0 | 369.0 | 0.0 | 0.0% |
| Inter-Divisional Recoveries | 1,431.9 | 1,573.9 | 1,546.0 | 1,626.0 | 1,851.6 | 305.6 | 19.8% |
| Total Revenues | 44,042.8 | 57,541.0 | 51,396.5 | 58,731.7 | 60,731.1 | 9,334.6 | 18.2% |
| Salaries and Benefits | 50,454.7 | 54,727.8 | 65,819.4 | 62,864.4 | 71,687.5 | 5,868.1 | 8.9% |
| Materials & Supplies | 959.4 | 1,045.5 | 1,051.5 | 1,070.8 | 1,180.2 | 128.7 | 12.2% |
| Equipment | 802.5 | 630.4 | 1,906.8 | 2,173.1 | 2,190.8 | 284.0 | 14.9% |
| Service and Rent | 2,456.4 | 2,359.0 | 3,264.1 | 3,454.3 | 3,696.9 | 432.8 | 13.3% |
| Contribution To Reserves/Reserve Funds | 2,028.2 | 7,408.7 | 4,070.2 | 6,117.7 | 6,670.2 | 2,600.0 | 63.9% |
| Other Expenditures | 1,607.5 | 1,964.2 | 2,807.3 | 1,258.8 | 2,828.3 | 21.0 | 0.7% |
| Inter-Divisional Charges | 31.0 | 0.6 | | | | | |
| Total Gross Expenditures | 58,339.7 | 68,136.3 | 78,919.2 | 76,939.1 | 88,253.9 | 9,334.6 | 11.8% |
| Net Expenditures | 14,296.9 | 10,595.3 | 27,522.8 | 18,207.3 | 27,522.8 | | |

*Projection based on 9 Month Variance

Appendix 2

Summary of 2025 Service Changes

N/A

Appendix 3

Summary of 2025 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 4

Operating Program Provincial/Federal Funding Streams by Program

N/A

Appendix 5

2025 Capital Budget; 2026 - 2034 Capital Plan Including Carry Forward Funding

N/A

Appendix 5a

2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

Appendix 5b

2026 - 2034 Capital Plan

N/A

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

Appendix 7

Capacity to Deliver Review

N/A

Appendix 8

Summary of Capital Delivery Constraints

N/A

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2025 Operating Budget

Program Specific Reserve / Reserve Funds

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Withdrawals (-) / Contributions (+) | | |
|---|----------------------------------|-------------------------------------|----------------|----------------|
| | | 2025 | 2026 | 2027 |
| | | \$ | \$ | \$ |
| Beginning Balance | | 3,679.0 | 4,592.0 | 5,673.0 |
| MLS Vehicle & Equipment Replacement Reserve | XQ1202 | | | |
| <i>Withdrawals (-)</i> | | | | |
| <i>Fleet - Capital</i> | | (473.0) | (305.0) | (2,635.0) |
| <i>Contributions (+)</i> | | | | |
| <i>Municipal Licensing & Standards Operating</i> | | 1,386.0 | 1,386.0 | 1,386.0 |
| Total Reserve / Reserve Fund Draws / Contributions | | 4,592.0 | 5,673.0 | 4,424.0 |
| Other Program / Agency Net Withdrawals & Contributions | | | | |
| Balance at Year-End | | 4,592.0 | 5,673.0 | 4,424.0 |

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Withdrawals (-) / Contributions (+) | | |
|---|----------------------------------|-------------------------------------|------------------|------------------|
| | | 2025 | 2026 | 2027 |
| | | \$ | \$ | \$ |
| Beginning Balance | | 18,525.0 | 19,813.6 | 21,115.0 |
| Vehicle-for-Hire Reserve Fund | XR1505 | | | |
| <i>Withdrawals (-)</i> | | | | |
| <i>Municipal Licensing & Standards Operating</i> | | (2,992.3) | (2,992.3) | (2,992.3) |
| <i>Contributions (+)</i> | | | | |
| <i>Municipal Licensing & Standards Operating</i> | | 5,284.5 | 5,284.5 | 5,284.5 |
| <i>Interest Income</i> | | 180.1 | 193.0 | 206.0 |
| Total Reserve / Reserve Fund Draws / Contributions | | 20,997.3 | 22,298.7 | 23,613.1 |
| Other Program / Agency Net Withdrawals & Contributions | | (1,183.7) | (1,183.7) | (1,183.7) |
| Balance at Year-End | | 19,813.6 | 21,115.0 | 22,429.4 |

Appendix 11

Glossary

Approved Position: Permanent or temporary positions 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 have the capacity to deliver.

Complement: Positions that support the delivery of City services and service levels as approved by Council.

Efficiencies: Reductions in the cost of delivering a service without a reduction in service level.

New / Enhanced Service Priorities: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to 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 Benefits Adjustment: 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).