

2026 City of Toronto Budget Summary



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While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca

Mayor's Message



April 30, 2026



Mayor Olivia Chow

Budget 2026 is about making life more affordable.

I think of Natasha, mother of three. Her grocery bill to feed her kids has doubled, and it keeps climbing.

I think of Maria, in Scarborough.

She works long shifts as a Personal Support Worker, then takes a long bus ride home to take care of her elderly mom. Her life is stressful managing the cost of her home, groceries, transit and taking care of her loved ones.

People are making impossible choices between paying rent and buying food. One in four people using Toronto food banks is a child.

When I built this budget, I had one question: how do we help people like Natasha and Maria? This is my answer: we make Toronto more affordable for families and we ask the wealthiest to pay their fair share.

Here's what this means for you:

If you have kids, our universal food programs at schools and City-run camps saves your family on groceries.

If you take transit, we're freezing TTC fares at \$3.30 for a third consecutive year.

If you're a senior living on a fixed income, we're ending the three-year waitlist for support with cleaning, cooking or personal care. And if you earn under \$62,000, you can defer or cancel your property tax increase.

If you rent, we've doubled funding to help when you can't make rent. We're hiring more inspectors to make landlords keep buildings safe. We're funding legal support so they can't push you out illegally.

If you own a home, we're helping you protect it from flooding with grants for sump pumps and backwater valves and we're offering low-cost loans to replace your furnace.

Every library in Toronto is now open seven days a week. That's 100 free spaces where your family can gather, learn and stay warm.

All of this means money back in your family's budget. Money for rent. Money for bills. Money for anything your family needs.

Here's how we're paying for this:

When I took office, Toronto had a \$1.8 billion budget hole. I didn't create it, but I took responsibility for fixing it. We found \$788 million in savings this year while protecting services. Now, for the first time in 23 years, our credit rating has been upgraded to AA+, one of the strongest in North America.

The Vacant Homes Tax and Luxury Homes Tax bring in \$250 million from people who leave homes empty and buyers of the most expensive properties. That's a quarter billion dollars coming from those who can afford it most instead of from families struggling to get by.

Your property tax increase this year is 2.2 per cent, below the rate of inflation.

Shovels are in the ground on thousands of affordable rental homes. Construction finished on the Gardiner Expressway 18 months ahead of schedule and downtown traffic travel times dropped 13 per cent last year.

Toronto is getting safer with fewer murders in 2025 than any year in the past 50 years. Shootings dropped 43 per cent. Youth violence is down 40 per cent. Your 911 call is now answered 75 per cent faster than it was two years ago. And we helped more than 4,400 people living outdoors get into housing last year, reducing encampments by 64 per cent.

A city is a promise we make to each other: if you work here, you should be able to afford to live here. If you need help, we'll be there. If you're raising kids, they'll have what they need to thrive.

This budget keeps that promise. Together, we're building a more affordable, caring and safe Toronto—for you, for Natasha, for Maria, for all of us.

Sincerely,

Mayor Olivia Chow – City of Toronto

Chief Financial Officer and Treasurer's Message

April 30, 2026



Stephen Conforti

When developing the 2026 Budget we had two objectives: to apply an affordability lens to every action we undertook – from tax rates or fees to investments in services that reduce financial burden on Toronto Households – while ensuring financial sustainability to protect front line services across the City.

The 2026 Budget reflects this approach. We carefully crafted an \$18.9 billion Operating Budget that sustains frontline services, with key investments in transit, emergency services and social supports. This Budget maintains a disciplined, multi-year approach supported by ongoing efficiency efforts and responsible financial management.

As part of the multi-year approach, the City identified \$788 million in operating efficiencies, reductions and offsets to address ongoing financial pressures, building on similar efforts in prior budgets and contributing to improved financial stability and sustainability. These actions helped limit the extent that we relied on a residential property tax rate increase which we kept to a 0.7 per cent increase, plus a 1.5 per cent City Building Fund levy increase, for a combined increase of 2.2 per cent.

Compared to the final 2025 Budget, this year's operating expenditures reflect a 1.1 per cent increase, driven primarily by continued investment in emergency services, ongoing support for transit – including the operations of Lines 5 and 6 – and further inflationary pressures to the cost of labour to deliver City services.

By identifying reductions and offsets, we have contained overall spending outside of the key cost pressures, without impacting service levels. This achievement includes accounting for special one-time expenses as an official host city for the FIFA World Cup 2026™.

Complementing the Operating Budget, the 2026–2035 Capital Budget and Plan totals \$63.1 billion to fund key investments in transit, water infrastructure and housing programs. Maintaining the City's assets continues to be a priority, with \$33 billion, over half of the capital plan, dedicated to state-of-good-repair for more than \$200 billion in City-owned assets.

Public input helped shape the 2026 Budget. More than 25,000 residents provided their input through consultation meetings, an online survey, telephone town halls, speakers to Budget Committee and written submissions. I want to thank each and every one of them for their valuable time and for sharing their priorities.

Toronto also continues to benefit from the New Deal agreement with the Province of Ontario, with \$456 million in operating funding support in its third year. Our ongoing partnerships with the Province and the Government of Canada supports shared priorities, such as transit and housing, helping the City deliver services to residents.

I would like to extend my sincerest thanks to members of the Toronto Public Service for their tireless efforts and outstanding work, including Althea Hutchinson, Executive Director of the Financial Planning Division, for steady leadership, sound judgement and commitment to upholding sustainability. I also wish to thank Members of Council for their continued leadership and financial stewardship in supporting the 2026 Budget process and our ongoing multi-year journey.

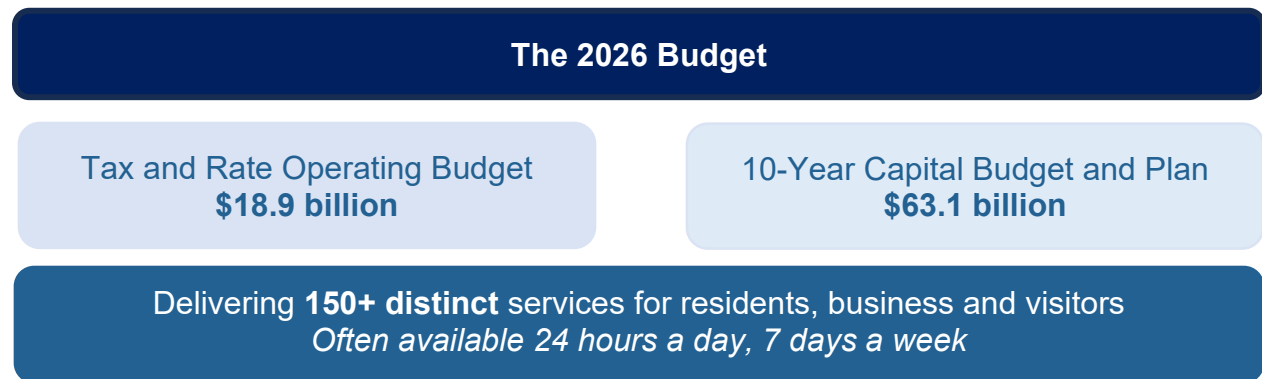
Sincerely,

Stephen Conforti
Chief Financial Officer and Treasurer – City of Toronto

Budget Overview

2026 Operating and Capital Budgets

Summary



As the largest city in Canada, Toronto faces systemic and complex challenges. These include, but are not limited to:

- Being the fastest growing metropolitan area in North America, with over 35% population growth in the past 10 years.
- Operating the largest public transit system in the country.
- Providing the most shelter beds per capita.
- Delivering services, initiatives and projects that extend far beyond the traditional role of municipal government.
- Delivering services that provide regional benefits.

The above challenges are compounded as the City has limited revenue tools, mostly property tax which is largely disconnected from economic growth; and more recently is facing additional financial pressure with changes to how development charges are administered.

The City employs a multi-year financial planning and budgeting practice that is transparent, accessible, and focused on service outcomes and accountability. This approach prioritizes public needs and ensures resources are used efficiently for effective service delivery and stewardship of City assets. Grounded in good governance, the City's budgeting practices aim to secure a financially stable and sustainable future for the City.

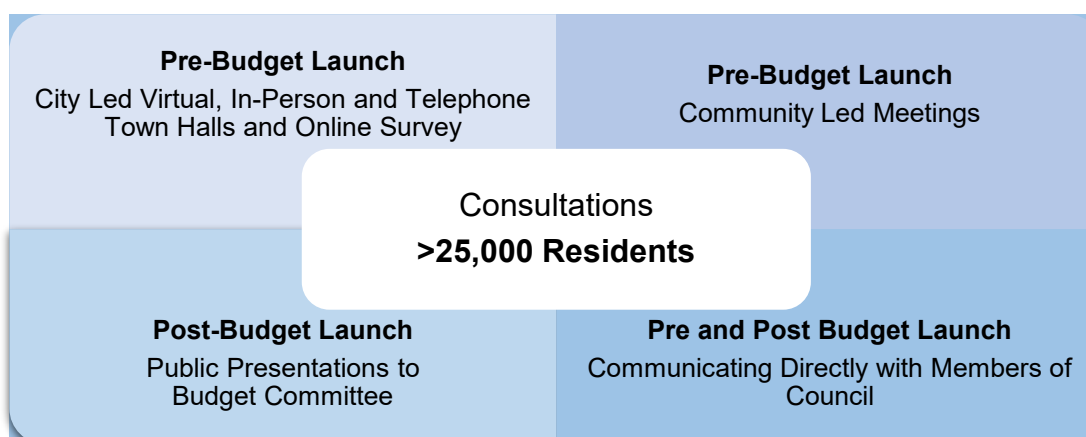
The 2026 Operating Budget seeks to balance increasing service demands with the City's commitment to fiscal responsibility and supporting affordability for residents. The 2026 Operating Budget was developed in collaboration with the Mayor and the Budget Committee, focusing on:

- Maintaining and preserving services relied upon by Torontonians.
- Supporting targeted investments that respond to community needs and reflect input from public consultations.
- Advancing a multi-year approach to address ongoing financial challenges.

The 2026-2035 Capital Budget and Plan focus on achievability and affordability by:

- Increasing critical state of good repair (SOGR) investments to help manage the growing SOGR backlog.
- Leveraging the City Building Fund to meet transit and housing needs.
- Mitigating a disruption to development charge revenue by reprioritizing, where investments are made.
- Maintaining a sustainable debt service ratio, keeping it below 15% annually.

The City of Toronto 2026 Budget was launched on January 8, 2026, and adopted by City Council on February 10, 2026. The 2026 Budget reflects the input of more than 25,000 residents.



The 2026 Tax and Rate Supported Operating Budget and the 10-Year Capital Budget and Plan are summarized below:

Table 1: 2026 Tax and Rate Operating Budget and 2026-2035 Capital Budget and Plan

Total Tax and Rate Supported Budget & Plan (\$Millions)	Operating Budget		Capital Budget & Plan			
	2026		2026		2026-2035	
Programs	Gross	Net	Gross	Debt	Gross	Debt
City Operations	9,005	3,582	2,336	1,059	23,224	12,339
City Agencies	5,583	3,320	1,919	428	19,380	3,943
Corporate & Capital Financing	2,026	(1,111)	N/A			
Total Tax Supported	16,614	5,791	4,255	1,487	42,604	16,282
Rate Supported Programs*	2,250		1,003	0	20,454	0
Total Tax and Rate	18,864	5,791	5,258	1,487	63,058	16,633

Gross Expenditure Operating Budget includes capital reserve contribution to fund the 10-Year Capital Plan

2026 OPERATING BUDGET

Tax and Rate Supported Budget Overview

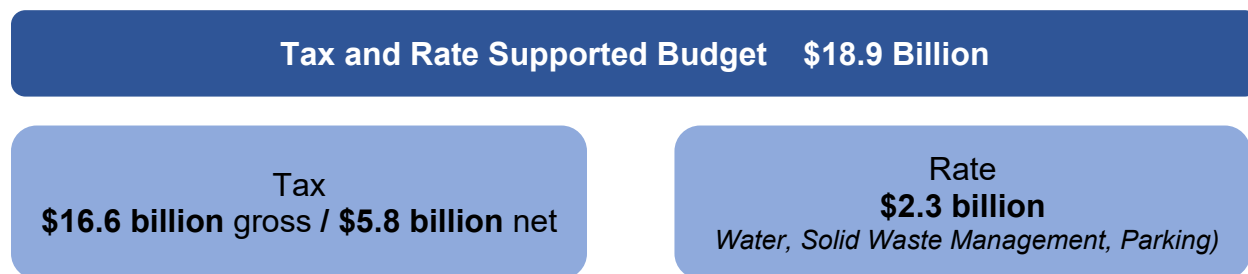
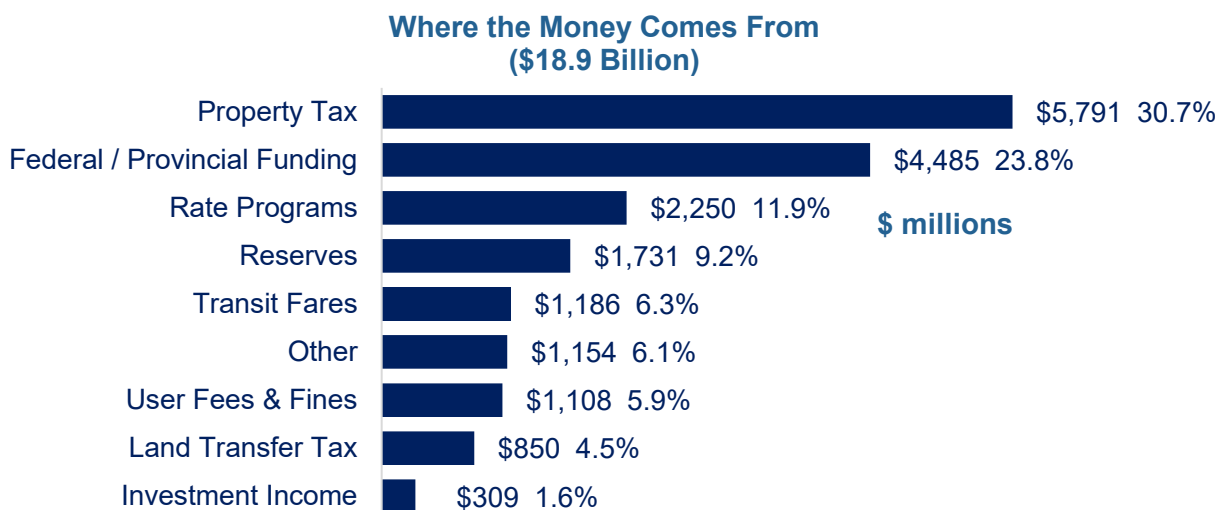


Table 2: 2026 Gross Operating Budget

(\$ Millions)	2025		2026			Change from 2025	
	Budget	Projection	Base	Added Investment	Total	Increase/ (Decrease)	%
Tax Supported Programs	16,440	15,564	16,586	28	16,614	174	1.1%
Rate Supported Programs	2,217	2,246	2,250		2,250	33	1.5%
Total	18,657	17,810	18,836	28	18,864	207	1.1%

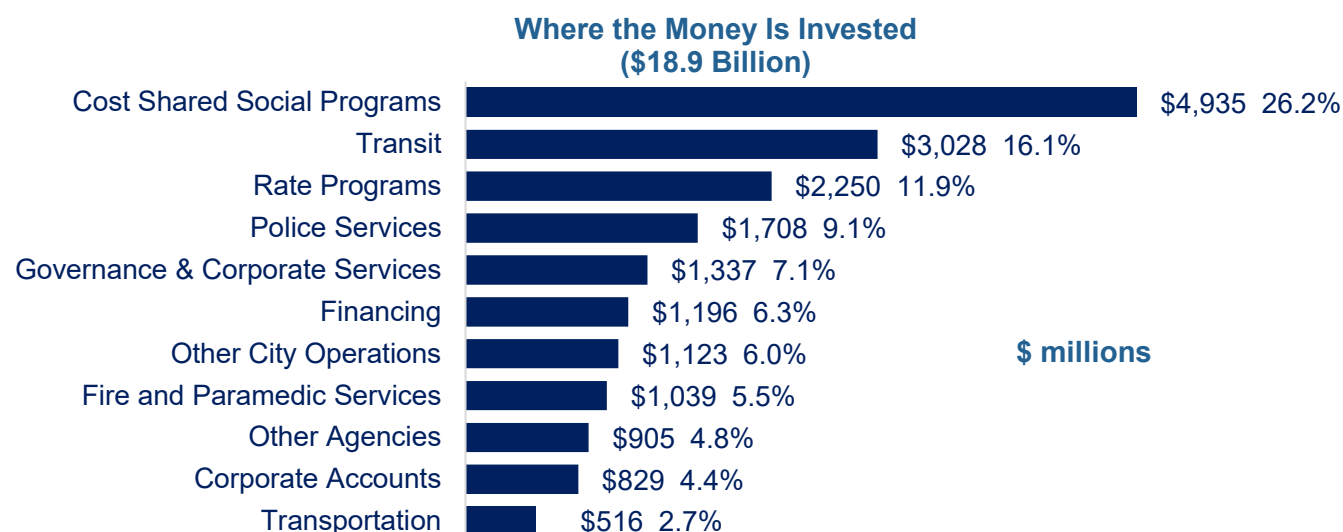
Compared to 2025, the Tax Supported Operating Budget reflects a \$173.7 million (1.1%) increase in gross expenditures, while the Rate Supported Operating Budget has increased by \$32.8 million (1.5%).

Figure 1: 2026 Tax and Rate Operating Budget by Revenue



Funding for the 2026 Operating Budget predominately comes from property taxes (\$5.8 billion, 30.7%), and Federal and Provincial funding (\$4.5 billion, 23.8%). Reserves, TTC fares, user fees, charges, fines, and other revenues total \$5.5 billion. Revenues from the rate-based programs, Toronto Water, Solid Waste Management Services, and Toronto Parking Authority, accounts for \$2.3 billion. Municipal Land Transfer Tax (MLTT) revenue totals \$850 million.

Figure 2: 2026 Tax and Rate Operating Budget by Expenditure



The 2026 Tax and Rate Supported Operating Budget primarily allocates funds to cost-shared social programs (\$4.9 billion, 26.2%), transit (\$3.0 billion, 16.0%), and emergency services (\$2.7 billion, 14.6%).

While maintaining the services Torontonians rely on, the 2026 Operating Budget also addresses key priorities, including added investments of \$28.4 million for getting Toronto moving, keeping people safe, making life affordable, and strengthening community services.

Table 3: Summary of Added Investments

Key Priority Investment Areas (\$ Thousands)	Staff Prepared Budget Jan 8, 2026	Mayor's Proposed Budget Feb 1, 2026	Council Amended Budget Feb 10, 2026	Total Investment
Building a Safer Toronto for Everyone	7,099	0	0	7,099
Delivering Excellent Community Services	6,424	0	1,564	7,988
Making Life More Affordable	9,304	0	385	9,689
Moving Toronto Better	3,288	0	50	3,338
Other	330	0	0	330
Total:	26,445	0	1,999	28,444

The 2026 Operating Budget includes 67,076 positions across City Programs and Agencies to deliver current and new/enhanced services. This represents a net increase of 1,214 positions over 2025, including:

- 16 positions to support delivering capital projects in areas such as parks, community centres and facilities, city buildings, water and wastewater assets, roads and bridges, transit and housing; and
- 1,198 in tax and rate supported programs to support operational investments across key areas, including but not limited to:
 - 406 positions for *Moving Toronto Better* in the Toronto Transit Commission and Transportation Services to improve transit operations and mobility infrastructure.
 - 357 positions for *Building a Safer Toronto for Everyone* in Toronto Police Service, Toronto Fire Services, and Shelter Support to enhance emergency response and meet legislative requirements.
 - 306 positions for *Delivering Excellent Community Services* in Parks, Forestry and Recreation, and other community-facing programs to improve access to services and public spaces.
 - 81 positions for *Making Life More Affordable* in housing services and related programs to ease financial pressures for Torontonians.

Please refer to Operating Budget Appendices [\(1.1.1 to 1.1.5 and 1.2.1\)](#) for the 2026 Net, Gross, Revenue, Staff Complement, Budget Summary by Commitment Group and 2026 New and Enhanced additional investments priority details by City Program and Agency.

Tax Supported Budget Overview

The City's 2026 Tax Supported Operating Budget totals \$16.6 billion gross and \$5.8 billion net. This reflects a year-over-year gross expenditure increase of \$174 million, driven by continued investments in emergency services and transit, inflationary and labour-related pressures which are offset by decreases in funding for services the City delivers on behalf of the province and federal government.

The Tax-Supported 2026 Gross Operating Budget funds Cost-Shared Social Programs (29.7%), Transit (18.2%), and Emergency Services (16.5%), with the remaining (35.6%) allocated to other City Programs and Agencies.

The main revenue sources are property taxes (34.9%) and Federal and Provincial revenues (27.0%), with the remaining (38.1%) generated through fees, investments, and reserve draws.

Tax Supported Budget – Corporate Accounts

The 2026 Operating Budget includes a budget for Corporate Accounts with gross expenditures and revenues totalling \$2.0 billion and \$3.1 billion, respectively. The Corporate Accounts, which include capital and corporate financing, and non-program expenditures and revenues, form part of the City's overall operating budget. The Corporate Accounts also include the 2026 Operating Budgets for Association of Community Centres and Arena Boards of Management.

Tax Supported Budget – Residential Property Tax Impacts

The increase in the City’s residential tax rate is 2.2%, of which 0.7% supports the 2026 Operating Budget and 1.5% is allocated to the City Building Fund levy. The tax rate increase represents an increase of \$91.53 for the average assessed value of a Toronto home of which \$29.13 supports the Operating Budget and 62.40 is allocated to the City Building Fund

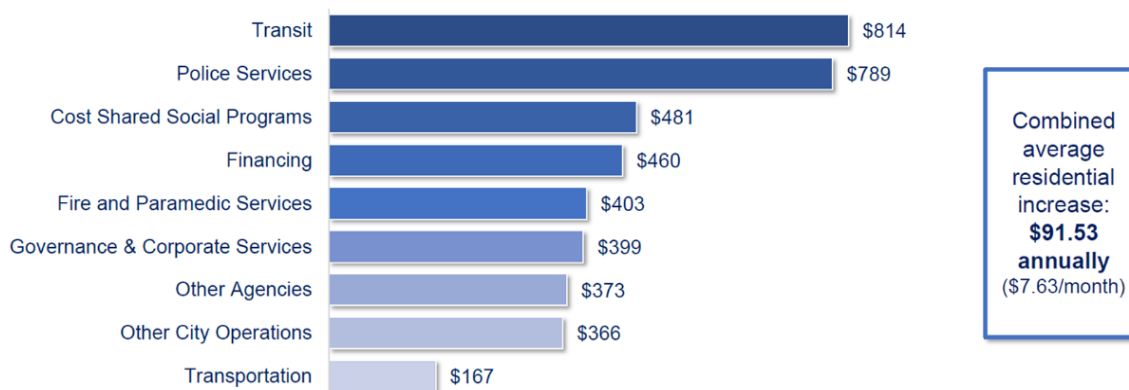
The property tax bill for the average value of a home, assessed at \$692.0 thousand is \$4,252. The chart below shows how the average tax bill of \$4,252 will be spent.

Figure 3: How Your Tax Dollar Works for You in 2026

2026 Property Tax Bill

The average home in Toronto has an assessed value of \$692,140.*

The 2026 municipal property tax bill on this home would be \$4,252.**

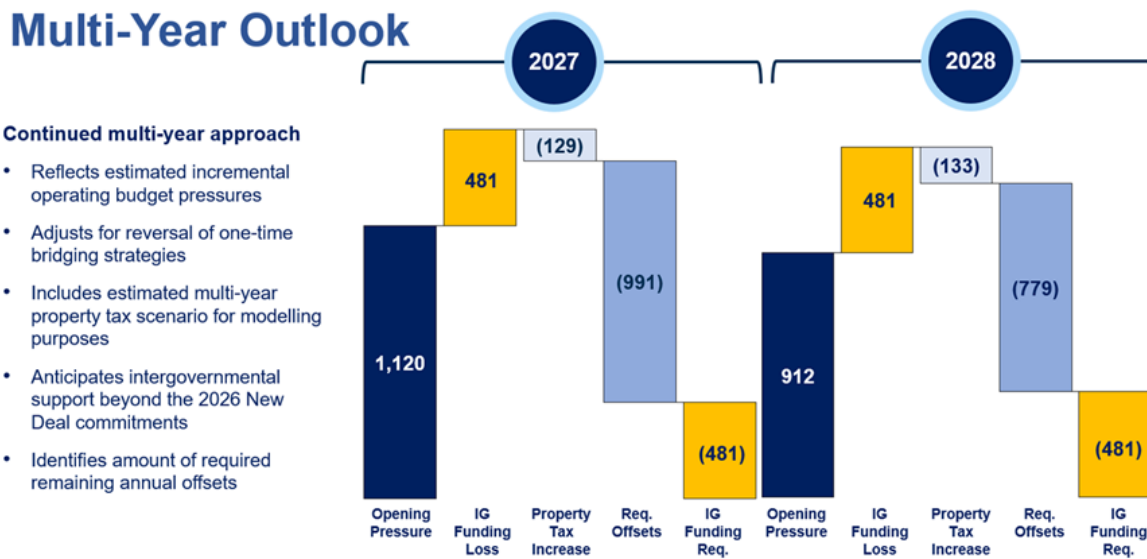


*As the Province postponed the 2021 reassessment, 2026 property values are the same assessed values as 2020 (which uses evaluation dates of January 1, 2016), conducted by the Municipal Property Assessment Corporation (MPAC), unless the property experienced relevant changes such as renovations, improvements or demolitions.
 **Excludes provincial education property taxes

Outlook for 2027 and Beyond

As we look beyond 2026, there are still significant financial challenges. The multi-year outlook approach has been developed to advance on fiscal sustainability over the next two years through several strategies that include intergovernmental funding support, estimated property tax increase, and required remaining annual offsets. This approach relies on the key intergovernmental promises that have been made to the City of Toronto. Without federal and provincial funding support, there will be profound, material and sustained impacts on City services and capital spending. The details of a multi-year approach are illustrated in the chart below.

Figure 4: Multi-year Outlook



The City will continue to monitor financial pressures and funding support throughout 2026 and update assumptions for future budgets accordingly. The City’s ability to fund services that are shared intergovernmental priorities at current levels or deliver services that provide regional benefits without appropriate funding from other orders of government is progressively challenging and cannot be sustained over the long-term.

2026 – 2035 CAPITAL BUDGET AND PLAN

Tax and Rate Supported Budget and Plan Overview

Tax and Rate Supported Capital Budget and Plan \$63.1 Billion

Tax
\$42.6 billion (67.5%)

Rate
\$20.5 billion (32.5%)

The 2026-2035 Capital Budget and Plan reflect a \$3.5 billion increase over the previous year's 10-year capital plan. This plan includes: \$23.9 billion investment in transit and mobility, \$20.1 billion in key community services projects, \$5.2 billion in making life more affordable, and \$1.8 billion in delivering a safer Toronto.

The 2026-2035 Capital Budget and Plan is built on financial sustainability, leveraging a 1.5% levy increase for the City Building Fund to support transit and housing initiatives, maximizing non-debt financing strategies, and maintaining a 15% debt service ratio.

The 2026-2035 Capital Budget and Plan incorporate a carbon budget lens with an enhanced focus on climate in the decision-making process. The City's investment in climate mitigation and adaptation actions aims at reducing ~173,030 tonnes/CO2 in 2026, improving resilience to climate change.

The 2026-2035 Capital Budget and Plan continue to balance the City's growing infrastructure and take into consideration capital delivery capacity and affordability. It aims to ensure the City's aging infrastructure remains in a state of good repair to support critical services; and continues to invest in transit and traffic improvement, housing and community services to meet the diverse and growing needs from population growth, rising costs, and delivery of Council priorities.

Table 4: 2026-2035 Tax and Rate Supported Capital Budget and Plan

(\$ Millions)	2025		2026 Budget		2026-2035 Budget and Plan	
	Budget	Projection	Gross	Debt	Gross	Debt
Tax Supported Programs	5,074	4,466	2,336	1,059	23,224	12,339
Rate Supported Programs	1,355	980	1,919	428	19,380	3,943
Total	6,429	5,446	4,255	1,487	42,604	16,282

The City's 2026 Tax and Rate Supported Capital Budget is \$5.2 billion. The 2027-2035 future years plan of \$57.8 billion will form the basis for developing future capital budgets, in accordance with the City's multi-year financial planning and budgeting policies and practices.

Figure 5: 2026-2035 Tax and Rate Capital Budget and Plan by Revenue

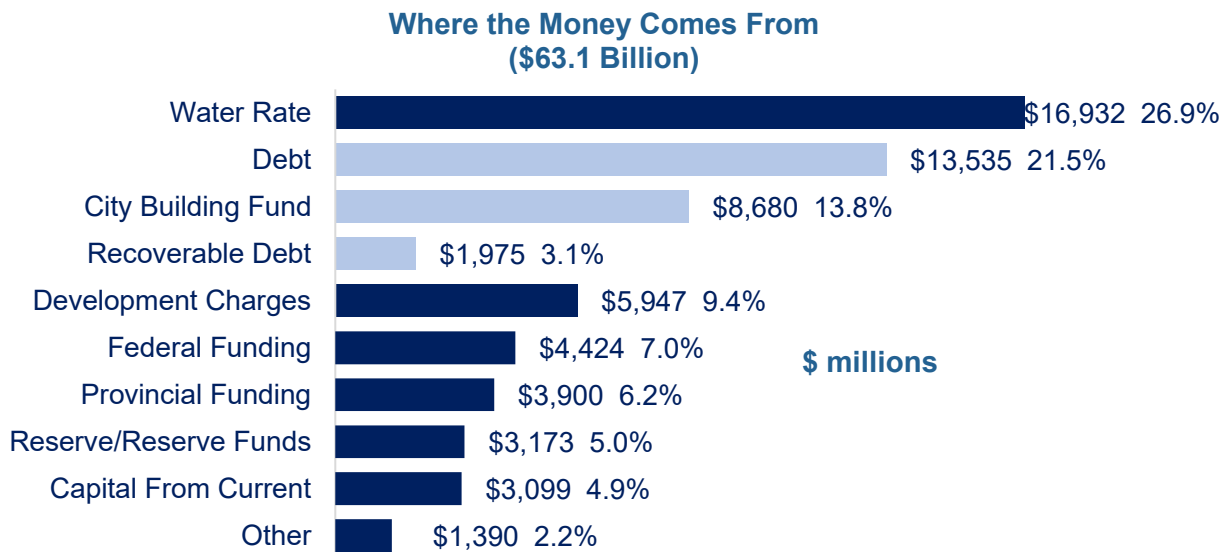
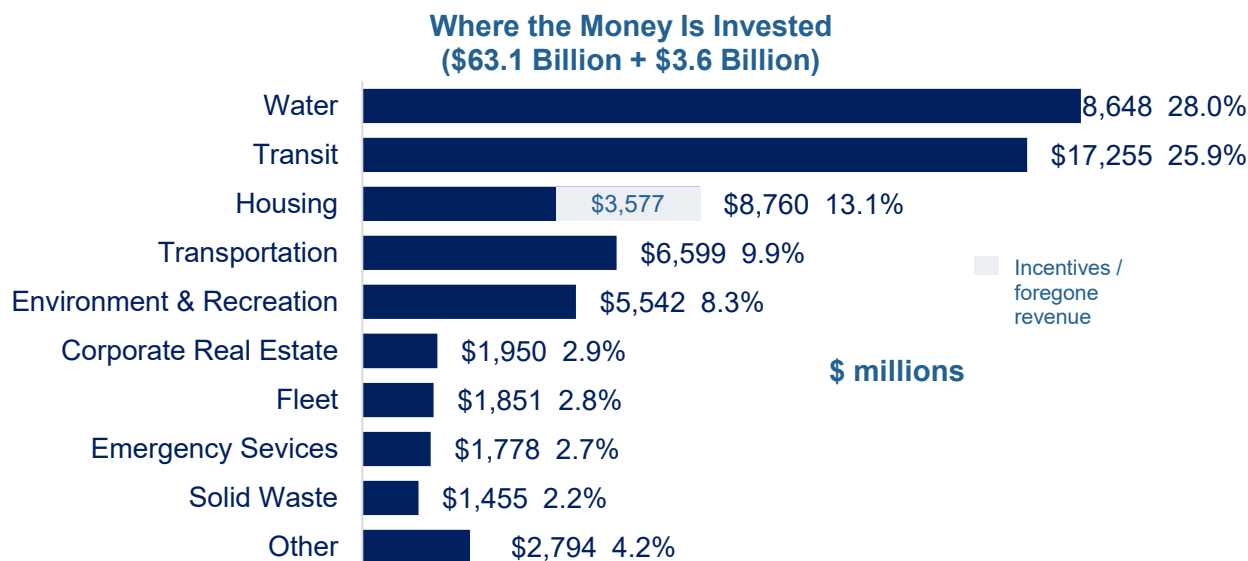


Figure 6: 2026-2035 Tax and Rate Capital Budget and Plan by Expenditure



The 2026-2035 Tax and Rate Supported Capital Budget and Plan invests a total of \$17.3 billion in transit, \$6.6 billion in transportation, and \$5.2 billion in housing which is augmented by a further \$3.6 billion in investment provided through foregone revenues. The Capital Budget and Plan is developed using a Climate Lens, which supports the City to achieve its desired environmental outcomes.

Capital projects are financed by various sources, with the City prioritizing and maximizing use of external and non-debt funding before debt issuance. The 2026-2035 Capital Budget and Plan require \$16.6 billion in debt financing. After offsetting Capital from Current, which is part of the

non-debt financing strategies and an operating expense, the base tax levy funded debt is \$13.5 billion over 10 years. In addition, the City Building Fund will provide \$8.7 billion dedicated to transit initiatives and housing projects.

Even with added investment, critical state of good repair, service improvement initiatives, and transit expansion projects totalling \$31.7 billion remain unfunded over the 10-year planning period.

2026 - 2035 Tax Supported Capital Budget and Plan

The Tax-Supported 2026-2035 Capital Budget and Plan totalling \$42.6 billion reflects a \$1.1 billion increase over the previously approved 10-Year Capital Plan with priority investments in transit, housing, and community services. Capital projects are financed by various sources, with the City prioritizing and maximizing use of external and non-debt funding before using debt issuance. The Tax-Supported 2026-2035 Capital Budget and Plan will require \$16.3 billion in all combined forms of debt financing. After offsetting Capital from Current, which is part of the non-debt financing strategies, the base tax levy funded debt will be \$13.2 billion over the 10 years.

The Tax-Supported 2026-2035 Capital Budget and Plan invest \$17.3 billion in Transit, \$6.6 billion in Transportation, \$5.2 billion in Housing, which is augmented by a further \$3.6 billion in investment provided through foregone revenues.

2026 Tax and Rate Supported Capital Budget

The Tax and Rate Supported Capital Budget for the year 2026 totals \$5.3 billion, which requires \$1.5 billion in debt funding, as shown in the charts below and includes \$2.7 billion or 50.9%, dedicated to SOGR projects.

Figure 7: 2026 Tax and Rate Supported Capital Budget by Revenue

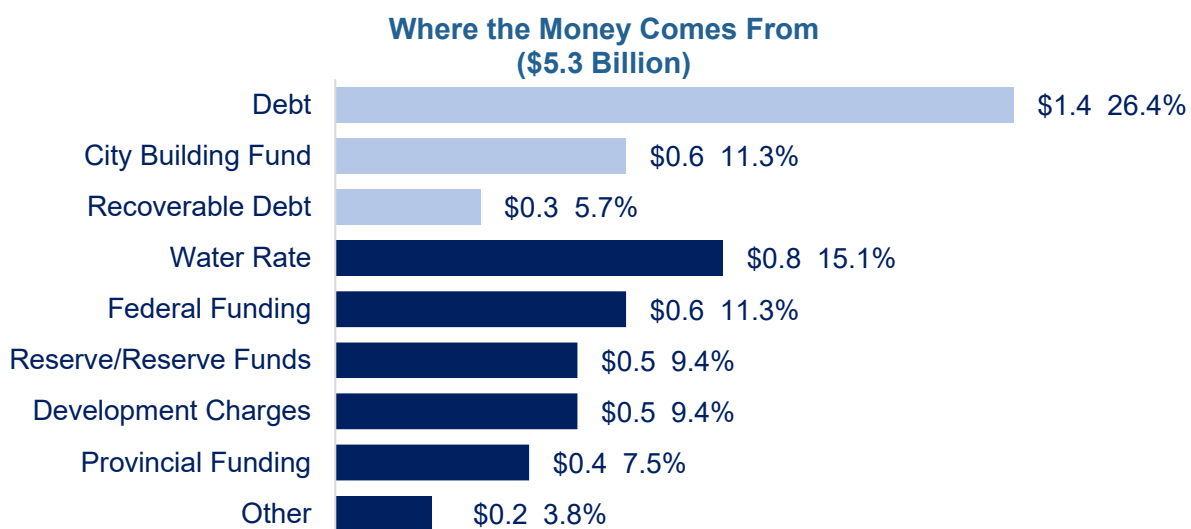
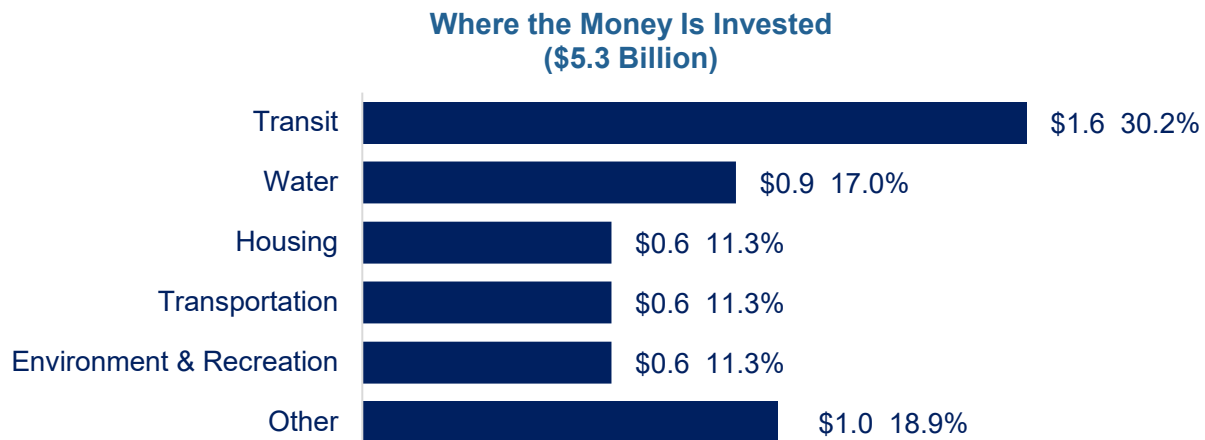


Figure 8: 2026 Tax and Rate Supported Capital Budget by Expenditure



The 2026 Tax and Rate Supported Capital Budget allocates the majority of the funding as follows:

- \$1.6 billion (31%) for transit capital projects,
- \$0.6 billion (11%) for transportation,
- \$0.6 billion (11%) for housing, and
- \$0.6 billion (10%) for environment and recreation.

Please refer to *Capital Budget Appendices (2.1.1 to 2.1.3)* for the 2026-2035 Capital Budget and Plan by City Program/Agency, Category and Funding Source and [Appendix 2.1.4](#) for the list of City's capital project

City's State of Good Repair (SOGR) Backlog

The City has stewardship over a vast asset inventory to support service delivery: roads, expressways, bridges, traffic signal controls, water and wastewater treatment facilities, distribution and collection pipes, reservoirs, pumping stations, subways, streetcars, buses, civic centers, recreation facilities, social housing buildings, parkland, and other lands. This infrastructure, excluding land, is currently estimated to be worth over \$205.9 billion, based on replacement cost estimates.

Figure 9: City Physical Infrastructure



State of Good Repair as Percentage of Total Assets:

The City's capital program is driven largely by the cost of maintaining these physical assets in a state of good repair (SOGR). Addressing the accumulated SOGR backlog is a key strategic priority to ensure that current assets continue to support service delivery and meet performance standards.

The City uses "backlog as a percentage of total asset value" as a performance metric to monitor and manage its SOGR investments and backlog. This metric enables year-over-year comparisons and trend analysis; and supports decisions on how to allocate limited resources and make strategic investments to reduce the City's SOGR Backlog. By employing this metric, the City measures its progress in achieving SOGR objectives and can determine where additional investments are required. Details of the SOGR Backlog trend and percentage of total asset value for each Program and Agency can be found in their respective 2026 Budget Notes.

The City's Investments in State of Good Repair

The 2026-2035 Tax and Rate Supported Capital Budget and Plan will invest \$33.3 billion in SOGR projects to maintain assets in a state of good repair, representing 52.8% of the total \$63.1 billion 10-Year Capital Plan. This year's (2026) plan represents an increase of \$0.9 billion (2.7%) compared to last year's (2025) 10-Year capital plan of \$32.4 billion.

- The increase is consistent with a demonstrated trend of continuously increasing SOGR funding over the last ten years, with an increased investment in SOGR of \$13.9 billion or 71.9% compared to the 2016-2025 Capital Budget and Plan of \$19.4 billion. This increase has resulted in added investments in:
 - Transit – more than doubling the overall investment in the Toronto Transit Commission's Base Capital Plan, supported through the introduction of the City Building Fund.

- Toronto Community Housing Corporation (TCHC) building repairs – \$1.5 billion in City funding over the next ten years to continue to bring the TCHC building portfolio into a state of good repair.
- Continued growth in our SOGR investments in Water and Wastewater infrastructure.
- Increase investments in City Fleet renewal from \$0.5 billion from the 2016-2025 Capital Budget and Plan to \$1.9 billion in the 2026-2035 Capital Budget and Plan.

The 2026-2035 Capital Budget and Plan also include the funding from the 2025 Gardiner Funding Reallocation, with the remaining \$1.6 billion dedicated to SOGR over the next 10-year period. Table 5 provides a breakdown of the residual allocation of this resource to the division and agency with the greatest needs.

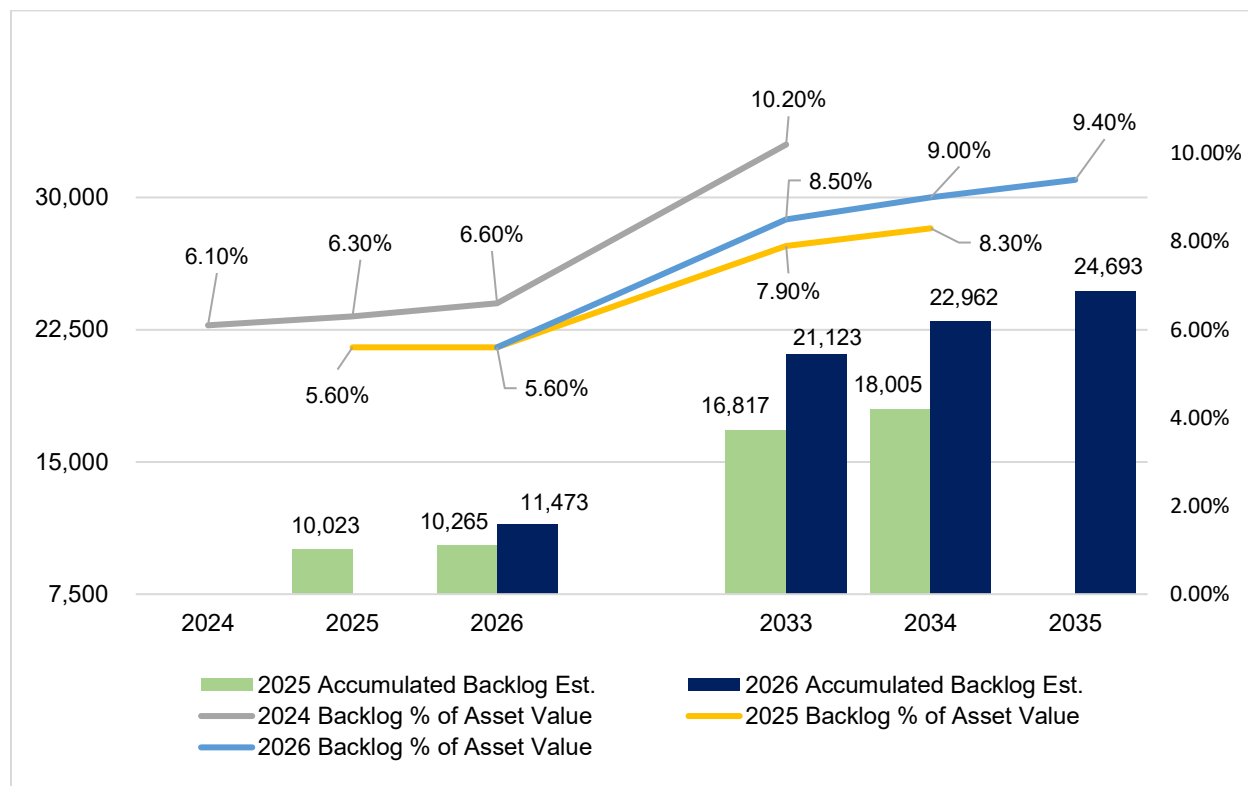
Table 5: New SOGR Funding Linked to the Gardiner Funding Reallocation

Program/Agency (\$ Millions)	Reallocation of Gardiner Funding	
	2025 - 2034	2026 - 2035
Toronto Transit Commission	500	441
Parks and Recreation	400	385
Transportation Services	350	328
Toronto Community Housing Corporation	300	270
Corporate Real Estate Management	200	198
Total	1,750	1,622

The total accumulated SOGR backlog is projected to increase from \$11.5 billion at the end of 2025 to \$24.7 billion by the end of 2035, with the backlog as a percentage of asset value rising from 5.6% to 9.4%, representing a \$6.7 billion increase compared to last year's (2025) 10-year forecast of \$18.0 billion.

As shown in Chart 10 (below), the previous year's 10-year SOGR backlog was projected to reach 8.3%. Although the 2026 SOGR backlog increased in comparison to the 2025 estimate, it should be noted that the 10-year estimated SOGR backlog as % of Asset remains below the 2024 forecasted trajectory. A continued increase in SOGR investments demonstrates the City's commitment to reducing the backlog.

Figure 10: 10-Year Capital SOGR Backlog



As summarized in Table 6 below, the accumulated balance for Tax Supported Programs will increase by \$14.8 billion, which will be offset by a \$1.7 billion decrease in the Rate Supported Programs; consequently, the overall accumulated backlog balance will increase by \$13.1 billion over the 10 years.

Table 6: SOGR Backlog Summary

SOGR Backlog (\$ Millions)	2026 (Begin Balance)	2026 (1 Year)	2030 (5 Year)	2035 (10 Year)	2025-2035 Change	
Tax Supported Programs	8,291	8,124	15,244	24,191	15,899	▲
Rate Supported Programs	3,352	3,340	2,250	1,614	(1,737)	▼
Total SOGR Backlog (Tax & Rate)	11,643	11,463	17,494	25,805	14,162	▲
Total Asset Value	194,072	205,637	229,938	263,749	69,677	
SOGR as % Asset Value	6.0%	5.6%	7.6%	9.8%		

Issues and Strategies

The City has adopted a range of capital investment strategies to address the ongoing challenges posed by its accumulated SOGR backlog. These efforts have led to improvement in the SOGR backlog for key areas such as Toronto Water and Toronto Shelters and Support Services. Additionally, with the City Building Fund, the City has dedicated funding for transit and

housing and is exploring partnerships with other levels of government to leverage innovative strategies and collaborations to meet SOGR needs.

The City will continue to advance capital infrastructure investments and explore sustainable long-term funding strategies to address ongoing SOGR needs. A balance between SOGR and growth/service improvement capital funding priorities is necessary to maintain the City's assets in a state of good repair while also improving and adding assets to meet service demand and growth. As previously noted, these strategies include:

- Leveraging the City Building Fund to help mitigate growing pressure in transit and housing capital projects, consistent with the City's approved capital funding strategy.
- Exploring opportunities to partner with other orders of government to fund major capital projects, building on existing initiatives such as the 2025 Gardiner /Don Valley Parkway upload agreement.
- Enhancing the capital prioritization process to align with the City's Asset Management Plan for all City infrastructure.

Asset Management Plan

On May 21, 2025, the City Council adopted report EX23.7, approving the City of Toronto's [2025 Corporate Asset Management Plan \(AMP\)](#) for municipal infrastructure assets in accordance with Ontario Regulation 588/17. The AMP highlights capital investment requirements to achieve proposed levels of service based on lifecycle activities to support continued growth in addition to achievability, affordability and long-term service sustainability.

The City will develop its asset management (AM) program over the next five years (2026 – 2030) and implement a whole-of-government approach to AM that promotes greater integration of asset, capital and financial planning to improve evidence-based decision-making regarding capital investments. An AM strategy and roadmap outlining the short, medium and long-term deliverables required to develop the City's AM program was developed in 2025. Its successful implementation will enhance the City's ability to ensure long-term, sustainable service delivery through prudent balancing of value optimization, risk mitigation and cost efficiency. The City will continue building its AM program with a focus on advancing data maturity to improve forecasting accuracy of SOGR needs. These developments will be reflected in the next iteration of the Corporate AMP in 2030.

The goals of these collective actions are to improve asset lifecycle management, improve accuracy in identifying SOGR needs and reflect the City's strategic commitment to address the infrastructure deficit in a more holistic fashion.

Capital Budget Impact on the Operating Budget

Every year, the operating impact of capital projects is one of the key drivers of the annual operating budget pressure. The approval of capital projects impacts the annual Operating Budget in the following ways:

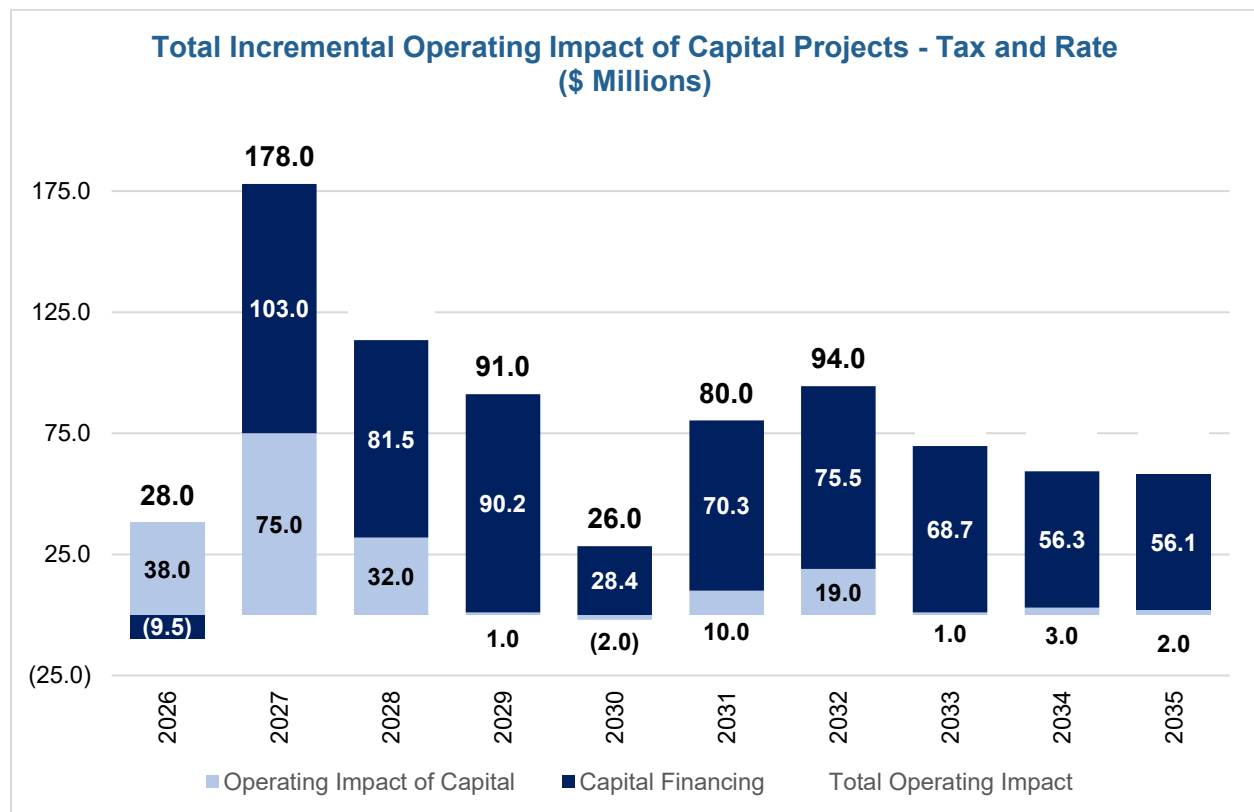
- Over the 10-year period, the capital financing cost paid through the operating budget will reach annual cost of \$58 million in 2035 with the 10-year total increase of \$620.6 million. Financing costs include principal and interest payments on issued debt needed to fund

the capital plan and direct contributions from the operating budget to fund pay-as-you-go projects.

- In addition, the City also has an operating impact from completed capital of \$176 million. This includes ongoing maintenance and program costs for new infrastructure and rehabilitated or expanded facilities, and costs to sustain new technology, partially offset by efficiency savings from capital investments that reduce operating costs.

By year 2035, the total incremental operating impact from the above two factors is expected to total \$797 million, with the annual impact shown in the chart below:

Figure 11: Incremental Impact on Operating Budget –Tax and Rate Programs \$ Million



As capital investments grow, the cost of servicing the debt and operating costs from completed capital projects will continue to grow, adding pressure on the City operating budget.

About Toronto

Council's Vision for the City of Toronto



A Caring & Inclusive City

Opportunities to thrive & celebrate our diversity.



A Green & Sustainable City

Protecting our environment for the future.



A Dynamic & Prosperous City

Innovation & economic growth



Investing in Quality of Life

A great place to live, work & visit

Mission: To serve a great city and its people.

Diversity Our Strength

*One of the world's most diverse cities.
Our diversity makes us stronger.*

Profile of Toronto

City of Toronto, GTA and CMA

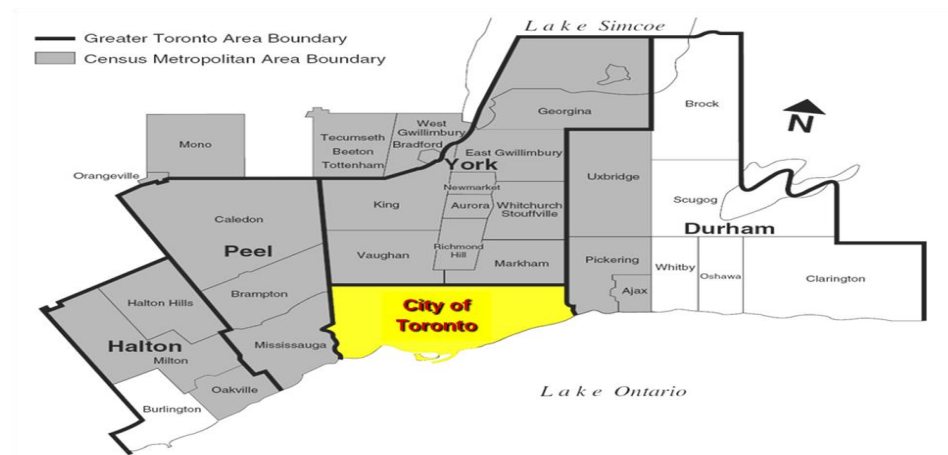
The City of Toronto is Canada’s largest city with a population in excess of 3 million residents. It is the heart of a large urban agglomeration of 7.2 million called the Greater Toronto Area (GTA)¹. The City has one of the most ethnically diverse populations in North America. According to 2021 Census data, more than half (55.7%) of the population belongs to a visible minority group.

The City of Toronto is the major economic engine of the country. The City is both the political capital of the Province of Ontario and the corporate capital of Canada. As well, it is the major centre for culture, entertainment and finance in the country. The City is the home to more national and internationally ranked companies than any other city in Canada.

The GTA is one of the largest regional economies in North America, characterized by concentrated and fast-growing finance-related industries and highly specialized knowledge-based jobs. An estimated \$445 billion of goods and services (2025 – in chained \$2017 dollars) are produced in the Toronto Census Metropolitan Area (CMA²). The City of Toronto accounts for \$215 billion (2024 – in chained 2017 dollars). As well, the City accounts for 23% of Ontario’s GDP and about 9% of the country’s economic output. Toronto CMA is also the location of 692 Canadian Head Offices, the most in Canada.

City of Toronto, GTA and CMA

Figure 1: Map of City of Toronto GTA and CMA



¹ Greater Toronto Area (GTA) refers to the City of Toronto plus the surrounding regions of Durham, York, Peel and Halton which include four upper tier and 24 lower tier municipalities. Ontario Ministry of Finance Population Projections

² Toronto CMA (Census Metropolitan Area) refers to the municipalities assigned by Statistics Canada on the basis of labour market and commuting criteria. It comprises the City of Toronto and 23 other municipalities.

ECONOMIC STATISTICS



	2018	2022	2023	2024	2025
Population	2,903,971	2,988,742	3,134,010	3,280,417	3,271,830
Assessment Base (\$Mil)	643,663	766,257	774,719	785,030	797,905
Unemployment Rate (%)	6.5	6.9	6.3	8.4	8.3
Employment (000s)	1,413.6	1,503.5	1,618.7	1,621.5	1,625.2
Labour Force (000s)	1,507.6	1,615.2	1,727.8	1,769.8	1,625.2
Local Real GDP (\$Mil, 2017)	185,915	203,343	216,820	216,690	219,693
Local Nominal GDP (\$Mil)	190,655	233,854	259,746	266,951	275,464
Income Support Caseloads	83,755	n/a	n/a	n/a	n/a
Value of Building Permits (\$Mil)	10,443	12,022	12,256	15,255	12,403
Housing Starts	22,761	20,864	28,827	18,255	12,403



KEY EMPLOYMENT SECTORS

Toronto has one of the most diverse economies in North America and provides companies with an equally rich mix of partners, suppliers and talented professionals to meet the demands of business today.

2026 Toronto CMA GDP Output by Industry Sector:



Toronto's Skilled Workforce

Toronto has a large educated, skilled and multilingual workforce.



HOME TO FIVE PUBLIC UNIVERSITIES

- University of Toronto
- York University
- Toronto Metropolitan University
- Université de l'Ontario français
- Ontario College of Art and Design

AND FOUR COMMUNITY COLLEGES

- Centennial
- Seneca
- Humber
- George Brown



Approximately 72.5% of City of Toronto residents aged 25–64 have post secondary degrees, diplomas or certificates.



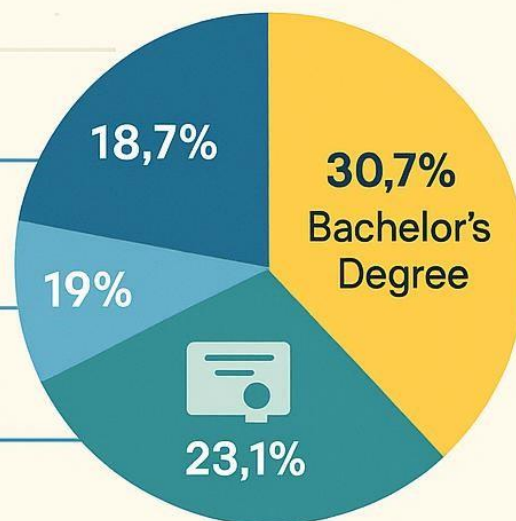
Graduate Degree



Post-secondary Certificate or Diploma



High School Certificate





TORONTO

Key City of Toronto Services

Residents can access 24/7 services such as waste management, water, road maintenance, public transit, and emergency services (police, fire, paramedics).



Waste & Utilities
Garbage collection, recycling, and drinking water services.



Transportation
Road repairs, snow plowing, traffic signal maintenance, and on-street parking



Property & Payments
Property tax inquiries, utility billing (water), and parking violation payments



Community & Social Services
Childcare, long-term care, and support for families.




Recreation
Access to parks, community centres, and recreational programming



Permits & Licensing
Animal complaints, business licences, and building permits


Accessing Services:



Phone
Call 3-1-1 (within city limits) or 416-392-CITY (2489) (outside city limits)



Online
Visit the City of Toronto website or use the 311 app



In-Person
Service counters are available at City Hall and ceic centres (9:30 a.m. to 4 p.m.)

Public Dashboards and Data Visualization

The City of Toronto continues to advance its commitments towards transparency and accountability by proactively publishing a wide range of dashboards and data visualizations. Collectively, this data, research and information contribute to the broader goals of improving service performance and enabling evidence-based research and policy making.

[Toronto's Dashboard](#) is an interactive data visualization tool that helps the public understand how the City is performing across a range of social, economic, and service-related indicators. It helps users monitor how Toronto is doing in key areas and understand changes or patterns across the city's social and economic landscape.

In addition, the City takes a data-forward approach by publishing multiple strategic and operational dashboards, each with a different purpose, scope and data-update cadence, including:

Business and Economy

- [Toronto's Economic Dashboard](#). Offers users a bird's eye view of Toronto's economy, including data on financial, labour market, real estate, and transportation activity. The Toronto Economic Dashboard is updated weekly.
- [Toronto Economic Insight and Trade Dashboard](#). Offers a unique set of indicators designed to capture business activity, trade volume, and business sentiment for a better understanding of potential fluctuations in the level of investment in the context of current economic uncertainty.

City Building and Mobility

- [Vision Zero Dashboard](#). Allows users to track progress the City is making on a variety of different safety initiatives to accomplish Toronto's Vision Zero goals.
- [Wellbeing Toronto](#). Allows users to select datasets at the neighbourhood level and have the results appear instantly as a map, tables, and graphs. Users can also view services and facilities at a neighbourhood level, such as schools, community centres, and libraries.

Climate Action and Resilience

- [Sector-Based Emissions Inventory Dashboard](#) (SBEI). Tracks Toronto's progress toward its greenhouse gas (GHG) reduction targets from three key sectors, including buildings, transportation, and waste.

Customer Experience (311 Toronto)

- [311 Toronto At Your Service](#). 311 Toronto provides access for residents, visitors and businesses to submit and track a service request, find information about City services or programs, and search for service requests in your neighbourhood. 311 Toronto is available 24 hours a day, seven days a week.
- [311 Service Standard Dashboard](#). As part of the City of Toronto's commitment to transparency and customer-centric service, the Customer Experience Division publicly reports performance against standards for requests submitted through 311. It provides

an interactive view of service request volumes, service levels, geographic distribution, and 311 call responsiveness across the city. It helps residents understand how and where City services through 311 are delivered.

Housing and Homelessness

- [Daily Shelter and Overnight Usage](#). Provides a daily snapshot of the occupancy and capacity of Toronto's shelter system.
- [Deaths of People Experiencing Homelessness](#). An interactive dashboard providing the latest available data by the City of Toronto.
- [Housing TO Acton Plan 2020-2023 Dashboard](#). This dashboard provides an annual update on the City's progress towards meeting the HousingTO targets.
- [Toronto Housing Data Hub](#). Brings together information and data related to housing in the city of Toronto.
- [Shelter System Flow Dashboard](#). Allows users to access information about people experiencing homelessness who are entering and leaving the City of Toronto shelter system.
- [Shelter System Requests for Referrals](#). Reports monthly average data from central intake to the shelter system on the numbers of calls handled, the number of calls that received referrals, and the number of callers who are unmatched to shelters.
- [Social Housing Wait List Reports](#). Reports include quarterly updates showing activity on the centralized waiting list for subsidized housing administered by the City of Toronto.
- [The Municipal Housing Target Dashboard](#). This is a report that tracks the City's quarterly progress to achieve the Municipal Housing Target to 2031.

Public Health and Community Safety

- [Community Safety & Wellbeing Data](#). The SafeTO dashboard presents metrics to describe the activities and impact of key community safety and wellbeing activities.
- [Community Safety & Wellbeing on Transit](#). Launched as part of the SafeTO initiative, this dashboard provides monthly updates about community safety and well-being on Toronto's transit system.
- [Integrated Respiratory Diseases](#). This dashboard provides an overview of case and institutional outbreak activity for COVID-19 and influenza, and other respiratory pathogens causing institutional outbreaks in the City of Toronto.
- [Population Health Status Indicator \(PHSI\) Dashboard](#). Population Health Status Indicators (PHSIs) summarize data used to measure health outcomes and behaviours at a population level. They provide an overview of health and well-being over time and across populations.
- [Toronto Community Crisis Services Dashboard](#). The dashboard tracks metrics of the Toronto Community Crisis Service, and is a key priority of [SafeTO: Toronto's Ten-Year Community Safety and Well-Being Plan](#), which aims to reduce vulnerability in Toronto through proactive mental health support strategies and community-based crisis support models.
- [Toronto Overdose Information System](#). An interactive dashboard that provides timely information on overdose activity, with a current focus on opioids.

- [Toronto Police Public Safety Data](#). Provides users with access to information on crime trends, patterns and geographic distributions, as well as public safety factors over time.

All of the above dashboards and data visualizations are part of the City's ongoing commitment towards proactive disclosure and transparency.

Visitors are encouraged to view the [City's Open Data portal](#), which also provides a rich source of data sets from across the organization.

Toronto in International Rankings and Reports

Toronto is home to more than three million people whose diversity and experiences make this great city Canada's leading economic engine and one of the world's most diverse and livable cities. As the fourth largest city in North America, Toronto is a global leader in technology, finance, film, music, culture, innovation, and climate action, and consistently places at the top of international rankings due to investments championed by its government, residents, and businesses. When considering these rankings conducted by third parties, it is important to carefully review the methodologies, data sources, frequency, and context for each of the comparative ranking reports described below.

World's Best Cities – Resonance Consultancy

In 2026, Resonance Consultancy, in partnership with Ipsos Research, named Toronto 17th of 270 global cities in a study titled World's Best Cities Report. The report ranks major cities of metropolitan areas with populations over one million by using a combination of statistical performance and qualitative evaluations in indices titled Livability, Lovability and Prosperity.

Global Cities Report – Kearney

In 2025, the Kearney Global Cities Index Report released the combined Global Cities Index (GCI) and the Global Cities Outlook (GCO). The Global Cities Index (GCI), measuring global reach and influence of cities around the world, ranked Toronto at 13th of 158 global cities. The Global Cities Outlook (GCO) assesses the future potential of a city and places Toronto 24th of 158 global cities.

Global Financial Centres Index 38

The Global Financial Centres Index (GFCI 38) report provides information about the future growth of financial centres in the world. The most recent report from 2025 reviewed financial centres and includes quantitative measures provided by third parties including the World Bank, the OECD and the United Nations, and a GFCI online questionnaire. Toronto ranks 21st of 120 global financial centres.

Economist Intelligence Unit (EIU) Global Liveability Index

The EIU study released in 2025 placed Toronto 16th out of 173 most livable cities in the world. The ranking included a wide range of categories relating to stability, healthcare, culture and environment, education, and infrastructure.

Quality of Living City Ranking – Mercer

In the 2024 Quality of Living City Ranking Report, which assesses cities based on the practicalities of daily life for international workers and their families, Toronto ranked 13th out of 241 global cities. The report reviews a range of factors, including housing, recreation, socio-cultural environments, traffic, air quality, and access to education.

Credit Ratings

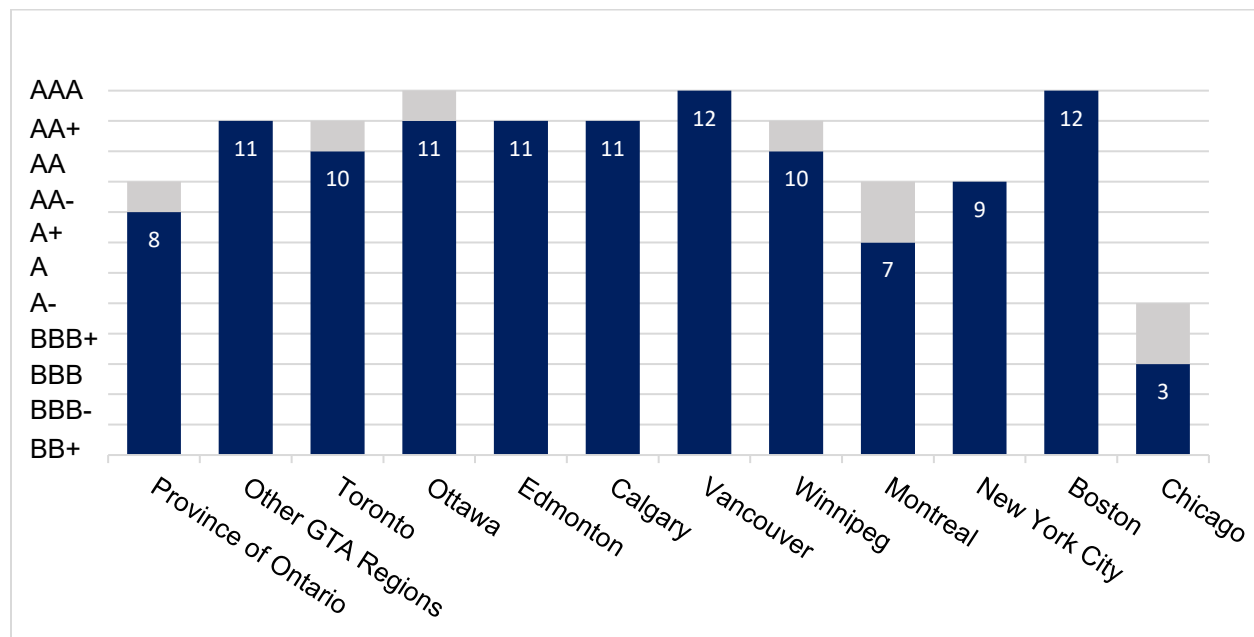
The City of Toronto is an important participant in global financial markets. Maintaining a high-quality credit rating ensures the City is able to access capital markets at the most cost-effective interest rates.

Credit rating agencies assess the City's financial position by comparing it with other cities and regions. A number of factors affect the credit rating, such as the quality of management, strength of the economy, level of reserves, state of repair of assets, debt levels, etc. For example, if a municipality's current and projected debt levels appear high, it will have a negative impact on its credit rating. On the other hand, if debt levels are low, this will have a positive impact. The credit rating essentially indicates the City's ability to pay its current and future obligations.

Credit ratings affect the City's ability to borrow and its cost of borrowing. Many large institutional investors may have policies that prevent them from investing in debt below a certain credit rating. Thus, maintaining a good credit rating has the potential of reaching a larger number and greater quality of investors. A good credit rating translates to a greater investor interest and lower borrowing costs; a low credit rating often results in having to offer a high interest rate in order to entice investors.

The City's credit rating remains comparable to other large North American cities such as New York, Ottawa, Calgary and Edmonton.

Figure 1: City of Toronto Credit Rating in Comparison to Other Jurisdictions



■ = Range of ratings by Moody's, S&P's, DBRS, Kroll

Toronto's credit rating: Moody's: Aa1 (=AA+);
DBRS: AA (stable), S&P's: AA (stable)

The range of ratings noted in grey in Figure 1 (above) represents the credit rating differential among the major credit ratings (Moody's, S&P, DBRS, Fitch & Kroll).

The City of Toronto's current credit ratings are:

- Aa1 with a stable outlook from Moody's Investor Service - *August 13, 2025*
- AA with a stable trend from DBRS Morningstar - *October 31, 2025*
- AA+ with a stable outlook from S&P Global - *October 20, 2025*

Figure 2: History of City of Toronto's Credit Rating

Credit Rating Agency	1997 and Prior	1998-2001	2002-2023	2024-2025
DBRS Morningstar	AAA	AA (High)	AA (Stable)	AA (Stable)
S&P Global	AA+ / AAA	AA+	AA (Stable)	AA+ (Stable)
Moody's Investor Services	Aa2	Aa2	Aa1 (Stable) (Equivalent to AA+)	Aa1 (Stable) (Equivalent to AA+)

Credit Rating agencies regularly issue assessment reports regarding industries and individual issuers. Below are some excerpts from those reports that generally explain the strong credit rating held by the City of Toronto:

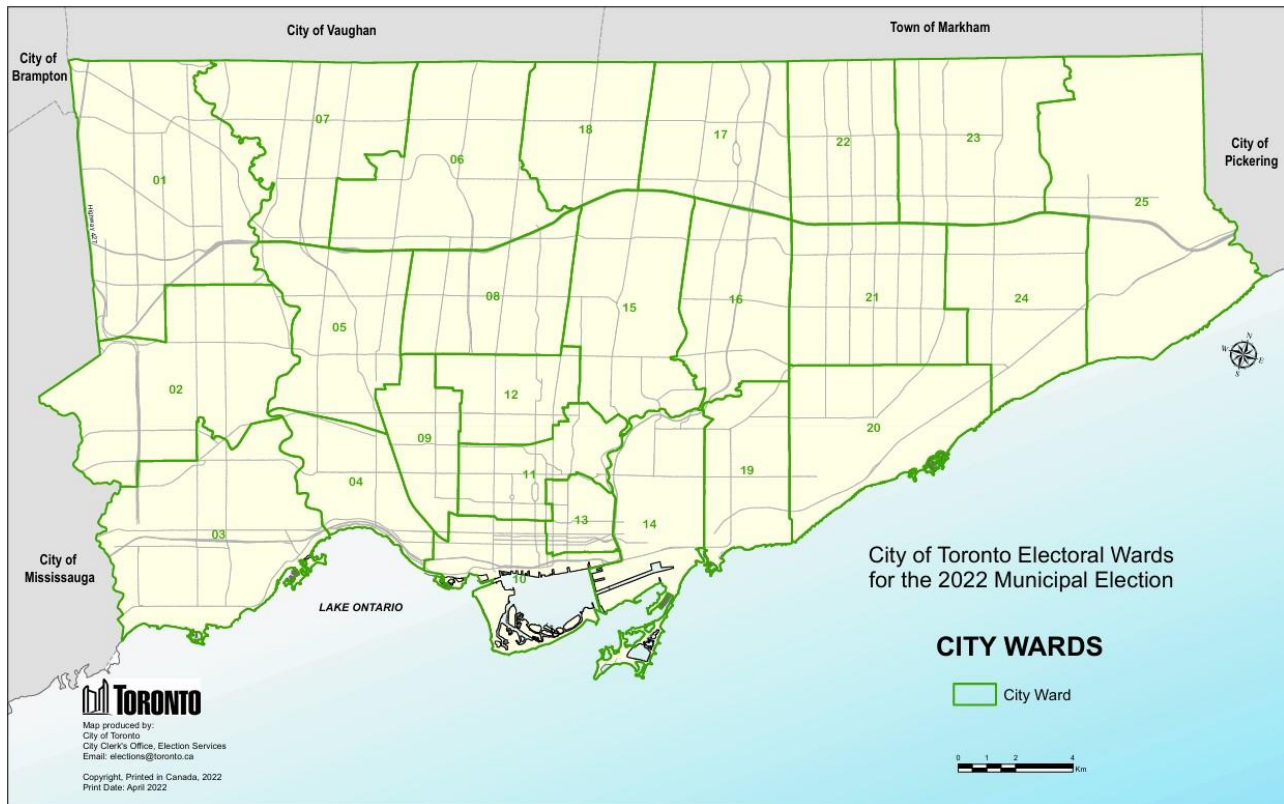
"The City's balanced budget requirement, combined with financial sustainability initiatives under its long-term financial plan, and timely and meaningful support from other levels of government, may ensure the financial metrics remain within the acceptable range for this credit rating."
- DBRS Morningstar

"The stable outlook reflects our expectation that, in the next two years, Toronto's operating performance will remain strong and, in tandem with the city's capital plan, projected higher after-capital deficits will peak during the outlook horizon and gradually strengthen thereafter."
reserves."
- S&P Global

"The credit profile of the City of Toronto (Aa1 stable) reflects its economic importance as Canada's largest city and financial and administrative hub. The City benefits from a broad and resilient tax base, strong liquidity and investment levels, and prudent financial management. Toronto's fiscal flexibility is supported by its unique taxing powers, which help offset pressures from rising social, police and transit costs."
- Moody's Investors Services

City Wards Map

The City of Toronto is comprised of 25 wards, with each ward represented by a single City Councillor



The [Ward Profiles](#) link to City's web-site provide information about people and housing in each ward. This includes age groups, households and housing types, families, languages, education, employment, income, housing costs, and immigration and mobility trends.



**Mayor
Olivia Chow**
416-397-CITY (2489)



**Beaches-East York
Brad Bradford**
416-338-2755
Suite B 28/29



**Davenport
Alejandra Bravo**
416-392-7012
Suite C 42/43



**Don Valley East
Jon Burnside**
416-397-9256
Suite B 32/33



**Don Valley North
Shelley Carroll**
416-338-2650
Suite A 3/4



**Don Valley West
Rachel Chernos Lin**
416-395-6408
Suite A 12/13



**Eglinton-Lawrence
Mike Colle**
416-338-2500
Suite A 19/20



**Etobicoke Centre
Stephen Holyday**
416-392-4002
Suite B 27/28



**Etobicoke-Lakeshore
Amber Morley**
416-397-9273
Suite C 48



**Etobicoke North
Vincent Crisanti**
416-397-9255
Suite C 55/56



**Humber River-Black Creek
Anthony Perruzza**
416-338-5335
Suite C 40/41



**Parkdale-High Park
Gord Perks**
416-392-7919
Suite A 14/15



**Scarborough-Agincourt
Nick Mantas**
416-392-1374
Suite A 1/2



**Scarborough Centre
Michael Thompson**
416-397-9274
Suite B 30/31



**Scarborough-Guildwood
Paul Ainslie**
416-392-4008
Suite C 51/52



**Scarborough North
Jamaal Myers**
416-338-2858
Suite A 8/9



**Scarborough-Rouge Park
Neethan Shan**
416-338-3771
Suite B 24/25



**Scarborough Southwest
Parthi Kandavel**
416-392-4052
Suite A 10/11



**Spadina-Fort York
Ausma Malik**
416-392-4044
Suite C 53/54/57



**Toronto Centre
Chris Moise**
416-392-7903
Suite A 5/6/7



**Toronto-Danforth
Paula Fletcher**
416-392-4060
Suite C 44/45



**Toronto-St. Paul's
Josh Matlow**
416-392-7906
Suite A 17/18



**University-Rosedale
Dianne Saxe**
416-392-4009
Suite C 46/47



**Willowdale
Lily Cheng**
416-395-6411
Suite B 35/36



**York Centre
James Pasternak**
416-392-1371
Suite A 21/22



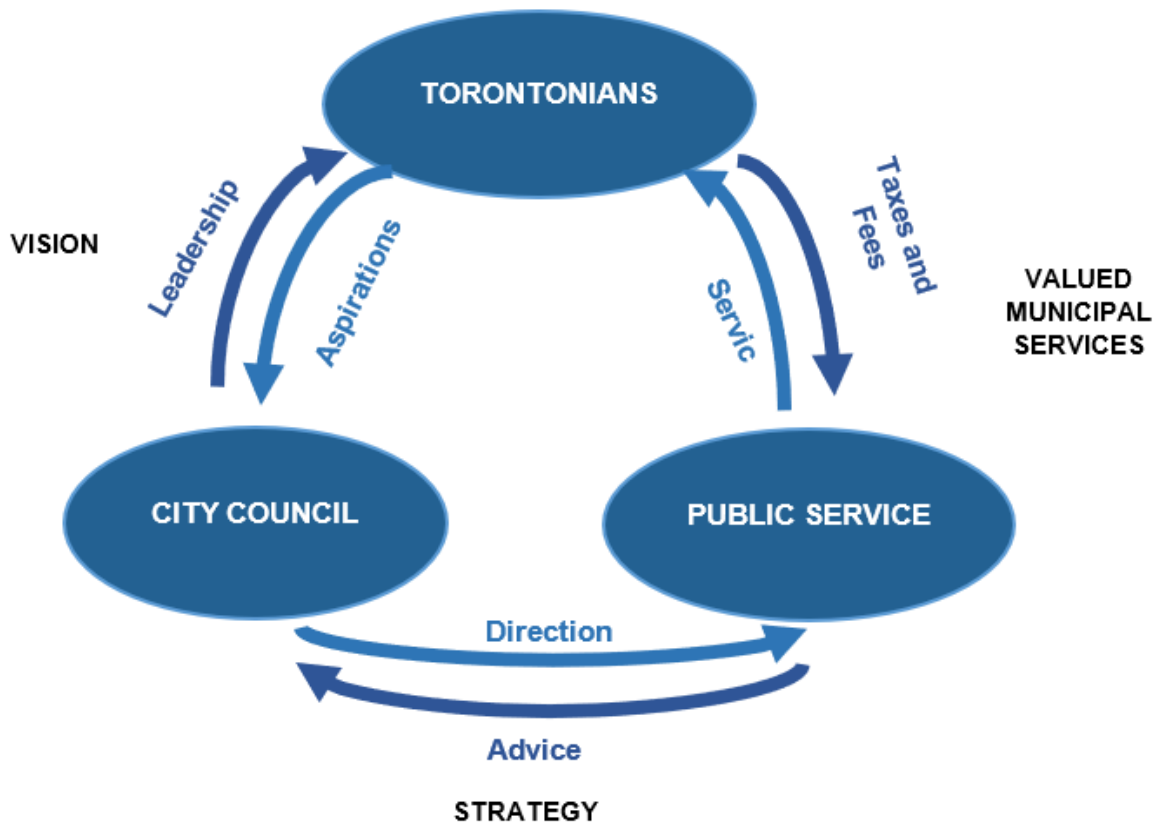
**York South-Weston
Frances Nunziata**
416-392-4091
Suite C 49/50

City Governance Structure

Toronto’s governance relies on a relationship built on trust and confidence between the Toronto Public Service, Torontonians, and City Council. Providing good government is critical to earning and improving trust and confidence.

Trust, confidence, and good government require a set of relationships to work well. The results when they do is a shared vision for Toronto, strategies to deliver on that vision, and valued municipal services.

Figure 1: Relationship between Public, City Council and Public Service



Council:



Table 1: Council and Organization Governance

GOVERNANCE	
Council	Organization
<ul style="list-style-type: none"> * Executive Committee * 2 Standing Committees * 7 City Corporations * 2 Partnered Corporations * 112 Boards of Management * 10 Quasi-Judicial and Adjudicative Boards 	<ul style="list-style-type: none"> * City Operations <ul style="list-style-type: none"> - 36 Divisions - 4 Accountability Offices - 34,854 Positions * Agencies <ul style="list-style-type: none"> - 13 Organizations - 32,222 Positions

City's Governance

- [City Council](#)

Committees Reporting to City Council

- [Audit Committee](#)
- [Board of Health](#)
- [Budget Committee](#)
- [Civic Appointments Committee](#)
- [Corporations Nominating Panel](#)
- [Economic and Community Development Committee](#)
- [Executive Committee](#)
- [General Government Committee](#)
- [Infrastructure and Environment Committee](#)
- [Planning and Housing Committee](#)
- [Striking Committee](#)

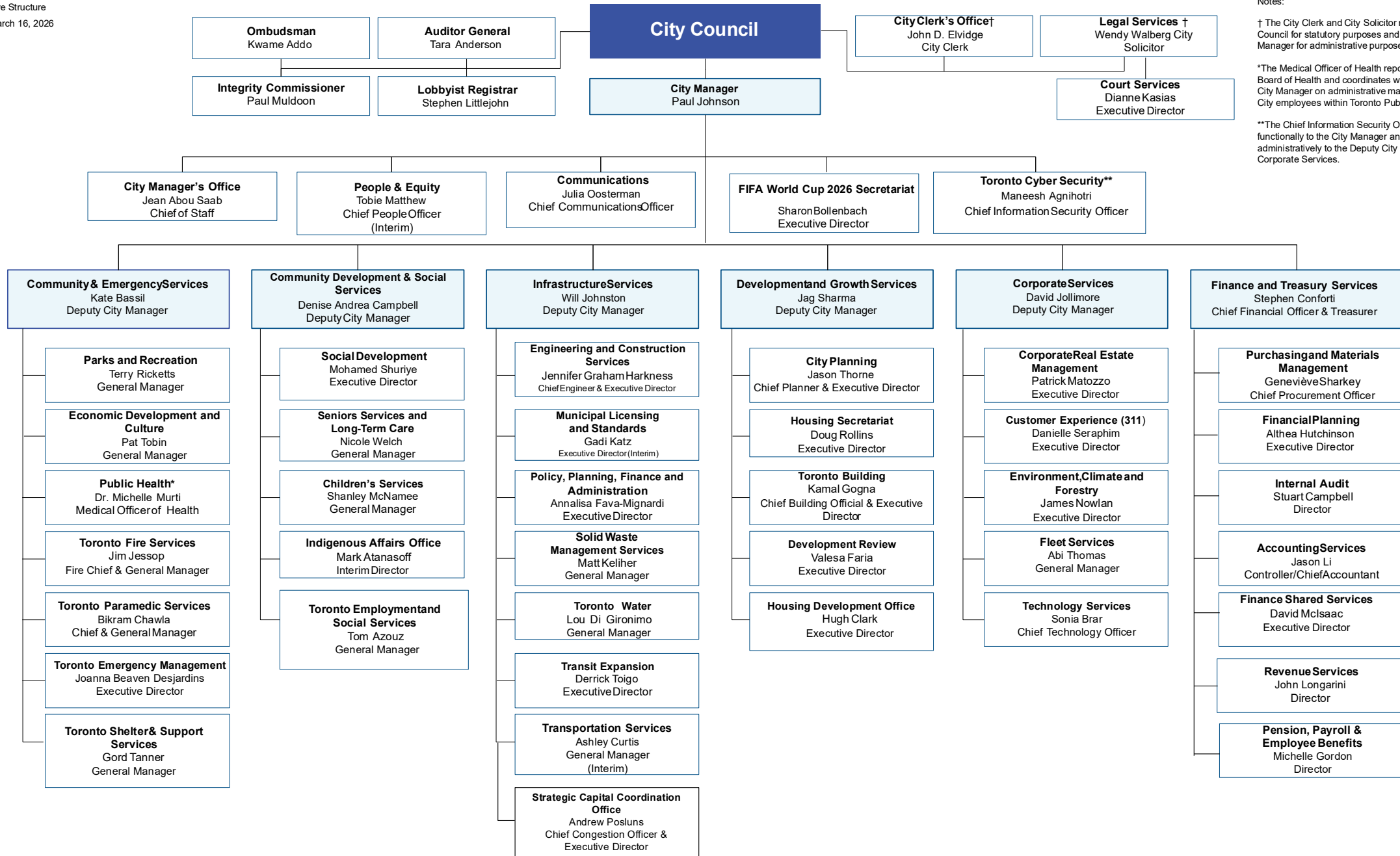
Community Councils

- [Etobicoke York Community Council](#)
- [North York Community Council](#)
- [Scarborough Community Council](#)
- [Toronto and East York Community Council](#)

Other Boards and Committees

- [Aboriginal Affairs Advisory Committee](#)
- [Bid Award Panel](#)
- [Board of Health - Budget Committee](#)
- [Board of Health - Performance Appraisal of the Medical Officer of Health](#)
- [Board of Health - Strategic Plan Development Committee](#)
- [Budget Subcommittee at City Hall](#)
- [Budget Subcommittee at Etobicoke Civic Centre](#)
- [Budget Subcommittee at North York Civic Centre](#)
- [Budget Subcommittee at Scarborough Civic Centre](#)
- [City-School Boards Advisory Committee](#)
- [Compliance Audit Committee](#)
- [Confronting Anti-Black Racism Advisory Committee](#)
- [CreateTO](#)
- [CreateTO - Human Resources Committee](#)
- [Dangerous Dog Review Tribunal](#)

- [Debenture Committee](#)
- [Exhibition Place](#)
- [FIFA World Cup 2026 Subcommittee](#)
- [Film, Television and Digital Media Advisory Board](#)
- [Housing Rights Advisory Committee](#)
- [Labour Relations Subcommittee](#)
- [Long-Term Care Committee of Management](#)
- [Members of the Toronto Atmospheric Fund](#)
- [Nominating Panel - Administrative Penalty Tribunal](#)
- [Nominating Panel - Committee of Adjustment](#)
- [Nominating Panel - Compliance Audit Committee](#)
- [Nominating Panel - Dangerous Dog Review Tribunal](#)
- [Nominating Panel - Multi-Tenant House Licensing Tribunal](#)
- [Nominating Panel - Property Standards Committee](#)
- [Nominating Panel - Rooming House Licensing Commissioner and Deputy Commissioner](#)
- [Nominating Panel - Sign Variance Committee](#)
- [Nominating Panel - Toronto Licensing Tribunal](#)
- [Nominating Panel - Toronto Local Appeal Body](#)
- [Property Standards - Etobicoke York Panel](#)
- [Property Standards - North York Panel](#)
- [Property Standards - Scarborough Panel](#)
- [Property Standards - Toronto and East York Panel](#)
- [Property Standards Committee](#)
- [Service Excellence Committee](#)
- [Sign Variance Committee](#)
- [Subcommittee on Metrolinx's Ontario Line Construction](#)
- [TO Live](#)
- [TO Live - Environmental, Social and Governance Committee](#)
- [TO Live - Finance and Audit Committee](#)
- [TO Live - Human Resources and Stakeholder Relations Committee](#)
- [Toronto Accessibility Advisory Committee](#)
- [Toronto Atmospheric Fund](#)
- [Toronto Francophone Affairs Advisory Committee](#)
- [Toronto Investment Board](#)
- [Toronto Music Advisory Committee](#)
- [Toronto Parking Authority](#)
- [Toronto Parking Authority - Audit and Risk Management Committee](#)
- [Toronto Preservation Board](#)
- [Toronto Transit Commission](#)
- [Toronto Transit Commission - Audit & Risk Management Committee](#)
- [Toronto Transit Commission - Human Resources Committee](#)
- [Toronto Zoo](#)
- [Tribunals Nominating Panel](#)
- [Two-Spirit, Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee](#)



Notes:

† The City Clerk and City Solicitor report to City Council for statutory purposes and to the City Manager for administrative purposes.

*The Medical Officer of Health reports to the Board of Health and coordinates with the Deputy City Manager on administrative matters affecting City employees within Toronto Public Health.

**The Chief Information Security Officer reports functionally to the City Manager and administratively to the Deputy City Manager, Corporate Services.

City of Toronto Agencies, Boards and Corporations

Agencies

- City of Toronto Long-Term Care Committee of Management
- CreateTO
- Exhibition Place Board of Governors
- Heritage Toronto
- TO Live
- Toronto Atmospheric Fund
- Toronto Board of Health and Toronto Public Health
- Toronto Investment Board
- Toronto Police Services Board and Toronto Police Service
- Toronto Public Library Board
- Toronto Transit Commission
- Toronto Zoo Board of Management
- Sankofa Square Board of Management

Partnered Agency

- Toronto and Region Conservation Authority (Partnered Agency)

Community – Based Boards

- 8 Arena Boards of Management
- 10 Community Centre Boards of Management (AOCCs)
- 85 Business Improvement Areas (BIAs)

Corporations

- Build Toronto Inc.
- Casa Loma Corporation
- Lakeshore Arena Corporation
- Toronto Community Housing Corporation
- Toronto Hydro Corporation
- Toronto Port Lands Company (Toronto Economic Development Corporation)
- Toronto Seniors Housing Corporation
- Toronto Pan Am Sports Centre Inc.
- Waterfront Toronto (Toronto Waterfront Revitalization Corporation)

2 Partnered Corporations

- Toronto Pan Am Sports Centre Inc.
- Waterfront Toronto (Toronto Waterfront Revitalization Corporation)

10 Quasi-Judicial & Adjudicative Boards

- Administrative Penalty Tribunal
- Committee of Adjustment
- Committee of Revision
- Compliance Audit Committee
- Dangerous Dog Review Tribunal
- Property Standards Committee
- Multi-Tenant House Licensing Tribunal
- Sign Variance Committee
- Toronto Local Appeal Body
- Toronto Licensing Tribunal

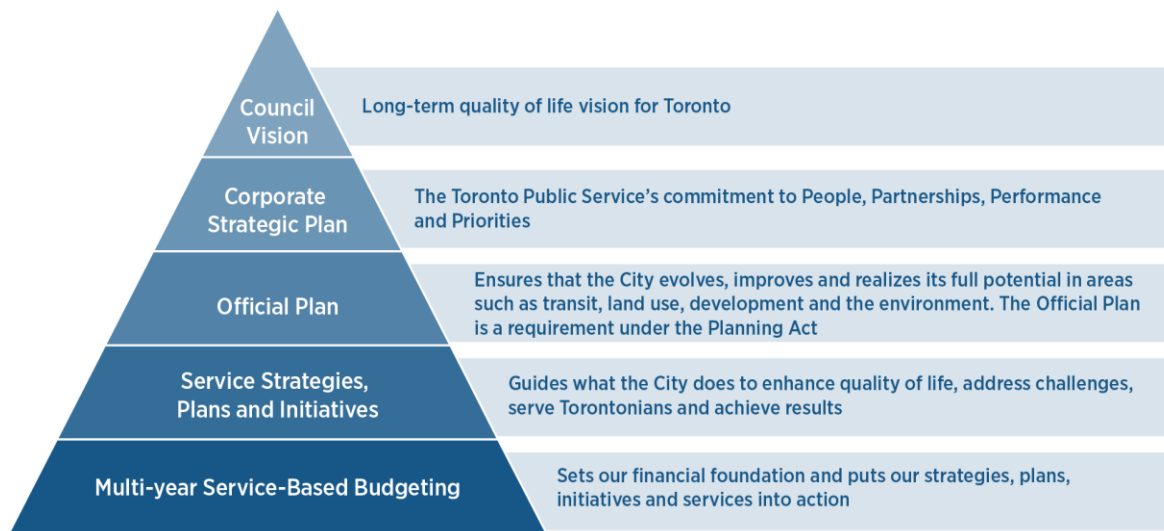
Corporate Strategic Framework

Overview

The City of Toronto strategic planning framework aligns City Council’s vision, the Official Plan, service strategies, plans, initiatives, and multi-year budgeting to deliver, monitor, and report on priorities and outcomes. This integrated approach ensures alignment with budgeting and performance management activities, simplifying how the City delivers its services and meets its goals.

The framework incorporates leading practices from municipalities worldwide and supports strategic decision-making by both the Council and the Toronto Public Service. It enhances transparency, accountability, and operational alignment with the City’s strategic directions and long-term financial sustainability objectives.

Figure 1: Strategic Planning Framework



Corporate Strategic Plan

Toronto Public Service’s Corporate Strategic Plan outlines the City’s highest priorities, providing a shared understanding of the work needed to ensure the delivery of a high quality of life for residents, businesses and visitors. It also aims to build trust and confidence among Torontonians, City Council and staff.

Guided by City Council’s vision, Toronto’s motto and the Toronto Public Service’s mission, the plan identifies our organization’s strategic focus areas. It reflects our commitment to people, partnerships, and performance. The Plan highlights six key priorities for the Toronto Public Service, along with expected results, strategies and initiatives required to fulfil Council’s directives. Together, these elements help focus the City’s leadership and provide staff with clear direction on how their work contributes to the City’s long-term goals.

Equity and Reconciliation

The City recognizes the barriers presented by discrimination and the disadvantages faced by equity-deserving groups and vulnerable populations. The City strives to sustain equity in government, including how we measure impact, make financial decisions, and deliver services. In everything we do, we strive to achieve equitable outcomes for our residents.

The City of Toronto's 10-year [Reconciliation Action Plan \(2022-2032\) \(RAP\)](#) guides actions to advance truth, justice and reconciliation. The commitments outlined in the RAP build upon and are informed by:

- The strategic directions provided in the City's [Statement of Commitment to the Aboriginal Communities of Toronto](#) (2015).
- The Calls to Action set out in the [Truth and Reconciliation Commission of Canada's Report](#) (2015)
- The principles outlined in the [United Nations Declaration on the Rights of Indigenous Peoples](#) (2007), and;
- The Calls for Justice from the [National Inquiry into Missing and Murdered Indigenous Women and Girls](#) (2019)

A report was presented to City Council in 2025 to provide a [Progress Update on the Implementation of Reconciliation Action Plan \(EC25.5\)](#), which included recommended changes and strategic actions reflecting First Nations, Inuit, and Métis community priorities.

Corporate Priorities

Our corporate priorities define key areas we will focus on to enhance the performance of our organization. Achieving success in these priorities will result in a more resilient, effective and efficient City government, one that is equipped to address challenges and seize emerging opportunities.

Corporate Priorities encompass 'Performance Results,' which represent our aspirations for how we will perform as an organization. These results are managed by the City through regular performance reviews, progress assessments and adjustments to strategies as needed, ensuring alignment with long-term goals and that the City's actions and resources are optimized for successful implementation.

Financial Sustainability

We will work collaboratively and build partnerships to ensure value and affordability for taxpayers while adequately funding municipal services and infrastructure. We will prioritize necessary investments in the city while striving to improve our financial health. Our approach will be grounded in making informed financial decisions and effectively managing resources to secure Toronto's long-term financial stability.

Performance Results:

- Residents and businesses will see value from their municipal taxes, rates and user fees.
- The City's budget will become a more efficient and effective tool to help support strategic, multi-year decision-making and manage Toronto's priorities.
- Enhanced public trust and confidence through financial information and systems that offer a consistent, accurate and transparent view of City finances.
- Improved asset management and the efficient use of City assets will reduce costs and improve service delivery.
- A financially agile and resilient organization that is responsive to change.
- Improved overall financial health and sound financial management.
- Strong partnerships with other orders of government and the private sector that address and fund shared goals and outcomes.

A Well-Run City

We will cultivate a committed, engaged and diverse workforce. Our goal is to improve the lives of residents, businesses and visitors by providing simple, reliable and connected services that anticipate changing needs. We will build trust and confidence in local government through transparent and effective governance.

Performance Results:

- Employees are proud, passionate and committed to their work.
- A public service that reflects diversity of the population we serve and is inclusive, accessible and welcoming to everyone.
- Employees who support continuous improvement and embrace innovative approaches to their work.
- Simple, reliable, efficient and equitable services that anticipate changing customer needs.
- Services designed with the customer in mind allowing residents, businesses and visitors to interact with the City where, when and how they choose.
- Shared services across City divisions and agencies that reduce costs, create economies of scale, increase service efficiency and effectiveness, and improve customer satisfaction.
- An open, responsive, accountable and transparent municipal government, where residents have an opportunity to be heard and participate in the City's decision-making processes.
- The City's decision-making processes prioritize the needs of equity-deserving groups.

Strategic Priorities

Our strategic priorities focus on improving the quality of life for Torontonians. Success in these priorities will result in a more livable, healthy, safe, prosperous, affordable and resilient Toronto.

Strategic Priorities include 'Quality of Life Results,' which are aspirations for the wellbeing of our residents, businesses, communities, and the city as a whole. Achieving these results requires the joint effort of many partners – including governments, community groups, organizations, schools, private sector groups and individuals – as we address local and global challenges.

Maintain and Create Housing That's Affordable

We are committed to a city where families and individuals live in safe, stable and affordable housing with respect and dignity.

Quality of Life Results:

- People live in stable housing that is safe, suitable to their needs and have the individualized support they need to help them maintain housing.
- A wider range of affordable housing options is available across Toronto to meet the needs and demand of low- and moderate-income individuals and families.
- Those without housing have access to a range of shelter and housing options.

Keep Toronto Moving

We are committed to a city with safe, affordable and accessible transportation choices for people and goods.

Quality of Life Results:

- An inclusive and equitable city-wide transportation network that offers reliable and affordable travel choices, connecting people to places and activities they value, while supporting the efficient delivery of goods.
- Safer streets by design, where people can be active and healthy, and where fatalities and injuries are eliminated.
- A greener and more resilient city, with transportation options that reduce environmental impacts and are adaptable to future challenges and smart city innovations.

Invest in People and Neighbourhoods

We are committed to a city that protects and improves the quality of life for all, including safety, health, and social and economic well-being and inclusion.

Quality of Life Results:

- The impacts of poverty on Toronto's residents are mitigated.
- There are opportunities for all, including Toronto's diverse Indigenous and equity-seeking communities.
- All residents have a sense of belonging and live in healthy, diverse, culturally rich, and cohesive communities.
- Individuals and communities feel safe and secure.
- A vibrant and growing economy that enables businesses to thrive and provides meaningful employment opportunities for an expanding workforce.
- The City continuously invests in and delivers safe and sustainable infrastructure that enhances the quality of life of the people of Toronto.

Tackle Climate Change and Build Resilience

We are committed to fighting climate change and preparing our city government, our economy, our ecosystems, and our communities, especially the most vulnerable communities, for a changing climate.

Quality of Life Results:

- Toronto survives, adapts and thrives in the face of climate change.
- Reduced local greenhouse gas emissions to fight climate change, improve health, foster economic growth, and promote social equity.
- The City protects and invests in its ecosystems, natural spaces, land, air and water.
- Public and private assets, infrastructure, and buildings are responsibly managed to address the risks posed by climate change and are designed and maintained to reduce greenhouse gas emissions.
- Residents and businesses take action to tackle climate change and build resilience in their neighbourhoods.
- A more circular economy diverts waste from landfill, reduces greenhouse gas emissions and is resilient to future challenges.

Corporate Performance Management System

The Toronto Public Service uses corporate performance management methods and tools to effectively manage our programs and services in a consistent manner. The Corporate Performance Management System focuses on five key areas:

1. Service Review and Improvement
2. Service-based Budgets
3. Performance Measurement and Accountability
4. Leadership Performance and Staff Development
5. Enterprise Risk Management

Figure 2: Corporate Performance Management System



Service Review and Improvement - The City undertakes service reviews to ensure we are delivering services that align with the current and future needs of Toronto's communities. These reviews provide a mechanism for effective and efficient service delivery, while fostering a culture of continuous improvement, innovation, flexibility, and integration to better serve the public. Service reviews focus on both the "what" and "how" of service delivery. They involve evaluating program costs, benefits and outcomes to achieve the best value for money.

Excellence Toronto is our corporate-wide continuous improvement initiative. It provides a roadmap for improvement efforts, a recognition system for excellence within the City, and helps us tell our story as a public service. In addition to Excellence Toronto, the City undertakes targeted service review and improvement initiatives as needed.

Service Levels - Service levels reflect specific outputs that define levels of services being delivered between staff, Council, and the public. Service levels ideally express two key components: what is to be achieved (measurable service objectives) and how often it is to be achieved (expression of volume). Service levels are presented annually during budget deliberations and may include parameters such as frequency, turnaround time, accuracy, and customer satisfaction against industry or legislated service standards, benchmarks, and best practices. As part of the budget process, City Council is provided with [target service levels](#) the upcoming budget year, and actual service levels are reported as key accomplishments to achieve service objectives and outcomes with support from the prior year's operating budgets.

Performance Measurement and Accountability – Performance measurement is a core component of the City's budget process, enabling the City to assess how well services are performing, monitor progress, and identify opportunities for improvement while demonstrating whether services are improving outcomes for Torontonians. Effective performance measures are clear, meaningful, and tied to intended service impacts, helping City Divisions and Agencies make data-informed decisions, communicate the value of services to Council and the public, support funding and service level discussions, and strengthen transparency and accountability.

Leadership Performance and Staff Development - Leadership performance and staff development aim to improve staff engagement and productivity helping to build a high-performing organization. It focuses on enhancing skills and talent across all levels, from front-line staff to executive leadership. The performance and development of our people – the Toronto Public Service – is critical to how well we work as an organization and deliver value to residents, businesses and visitors, as well as how we serve City Council. To deliver services effectively, our workforce must be resilient, adaptable to change, and focused on continuous improvement and innovation. The organization will cultivate these capabilities through ongoing learning and development, fostering a culture of leadership performance and accountability.

Corporate Strategic Plan Implementation

Implementation of the Corporate Strategic Plan is led by the Senior Leadership Team, including the City Manager (CM), Deputy City Managers (DCMs), and the Chief Financial Officer and Treasurer (CFO) with support from across the organization. Divisional service and work plans, along with the execution of strategies and initiatives, are used by the Corporate Leadership Team, composed of all division heads, to manage their divisions' work efforts in alignment with and advancing the Corporate Strategic Plan. A City Strategy Map is employed to assist with this implementation, offering a visual summary of the City's major strategies, their key components, and how they interrelate.

In conclusion, the Corporate Strategic Planning Framework and the Corporate Performance Management System help clarify and strengthen accountability between Council, staff and the public. They focus the City's leadership and staff on achieving results that improve the quality of life for residents and businesses, as well as the overall performance of the organization.

The City's Long-Term Financial Strategy

Financial Update

As Canada's largest city and economic engine, Toronto delivers services and infrastructure that extend beyond the traditional municipal mandate, supporting economic activity, population growth, and quality of life across the region and the country. At the same time, the City continues to experience sustained growth-related and state-of-good-repair pressures without access to revenue tools that grow in line with the broader economy. Unlike provincial and federal governments, whose primary revenues are indexed to economic growth, the City relies on a limited set of municipal revenue sources that do not fully align with the scale and complexity of its responsibilities.

The [Long-Term Financial Plan](#) (LTFP), presented in 2023, established an important foundation by identifying structural fiscal pressures and potential mitigation strategies. The principles of the LTFP are now integrated into the City's annual and multi-year budget decisions and ongoing financial management practices. As the City of Toronto's long-term financial strategy is embedded within its multi-year operating and capital budget frameworks, it integrates fiscal planning, affordability considerations, and long-term operating and capital investment decisions. Within this context, the City regularly assesses forward-looking fiscal risks and pressures, including service demand, infrastructure renewal, revenue capacity, and economic conditions, to inform budget decisions and enhance financial sustainability over time.

Recent City budgets and financial reports continue to identify the structural nature of these fiscal challenges and the importance of intergovernmental collaboration. While the City has strengthened its financial position through the implementation of new municipal revenue tools and a multi-year budgeting and financial planning approach, long-term financial sustainability requires continued collaborative efforts between the City and other orders of government.

In this context, the LTFP helped inform discussions between the City of Toronto and the Government of Ontario aimed at improving financial stability and sustainability. Through the Ontario-Toronto [New Deal Agreement](#), the City and Province have established an ongoing framework for collaboration, including the commitment to continue to work together to advance efficiency, value-for-money initiatives, and long-term financial sustainability.

Multi-Year Budget Framework

The City's long-term financial strategy is advanced through its multi-year operating and capital budgets. This approach supports informed decision-making by Council by linking near-term budget choices with longer-term fiscal impacts, service levels, and affordability considerations.

Across recent budgets, the City's financial objectives have remained focused on maintaining services and affordability, addressing state-of-good-repair and growth-related capital pressures, while strengthening financial sustainability given existing revenue constraints.

2026 Budget Context

The 2026 Budget aligns with the City's long-term financial strategy by applying a multi-year planning framework to address current fiscal pressures, balance affordability measures, identify operating efficiencies, sustained capital investment and pursue intergovernmental funding.

To address significant opening budget pressures in the 2026 Budget, the City identified approximately \$788 million in efficiencies, reductions, and offsets, while supporting service stability and promoting long-term financial sustainability. Consistent with this approach, the City continues to embed continuous improvement and efficiency review across its financial management, budget, and broader corporate planning and review processes.

Ongoing Financial Strategy

The City's long-term financial strategy will continue to be advanced through annual and multi-year budget and planning decisions, supported by ongoing financial monitoring, public reporting, and intergovernmental engagement. The LTFP remains a reference point for long-term planning, as fiscal actions and outcomes are realized through the City's established budget and financial management processes. This approach provides flexibility to respond to changing economic conditions, emerging service pressures, and evolving intergovernmental arrangements.

2026 Operating Budget

2026-2035 Capital Budget and Plan

2026 Budget Process

The City employs a multi-year financial planning and budgeting practice that is transparent, accessible, and focused on service outcomes and accountability. This approach prioritizes public needs and ensures that value is achieved through the efficient use of resources for the most effective delivery of City services and stewardship of City assets. Grounded in good governance, the City's budgeting practices aim to ensure a financially stable and sustainable future for the City of Toronto.

Public Consultations on the 2026 Budget

Budget consultation began on October 1, 2025, to gather input from residents for the 2026 proposed budget. The consultations invited residents to:

- Learn about City services, the City's Budget, and the funding relationship with the Governments of Canada and Ontario.
- Discuss the current and 2026 fiscal challenges and pressures.
- Identify how the 2026 Budget can help build a city that works for them
- Share thoughts on federal and provincial funding to support the City
- Recommend actions they or the City could take to help Toronto achieve a strong financial future.

Budget consultations were held both virtually and in-person and included an online survey and community discussion groups. By providing a variety of participation options, residents were able to engage in ways that suited their circumstances and their ability to participate in the City's budget process.

An extensive communications and advertising strategy promoted multiple opportunities for the public to participate. Communications tactics included print, online and out-of-home advertisements, traditional radio, organic and paid social media, a Councillor toolkit, articles in City e-newsletters and a webpage [2026 City Budget](https://toronto.ca/budget) on toronto.ca/budget. Ads were translated for media outlets serving newcomers and communities for whom English is not a first language. Additional social media advertisements were targeted in mid-October to reach areas of the city where survey responses were low.

In total, there were 9,787 online survey responses, 901 participants in virtual and in-person meetings, and 15 community discussions with Indigenous, Black and equity-deserving residents. During the public consultations, residents indicated support for investments in transit, affordable housing and making Toronto safer, which is reflected in the \$28 million in new investments included in the 2026 Budget.

Additional details on key observations and themes from the public consultations on the 2026 budget are available on the City's 2026 Budget webpage ([2026 Budget Briefing Note Public Consultation on the 2026 Budget](#)) with the raw data set accessible through Toronto's [Open Data](#) catalogue.

Following the launch of the 2026 Budget process on January 8, 2026, two telephone town halls were held to receive additional resident feedback. The town halls had 13,680 participants across the two events. In addition, members of Toronto City Council hosted budget town halls with constituents in their wards.

Equity Responsive Budgeting

Equity Responsive Budgeting (ERB) is a process that supports the City's equity and reconciliation goals by assessing the impacts of budget decisions on Indigenous, Black, and equity-deserving groups, considering their unique needs and barriers. The City of Toronto uses ERB within the budget process to help inform Council of the impact of approved policies, strategies, and service plans, and to analyze how service level changes, revenue shifts, and investments affect these communities.

Equity-deserving groups refers to communities facing significant challenges due to institutional and societal barriers to access, opportunities and resources, resulting from disadvantage and discrimination. Indigenous and Black communities are specifically mentioned due to the ongoing need for reconciliation and reparations.

The 2026 Staff Prepared Operating Budget was developed in the context of a challenging fiscal environment with the objective of maintaining service levels for residents. The City sought to minimize impacts on residents, particularly for Indigenous, Black and equity-deserving communities, recognizing that these groups are disproportionately affected during times of economic downturns. Where adjustments were necessary the budget aimed to strengthen service delivery to these communities.

For the 2026 budget submissions, key components of the Equity Responsive Budgeting (ERB) process were refreshed to help City leadership and divisional ERB contributors apply a critical equity lens, particularly for Indigenous, Black, and equity-deserving communities. Updates included a redesigned qualitative ERB worksheet with more prescriptive questions to encourage systemic analysis on how investments advance the City's equity and reconciliation goals in measurable ways. Additionally, targeted Equity Lens training sessions were enhanced to strengthen contributors' capacity to integrate the tool into their broader equity analysis.

The 2026 Staff Prepared Operating Budget prioritizes maintaining essential services while minimizing negative impacts on residents. The 2026 Staff Prepared Operating Budget included proposals with positive equity impacts in areas such as, emergency services, transit and accessibility, housing and shelters, infrastructure, and support for youth. A full list of budget proposals with equity impacts is available from the [2026 Budget Briefing Note – Equity Impacts in the 2026 Staff Prepared Budget](#).

Authority of Mayor to Propose Budget

As of November 23, 2022, amendments to the *City of Toronto Act, 2006 (COTA)* grant the Mayor specific powers and duties as Head of Council. The Mayor can:

- Appoint the municipality's chief administrative officer.
- Hire certain municipal department heads and reorganize departments.
- Create committees of Council, assign their functions and appoint committee Chairs and Vice-Chairs.
- Propose the municipal budget, subject to Council amendments and veto/override process.

While the Mayor may propose the municipal budget, Council retains authority over the adoption of revenue sources, including tax levies, user fees and direct taxes. Council also maintains authority over matters where the Mayor declares an interest in writing.

The 2026 Budget proposed by the Mayor was developed with a multi-year strategy that aimed at achieving long-term stability and sustainability.

Budget Development and Review

The development of the 2026 Budget was impacted by systemic and complex fiscal challenges, including limited revenue tools, growing demand for services and the need to maintain essential infrastructure. The City continues to deliver services with regional benefits – such as operating the largest public transit systems and providing the most shelter beds per capita – without commensurate funding. Rising inflation, and deferred capital maintenance further compound these challenges.

Proactive measures will support long-term financial sustainability but continued partnering with provincial and federal governments is essential to expanding critical services in emergency response, housing, transit, and shelter services. The 2026 Budget was developed in collaboration with the Mayor and the Budget Chair, balancing increased service demands and infrastructure needs with affordability and fiscal responsibility.

The City's budget process incorporates the rate supported (utility) and tax supported budgets and involves a collaborative process between the Mayor, Budget Committee, City Administration, Division and Agency staff. The process includes the following phases:



Budget Submission

City Divisions and Agencies develop their 2026 budgets based on instructions and guidelines issued by the City Manager and the Chief Financial Officer, and the direction of the Mayor. The Operating Budget focuses on maintaining current service levels. The 10-Year Capital Budget and Plan submission is reviewed against citywide affordability targets to ensure debt impacts remain within limits while maintaining a 15% debt service ratio annually. Divisions and Agencies must balance investments in state-of-good-repair projects with funding for service improvements and growth-related initiatives that address service gaps, priorities, and future modernization efforts.

Administrative Review

City staff collaborate with Divisions and Agencies during the administrative review process to establish predictable capital spending and debt limits, focusing on project readiness and capacity to deliver, as well as assessing projects based on needs and benefits. The review also evaluates operating spending for compliance with directions, service-based and equity-responsive budgeting, actual expenditures, revenues and complement, business case cost/benefit justification for funding requests and service level impacts.

This approach incorporates resource allocation, prioritization, outcomes, service performance, evaluation of internal and external factors, and cost analysis, to arrive at a preliminary budget and plan for operating and capital, while ensuring alignment with the budget instructions and guidelines.

Budget Committee Review

The Budget Committee is responsible for hearing public presentations and providing advice to the Mayor on the operating and capital budgets; and making recommendations to Council on any operating or capital budgets in which the Mayor has a pecuniary interest.

The Budget Committee undertook a detailed review of City Division and Agency expenses and revenues; explored key issues; considered additional new/enhanced services and capital requests, taking into account the public's input through the deputation process. In addition, public participation was also encouraged through virtual town-hall meetings conducted by City Councillors to educate constituents and receive input on the preliminary budgets. These actions encourage public participation in the budget decision-making process prior to Budget Committee recommendations to the Mayor on the 2026 Operating and Capital Budget.

Mayor Proposed Budget

As is legislatively required by *Section 226.14 (2)* of the *City of Toronto Act, 2006*, the Mayor prepares a proposed budget for the City and presents the budget to City Council for its consideration. The 2026 Operating and Capital Budget was presented by the Mayor to the City Clerk and Members of Council on February 1, 2026, and was made available on the City's public website.

Council Adoption of Budget

The final stage of the budget process ends with Council considering a budget that implements the City's priorities in a fiscally sustainable manner. Council considered and debated the Mayor's budget, along with budget-related items within Council authority at a special meeting on February 10, 2026. The Mayor did not exercise the power to veto under *Subsection 226.14(4)* of the *City of Toronto Act, 2006* and the budget was deemed adopted.

2026 Rate and Tax Supported Operating and Capital Budget Schedule

Figure 1: 2026 Rate and Tax Operating and Capital Budget Schedule

Activity	Rate and Tax Budget
Public Consultations	October 1-31, 2025
Budget Launch – Budget Committee	January 8, 2026
Budget Committee Presentations and Review	January 14, 15 and 16, 2026
Budget Committee – Telephone Townhalls	January 14 and 15, 2026
Budget Committee – Public Presentations	January 20 and 21, 2026
Budget Committee – Final Review	January 23, 2026
City Council Adopted Budget	February 10, 2026

The 2026 Operating Budget and the 2026 – 2035 Capital Budget and Plan enable the City of Toronto to provide over 150 distinct services, supported by capital assets and infrastructure relied upon by Toronto residents, businesses, and visitors.

Budget Modernization

Budget Modernization is an approach to planning and budgeting that responds to citizens' demand for greater accountability and transparency for their tax dollars. The plans and budgets are built from the customers' point of view (service-based), adopt a longer-term view (multi-year), and focus on performance. The ultimate goal of a multi-year service-based budget is to invest tax dollars in services with the highest value and to demonstrate this value to Torontonians.

The benefits of this approach are:

- Performance-focused organization – The focus on performance and service value leads to greater collaboration and integration of service delivery across the organization.
- Alignment of longer-term objectives with longer-term funding plans – Greater certainty is provided to the public about the future direction of taxes and other revenue sources.
- Improved accountability and transparency over spending plans and the timing of implementation of strategic priorities.
- Strategic Council conversations – Council is equipped with the information to make service investments with the highest value.
- Clear public communication – Greater trust and confidence in the public sector when residents and businesses experience and understand the value received for their tax dollars.

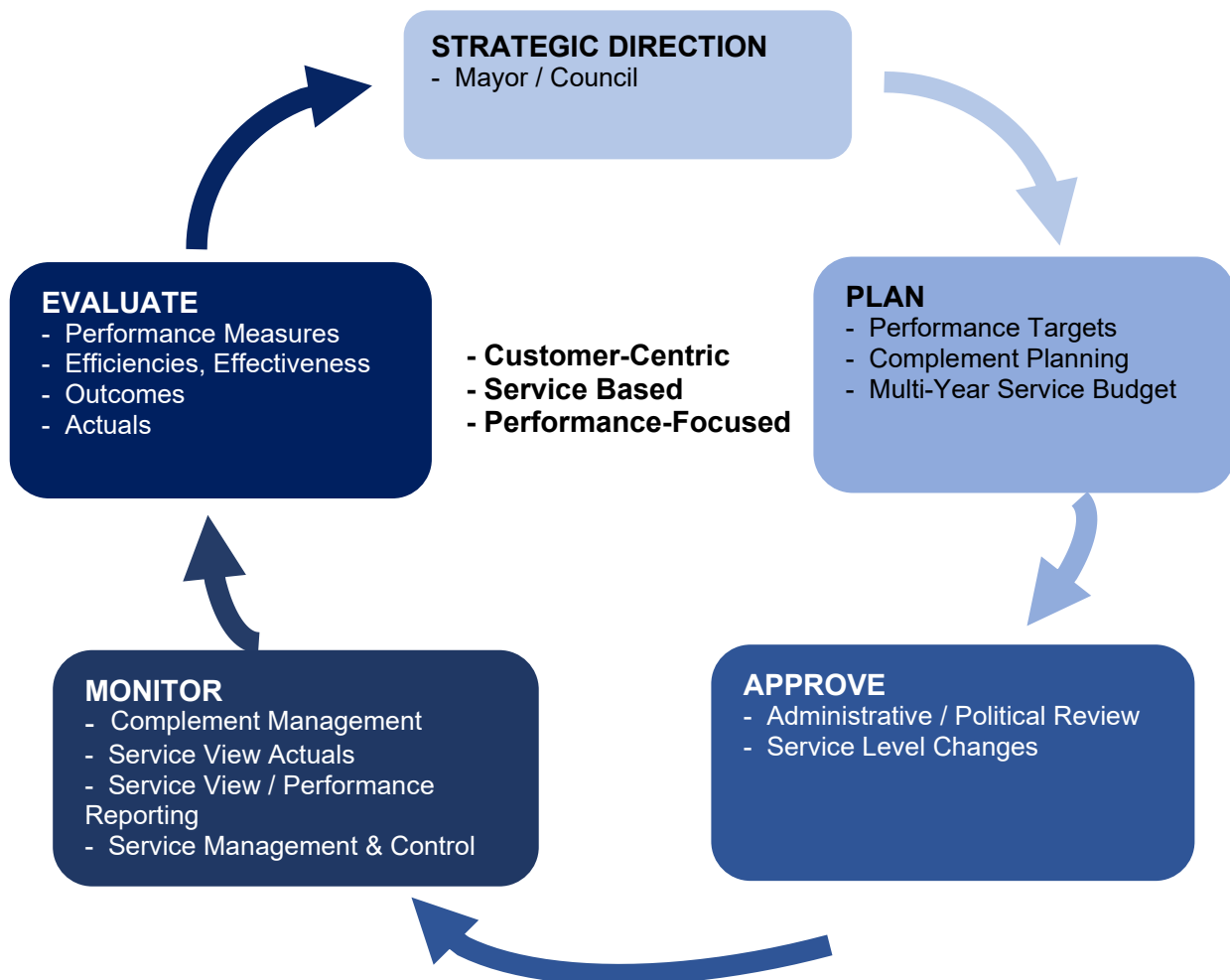
Multi-Year Service-Based Planning and Budgeting Process

The City's planning and budgeting process establishes a longer-term focus regarding the allocation of resources required to deliver the services, service levels and capital infrastructure needed by the community, and to accomplish the Mayor and Council's goals and priorities for its term of office.

City Council has adopted a number of critical strategies and plans, including the [Long-Term Financial Plan](#), [Vision Zero Road Safety Plan](#), and [TransformTO Net Zero Strategy](#) to address current challenges and implement initiatives that will create economic stability, social equity, long-term environmental sustainability and a healthy city. These high-level overarching documents have been developed to guide decision-making and assist in long-term budget planning and are taken into consideration during the budget process.

The financial planning cycle incorporates key elements of management accountability that begins with the strategic directions established by the Mayor and Council.

Figure 1: Toronto Planning and Budgeting Cycle



The strategic direction ensures a strong alignment between the Mayor and Council priorities and the City's planning and budgeting processes. The budget cycle incorporates ongoing monitoring and regular reporting and assessment of service performance and strategic initiatives. Regular budget variance and progress reports help Council and management teams focus resources and efforts toward underperforming activities, as well as help to identify continuous improvement opportunities at the City.

The City's financial planning and budgeting process is designed to ensure the management of public resources are done in the most effective manner while ensuring the City's short-term goals and long-term financial health are sustainable. The financial planning and budgeting process has the following key elements:

- Engages stakeholders in priority-setting through public consultation.
- Has a long-term perspective for planning and budgeting that promotes service and fiscal sustainability.

- Is service-based and performance-focused: it focuses budget decisions on service objectives, service levels, results and outcomes using performance targets and metrics.
- Emphasizes the evaluation of service performance so that planned results are achieved.

This approach establishes and reinforces the relationship between Council priorities and strategic actions with program-level plans and strategies; and enables Divisions and Agencies to set achievable objectives with realistic timeframes and provides a more efficient, systematic and consistent methodology to allocate resources across all services and capital investment initiatives.

Multi-Year Budgeting

Multi-year budgeting strengthens the link between budgeting and strategic priorities and enables Council to assess the long-term financial implications of current and proposed operating and capital budgets, budget policies, tax policies and assumptions.

The multi-year service-based budgeting approach also enables Divisions and Agencies to set achievable objectives with realistic timeframes and provides a more efficient, systematic and consistent approach to allocate resources across all services and capital projects. Based on the Mayor and Council's strategic priorities and budget forecasts, the 10-Year Capital Budget and Plan and the 3-Year Operating Budget and Plan are established and reaffirmed each year. The 10-year Capital Budget and Plan present the City's long-term vision with regard to strategic capital investments in critical infrastructure and amenities. The 3-Year Operating Budget and Plan outlines service priorities for the upcoming budget year and provides an outlook for the subsequent two years.

The annual Capital and Operating Budgets outline planned funding and spending for the year and provides the authority to Divisions and Agencies to proceed with expenditure for approved capital projects and service delivery.

The annual budget process incorporates the following key elements:

- The 10-Year Capital Budget and Plan and the 3-Year Operating Budget and Plan are reaffirmed each year to appropriate funds for 1-year operating and capital budgets.
- The City Manager and the Chief Financial Officer and Treasurer review all Program and Agency Budgets to ensure compliance with budget directions and guidelines and that resources are allocated to Council's approved strategies and program priorities for the most effective delivery of services.
- Public budget hearings and deputations are held as part of the Budget Committee review process.
- The Mayor presents the proposed Rate and Tax-Supported Operating and Capital Budgets to City Council. City Council must consider and adopt the Budget within 30 days.

Reporting and Monitoring

The City has established a common approach to the monitoring and reporting of financial and non-financial information, including staff complement and performance measures. The principles, protocols and practices that guide the monitoring and reporting of budget and performance information ensure consistency; enhance the financial management of the City's affairs; and support fiscally responsible decision-making.

Monitoring of the approved Operating and Capital Budgets occurs on an ongoing basis to assess outcomes against budget, assess performance, guide decision-making and provide transparency and accountability for how resources are managed. Budget monitoring identifies variances from plans; changing patterns or circumstances that need corrective actions; and assess the extent to which resources are being used efficiently and effectively in contributing to strategic goals, service outcomes and Council's priorities.

Pursuant to prudent financial management practices and budgetary control, the quarterly and year-end operating and capital variance reports are submitted to the Executive Committee and Council to provide information on how approved operating and capital funds are spent, and on an exception basis, identify issues that require direction and/or decisions by the Mayor and City Council.

Aligning the City's Budget to the Province of Ontario's Reporting Regulation and Accrual Accounting

The City publishes its Adopted Budget each year as part of the [Budget Book](#), to set its priorities and cash funding requirements for the upcoming fiscal year. At the end of the fiscal year, the City publishes its [Consolidated Financial Statements](#), based on full accrual accounting in accordance with Public Sector Accounting Standards (PSAS), to demonstrate the organization's ongoing fiscal accountability and responsibility to Torontonians.

Understanding the City's Budget Versus Financial Statements

The Budget Book is a forward-looking document that states the City's planned operating and capital expenditures for the upcoming fiscal year. The City prepares the budget information in this document using the cash basis of accounting and in accordance with section 228 of the *City of Toronto Act, 2006*. As required by legislation, the Budget Book presents a balanced budget, which does not result in a surplus or deficit. It enables the City to finance its planned operating and capital expenditures through various revenue sources, including property taxes, utility charges, grants from other orders of government, and other user fees.

In contrast, the City's Consolidated Financial Statements present aggregated financial information on an annual basis to demonstrate accountability for the City's resources, obligations and finances. These statements outline how the City used its approved budgeted revenues to finance actual expenditures during the year, as well as the resources available to support service delivery and the long-term obligations and commitments the City will, or is likely to, settle in future fiscal periods. The City's Consolidated Financial Statements are prepared in accordance with PSAS, using the full accrual basis of accounting and related recognition criteria outlined in the accounting standards. The budget figures presented in the City's Consolidated Statement of Operations and Accumulated Surplus are presented on the same basis, with a full reconciliation to the City's approved cash budget presented in the [Notes to the Financial Statements](#) and in the City's [Annual Financial Report](#).

Exclusions from the City's Budget

Recognizing that the City's budget is intended to allow the City to raise the funds required for operating and capital expenditures, Ontario Regulation 286/09 (the Regulation) allows the City to exclude the following accrual-based accounting adjustments:

- Amortization of tangible capital assets: the costs associated with the declining value of an asset over its useful life;
- Post-employment benefit expenses: benefits earned by City employees in the current year, but not payable until retirement or beyond; and,
- Solid waste landfill closure and post-closure expenses: costs relating to anticipated closure and post-closure activities (also known as asset retirement obligations for landfills).

Other exclusions from the budget that are required under the accrual basis of accounting include non-cash adjustments that reflect changes in the City's liabilities such as:

- Contaminated site liabilities: costs related to the remediation of unexpected site contamination
- Asset retirement obligations: costs of the retirement activities required to settle the legal obligations associated with tangible capital assets
- Provision for property and liability claims: costs to settle anticipated property and liability claims

2026 Budget Adjustments and Resulting Deficit

The table below provides an overview of the City's approved 2026 budget and reflects management's best estimate of the adjustments required by the Regulation for both reporting purposes and City Council's approval. Not all PSAS differences between the cash-based budget and the full accrual accounting-based financial statements are incorporated into the Ontario Regulation Report approved by City Council. For example, while the City budgets for and charges capital expenditures to its capital budget, a significant portion of those expenditures are capitalized as tangible capital assets on the Statement of Financial Position.

After incorporating the adjustments under the Regulation, the City's adopted budget results in a net deficit of \$1.9B:

	(\$ millions)
2026 Council Adopted Gross Budget Funding (Note 1)	\$19,322
Add:	
Amortization of tangible capital assets	1,770
Estimated increase in post-employment benefits	134
Estimated increase in asset retirement obligations for solid waste landfill closure and post-closure costs	4
2026 Council Adopted Gross Budget Funding, net of adjustments per Ontario Regulation 286/09	\$21,230
Impact of other exclusions:	
Estimated decrease in contaminated sites liability	(5)
Estimated increase in other asset retirement obligations	14
Estimated increase in provision for property and liability claims	2
Council Adopted Gross Budget Funding, net of other adjustments	\$21,241
Council Adopted Gross Budget Funding (Note 1)	19,322
Annual deficit, net of adjustments – December 31, 2026	\$1,919

Note 1: The budget includes the City's tax and rate-supported programs, the City Building Fund levy, as well as its agencies and corporations, such as the Toronto Transit Commission and Toronto Community Housing Corporation.

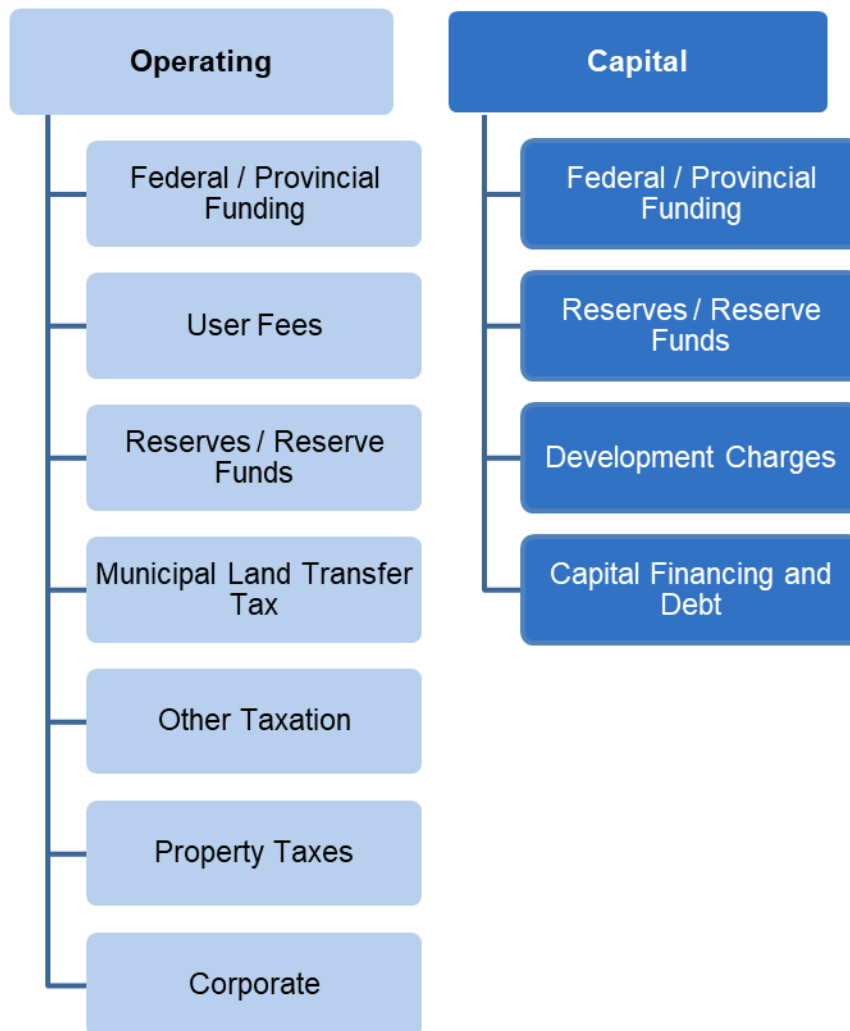
Because the City's balanced budget process outlines anticipated sources and uses of funds for the current year, the exclusion of the above expenses does not immediately impact the City's ability to generate the funding needed to meet its annual operating and capital expenditure requirements.

The excluded expenses, however, are required for financial reporting requirements under PSAS. As a result, the value of these expenses impacts the accumulated surplus reported in the City's audited consolidated financial statements. The accumulated surplus represents the City's cumulative net investment in tangible capital assets.

Revenues

The City funds both its Operating and Capital Budgets through various sources; the chart below provides a detailed presentation of how our Operating and Capital budgets are funded. It also represents the order of funding that the City would consider before ultimately using property taxes as the funding source of last resort, as the City makes every effort to maximize all other sources first.

Figure 1: Funding Sources



The City's major funding sources of the 2026 Tax-Supported Operating Budget of \$16.6 billion gross are detailed in Table 1 below. The Rate-Supported Operating budget (for Solid Waste Management, Toronto Water and Parking Authority) of \$2.2 billion gross is funded largely from user charges. Combined, the 2026 Tax and Rate Supported Operating Budget totals \$18.9 billion gross.

Table 1: Funding Sources (in millions)

Property Tax Levy	5,790.5
Federal and Provincial Subsidies	4,485.4
Transit Fares	1,054.5
User Fees	1,046.6
Municipal Land Transfer Tax	850.0
Fines and Penalties	192.7
Contributions From Reserves/Reserve Funds	1,731.3
Investment Income	309.3
Other Revenues	1,153.7
Sub-Total Tax Supported Revenues	16,614.0
Sub-Total Rate-Supported Revenues	2,249.7
Tax and Rate-Supported Revenues	18,863.7

Provincial Subsidies and Federal Subsidies

The City receives grants and subsidies from other orders of government, which are mainly for mandated programs such as Social Assistance, Child Care, Public Health, Social Housing, and some Transit capital funding. Provincial/Federal grants and subsidies represent about 27% of the 2026 Tax-Supported Operating Budget.

User Fees

User fees are traditionally the City's third largest source of funding for the Operating Budget after Grants and Subsidies from Other Governments. The City collects approximately \$1 billion in user fee revenues annually through thousands of individual user fees.

As a result of a comprehensive User Fee Review in 2011, City Council approved a new corporate policy for establishing the initial and annual price of a user fee and determining the amount that should be recovered.

A new funding system for Solid Waste Management Services, the volume-based rate structure, was implemented on November 1, 2008, to fund the service objective of 70% waste diversion. This funding plan transforms Solid Waste Management (garbage, recycling, green bin, litter prevention, landfill management and other diversion programs) from being property-tax-based to user-fee-based, and its fees are now part of the City's Utility Bill, together with the water charges. The entire Solid Waste Management program is now funded from revenue other than property taxes (representing user fees, funding from Waste Diversion Ontario, and sales proceeds from recyclable materials).

Reserves and Reserve Funds

Reserves and Reserve Funds are monies set aside by Council to:

- fund future expenditures for which it has authority to spend money,

- defend the City against an unbudgeted or unforeseen event that may result in a budget deficit such as an economic downturn,
- smooth out future program expenditures which may fluctuate from one year to the next, and/or
- accumulate funds for future capital requirements or contingent liabilities.

Toronto Municipal Code, Chapter 227 - Reserves and Reserve Funds - provides all pertinent information regarding the City's Reserves and Reserve funds, including definitions, the authority to establish new Reserves and Reserve Funds, closing out inactive Reserves and Reserve Funds, as well as the use and administration of reserves and reserve fund.

Reserve and Reserve Fund balances are material; however, it should be noted that the majority of funds are committed to special purposes. Reserves and Reserve Funds are explained in depth under the section [“Reserves and Reserve Funds”](#).

Growth Funding Tools

Growth funding tools (GFTs) help fund the infrastructure and services required to accommodate growth from new developments and redevelopments. With a projected 20 per cent increase in population, or about 700,000 more people over the next thirty years, the City needs a plan to pay for our growth today and in the future. To accommodate this growth and ensure a livable city, the City uses GFTs to invest in infrastructure and services like roads, transit, water and sewer systems, community centres, parks, housing and childcare. Recently, a series of legislative changes have impacted how municipalities are able to apply GFTs, encompassing Development Charges, Community Benefits Charges, and Parkland Dedication or Cash-in-Lieu of this requirement.

The largest source of GFT revenue, Development Charges, are fees collected from developers at the time a building permit is issued and represent an important source of funding for the Capital Budget. The fees help pay for the cost of growth-related, eligible capital projects (and related operating costs). Most municipalities in Ontario use development charges to ensure that the cost of providing infrastructure to service new development is not imposed on existing residents and businesses in the form of higher property taxes.

Since adopting the City's current development charge bylaw in 2022, Council has introduced several actions to incentivize housing including freezing rates, exempting multiplexes, and waiving Development Charges on 6,128 market units in projects with affordable homes. The City is in the process of initiating a new comprehensive review of Development Charges, including creating an updated Background Study and reviewing associated policies.

Table 2 and 3 outline the categories of services that are eligible for varying pre-determined portions of development charge revenues.

Table 2: Categories of Services Eligible for Pre-Determined Portions of Development Charge Revenues – Non-Rental Properties

<ul style="list-style-type: none"> • Spadina Subway Extension -3.2% • Transit (Balance) – 38.5% • Parks and Recreation – 14.7% • Library – 2.0% • Housing Services, Shelter – 0.0% • Housing Services, Affordable – 0.0% • Police – 0.6% • Fire – 0.2% • Ambulance Services – 0.8% • Development-related Studies - 0.2% 	<ul style="list-style-type: none"> • Long-Term Care – 1.7% • Child Care – 0.9% • Waste Diversion – 0.7% • Roads and Related 21.2% • Water – 3.3% • Sanitary Sewer – 8.1% • Storm Water Management – 3.9%
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Table 3: Categories of Services Eligible for Pre-Determined Portions of Development Charge Revenues – Rental Properties

<ul style="list-style-type: none"> • Spadina Subway Extension -3.5% • Transit (Balance) – 39.3% • Parks and Recreation – 14.6% • Library – 2.5% • Housing Services, Shelter – 0.0% • Housing Services, Affordable – 0.0% • Police – 0.7% • Fire – 0.3% • Ambulance Services – 0.7% • Development-related Studies - 0.2% 	<ul style="list-style-type: none"> • Long-Term Care – 0.2% • Child Care – 1.1% • Waste Diversion – 0.1% • Roads and Related 18.4% • Water – 4.4% • Sanitary Sewer – 10.7% • Storm Water Management – 3.3%
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The Community Benefits Charge (CBC) is a tool under the [Planning Act](#), replacing former Section 37 density bonusing. The previous authority under Section 37 density bonusing permitted increased height and/or density in exchange for community benefits. Under updated legislation, CBCs can now be levied on developments and redevelopments that are at least five storeys in height and have at least ten residential units.

In contrast to the former Section 37 framework, which was negotiated on a site-by-site basis, the CBC cannot exceed four percent of the appraised land value at the time of building permit issuance. Since its implementation in 2022, the CBCs has generate materially less revenue than the former Section 37 density bonusing framework, primarily due to the provincially legislated four per cent cap on land value, exemptions, and transition provisions, despite applying to a broader range of developments.

In instances where land is proposed for development or redevelopment for residential purposes within a Parkland Acquisition Priority Area as defined in *Chapter 415-Article III of the Toronto Municipal Code*, land may be conveyed to the City for park or other public recreational purposes at an Alternative Parkland Dedication Rate of 0.4 hectares for each 600 net residential units proposed, subject to applicable site-area caps.

For sites that are:

- five hectares or less in area, the parkland dedication requirement is capped at a maximum of 10 per cent (10%) of the land
- greater than five hectares in area, the parkland dedication requirement is capped at a maximum of 15 per cent (15%) of the land

For developments that have both residential and non-residential uses, the parkland dedication requirements are calculated proportionally by use, with residential uses subject to the applicable residential rate and non-residential uses subject to the base rate of two per cent (2%).

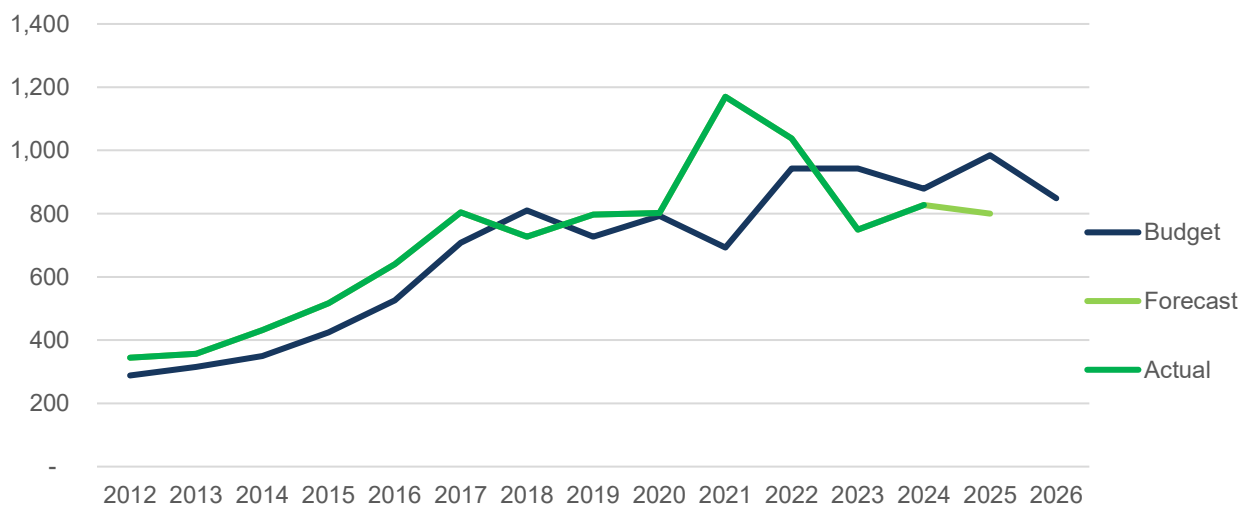
The City may also require a payment of cash-in-lieu of parkland, or a combination of land for park purposes and cash-in-lieu, to the total value of the parkland dedication that would otherwise be required for conveyance.

Municipal Land Transfer Tax and Other Taxation

The *City of Toronto Act, 2006* provides the City with legislative authority to levy taxes other than property taxes. The Municipal Land Transfer Tax (MLTT) was implemented on February 1, 2008. On January 31, 2018, City Council approved a mandatory 4% Municipal Accommodation Tax for hotels and individuals offering short-term rentals.

In 2025, budgeted MLTT revenues was \$985 million (excluding transaction fees), while the forecasted revenue as of September 30, 2025 was \$800 million. The chart that follows (Figure 2) illustrates how actual and forecasted revenues from 2012-2025 compare with budgeted revenues for the same period.

Figure 2: MLTT Budget v/s Actual Revenue (\$ million)



The City has also implemented a Third-Party Sign Tax in 2009.

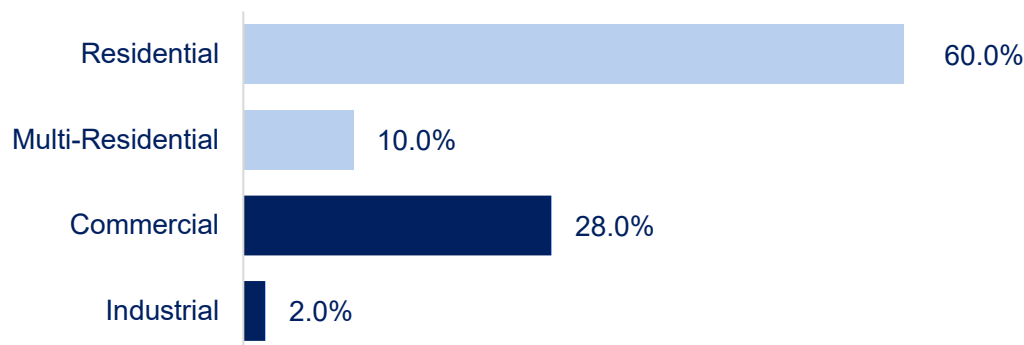
Property Tax

Property Tax Rates and Levy

Property tax revenue is the City's single largest source of revenue. The City collects approximately \$6.245 billion from residential and business property owners for municipal purposes, of which \$5.791 billion funds the tax-supported Operating Budget and represents 30.7% of its total tax-supported Operating Budget.

Each year, the City is required by provincial legislation to establish tax rates that raise property tax revenues in the amount of the City's budgetary requirement. In addition, the City is also required to levy and collect property taxes for school purposes at the education tax rates set by the Province.

Figure 3: 2026 Municipal Property Tax Levy \$6.245 billion breakdown by property tax class



The table below illustrates the 2026 taxes payable for the average household in Toronto with an assessed value of \$692,140:

Table 4: 2026 Property Taxes Payable for the Average Household

Property Taxes	2026 Tax Rate	2026 Property Tax Amount
Municipal Taxes	0.614311%	\$4,252
Education Taxes	0.153000%	\$1,059
Total Taxes	0.767311%	\$5,311

The amount of property taxes payable by a property is determined by multiplying the Current Value Assessment (CVA) of a property by the applicable tax rate for that class of property (e.g., residential, commercial, industrial, or multi-residential) subject to any legislative or Council-mandated adjustments. The total tax rate for a class consists of a municipal tax rate necessary

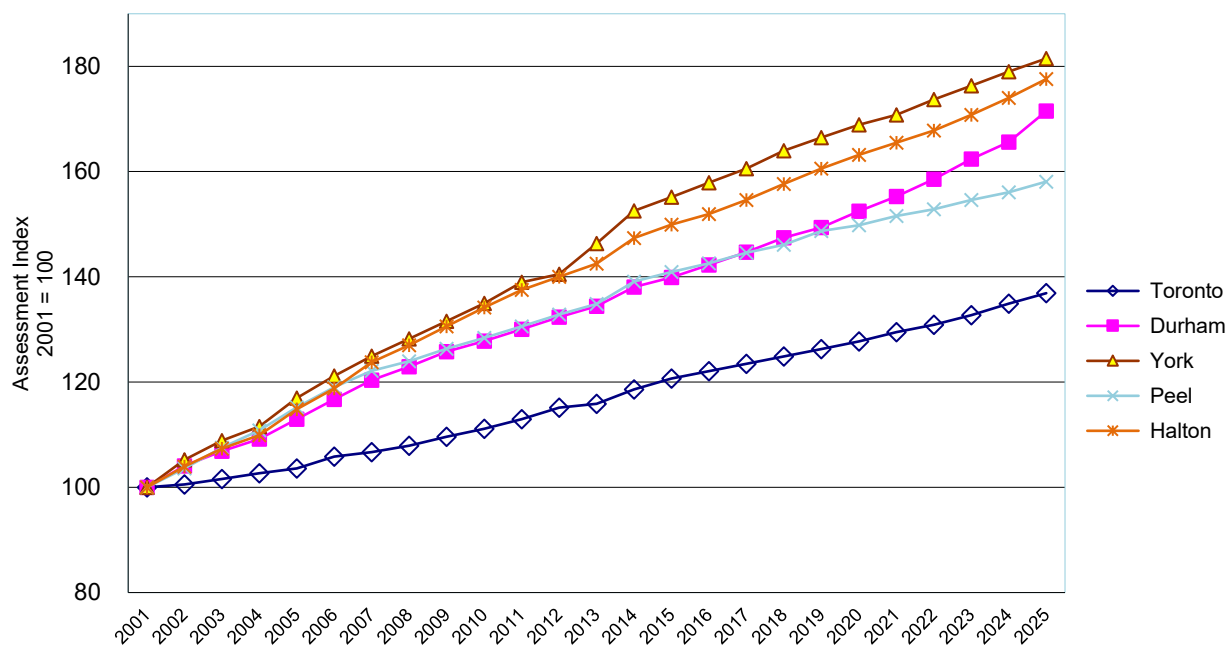
to meet the City’s budgetary requirement, and the education tax rate necessary to raise the amount required by the Province for education funding.

Current Assessment Values and Assessment Growth

The Municipal Property Assessment Corporation (MPAC), a provincial agency, provides the current value assessment (CVA) of properties in Ontario. The CVA represents the estimated market value of a property at a fixed point in time. The CVAs are currently based on a valuation date of January 2016.

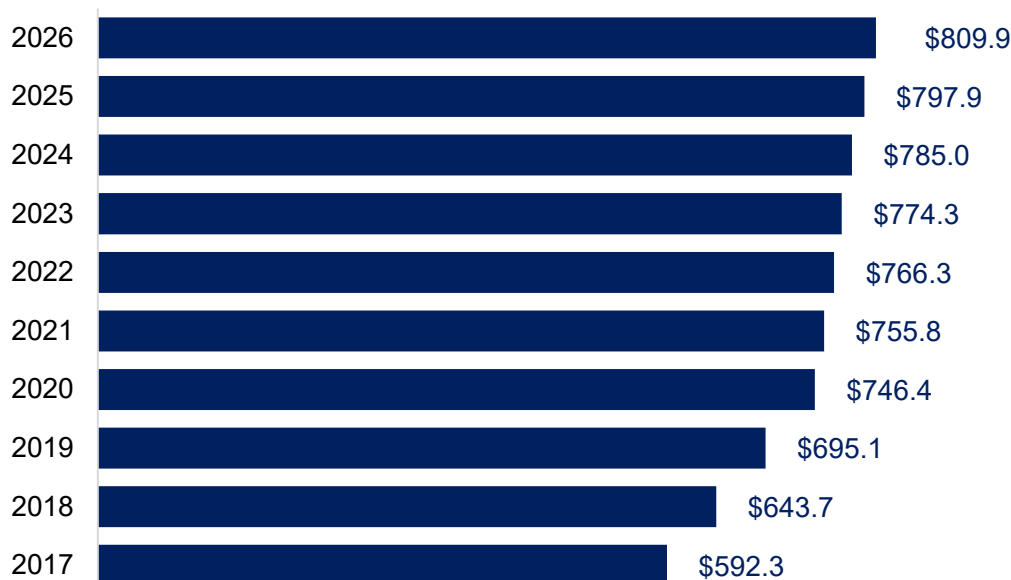
Over the last two decades, the GTA experienced strong economic and population growth following the recession in the early 1990s. The Toronto region (CMA) contains a number of the fastest-growing municipalities in Canada. The bulk of associated assessment increases are in the surrounding areas in the GTA. For example, from 2001 to 2025 the rest of the GTA had cumulative assessment increases of 58% or higher: York Region: 82%, Halton Region: 78%, Durham Region: 72%, and Peel Region: 58%. Whereas, Toronto’s property assessment in 2025 is just 37% above its 2001 level. This trend is illustrated in Figure 4 to follow:

Figure 4: Property Tax Assessment Growth



The graph in Figure 5 shows total assessment values for all property types in the City of Toronto for each year 2016 through 2025. It should be noted that the change in assessment value from 2020 to 2025 is due to assessment growth only. The current assessed values were fully phased in by 2020.

Figure 5: Total Assessment Value (CVA) in the City of Toronto (2017-2025), \$Billion



Tax Ratios and Economic Competitiveness

Figure 6 shows the City of Toronto's tax ratios by property type (multi-residential, commercial and industrial) versus Provincial threshold ratios from 2016 to 2026 (projected). The commercial tax class is the only class with a tax ratio that exceeds the provincial thresholds, as shown in the chart, and therefore continues to be a restricted tax class.

Figure 6: City of Toronto's Tax Ratios by Property Tax Class vs Provincial Threshold

Tax Class/ Subclass	Taxation Year										Provincial Threshold
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 projected	
Multi-residential	2.66	2.46	2.28	2.10	2.05	1.96	1.90	1.80	1.74	1.72	2.00
Commercial	2.85	2.81	2.74	2.65	2.61	2.58	2.50	2.39	2.31	2.31	1.98
Industrial	2.83	2.76	2.71	2.62	2.59	2.51	2.51	2.50	2.50	2.50	2.63
Small Business	2.49	2.44	2.43	2.43	2.43	2.19	2.12	2.03	1.97	1.84	1.98

Source: 2026 Budget Implementation (after Levy and City Building Fund Levy Increases)

Since 2004, the Ontario Government has amended the municipal rules under the Ontario Property Tax System to permit tax rate increases on restricted non-residential tax classes of up to 50% of the residential tax class increase.

In 2005, City Council adopted a policy under the 'Enhancing Toronto's Business Climate' initiative to reduce the tax ratios for the commercial, industrial and multi-residential tax classes to 2.5-times the residential tax rate by 2020 (a 15-year plan). The plan also provided for an accelerated reduction in tax rates for small businesses, with a ratio target of 2.5-times the residential rate by 2015.

The small business target tax ratio of 2.5 was achieved in 2015 through graduated tax rates, according to the plan, and has further decreased since then.

Since 2024, all non-residential tax ratios have met Council's target ratio of 2.5, and no further policy-driven ratio reductions were recommended for 2026. However, to mitigate potential impacts on the multi-residential tax class, through the 2026 budget, City Council adopted a reduced rate increase for this class. As a result, the multi-residential tax ratio continues to decline and is 1.72 in 2026.

Other City efforts to enhance competitiveness include working with the provincial government to reduce Business Education Tax (BET) rates for Toronto businesses to levels closer to those in surrounding GTA municipalities, including through targeted measures such as the Small Business Property Tax Subclass rate reduction, which triggers matching provincial BET reductions. The City has also implemented a two-block water rate structure that provides a reduced rate for eligible industrial and manufacturing users through the Industrial Water Rate Program. In addition, as part of the Mayor's 2026 budget, City Council adopted a phased approach to water rate increases for industrial users, limiting Block 2 increases to no more than one-third of the Block 1 increase over the 2026-2028 period to support the manufacturing sector.

Property Tax Relief

The City provides tax relief for low-income seniors and disabled persons, as well as charities and similar organizations. The 2026 Budget increased the low-income threshold to \$62,000 which will assist estimated 12,000 households in 2026. The tax relief policies in effect for 2026 include:

Residential Property Tax Increase Cancellation Program

This program gives low-income seniors and low-income persons with a disability the opportunity to apply for a cancellation of their property tax increases.

To qualify for a cancellation of a property tax increase for 2026, the applicant must:

- Have a combined household income of \$62,000 or less
- Have a residential assessment of \$975,000 or less for 2026
- Be in receipt of disability benefits or meet the below requirements:

- Be 60-64 years of age and be in receipt of a guaranteed income supplement under the *Old Age Security Act*; if widowed, be in receipt of the spouse's allowance under *the [Old Age Security Act](#)*; or
- Be 65 years of age or older.

Residential Property Tax Increase Deferral Program

This program gives low-income seniors and low-income persons with a disability the opportunity to apply for a deferral of their property tax increases.

To qualify for a deferral of a property tax increase in 2026, the applicant must:

- Have a combined household income of \$62,000 or less
- Be in receipt of disability benefits or meet the below requirements:
 - Be 50 years of age or older and be receiving either a pension or a pension annuity resulting from a pension plan under the *Income Tax Act (Canada)*;
 - Be 60-64 years of age and be in receipt of a Guaranteed Income Supplement under the *Old Age Security Act*: if widowed, be in receipt of the Spouse's Allowance under *the [Old Age Security Act](#)*; or
 - Be 65 years of age or older.

Reserves and Reserve Funds

Reserves and Reserve Funds are monies set aside by Council to:

- fund future expenditures for which it has authority to spend money,
- defend the City against an unbudgeted or unforeseen event that may result in a budget deficit such as an economic downturn,
- smooth out future program expenditures which may fluctuate from one year to the next, and/or
- accumulate funds for future capital requirements or contingent liabilities.

Reserve and Reserve Fund balances are material; however, it should be noted that the majority of funds are committed to special purposes.

Toronto Municipal Code, Chapter 227 - Reserves and Reserve Funds - provides all pertinent information regarding the City's Reserves and Reserve Funds, including definitions, the authority to establish new Reserves and Reserve Funds, closing out inactive Reserves and Reserve funds, as well as the use and administration of Reserves and Reserve Fund monies.

The City maintains approximately 248 active Reserves and Reserve Funds that are classified into three major categories: Council-Directed Reserves and Discretionary Reserve Funds and Obligatory Reserve Funds. They are sub-divided into 17 sub-categories according to the nature of their purposes.

Figure 1: Reserves and Reserve Funds Structure



Council-Directed Reserves and Discretionary Reserve Funds

Council-Directed Reserves and Discretionary Reserve Funds are made up of several major categories: Corporate, Employee Benefits, Water and Wastewater, Stabilization (Operations), State of Good Repair (Capital), Community Initiatives, and Donations.

Reserve Sub-Categories

- **Corporate** – Reserves that provide funding for capital and operating items of a corporate nature. The Reserves with the largest balances are: Capital Financing and Vehicle and Equipment Replacement.
- **Stabilization** – Reserves that provide funding to stabilize the City's budgets from year to year due to various unanticipated financial pressures. The Reserves with the largest balances are: Shelter and Support Services, Tax Rate, and Toronto Transit Commission.
- **Water and Wastewater** – Reserves that provide funding for Toronto Water vehicle and equipment and operating stabilization.
- **Donations** – Reserves that provides funding for various projects.

Discretionary Reserve Fund Sub-Categories

- **Employee Benefits** – Discretionary Reserve Funds for the employee benefit costs of employees and retirees, as directed by Council. The Discretionary Reserve Funds with the largest balances are: Employee Retiree Benefits, Sick Leave, and Worker's Compensation.
- **Corporate** – Discretionary Reserve Funds for capital and operating items of a corporate nature, as directed by Council. The Discretionary Reserve Funds with the largest balances are: City Building, Budget Bridging and Balancing, and Capital from Current.
- **Community Initiatives** – Discretionary Reserve Funds that provide funding for a variety of grants programs, as directed by Council. The Discretionary Reserve Funds with the largest balances are: Capital Revolving – Affordable Housing, Child Care Capital Cost, and Child Care Expansion.
- **State of Good Repair** – Discretionary Reserve Funds for the rehabilitation and major repair of City assets, as directed by Council. The Discretionary Reserve Funds with the largest balances are: Waste Management, and Solid Waste Debt.

Obligatory Reserve Funds

Funds that are set aside for specific purposes by legislation, regulation or agreement and may only be used in the conduct of certain programs or the completion of specific work are reported as Obligatory Reserve Funds. These include funds received from the other orders of government, Development Charges from third parties earmarked for certain purposes, e.g. Transit, Social Housing, Parkland Acquisition, Long Term Care Homes and Services. These amounts are recognized as liabilities in the year the funds are deposited and received into revenue in the fiscal year the related expenditures are incurred or services performed. These funds are all committed, for uses including funding the City's priority capital needs like transit expansion.

Obligatory Reserve Fund Sub-Categories

- **Development Charges** – Obligatory Reserve Funds that hold funding received from real estate developers that will be used offset the capital cost of providing growth-related municipal infrastructure that may be required as a result of the new development. The Obligatory Reserve Funds with the largest balances are: Transit, Water and Parks and Recreation.
- **Community Services** – Obligatory Reserve Funds for specific community services. The Obligatory Reserve Funds with the largest balances are: National Child Benefit, Social Housing Federal, and Seniors Services and Long-Term Care.
- **Parkland Acquisition/New Development** – Obligatory Reserve Funds that provide funding for the acquisition of parkland and/or other public recreational purposes, including the erection of buildings and the acquisition of machinery for park or recreational purposes. The Obligatory Reserve Funds with the largest balances are: Alternative Parkland Dedication, City-Wide Land Acquisition, and South District Local Land.
- **Third Party Agreements** – Obligatory Reserve Funds that provide funds for purposes established in agreements with a third party. The Obligatory Reserve Funds with the largest balances are: Federal Housing Accelerator and Provincial New Deal Reserve Funds.
- **State of Good Repair** – Obligatory Reserve Funds that are set aside for the rehabilitation and major repair of City assets. The Obligatory Reserve Fund with the largest balance is the Building Code Act Service Improvement.
- **Water and Wastewater** – Obligatory Reserve Funds that are set aside for water and wastewater capital projects. The Obligatory Reserve Funds with the largest balances are: Water Capital and Wastewater Capital.
- **Parking Authority** – Obligatory Reserve Funds that are set aside for the Toronto Parking Authority. The Obligatory Reserve Fund with the largest balance is Parking Authority.
- **Planning Act** – Obligatory Reserve Funds that hold and dispense funds collected under the Provincial Planning Act. The Obligatory Reserve Funds with the largest balances are: Original Section 37, and Section 45.

Major Reserves and Reserve Funds/Groups with Major Revenue Sources and Services Provided

Reserve and Reserve Fund Type	Major Funding Source(s)	Services Provided
Council-Directed Reserves and Discretionary Reserve Funds		
City Building Fund	Dedicated levy.	Funding primarily for major transit and housing projects.
Land Acquisition	Proceeds from sale of lands.	Multiple accounts used by individual programs or all programs to help fund the acquisition of land.
Capital Financing	Prior Year Surplus revenue.	Funding primarily for priority transit and transportation projects and other major city building projects.
Vehicle and Equipment	Program operating contributions.	Vehicles and equipment for all major programs
Community Initiatives	Contributions from operations, Contributions from Developers, and funding from provincial government.	Funding primarily for Council-directed grant programs and initiatives.
Obligatory Reserve Funds		
Development Charges	Contributions from Property Developers.	Funding for all growth-related municipal infrastructure.
Water and Wastewater Capital	Net revenues from water and wastewater operations.	Holds funding for water and wastewater capital projects.
Parkland Dedication	Contributions from Property Developers for cash in lieu of parklands.	Funding is used by Parks, Forestry and Recreation Division to acquire property for parklands.
Other Planning Act	Contributions from Property Developers as set out in a development agreement of the Provincial Planning Act.	Funds are used by the City for a wide variety of community improvements identified in site specific bylaws.

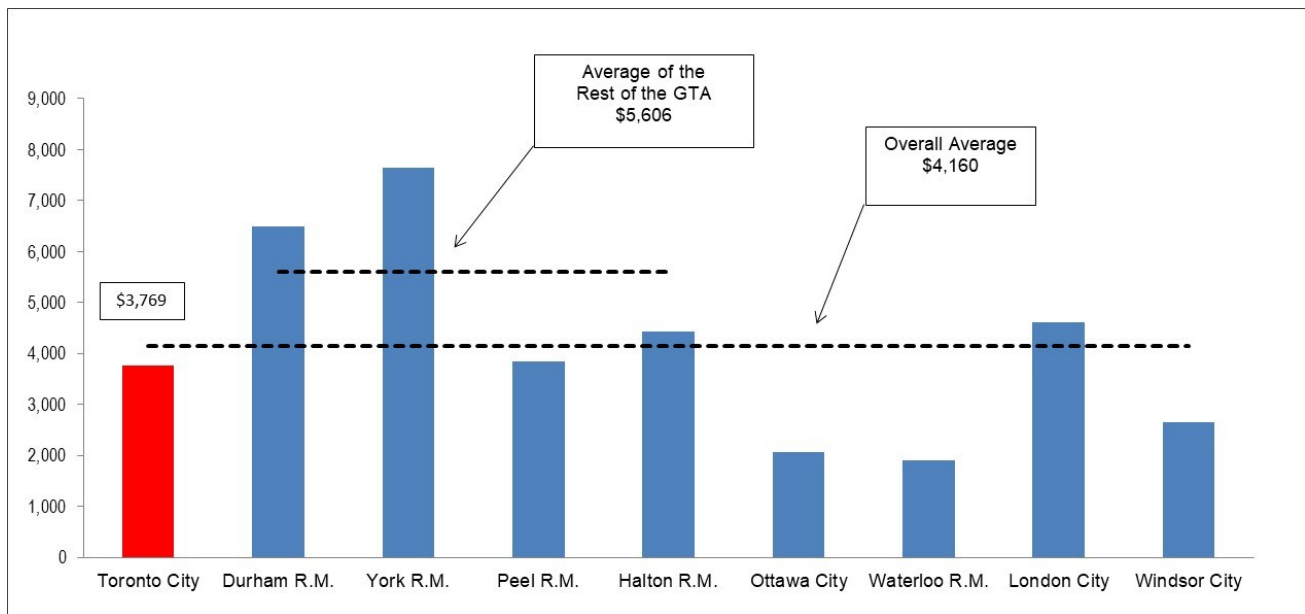
The Reserve and Reserve Funds Matrix is shown in [Appendix 3.1.1](#)

Toronto's 2024 Reserves and Reserve Funds per capita of \$3,769 was considerably less than the rest of the Greater Toronto Area (\$5,606) and the average of all of the cities and municipalities shown in the chart below (\$4,160). The City has established long-term Reserve and Reserve Fund strategies for major Reserves and Reserve Funds, e.g. Employee Benefits

Reserves, Landfill Sites and Water and Wastewater Stabilization Reserves, and makes sure that adequate funds are in place, by determining needs and establishing contribution policies.

Comparison of Per Capita Reserves and Reserve Fund Balances as at December 31, 2024

Figure 2: Comparison of Per Capita Reserves and Reserve Fund Balances



Sources: Ontario Ministry of Municipal Affairs and Housing – 2024 FIR
 Regional data consolidated for upper and lower tiers
 Balances include Obligatory Reserve Funds

Table 1 shows that the City has \$14,009.3 million in Reserve and Reserve Fund balances as of September 30, 2025. **97.9% of these balances are fully committed** and include:

- \$7,963.3 million in legally mandated Obligatory Reserve Funds by legislation or contractually bound commitments. For example, provincial legislation restricts use of growth-related funds to specific purposes (e.g. Development Charges Act, Planning Act).
- \$5,752.7 million in committed Reserves and Discretionary Reserve Funds supporting 10-year capital and operating plans.
- The remaining amount of \$293.3 million is required to be reserved for various unanticipated costs, stabilize funding sources, including the tax base, or for emergency purposes such as extreme weather events.

The uncommitted amount of City's Reserves and Reserve Funds represents 2.1% of the total Reserves and Reserve Fund balance.

City's Reserves and Reserve Funds

Table 1: City's Reserves and Reserve Funds

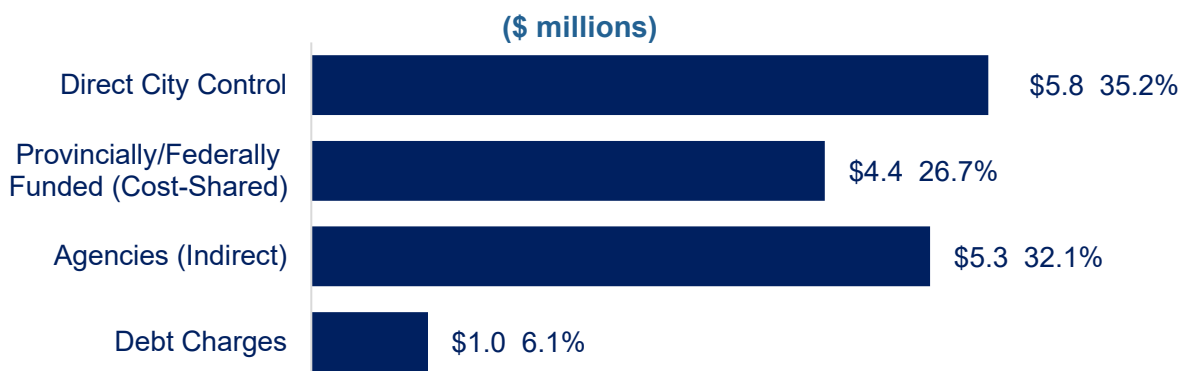
City's Reserves and Reserve Funds (\$ millions)	Balance Sep. 30, 2025
Committed Obligatory Reserve Funds	
Development Charges	2,824.7
Water and Wastewater Capital	2,385.4
Parkland Dedication	951.8
Other Planning Act	745.2
Other Obligatory Reserve Funds	1,056.2
Total Committed Obligatory Reserve Funds	7,963.3
Committed Reserves and Discretionary Reserve Funds	
City Building Fund	1,201.8
Land Acquisition	359.9
Capital Financing	353.3
Scarborough Transit	331.7
Vehicle and Equipment Reserves	273.0
Community Initiatives	150.8
Other Corporate Reserves and Discretionary Reserve Funds	1,588.2
Other	1,494.0
Total Committed Reserve and Discretionary Reserve Fund Funding in Operating Budget and Capital Plan	5,752.7
Remaining Reserves	
Uncommitted Reserves	293.3
Total Reserves and Discretionary Reserve Funds	6,046.0
Total City Reserves and Reserve Funds	14,009.3

Reserves and Reserve Fund forecasted 3-year balances are included in [Appendix 3.1.2](#)

Funding Management

City Council has direct control of 35% of the 2026 Tax Supported Operating Budget (\$16.6 Billion):

Figure 1: City Council Control of the Budget



Direct City Control

- Mayor's Office
- City Council
- City Manager Services
- City Clerk's Office
- City Planning
- Corporate Accounts
- Corporate Real Estate Management
- Court Services
- Customer Experience
- Development Review
- Economic Development and Culture
- Engineering and Construction Services
- Environment, Climate and Forestry
- Financial Operations and Control
- Fleet Services
- Housing Secretariat and Housing Development Office
- Legal Services
- Municipal Licensing and Standards
- Office of the Chief Financial Officer and Treasurer
- Parks and Recreation
- Policy, Planning, Finance and Administration
- Social Development
- Technology Services
- Toronto Building
- Toronto Cyber Security
- Toronto Emergency Management
- Toronto Fire Services
- Toronto Paramedic Services
- Transit Expansion
- Transportation Services
- Waterfront Revitalization

Accountability Offices

- Auditor General's Office
- Office of the Integrity Commissioner
- Ombudsman Toronto
- Toronto Lobbyist Registrar

Agencies (Indirect Control)

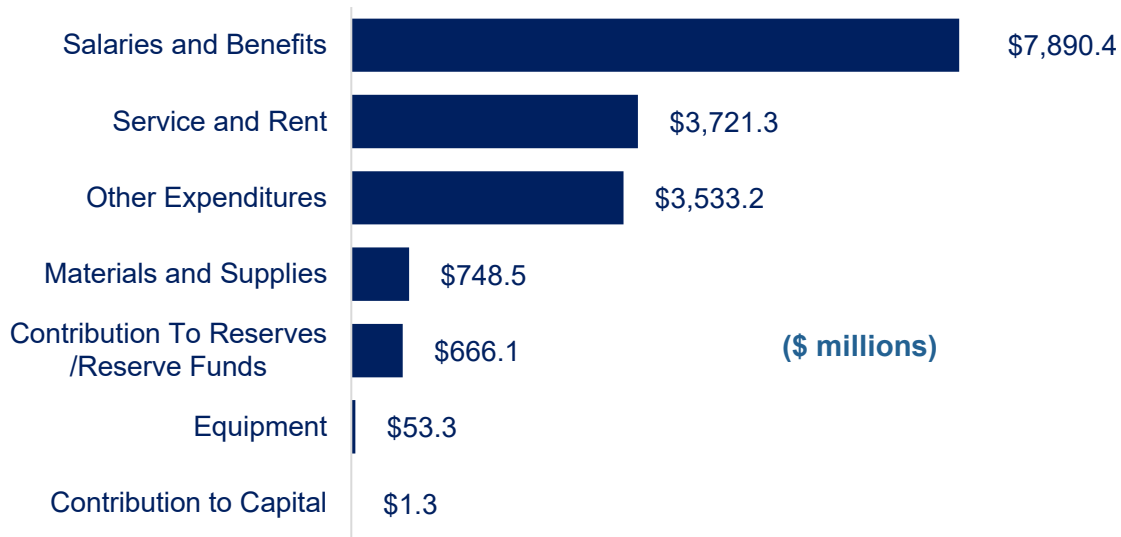
- Arena Board of Management
- Association of Community Centres
- Create TO
- Exhibition Place
- Heritage Toronto
- Sankofa Square
- TOLive
- Toronto and Region Conservation Authority
- Toronto Atmospheric Fund
- Toronto Police Service (Including the Board)
- Toronto Public Library
- Toronto Transit Commission (Including Wheel Transportation)
- Toronto Zoo

Provincially Funded

- Children's Services
- Seniors Services and Long-Term Care
- Toronto Employment and Social Services
- Toronto Shelter and Support Services
- Toronto Public Health

Summary of Expenditures by Category – Tax Supported 2026 Operating Budget (\$16.6 Billion):

Figure 2: Summary of Expenditures by Category



Investment Activities and Capital Markets

The City's Long-Term Fund, Sinking Fund, and Short-Term Fund each have a different purpose for achieving the City's financial goals and objectives. The Long-Term Fund and the Sinking Fund are directed by the Toronto Investment Board (Board), whereas the Short-Term Fund is managed by City staff. All funds are administered by City staff and must comply with the Council-adopted Investment Policy. The City also manages and administers other smaller funds where assets are not owned by the City (e.g. Trust Funds).

The Long-Term Fund is positioned to fund the City's future reserve and reserve fund requirements and therefore has a longer-term investment horizon.

The Sinking Fund is used for retiring the City's debt as it becomes due and payable.

The Short-Term Fund is primarily focused on ensuring that adequate liquidity is maintained to meet the immediate cash flow requirements of the City's daily operations.

Long-Term Fund and Sinking Fund Asset Mix

New investment regulations, which became effective in 2018, permitted the City to invest in a broader range of investments to earn a higher risk-adjusted return. The Council-approved Investment Policy now allows a portion of the Long-Term Fund and Sinking Fund to be allocated to Global Equity and Real Assets. Table 1 shows the previous, current and target asset mix of the Long-Term Fund and the Sinking Fund. Both funds are currently transitioning to the target asset mix.

Table 1: Previous, Current, and Target Asset Mix (based on Market value)

Asset	Previous Asset Mix	Long Term Fund Asset Mix as at Dec 31, 2025	Sinking Fund Asset Mix as at Dec 31, 2025	Target Asset Mix
Fixed Income (incl. cash)	100%	69%	66%	70%
Global Equity	-	23%	20%	20%
Real Assets	-	5%	5%	10%
Cash/ Short Term Fund	-	3%*	9%**	0%

*Pending additional investment in real assets

**Pending investment in additional real assets and upcoming sinking fund repayment in June 2026.

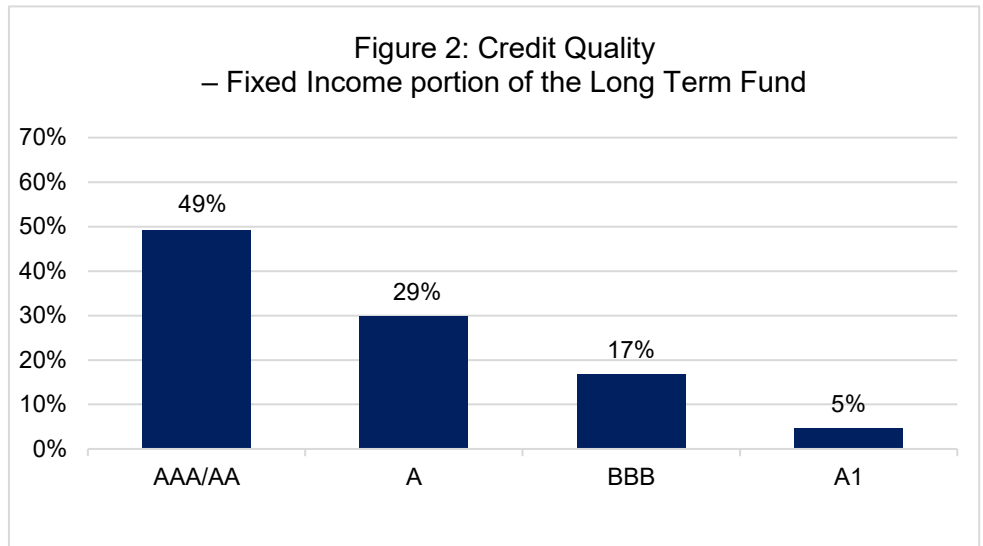
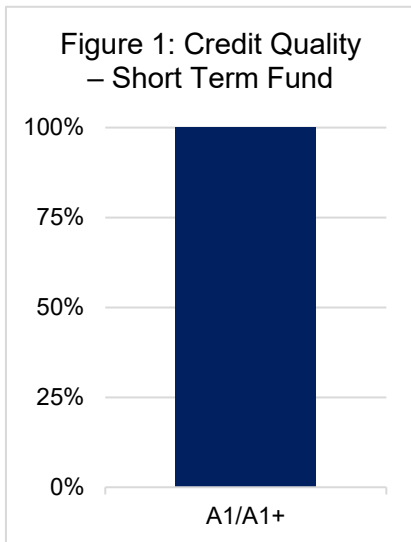
Long Term Fund and Short-Term Fund

The budgeted gross investment income for 2026 is \$210.0 million.

The budgeted gross investment income for 2025 was \$160.1 million and as of September 30, 2025, the forecasted gross investment was \$224.2 million.

In 2025, for the Long-Term Fund all asset classes, fixed income, equity and real asset investments generated positive market returns.

The City's Short-Term Fund and Long-Term Fund continue to exhibit high credit quality. Figures 1 and 2 to follow show as of December 31, 2025, a breakdown of the City's Short-Term Fund and Long-Term Fund by credit ratings for funds' exposure in fixed income securities and short-term holdings (including deposits). There are no holdings with credit ratings lower than BBB.

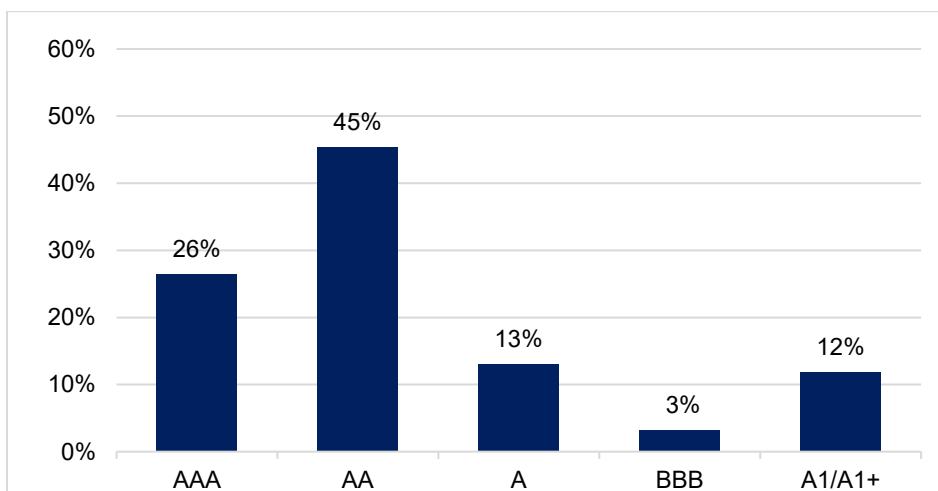


Sinking Fund

A Sinking Fund is required by legislation when a municipality issues long-term debt with a fixed maturity. The City is required to make annual contributions to the Sinking Fund and invest those funds to earn and accumulate sufficient funds to retire the debt at maturity. The City contributed \$544.8 million to the Sinking Fund in 2025. Additional contributions from the City to the Sinking Fund will be made annually.

As of September 30, 2025, Sinking Fund assets were \$3.1 billion to satisfy debt maturing between 2026 and 2055. The bulk of these assets are invested in high quality fixed income securities as shown in Figure 3 below.

*Figure 3: Credit Quality - Fixed Income Portion of Sinking Funds**



*A1/A1+ rating is the cash deposits pending additional investment in real assets and repayment in 2026.

Sinking Fund and Long-Term Fund Performance

The performance of the Sinking Fund and Long-Term Fund as at September 30, 2025, is shown in Table 2.

Table 2 - Summary of Performance

	As at September 30, 2025	1 year	2 years	3 years	Since Inception
Sinking Fund	2.4%	3.4%	10.9%	7.6%	2.2%
Benchmark	2.9%	4.9%	11.2%	7.8%	3.2%
Value added	-0.5%	-1.5%	-0.3%	-0.2%	-1.1%
Long Term Fund	2.7%	5.4%	11.1%	8.6%	3.9%
Benchmark	3.2%	6.9%	11.4%	8.7%	4.4%
Value Added	-0.5%	-1.6%	-0.2%	-0.1%	-0.6%

Toronto Investment Board - Performance Monitoring Report - Q3 2025 (Aon)

Capital Financing and Debt

Under the *City of Toronto Act*, borrowing is permitted to fund capital expenditures and prohibited for operating expenditures. The goal of capital financing is to optimize funding from all sources, such as federal and provincial funding, development charges and donations funding, before using reserves and debt financing. Toronto's debt level has grown in recent years due to increasing capital infrastructure needs.

Long-term debt is typically issued three to five times a year with debt terms of 10, 20 and 30 years. Debt term is guided primarily by the useful life (or amortization) of underlying infrastructure projects the debt finances and market conditions. The useful life of the capital asset must be equal to or exceed the debt term. The City's long-term debt maintains strong credit ratings from Moody's, Standard & Poor's and DBRS as follows:

Moody's	Standard & Poor's	DBRS
Aa1/Stable	AA+/Stable	AA/Stable

Gross long-term outstanding sinking fund debt was \$11.9 billion, with a sinking fund balance estimated at \$3.2 billion as at the end of 2025. Debt will primarily finance key transportation and housing projects. The City makes regular interest payments and annual sinking fund contributions for the purpose of debt retirement upon sinking fund debt maturity. Figure 1a shows the annual interest and sinking fund contributions for existing sinking fund debt, and Figure 1b shows the annual sinking fund debt maturity profile.

Figure 1a: 2026 to 2034 Interest and Sinking Fund Contributions as of December 31, 2025

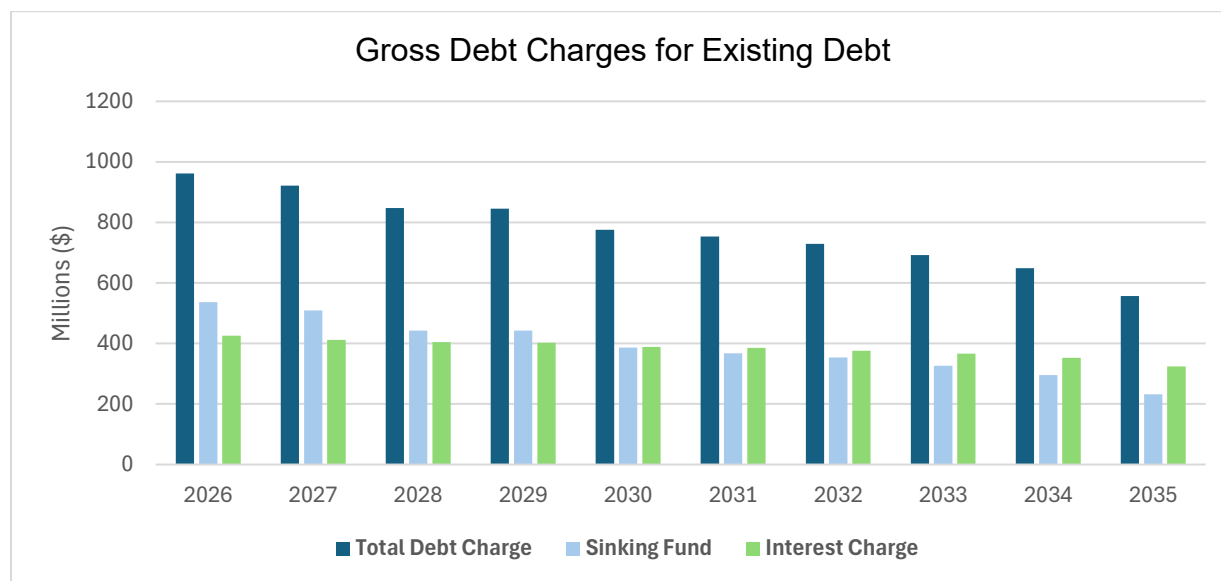
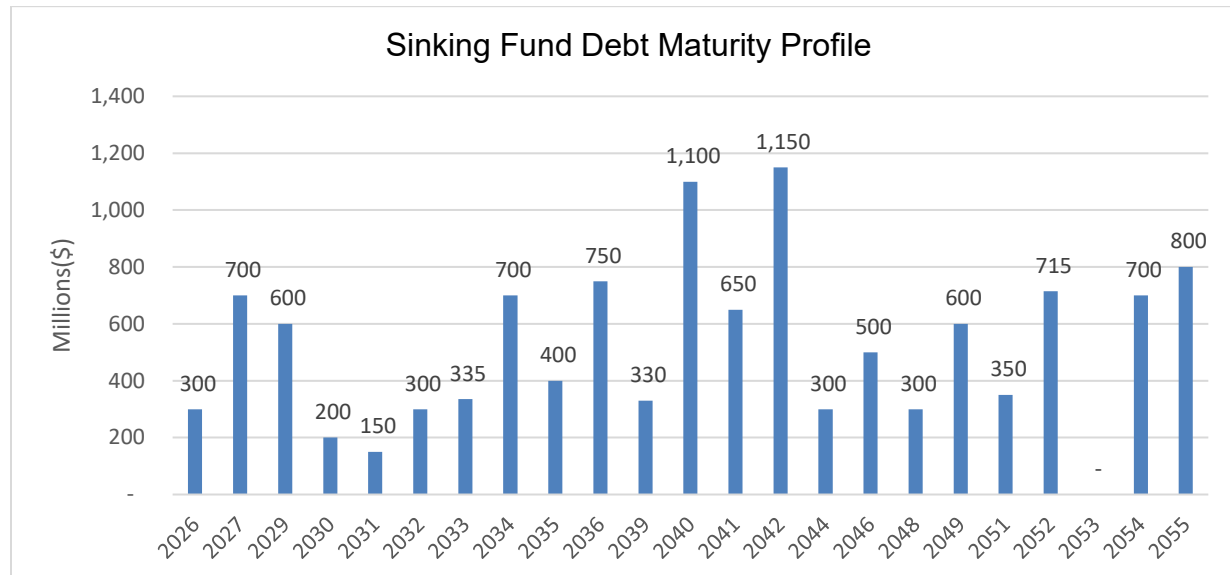


Figure 1b: Sinking Fund Debt Maturity Profile as of December 31, 2025

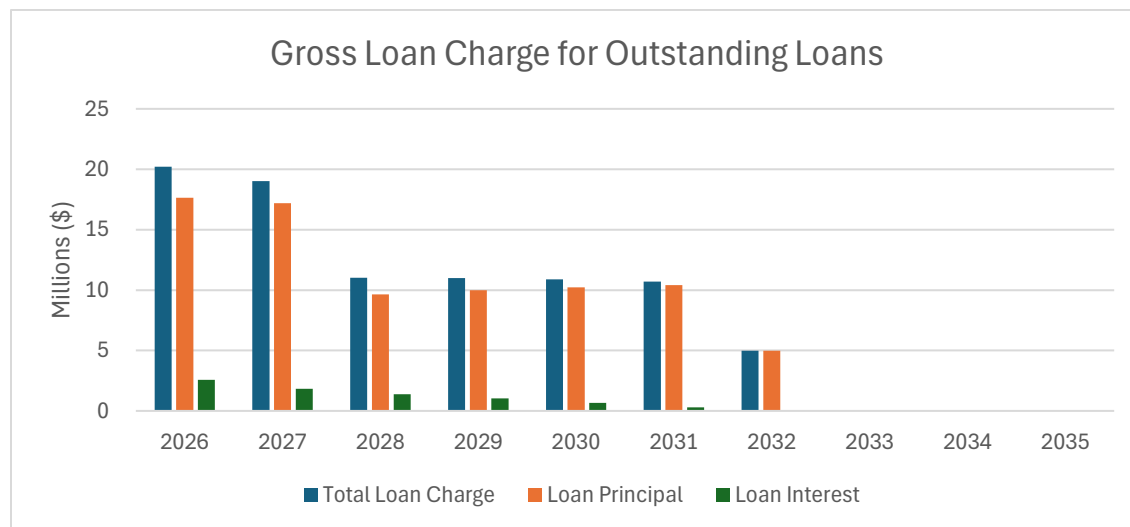


The City's Green Bond program commenced in 2018, and the Social Bond program was established in 2020. During 2025, the City issued \$1.2 billion worth of bonds, which includes a \$200 million Green bond and a \$200 million Social bond.

The City's investor relations program is essential in accessing debt markets at cost-effective interest rates. City Council has approved debt issuance of up to \$2 billion in each year during the period 2022 to 2026. Future City Council will approve debt issuance authority for the years 2027 and beyond.

At the end of 2025, the City also had \$86.3 million in outstanding loans. The City makes regular interest payments and principal payments on the outstanding loans as per the loan agreements. Figure 2 shows the annual interest and principal payments for outstanding loans.

Figure 2: 2026 to 2035 Interest and Principal Payments for outstanding City of Toronto Loans



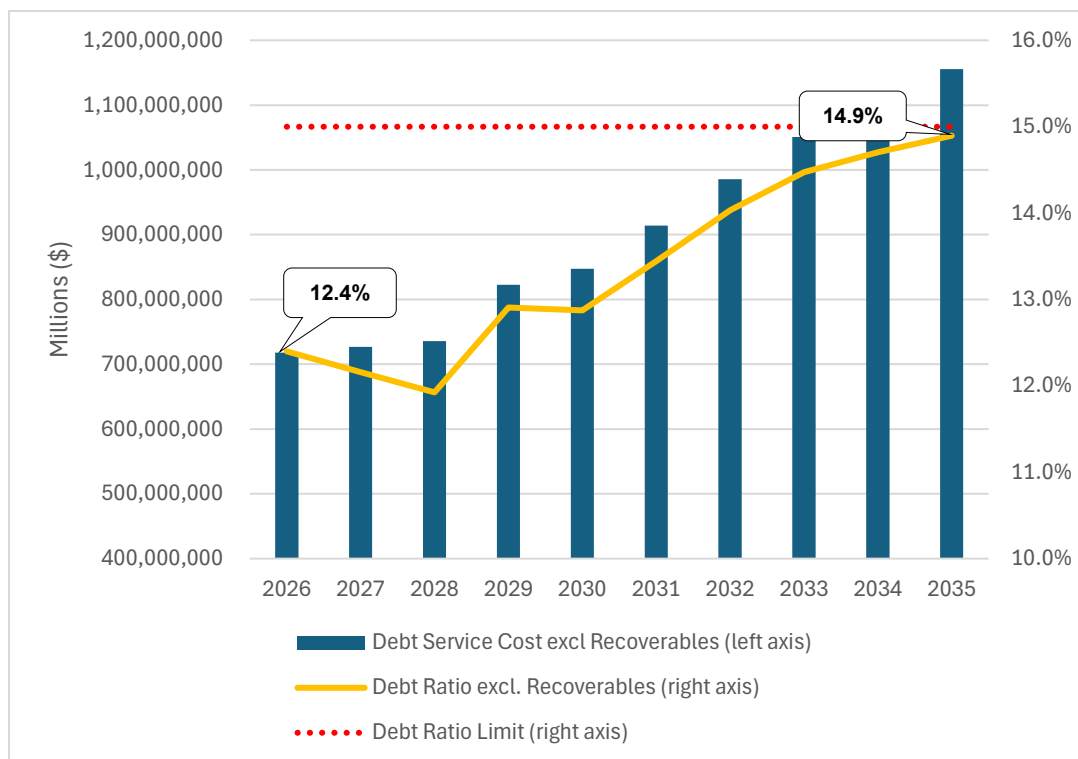
Debt Service – Policy Limit:

City Council has ultimate authority in setting borrowing capacity and restrictions under the City of Toronto Act, which exempts it from the provincial Municipal Act requirement that generally limits long-term borrowing of other municipalities to 25 percent of their "own-source" revenues (excluding development charges). City Council approved a debt service limit such that the tax supported debt servicing cost (annual principal and interest payments) would not exceed 15 percent of property tax revenues.

As shown in Figure 3, the City is expected to have a debt servicing cost to Property Tax Levy ratio of 12.4 percent in 2026. The ratio is expected to peak in 2035.

To meet its borrowing obligations, the City budgets debt service charges (principal and interest cost) in its Operating Budget. In 2026, the tax supported debt service charge is budgeted to be \$718.1 million.

Figure 3: 2026 to 2035 Tax Supported Debt Services as a percentage of the Property Tax Levy (line graph – right vertical axis) and debt service charges (bar graph – left vertical axis)



Financial Policies

Overview

The City of Toronto's financial policies provide a framework to assist in the decision-making process and are based on principles that will ensure strong financial management, long-term financial sustainability of resources, and consistent adoption and adherence of practices across the organization. These policies provide City Divisions and Agencies with agility to effectively manage service delivery and capital programs for which they are accountable, while ensuring transparency, accountability and financial control.

Basis of Budgeting

The *City of Toronto Act, 2006*, requires the city to adopt both an annual operating budget and a capital budget. In alignment with this, the City of Toronto prepares a three-year operating budget and a 10-year capital plan.

The City adopts a balanced operating budget annually, while the subsequent two years are accepted in principle. The capital plan is adopted through a multi-year approval process, where Council approves current year cashflow requirements and accepts the remaining years in principle.

The City of Toronto develops its budgets on a modified cash basis, differing from the City's consolidated financial statements, which adhere to full accrual accounting. Key differences include:

- Exclusion of non-cash transactions, such as actuarial valuation changes affecting the City's employee benefits liabilities balance and amortization expenses.
- Recognition of cash-based funding sources, including reserve draws.
- Debt issuance recorded as revenue in the capital budget as a liability in financial statements.

Any in-year budget adjustments affecting revenues or expenditures cannot result in an unbalanced balance and require Council approval.

Basis of Accounting

The City of Toronto's financial statements comply with Canadian generally accepted accounting principles (GAAP) established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada ("CPAC"). Transactions are recorded on an accrual basis, meaning:

- Revenues are recognized when services are provided, or obligations met.
- Expenses are recorded when incurred.
- Assets are recognized when future economic benefits exist.
- Liabilities reflect legal or constructive obligations.

Bridging the Basis of Budgeting and Accounting:

Some of the differences between the cash requirements basis of budgeting and full accrual basis of accounting are:

Budget Reporting	Financial Reporting
Tangible capital assets shown as expenditures outlining the cashflow required.	Tangible capital assets shown as assets and amortized over their useful lives.
Employee benefit expenses shown as expenses as paid.	Employee benefit expenses are recognized over an employee's service-life in the period(s) in which an employee renders the required services to earn such benefits. The related cost is estimated based on an actuarial valuation performed by a licensed actuary.
Insurance and environmental liabilities recorded as paid.	Insurance and environmental expenses are recognized in the period in which the underlying legal obligation arises. These estimates are dependent on factors, such as the actuarial estimates related to the likelihood and valuation of the City's future obligations to settle insurance claims or remediate contaminated sites.
Costs incurred to retire tangible capital assets are recognized in the year(s) the costs are incurred.	The City assesses whether it has a legal obligation to retire a tangible capital asset, such as the removal of asbestos from City buildings. In the event the obligation exists, the City recognizes the total expected retirement costs as a liability upon the acquisition, purchase, or construction of the tangible capital asset.
Debt issuances shown as revenues in the capital budget.	Debt issuances shown as liabilities.
Principal payments on debt shown as debt charges in the operating budget.	Principal payments shown as reductions of liabilities.
Amounts contributed to reserve or reserve funds shown as expenditures and amounts drawn as revenues.	Amounts that will be used to satisfy legislative or contractual requirements in future fiscal periods are recorded as deferred revenue. Changes to reserves or discretionary reserve funds are not considered as sources of revenue or expenditures and therefore eliminated.

Operating Budget Policies

Multi-Year Service-Based Budgeting

The City adopts a one-year balanced operating budget, that aligns with Council priorities. The budget is presented on a divisional and service basis, linking financial and performance information.

a) Service-Based View and Service Levels

The Operating Budget shall be presented on a service-view basis to provide more relevant financial and non-financial information to the public to facilitate the assessment of service performance and guide meaningful discussion on service issues and support decision making. Also, as part of the budget process, City Council is provided with [target service levels](#) for the upcoming budget year, and actual service levels are the reported results of key accomplishments to achieve service objectives and outcomes with the support of the prior year operating budgets.

b) Budget Adoption

In compliance with the *City of Toronto Act, 2006*, the City will adopt a one-year operating budget each year. The municipal property tax rates will also be set by council annually. In the second year, and each subsequent year to which the multi-year budget applies, the Mayor and City Council will review proposed adjustments to the budget.

c) Balanced Service Budget

The total operating budget for the City, adopted in any given year, must be balanced; which means that estimated revenues must be equal to estimated expenditures. Any change to the operating budget that results in adjustments to gross expenditure; total revenue and/or net expenditure (tax supported funding); associated staff complement count; and associated changes to services and/or service levels must ensure that the budget remains balanced.

d) Estimates of Expenditures and Revenues

Each year, the City adopts the following components of the Operating Budget, which establishes the spending limit for each Program and Agency and considers:

- Total gross expenditures required to fund the cost of providing services at the approved service level;
- Total revenue as summed by the non-tax revenue sources;
- Net expenditure, which represents the level of tax funding required to balance the Operating Budget;
- Associated Service Levels; and
- Associated Complement.

e) In-Year Budget Adjustments

In-year adjustments to the approved operating budget and the impact on the following two years of the multi-year plan will be considered under the following circumstances:

- External factors such as provincial or federal impacts on the City's budget, or changes imposed by legislation.
- Unforeseen changes to forecasting assumptions that affect costs, service demand/volume, or revenue projections.
- Mayor and/or Council-directed changes to priorities, services or service levels.
- Response to budget guidelines and directions.

All budget reallocations and transfers are reported to City Council through either a staff report or the Quarterly Variance Reporting process. All in-year adjustments need sign-off from Division Heads before inclusion in a quarterly variance report for Council approval. Below are the current practices:

- Operating budget expenditure reallocations / transfers impacting net expenditures between City programs or services require Council approval.
- Operating budget expenditure reallocations / transfers that are less than \$500,000 within services for the same program requires the approval of the Chief Financial Officer and Treasurer.
- Capital budget adjustments between projects less than \$250,000 requires the approval of the Chief Financial Officer and Treasurer.

f) Budget Monitoring and Reporting

Monitoring of the approved operating budget will occur on an ongoing basis to identify variances from plans; changing patterns or circumstances that need corrective actions; and assess the extent to which resources are being used efficiently and effectively in contributing to the City's strategic priorities.

Variance reports will be submitted quarterly to Standing Committees and Council and will include both financial and non-financial information that will assess performance, guide decision-making and provide transparency and accountability in managing resources.

Salary Cost Planning

As with any service organization, personnel costs are a significant part of the total operating budget of the City.

- The salary and benefit budget will include all known costs for collective agreements, step and progression pay increases, and fringe benefits.
- Salary budgets should be adjusted for staff turnover and positions that may be vacant during the year.

Revenue Policy

The revenues received by the City of Toronto include property tax, user fees and charges, grants and subsidies, interest income and donations.

- **Diversified Revenue Sources** — Diversified and stable revenue sources will be encouraged in order to improve the City's ability to handle the impact of short-term revenue fluctuations and uncertainty, and to better distribute the cost of providing services.
- **One-Time Revenues** — One-time revenues will be used for appropriate purposes such as early debt retirement, and capital expenditures. The use of one-time revenues to fund ongoing expenditures will be restricted to extraordinary situations, which must be approved by Council on a case-by-case basis.
- **User Fees and Charges** — Where it is determined that a service provided by a Division or Agency confers a direct or special benefit to users of the service, the City will establish fees and charges at a level reasonably related to the full cost of providing the services, except where application of the full cost recovery principle conflicts with the City's policy objectives, or other conditions exist that would justify the exception.
- **Surplus Management** — Any operating surplus (cash-based) realized by the City at year-end, will be allocated to the Capital Financing Reserve Fund, and to finance any under-funded liabilities, and any other discretionary reserves or reserve funds. The City's cash-based surplus differs from the Annual Surplus recognized in the City's Statement of Operations.

Capital Budget Policies

Capital expenditures generally include any expenditure on an asset acquired, constructed or developed with the intention of being used beyond the current budget year. Capital expenditures also include major improvements, which alter or modernize an asset to substantially prolong its useful life or improve its physical output or service capacity. The City's capital projects are funded from various sources including the issuance of debt.

A 10-Year Capital Plan will be updated annually as part of the budget process. The 10-Year Capital Plan will address capital needs that fulfil the City's strategic priorities, maintains existing infrastructure in a state of good repair (SOGR), and invests in new infrastructure to ensure sustained delivery of approved services and service levels. This multi-year approach allows for closer alignment of funding with actual cash flow requirements and supports better planning. Key principles of the capital budget policies include the following:

- Each year the City will adopt a rolling 10-year Capital Plan including cash flow requirements for the first year of the Capital Plan, plus future-year cash flow commitments for multi-year projects; and will approve in principle a capital plan for the ensuing 9 years which will form the basis for preparing future years' capital budgets.
- Projects included in the Capital Budget and Plan must be supported by business cases that must demonstrate that acquisition and/or creation of capital assets are properly planned; that capital assets are justified based on cost-benefit analysis; that the most effective financing option is selected; and that risks along with mitigating strategies are identified.
- All projects will be evaluated annually to assess readiness to proceed, including capacity to deliver with a view to adjusting planned cash flow estimates.

- All capital projects will be prioritized based on urgency and cost-benefit implications. Projects are prioritized within the following categories:
 - Health and Safety - projects that demonstrate health and safety hazards risks
 - Legislated - projects that are required to comply with Provincial or Federal legislation.
 - State of Good Repair - these projects provide for major maintenance of capital assets, and the repair or replacement of existing assets.
 - Service Improvement - projects that support and improve service delivery.
 - Growth-Related —projects that support growth and development across the city.

Corporate Asset Management

The City's Corporate Asset Management Policy provides the framework to develop a whole-of-government asset management approach that will ensure long-term asset sustainability; demonstrate a commitment to good stewardship of the City's infrastructure assets; and support improved accountability and transparency to the community through the adoption of appropriate asset management practices.

Debt Management

The use of debt financing will be restricted to fund long-term capital improvements. Other funding sources must be maximized to reduce reliance on debt. The City may use short-term debt to cover temporary or emergency cash flow shortages. All such short-term borrowing will be subject to Council approval. The annual cost associated with tax-supported debt financing shall not exceed 15% of the property tax levy.

City Programs and Agencies Budget at a Glance

Community and Emergency Services

Economic, Culture & Development



Park & Recreation



Toronto Emergency Management



Toronto Fire Services



Toronto Shelter and Support Services



Toronto Paramedic Services



Community and Emergency Services (CES) provides essential support and services to ensure the safety, health, and well-being of all Torontonians.

This Service Area covers a broad spectrum of programs and includes the following:

- Economic Development and Culture
- Parks & Recreation
- Toronto Emergency Management
- Toronto Fire Services
- Toronto Paramedic Services
- Toronto Shelter and Support Services

Comprehensive information about the Community and Emergency Services area, including 2026 priority services and outcomes, priority areas, key risks and challenges, priority actions, funding sources, and a major expenditures breakdown, is available at the following link below:

[Community and Emergency Services presentation, on the 2026 Operating Budget and the 2026-2035 Capital Plan](#). Please note that budget numbers in the presentation might differ from the table above due to the changes during the Budget cycle.

In-depth information regarding Divisional budgets, including performance measures, priority actions, breakdown of funding sources and expenditures, and future years' outlook, is available at the following link: [Budget Notes, Reports & Presentations](#).

2026 Program Summary

Economic Development and Culture

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

Description

Economic Development and Culture (EDC) advances Toronto's prosperity, opportunity, and liveability by fostering employment and investment opportunities, encouraging Toronto's cultural vibrancy through enhanced cultural experiences, and by engaging partners in the planning and development of the City's economic and cultural resources. EDC delivers the following services:

- Arts Services
- Business Services
- Entertainment Industries Services
- Museum and Heritage Services

Economic Development and Culture assists businesses of all sizes and partners with industry and trade associations, Business Improvement Areas (BIAs), colleges and universities and other orders of government to enhance the competitiveness, diversity, resilience, and sustainability of Toronto based enterprises and sectors.

Economic Development and Culture has stewardship for over 400 public art installations and 100 heritage buildings, including seven community museums, one art gallery and two national historic sites (Fort York and Spadina Museum).

Economic Development and Culture is responsible for the collection and conservation of 150,000 artifacts, 3,000 works of fine art, and 1.1 million archeological specimens.

Why We Do It

Economic Development and Culture is committed to making Toronto a place where business and culture thrive, providing services to improve the quality of life of its stakeholders by achieving the following outcomes:

- Business and cultural entities in Toronto have equitable access to and use economic development supports that start, improve, and grow operations, and contribute to increased economic activity.
- People in Toronto have equitable access to and use inclusive cultural programs that increase understanding of Toronto's many cultures and histories and contribute to a greater sense of belonging.

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 Economic Development and Culture, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/economic-development-culture/>

What Service We Provide

Art Services

Who We Serve: Arts and Culture Organizations, Artists, Event Organizers, Residents, Visitors

What We Deliver:

- Arts services development and support in the form of advice, advocacy, consultation, convening, issue resolution and facilitation, promotion, and special event facilitation
- Create and offer arts activities and programs, classes, exhibits and events; plan and produce major festivals and events
- Assist in the organization of third-party events at Nathan Phillips Square and other City-owned locations
- Facilitate, develop, and provide access to arts venues and public art
- Provide funding to arts organizations through the cultural grant services

Resources (gross 2026 operating budget): \$60.7 Million

Business Services

Who We Serve: Business Incubators, Entrepreneurs, New Immigrants, Sector/Industry Associations, Sector Businesses, Youth

What We Deliver:

- What We Deliver: Deliver business, sector and entrepreneurship supports including advice, training, consultation, advocacy, networking, market intelligence, issue resolution, promotion, events, and grants
- Provide advice and governance support (as local boards of the City) to, and capital project cost-share funding for, BIAs
- Partner with City divisions and administer property tax rebate programs to maintain space and increase the competitiveness of Toronto businesses
- Collaborate with Toronto Inc., universities and colleges, industry associations and other orders of government to attract investment in and market access for Toronto based businesses

Resources (gross 2026 operating budget): \$22.7 Million

Entertainment Industries Services

Who We Serve: Entertainment Industry Associations, Film and Media Companies, Restaurants and Hotel Industries, Tourism Companies, Visitors

What We Deliver:

- Entertainment industries development and support in the form of advice, advocacy, consultation, convening, issues resolution and facilitation, industry promotion and training
- Film permitting for over 1,400 productions annually, enabling location shooting that supports the industry's significant production volume
- Visitor information services and strategic support to grow the visitor economy and night economy
- Equity-driven workforce development, growing production and performance space to increase investment, supporting climate-aware practices, and international promotion that draws business to Toronto

Resources (gross 2026 operating budget): \$7.8 Million

Museum and Heritage Services

Who We Serve: Education Sector (Schools and Students), Public and Private Schools, Residents, Visitors, Newcomers

What We Deliver:

- Museum services development and support in the form of advice, advocacy, consultation, convening, issue resolution, facilitation, and promotion
- Create and offer museum activities, programs, classes, exhibits and events; provide rental opportunities for art gallery spaces, theaters, rooms for community members
- Develop, manage, and conserve artifacts, archeological specimens, and fine art collections
- Manage heritage properties and municipal museums' operations
- Provide advice and collaborate with other City divisions in managing their heritage assets 3 -

Resources (gross 2026 operating budget): \$21.2 Million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$14.6	\$10.6	\$10.4
Gross Expenditures	\$112.4	\$112.6	\$116.8
Net Expenditures	\$97.8	\$102.0	\$106.4
Approved Positions	324.8	317.1	316.8

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$29.7	\$149.6	\$179.3
Debt	\$18.9	\$99.9	\$118.8
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Parks and Recreation

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Description

Toronto's parks, green spaces and recreation facilities are vital community hubs where Torontonians come together to play, celebrate, explore and connect. Parks and Recreation's goal is to enrich the lives of residents and visitors through the quality time they spend in public parks and recreational facilities that we care for. Parks and Recreation ensures that our recreation centres, programs, parks, trails, playing fields and courts, ice rinks, and pools are safe, accessible, vibrant, and continually evolving to meet the needs of a growing city.

Why We Do It?

A vibrant network of parks, green spaces, recreation facilities, and programs empowers Torontonians of all ages to be healthier, happier, and better connected, and makes our neighbourhoods and city more equitable, productive, liveable, and resilient to climate change and other shocks and stresses.

What we want for Torontonians:

- Equitable access to inclusive and welcoming parks, green spaces, recreational facilities and programs
- Safe, clean, high-quality parks, recreation facilities and programs that improve wellbeing.
- Greener infrastructure and operations, and a parkland system that enhances biodiversity and ecosystem functions, contributing to climate resilience, mitigation and adaptation.

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 Parks and Recreation, please visit: [Parks and Recreation – City of Toronto](#)

What Service We Provide

Who We Serve:

Every Torontonian, including Indigenous, Black, and equity-deserving residents and Torontonians of all ages; visitors to the city; public benefit organizations, including sports and recreation groups, conservation and environmental stakeholders, social service providers and school boards; and business sectors including Business Improvement Areas.

Community Recreation

What We Deliver: We provide high-quality, affordable, and accessible recreation programs for all ages, tailored to local needs and delivered through a growing network of well-maintained facilities. This network includes 127 community centres, more than 200 aquatic assets, 126 indoor and outdoor rinks, and 10 supervised swimming beaches. Our offerings include drop-in and instructional programs, camps and after-school care, seniors’ activities, and youth programs that foster skill-building, leadership development, and local employment opportunities.

We facilitate community use of recreational spaces through facility booking and special events for families and youth, build capacity through community engagement and volunteerism, and secure investments through strategic partnerships.

Resources (gross 2026 operating budget): \$306.7 million

Parks

What We Deliver: We manage and maintain Toronto’s extensive network of more than 1,500 parks, encompassing 6,800 hectares of land and a wide range of outdoor amenities. As the city grows, we expand and enhance this system through design excellence to ensure parkland remains accessible, functional, connected, and resilient.

We also support community access to park spaces through facility booking and special event coordination, strengthen local capacity through engagement and volunteer initiatives, and attract investment by fostering strategic partnerships.

Resources (gross 2026 operating budget): \$188.3 million

Budget at a Glance

2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$119.5	\$115.7	\$117.6	Gross Expenditures	\$414.9	\$3,897.4	\$4,312.3
Gross Expenditures	\$494.9	\$551.7	\$569.0	Debt	\$196.8	\$1,884.7	\$2,081.5
Net Expenditures	\$375.4	\$436.0	\$451.4	Note: Includes 2025 carry forward funding			
Approved Positions	5,125.5	5,172.0	5,166.3				

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto Emergency Management

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

Description

Toronto Emergency Management (TEM) maintains, coordinates and drives improvements to Toronto's emergency management program.

Emergency management includes mitigation, preparedness, response and recovery measures, all of which are distinct phases of the emergency management cycle.

This work includes coordinating and managing plans and official arrangements to engage and guide the efforts of government, community-based, and other private agencies in comprehensive, coordinated ways to respond to a spectrum of emergency needs.

Why We Do It

The City's Emergency Management Program is governed by the Emergency Management and Civil Protection Act, which provides the legal basis and framework for emergency management programs in Ontario. Primary functional responsibility for emergency management is delegated to local municipalities.

- The City continues to deliver timely, robust, integrated and coordinated services required to meet the needs of Toronto residents and businesses during emergencies.
- Toronto residents and businesses are informed of actions required to respond to and recover from emergencies.

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 Toronto Emergency Management, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/toronto-emergency-management/>

What Service We Provide

Emergency Management

Who We Serve: The Public, City Divisions, Agencies, Corporations, and Partner agencies.

What We Deliver: Coordination is a primary function of emergency management. Toronto Emergency Management coordinates emergency resources across the municipality and, as necessary, across municipal and provincial borders (mutual aid) as well as vertically through the Provincial and Federal Governments.

Resources (gross 2026 operating budget): \$8.9 million

Budget at a Glance

2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$3.2	\$0.8	\$0.8	Toronto Emergency Management does not have a 10-Year Capital Budget and Plan			
Gross Expenditures	\$8.9	\$6.6	\$6.7				
Net Expenditures	\$5.7	\$5.8	\$5.9				
Approved Positions	46.0	35.0	35.0				

2026 Program Summary

Toronto Fire Services

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Description

In accordance with the *Ontario Fire Protection and Prevention Act* (FPPA), Toronto Fire Services (TFS) provides residents and businesses with a comprehensive suite of fire protection services 24 hours per day, 7 days per week.

As the largest fire service in Canada, TFS deploys from 84 fire stations and eight support facilities to support service delivery. On an annual basis, TFS responds to more than 172,000 emergency incidents, inspects 100% of Toronto Community Housing Corporation (TCHC) multi-unit residential properties including Toronto Senior Housing properties, 100% high-rise residential buildings, and responds to 100% of complaints and requests for Fire Code inspections.

Why We Do It

Toronto Fire Services is the City's only all-hazards emergency response organization dedicated to providing fire protection services by achieving the following outcomes:

- Timely and effective emergency response to mitigate injuries, economic loss and save lives;
- Building and public venue compliance with fire safety standards to protect the lives and properties of people in Toronto; and
- Prevention of fire incidents in Toronto through regular and relevant public education that raises community awareness.

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 Toronto Fire Services, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/fire-services/>

What Service We Provide

Fire Rescue and Emergency Response

Who We Serve: Residents and visitors facing imminent injury or threat to their lives or property.

What We Deliver: Emergency medical support, fire suppression, specialized rescue services, marine response, and hazardous materials/large scale emergency response to those impacted by emergency incidents.

Resources (gross 2026 operating budget): \$546.0 million

Fire Prevention Inspection and Enforcement

Who We Serve: Building owners, building occupants, adjacent property owners, residents raising fire-safety related concerns, the public, and responding Firefighters who rely on building fire protection systems during emergency response.

What We Deliver: Fire safety inspection and Ontario Fire Code enforcement services, in both new and existing buildings.

Resources (gross 2026 operating budget): \$34.1 million

Fire Safety Education

Who We Serve: Residents, businesses, students and the general population via social media.

What We Deliver: Various public fire safety programs, such as the Alarmed for Life program for residential smoke and carbon monoxide alarms, school fire safety programs, Lithium-Ion Battery campaign, encampment outreach, and other public fire safety campaigns designed to reduce the risk to life and property through proactive education.

Resources (gross 2026 operating budget): \$7.8 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$29.0	\$25.1	\$25.1
Gross Expenditures	\$587.9	\$596.2	\$604.1
Net Expenditures	\$558.9	\$571.1	\$579.0
Approved Positions	3,380.3	3,380.3	3,424.3

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$14.8	\$66.8	\$81.6
Debt	\$ 8.6	\$31.5	\$40.1
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto Paramedic Services

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Description

Toronto Paramedic Services (PS) provides 24/7 paramedic care in response to life-threatening medical emergencies.

Paramedic Services delivers the following services:

- Emergency Medical Care
- Emergency Medical Dispatch
- Community Paramedicine

Paramedic Services is responsible for all aspects of land ambulance service for the City of Toronto. Paramedic Services has stewardship for more than 45 ambulance stations (including a Multi-Function Station), a fleet of 243 transport ambulances, 1,657 Paramedics, and 161 Emergency Medical Dispatchers.

Why We Do It

Paramedic Services is the sole provider of 24/7 paramedic care for the City of Toronto as mandated by the *Ambulance Act of Ontario*. We protect and improve the quality of life in Toronto by providing superior and compassionate pre-hospital and out-of-hospital, paramedic-based health care.

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 Toronto Paramedic Services, please visit: [Toronto Paramedic Services – City of Toronto](#)

What Service We Provide

Emergency Medical Care

Who We Serve: 911 Callers, Hospitals, Patients

What We Deliver: Paramedic-based emergency medical response and treatment, and medically appropriate transport for all patients in the community.

Resources (gross 2026 operating budget): \$388.9 million

Emergency Medical Dispatch and Preliminary Care

Who We Serve: 911 Callers, Hospitals, Patients

What We Deliver: Immediate access to dispatch life support instructions through Toronto’s Central Ambulance Communications Centre prior to paramedic arrival.

Resources (gross 2026 operating budget): \$48.9 million

Community Paramedicine and Emergency Call Mitigation

Who We Serve: 911 Callers, Hospitals, Health Care Providers, Patients

What We Deliver: Community-based primary medical care and referrals, at-home medical care to support seniors and vulnerable residents, and first-response education and awareness within the community.

Resources (gross 2026 operating budget): \$13.5 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$276.1	\$273.7	\$277.3
Gross Expenditures	\$451.3	\$475.0	\$489.9
Net Expenditures	\$175.2	\$201.3	\$212.6
Approved Positions	2,362.8	2,380.8	2,398.8

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$52.2	\$391.3	\$443.5
Debt	\$34.8	\$329.1	\$363.9
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto Shelter and Support Services

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Description

Toronto Shelter and Support Services is responsible for managing a coordinated and effective system of homelessness services, working from housing first and human rights approaches with a focus on the people we serve. Toronto's homelessness service system provides immediate, housing-focused, person-centred services for people experiencing homelessness. The homelessness service system consists of emergency shelters, 24-hour respite sites, 24-hour drop-ins, daytime drop-ins, and street outreach services and encampment response for individuals living outdoors and in public spaces.

Why We Do It

Toronto Shelter and Support Services' vision is a Toronto where everyone has a safe and affordable place to call home. In 2025, Toronto accommodated over 9,800 people per night including additional spaces to protect people from cold weather during the winter season. To achieve decreases in overall and unmet demand for shelter amongst key populations, including refugee claimants, families, and singles and couples, and reductions in encampments city-wide, the City has made strategic investments, in coordination with all levels of government, and supported alignment between demand and available capacity.

Although overall and unmet demand has declined, it remains high across most demographics. The ongoing housing affordability crisis, inadequate income supports, the unpredictability of the Canada Ontario Housing Benefit and refugee claimants requiring emergency accommodation place sustained pressure on the shelter system and make it harder to connect shelter users to housing. Without adequate supports to help people obtain and maintain housing, there is reduced shelter turnover, meaning there are more people waiting to access the shelter system and an ongoing presence of homelessness on the street, in encampments, and on the City's transit system. To support the needs of all groups of service users experiencing homelessness in Toronto to exit the shelter system or unsheltered homelessness into permanent housing, Toronto Shelter and Support Services continues to work closely with the federal and provincial governments to ensure access to appropriate primary health care, harm reduction and substance use supports, overdose prevention and mental health case management services, to sustain positive trends seen in 2025 and to coordinate an effective and sustainable funding model.

Outcomes:

- People experiencing homelessness in Toronto have access to safe, high quality emergency shelters that offer housing-focused supports.
- The experience of homelessness in Toronto is rare, brief, and non-recurring.

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 TSSS, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/toronto-shelter-support-services/>

What Service We Provide

Emergency Shelter and Overnight Services

Who We Serve: People experiencing homelessness in the emergency base shelter system, including refugee claimants.

What We Deliver: Safe and welcoming emergency shelter and overnight services for those in housing crisis. Wrap-around supports for people experiencing homelessness, including to develop a housing plan and to access housing and stabilization supports. Navigation and referrals to appropriate community and health services.

Resources (gross 2026 operating budget): \$640.1 million

Refugee Claimants

Who We Serve: Refugee claimants experiencing homelessness.

What We Deliver: Temporary emergency accommodations for refugee claimants with specialized services and supports that serve the distinct needs of the refugee population. Refugee claimants are also supported through the base shelter system.

Resources (gross 2026 operating budget): \$93.1 million

Services for People Sleeping Outdoors

Who We Serve: People sleeping outdoors and in encampments.

What We Deliver: Street outreach services for people staying outdoors, with a focus on establishing supportive relationships to address immediate health and safety needs and to provide supports to move into shelter and housing. Coordination of services to support individuals sleeping in encampments and on the transit system, with a focus on prevention, identification and resolution of encampments, transit system outreach, prioritization of health and safety of individuals, and provision of stabilization supports.

Resources (gross 2026 operating budget): \$32.4 million

Drop-Ins and Housing Focused Client Supports

Who We Serve: People experiencing homelessness and households exiting homelessness to housing.

What We Deliver: Daytime drop-in services to people who need access to basic services and referrals. Follow-up support services to people who have exited homelessness to help maintain housing.

Resources (gross 2026 operating budget): \$20.6 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$ 551.0	\$ 431.6	\$ 418.1
Gross Expenditures	\$ 786.2	\$ 727.6	\$ 693.2
Net Expenditures	\$ 235.2	\$ 296.0	\$ 275.1
Approved Positions	1,491.6	1,436.5	1,350.7

2026 - 2035 10-YEAR CAPITAL PLAN

In \$ Million	2026	2027-2035	Total
Gross Expenditures	\$107.9	\$991.5	\$1,099.4
Debt	\$ 52.2	\$648.1	\$ 700.3

Note: Includes 2025 carry forward funding

10-year Capital Budget & Plan by Project

Community Development and Social Services

Children's Services



Indigenous Affairs Office



Senior Services & Long-Term Care



Social Development



Toronto Employment & Social Services



Community Development and Social Services (CDSS) is dedicated to enhancing the quality of life for all residents by providing comprehensive social support and development programs.

This service Area includes the following City Divisions:

- Children's Services
- Indigenous Affairs Office
- Seniors Services and Long-Term Care
- Social Development
- Toronto Employment & Social Services

Comprehensive information about the Community Development and Social Services area, including 2026 priority services and outcomes, priority areas, key risks and challenges, priority actions, funding sources, and a major expenditures breakdown, is available at the following link below: [Community Development and Social Services presentation, on the 2026 Operating Budget and the 2026-2035 Capital Plan](#). Please note that budget numbers in the presentation might differ from the table above due to the changes during the Budget cycle.

In-depth information regarding Divisional budgets, including performance measures, priority actions, breakdown of funding sources and expenditures, and future years' outlook, is available at the following link: [Budget Notes, Reports & Presentations](#).

2026 Program Summary

Children's Services

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Description

Children's Services promotes access to high quality early learning and provides childcare and supports for families through a well-planned and managed system.

The division helps Toronto's families find and access licensed childcare and early years programs, helps with the cost of programming, and provides support for children with special needs. Funding, resources, and professional development are also offered to agencies to help deliver programs that are high quality, accessible and inclusive.

Why We Do It

Childcare is a key lever to children's health and development, child and family well-being, improving the economy, improving education rates, and addressing poverty. Children's Services ensures that:

- Families have access to safe and affordable childcare and early years programs that contribute to healthy child development, family well-being, and increased economic activity by enabling them to go to work and school.

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 Children's Services, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/childrens-services/>

What Service We Provide

Child Care Delivery

Who We Serve: Families and children, early years and childcare service providers.

What We Deliver: Provides fee subsidies with contracted child care service delivery and through Toronto Early Learning Child Care Services (TELCCS) centres that help families meet the cost of early learning and care.

Resources (gross 2026 operating budget): \$461.3 million

Child Care System Management

Who We Serve: Families and children, early years and child care service providers.

What We Deliver: Legislated to manage the planning and delivery of child care and early year's programs in Toronto. We work with school boards, other human services, and community partners to organize a coordinated system that provide access to services to ensure the best possible outcomes for children and their families.

Resources (gross 2026 operating budget): \$1,121.4 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$1,481.1	\$1,481.1	\$1,481.1
Gross Expenditures	\$1,582.7	\$1,587.3	\$1,590.4
Net Expenditures	\$101.6	\$106.2	\$109.3
Approved Positions	1,035.1	1,035.1	1,035.1

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$6.8	\$99.7	\$106.5
Debt	\$0.9	\$14.3	\$15.2

Note: Includes 2025 carry forward funding

10-year Capital Budget & Plan by Project

2026 Program Summary

Seniors Services and Long-Term Care

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Description

Seniors Services and Long-Term Care (SSLTC) is responsible for service planning and strategic coordination of City services for seniors. As leaders in high-quality and ground-breaking initiatives for healthy aging, SSLTC delivers a range of services and programs to seniors in Toronto including:

- Directly operating ten Long-Term Care Homes (LTCHs) providing 24-hour resident-focused and safe care within a welcoming environment.
- Community support programs such as Homemakers and Nurses Services (HMNS), Supportive Housing (SH), Adult Day Programs (ADPs), and Seniors Services Unit to deliver on the Toronto Seniors Strategy, including improving access to City services for seniors and fostering partnerships with the Seniors Service sector in Toronto.

Why We Do It

Seniors Services and Long-Term Care is committed to ensuring eligible adults and seniors have access to City operated long-term care homes and community services that are inclusive, available, diverse and resident-focused which contribute to improved health outcomes and quality of life.

We want seniors to maintain their independence and stay in their homes as long as possible (i.e. age in place) with support and access to integrated City services that are timely, inclusive and comprehensive.

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 Seniors Services and Long-Term Care, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/seniors-services-long-term-care/>

What Service We Provide

Long-Term Care Homes:

Who We Serve: 2,600+ diverse residents requiring 24-hour nursing and personal care. Long-term care residents come from 70+ countries of origin, 89% are dependent or require extensive assistance with the activities of daily living, 84% use mobility devices, and 72% have moderate to very severe cognitive impairment.

What We Deliver: Nursing and personal care, behavioural support programs, medical services, dietetics, and food services along with recreational programming, spiritual and religious care, volunteer programs, diverse and inclusive 2SLGBTQI+ care and services within ten directly operated long-term care homes offering resident-focused care and services for permanent and short-stay admissions.

Resources (gross 2026 operating budget): \$436.1 million

Seniors Services and Community Programs:

Who We Serve: Toronto’s diverse older adults, seniors, their caregivers, community organizations and City of Toronto agencies, boards, corporations, and divisions who provide municipal services for seniors.

Community Programs: 2,200+ clients with limited financial resources requiring assistance to live independently with supports such as household activities (HMNS); 500+ seniors residing in designated buildings requiring assistance with personal support (SH), and social programs and connection with community peers (ADPs).

What We Deliver: Lead the Toronto Seniors’ Strategy, facilitate information and resource sharing across the seniors’ services sector, coordinate the multi-sectoral Accountability Table; and leverage lived experience of Toronto Seniors’ Forum members to advance age-equity initiatives.

Community support programs such as adult day programs, supportive housing services, tenancy support and homemakers and nurses’ services for vulnerable individuals who reside in the community, these programs are vital in helping individuals maintain their independence and ensure they receive the right level of support at the right time and in the right setting.

Resources (gross 2026 operating budget): \$15.0 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$335.4	\$335.4	\$337.6
Gross Expenditures	\$451.1	\$470.4	\$488.9
Net Expenditures	\$115.7	\$135.0	\$151.3
Approved Positions	3,621.3	3,621.3	3,665.7

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$40.2	\$498.7	\$538.9
Recoverable Debt	\$5.8	\$402.2	\$408.0
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Social Development

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Description

Social Development (SD) drives transformative change to achieve stronger, safer, and more resilient and equitable communities and neighbourhoods in Toronto.

Social Development leads the City of Toronto's equity and inclusion strategies. Some of our work includes:

- Partnering with residents, community non-profit organizations, institutions, City divisions, businesses, and other orders of government to manage and deliver services and social programs with and for equity-deserving groups and vulnerable communities.
- Providing resources, research, and/or funding to internal and external stakeholders to support community development, especially with marginalized residents and communities.
- Developing and implementing strategic plans and policies to advance social and economic inclusion.

Why We Do It

- To fulfill the City of Toronto's commitment to inclusivity.
- To support Indigenous, Black, and equity-deserving communities to receive equitable and responsive access to all City services and facilities.
- To support community safety and wellbeing through social development, and collaborative violence prevention and intervention approaches.

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 Social Development, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/social-development/>

What Service We Provide

Community and Neighbourhood Development

Who We Serve: Indigenous, Black, and equity-deserving residents and communities, under-resourced neighbourhoods, Mayor and City Council, City divisions, agencies, boards and corporations, and Institutional partners.

What We Deliver: Programs and policies promoting inclusion of Indigenous, Black, and equity-deserving residents and communities and developing partnerships with community-based organizations advancing youth development, supporting equity-deserving groups to access services, and providing resources and capacity building opportunities for all neighbourhoods, with a focus on 31 Neighbourhood Improvement Areas.

Resources (gross 2026 operating budget): \$18.0 million

Community Safety and Wellbeing

Who We Serve: Indigenous, Black and equity-deserving residents and communities, under-resourced neighbourhoods, Mayor and City Council, City divisions, agencies, boards and corporations, and Institutional partners.

What We Deliver: Programs and policies that foster and build community safety and wellbeing by working collaboratively across sectors, communities and governments to implement priority actions across seven strategic goals: reduce vulnerability; reduce violence; advance truth and reconciliation; promote healing and justice; invest in people; invest in neighbourhoods, and drive collaboration and accountability.

Resources (gross 2026 operating budget): \$50.7 million

Community Partnership Investment Program

Who We Serve: Indigenous, Black, and equity-deserving residents and communities, under-resourced neighbourhoods, and community non-profit organizations.

What We Deliver: Funding for community non-profit organizations and resident-led initiatives and partnership development with funders and support for Indigenous-led and Black-led organizations.

Resources (gross 2026 operating budget): \$33.7 million

Social Policy and Planning

Who We Serve: Indigenous, Black and equity-deserving residents and communities, under-resourced neighbourhoods, City Manager, Deputy City Managers, Mayor and City Council, City divisions, agencies, boards and corporations, and Institutional partners.

What We Deliver: City-wide policies, strategies, and action plans on equity, poverty reduction, and anti-racism that work to advance inclusive economic and social development; Partnerships with community-based organizations and geographic Information System Mapping, research, and performance management.

Resources (gross 2026 operating budget): \$8.6 million

Human Service Integration

Who We Serve: Low-income residents, Indigenous, Black and equity-deserving residents and communities.

What We Deliver: Improved access to provincial and City of Toronto financial supports such as Ontario Works, childcare fee subsidies, Rent Geared to Income (RGI), recreation subsidies, hardship funds for medical-related items, energy costs, funerals, and transit subsidy under Fair Pass.

Resources (gross 2026 operating budget): \$32.0 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$ 10.4	\$ 9.4	\$ 7.7
Gross Expenditures	\$157.7	\$159.5	\$159.2
Net Expenditures	\$147.3	\$150.1	\$151.5
Approved Positions	397.5	397.5	391.5

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Social Development does not have a 10-Year Capital Budget and Plan.			

2026 Program Summary

Toronto Employment & Social Services

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Description

Under the authority of the Ontario Works Act and Regulations, Toronto Employment and Social Services (TESS) serves over 170,000 Toronto residents in financial need through a network of 14 full-service offices.

Toronto Employment and Social Services provides financial supports, social supports, and referrals to employment supports for people receiving Ontario Works (OW) assistance in Toronto. Services include providing financial benefits available through the OW program, making referrals to supports such as health, housing, child-care, and other social services as well as preparing people who receive OW to participate in employment programs available through Employment Ontario.

Why We Do It

Toronto residents in financial need receive income supports, health benefits and employment assistance that is timely, accessible, and responsive to their needs.

- The Provincial Ontario Works Act sets the rules for who qualifies and what types of benefits are available.
- Income support helps cover essential costs such as food, clothing, and shelter.
- To receive financial assistance, clients are expected to make reasonable efforts to prepare for, find, and keep a job, with support from programs designed to help them succeed.

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 TESS, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/employment-social-services/>

What Service We Provide

Financial Supports

Who We Serve: Ontario Works recipients and adult dependants of Ontario Disability Support Program (ODSP) clients, and low-income Toronto residents.

What We Deliver: Income supports and health benefits to Toronto residents in financial need.

Resources (gross 2026 operating budget): \$1,119.3 million

Integrated Case Management and Service Planning

Who We Serve: Ontario Works recipients and adult dependants of ODSP clients.

What We Deliver: An action-oriented plan that addresses urgent needs and identifies next steps to enhance client employability and life stabilization (i.e., housing, mental health).

Resources (gross 2026 operating budget): \$148.6 million

Employment Services

Who We Serve: Ontario Works recipients and adult dependants of ODSP clients.

What We Deliver: Case management and referrals to social supports and Employment Ontario services that help social assistance clients prepare for, secure and maintain employment.

Resources (gross 2026 operating budget): \$51.1 million

Budget at a Glance

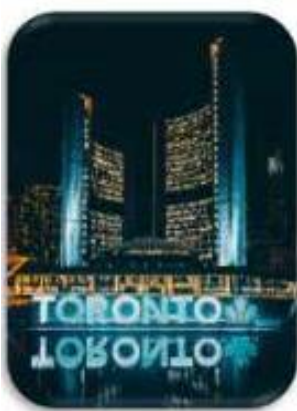
2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$1,218.6	\$1,202.7	\$1,202.8
Gross Expenditures	\$1,318.9	\$1,331.3	\$1,337.8
Net Expenditures	\$100.3	\$128.6	\$135.0
Approved Positions	1,987.0	1,979.0	1,979.0

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$0.8	\$8.2	\$9.0
Debt	\$0.8	\$8.2	\$9.0
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

Corporate Services

Corporate Real Estate Services



Customer Experience



Environment, Climate & Forestry



Fleet Services



Technology Services



Toronto Cyber Security



Corporate Services are services that are administered to support the needs of City Programs and create more effective organizations. Corporate Services include only those activities and resources that apply across an organization and not those provided specifically to a program.

These Corporate Services include the following:

- Corporate Real Estate Management
- Customer Experience
- Environment, Climate & Forestry
- Fleet Services
- Technology Services
- Toronto Cyber Security

Comprehensive information about the Corporate Services area, including 2025 priority services and outcomes, priority areas, key risks and challenges, priority actions, funding sources, and a major expenditures breakdown, is available at the following link: [Presentation from the Deputy City Manager, Corporate Services, on the 2026 Operating Budget and the 2026-2035 Capital Plan](#). Please note that budget numbers in the presentation might differ from the table above due to the changes during the Budget cycle.

In-depth information regarding Divisional budgets, including performance measures, priority actions, breakdown of funding sources and expenditures, and future years' outlook, is available at the following link: [Budget Notes, Reports & Presentations](#).

2026 Program Summary

Corporate Real Estate Management

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Description

Corporate Real Estate Management (CREM) are stewards of the City's real estate assets. As a service delivery-focused City division, CREM works in partnership with CreateTO to execute a City-wide real estate model that delivers excellence and value in real estate solutions by creating accessible, welcoming, and safe environments for all City employees, residents, and communities. CREM enables City divisions, agencies and corporations the ability to provide services and programs to the public through the City's real estate assets.

Corporate Real Estate Management has lead responsibility for life cycle asset management and improvements at over 450 City-owned facilities with an approximate replacement value of \$7.1 billion, covering more than 13 million square feet. Approximately 20% of the City-wide portfolio of facilities are under direct capital management of CREM with functions such as real estate transactions and property management, security, capital project delivery and facilities maintenance services being provided across the City portfolio. In addition, CREM provides facilities management and lifecycle asset management services to a broad range of City divisions and agencies covering an additional 1,000+ buildings via an integrated service delivery model and a centre-led approach.

Why We Do It

Corporate Real Estate Management works collaboratively and responsibly with our clients and partners to advance City-wide priorities to ensure:

- City staff and the public have access to safe, clean and operational City facilities.
- City facilities are economically and environmentally sustainable, both maximizing value and public benefit from City properties while minimizing greenhouse gas (GHG) emissions from City facilities in support of meeting the City's GHG emission targets.

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 Corporate Real Estate Management, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/corporate-real-estate-management/>

What Service We Provide

Facilities Management

Who We Serve: Staff in City Divisions, Agencies, Boards and Commissions, residential and commercial tenants, and community groups.

What We Deliver: Life cycle asset management, custodial, operational maintenance, energy management, project management and security services.

Resources (gross 2026 operating budget): \$190.9 million gross

Real Estate

Who We Serve: Staff in City Divisions, Agencies, Boards and Commissions, residential and commercial tenants, and community groups.

What We Deliver: Portfolio and property management, leasing administration, acquisitions and disposals, and appraisal services.

Resources (gross 2026 operating budget): \$34.4 million gross

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$95.3	\$94.2	\$96.8
Gross Expenditures	\$225.3	\$236.2	\$246.7
Net Expenditures	\$130.0	\$142.0	\$149.9
Approved Positions	1,064.4	1,064.4	1,064.4

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$257.9	\$1,722.8	\$1,980.7
Debt	\$125.4	\$1,509.7	\$1,635.1
Recoverable Debt	\$4.0	\$11.3	\$15.3
Note: Includes 2025 carry forward funding			

10-year Capital Budget and Plan by Project

2026 Program Summary

Customer Experience Division

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Description

The Customer Experience Division (CXD) provides the City of Toronto a one-window brand and customer service system that supports residents, businesses, and visitors. The Customer Experience Division provides access to non-emergency City services, programs, and information 24 hours a day, seven days a week. Information inquiries or requests are received via multiple channels such as phone, online, email, mobile phone applications and X (formerly Twitter).

Why We Do It

Toronto residents, businesses and visitors have a single point of access to real time, accurate and reliable information on City services anytime and anywhere.

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 Customer Experience Division, please visit: <https://insideto.toronto.ca/cxd/index.html>

What Service We Provide

Customer Experience Front Line Service Delivery which includes 311 Toronto services

Who We Serve:

Toronto residents, businesses, and visitors

What We Deliver:

Timely information and service request creation for integrated service divisions regarding City services through an Omni Channel environment

Resources (gross 2026 operating budget): \$24.4 Million

Budget at a Glance

2026 OPERATING BUDGET			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues	\$7.9	\$7.9	\$8.0
Gross Expenditures	\$24.4	\$25.2	\$25.8
Net Expenditures	\$16.5	\$17.3	\$17.8
Approved Positions	223.5	223.5	223.5

2026-2035 10-YEAR CAPITAL PLAN			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027-2035</u>	<u>Total</u>
Customer Experience does not have a 10-Year Capital Plan and Budget			

2026 Program Summary

Environment, Climate and Forestry

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Description

The Environment, Climate and Forestry (ECF) Division plays a vital role in making Toronto a more livable, sustainable, and resilient city. We care for the urban forest, an essential part of Toronto's natural areas, and lead efforts to reduce greenhouse gas emissions, adapt infrastructure to extreme weather, and protect vulnerable communities from heat-related risks. Our work improves the quality of life for residents now and in the future.

We also drive the transition to a circular economy, and ensure the City leads by example through the greening of its internal operations, working closely with other divisions, agencies, and corporations.

Why We Do It

To help build a healthier, more resilient, and inclusive Toronto where people, nature, and infrastructure thrive together in a livable city for current and future generations.

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 Environment, Climate and Forestry, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/environment-climate-forestry/>

What Service We Provide

Environment and Climate

Who We Serve: Every Torontonian, including Indigenous, Black, and equity deserving residents and Torontonians of all ages; commuters and visitors; Indigenous rights-holders; public benefit organizations, including conservation and environmental stakeholders, and community groups; building owners; business sectors including arboriculture, energy and land development; Business Improvement Areas; City Agencies; and institutions.

What We Deliver: Drive market transformation and Green House Gases (GHG) reductions through sustainability policies, support programs, advanced building and energy solutions, strategic partnerships, cross-corporate policy coordination, and innovative projects supporting a circular economy and providing meaningful engagement opportunities for everyone to empower local climate action.

Resources (gross 2026 operating budget): \$29.1 million

Urban Forestry

Who We Serve: Every Torontonian, including Indigenous, Black, and equity deserving residents and Torontonians of all ages; commuters and visitors; Indigenous rights-holders; public benefit organizations, including conservation and environmental stakeholders, and community groups; building owners; business sectors including arboriculture, energy and land development; Business Improvement Areas; City Agencies; and institutions.

What We Deliver: A healthy, growing and resilient urban forest and ravine system that is well-maintained and can retain its ecological integrity as the city’s population grows: tree protection, tree maintenance, tree planting, natural area management and stewardship programs.

Resources (gross 2026 operating budget): \$88.0 million

Budget at a Glance

2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$51.3	\$49.7	\$49.8	Gross Expenditures	\$27.3	\$289.2	\$316.5
Gross Expenditures	\$117.2	\$124.2	\$127.5	Debt	\$15.0	\$57.9	\$72.9
Net Expenditures	\$65.9	\$74.5	\$77.7	Recoverable Debt	\$5.5	\$226	\$231.5
Approved Positions	528.6	529.6	529.6	Note: Includes 2025 carry forward funding			

10-year Capital Budget and Plan by Project

2026 Program Summary

Fleet Services

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Description

Fleet Services Division (FSD) operates the Toronto Island Ferries and provides comprehensive fleet and fuel management services in a safe and efficient manner to support the delivery of public programs and services.

The City of Toronto has the largest municipal fleet in Canada and one of the most specialized and diverse fleets in North America consisting of over 5,250 fleet assets, 415 Electric Vehicle (EV) chargers and 23 fuel sites. FSD is recognized in North America as a centre of excellence in municipal fleet management and leading the way in safety standards and environmental sustainability.

The Toronto Island Ferries providing year-round service to over 1.4 million passengers, including residents and tourist to access the Islands. Operating a fleet of 4 vessels and 1 legacy vessel to provide passenger and vehicle transportation between Jack Layton Ferry Terminal and Island destination, this service is currently the seventh busiest Canadian ferry route year-round, peaking to fourth busiest during the summer season.

Why We Do It

City Divisions, Agencies and Corporations have safe, available, reliable and environmentally sustainable assets to meet their service delivery requirements. Ensure safe, reliable, and service-oriented ferry transportation services for passengers and vehicle transit to Toronto Islands.

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 Fleet Services, please visit: [Fleet Services – City of Toronto](#)

What Service We Provide

Fleet Management

Who We Serve: All City divisions and multiple City agencies and corporations.

What We Deliver: Provide a full range of fleet and asset lifecycle management services for City Divisions and Agencies including: procurement, engineering, maintenance, telematics, safety, training and compliance management to support divisional operations and comply with legislative and safety requirements.

Resources (gross 2026 operating budget): \$58.9 million

Energy Management

Who We Serve: All City divisions and multiple City agencies that use fleet assets to deliver City services.

What We Deliver: Provide complete fuel supply chain and service delivery management to support client operations through city-owned fuel and energy sites, while maintaining safe, economical and reliable access to the City’s fuel and energy supply.

Resources (gross 2026 operating budget): \$19.9 million

Ferry Management

Who We Serve: Toronto residents and tourists, and city-services on Toronto Islands.

What We Deliver: Provide year-round ferry transit services to the Toronto Islands, which are home to residential communities, Island business, and recreational parks, beaches, and cultural attractions. Also support Toronto’s tourism industry by enabling access to popular destinations on the Toronto Islands.

Resources (gross 2026 operating budget): \$16.7 million

Budget at a Glance

2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$57.6	\$55.1	\$56.0	Gross Expenditures	\$171.3	\$1,883.2	\$2,054.5
Gross Expenditures	\$95.6	\$102.1	\$107.3	Debt	\$62.8	\$614.1	\$676.9
Net Expenditures	\$38.0	\$47.0	\$51.3	Note: Includes 2025 carry forward funding			
Approved Positions	410.2	412.2	412.2				

10-year Capital Budget and Plan by Project

2026 Program Summary

Technology Services Division

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Description

Technology Services Division's vision is to be the trusted technology leader by fostering a connected City. Its mission is to deploy flexible technology architecture and solutions to deliver seamless services, connect the public and businesses, and empower employees.

Strategic Priorities:

1. Provide a resilient, reliable, secure technology foundation to enable new technology program and service delivery.
2. Advance digital service delivery through modern, enterprise-wide solutions.
3. Harness the power of City data to enable data driven operational processes and decision-making across the City.
4. Connect City of Toronto Divisions, Agencies, public and private partners, and researchers to optimize and advance technology service delivery.

Why We Do It

Our services align to the City's [Digital Infrastructure Strategic Framework](#), demonstrating a commitment to equity and inclusion, supporting a well-run city, creating social, economic, and environmental benefits, ensuring privacy and security, enabling democracy and transparency, and maintaining digital autonomy.

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 Technology Services, please visit: [Technology Services – City of Toronto](#)

What Services We Provide

Digital and Enterprise Business Solutions

Who We Serve: City and Agency staff, businesses, residents, and visitors

What We Deliver: Robust customer centric, sustainable and innovative digital solutions, in alignment with Council mandates, legislation and Auditor General (AG) recommendations.

Resources (gross 2026 operating budget): \$62.1 million

Enterprise Services and Operations

Who We Serve: City and Agency staff, businesses, residents, and visitors

What We Deliver: Sustainment and delivery of corporate systems, foundational technology and network infrastructure underlying public and City services.

Resources (gross 2026 operating budget): \$79.7 million

Enterprise Strategy and Program Delivery

Who We Serve: City and Agency staff, businesses, residents, and visitors

What We Deliver: Oversight of the City's Technology capital portfolio and execution of Technology programs that deliver enterprise solutions in alignment with Council and Auditor General (AG) mandates.

Resources (gross 2026 operating budget): \$39.6 million

Budget at a Glance

2026 OPERATING BUDGET			
\$Million	2026	2027	2028
Revenues	\$33.0	\$22.1	\$22.9
Gross Expenditures	\$181.4	\$196.1	\$206.9
Net Expenditures	\$148.4	\$174.0	\$184.0
Approved Positions	891.0	919.0	929.0

2025 - 2034 10-YEAR CAPITAL PLAN			
\$Million	2026	2027-2035	Total
Gross Expenditures	\$115.6	\$636.4	\$752.0
Debt	\$89.7	\$357.6	\$447.3
Note: Includes 2025 carry forward funding			

10-year Capital Budget and Plan by Project

2026 Program Summary

Toronto Cyber Security

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Description

Cyber resiliency and intelligence are essential to securing the City of Toronto against evolving threats. In a dynamic threat landscape, resiliency empowers the City to adopt new technologies swiftly and securely.

The Toronto Cyber Security vision is to advance its position as a Global Leader in Cyber Innovation, delivering world-class cyber services to strengthen the cyber posture of the City and its agencies and corporations. Key focus areas:

- Cyber Governance Risk and Compliance
- Identity Protection
- Cyber Threat Management
- Cyber Awareness
- Critical Infrastructure Protection

Our strategy goal is to continue building resilient and cyber intelligent cyber capabilities across the City's divisions, agencies and corporations to predict, prevent and respond to emerging threats.

Why We Do It

In addition to delivering societal value, Toronto Cyber Security remains focused on its core mandate to:

- Minimize the impact of cyber incidents that could lead to financial loss, reputational harm, service disruption, legal exposure, or loss of life through robust cyber governance.
- Support the City's strategic priorities of keeping Toronto moving by contributing to improvement initiatives.
- Promote financial sustainability by driving automation, efficiency, and streamlined processes to contain costs.

Toronto Cyber Security is committed to delivering these outcomes equitably, efficiently, and with excellent service, enhancing the lives of Torontonians while earning their trust and confidence.

For further information about Toronto Cyber Security, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/office-of-the-chief-information-security-officer/>

What Service We Provide

Cyber Governance

Who We Serve: All City Divisions, Agencies and Corporations, Councillors, and the Public.

What We Deliver:

- Strategy, governance, risk management, and advisory accountabilities across the City’s divisions and its agencies and corporations.
- Cyber culture, awareness, and training.
- Robust risk management practices to identify, assess, and mitigate cyber threats effectively and support the operationalization of programs and cloud initiatives.
- Provide oversight for cyber compliance and focus on enhancing overall cyber practices.
- Detection, prevention, and mitigation strategies for cyber risk including safeguarding the critical infrastructure of the City and its agencies and corporations.

Resources (gross 2026 operating budget): \$14.2 million

Business Resilience

Who We Serve: All City Divisions, Agencies and Corporations, Councillors, and the Public

What We Deliver:

- Enhanced business resilience and support for processes that drive seamless business operations.
- Comprehensive cyber risk assessments and robust measures to protect against unauthorized access to business applications.
- Expertise and review of potential technology suppliers including their products and services.
- Protection to safeguard personal and health information of City staff and the public.

Resources (gross 2026 operating budget): \$21.8 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$0.4	\$0.0	\$0.0
Gross Expenditures	\$36.0	\$37.7	\$38.6
Net Expenditures	\$35.6	\$37.7	\$38.6
Approved Positions	95.0	93.0	93.0

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$4.1	\$4.6	\$8.7
Debt	\$4.1	\$4.6	\$8.7
Note: Includes 2025 carry forward funding			

10-year Capital Budget and Plan by Project

Development and Growth Services

City Planning



Development Review Services



Housing Secretariat



Toronto Building



Toronto Community Housing Corporation



Waterfront Revitalization



Developments and Growth Services strives to expedite the review of development applications, enable faster delivery of housing, notably affordable housing, and ensure the City is meeting its strategic goals through the centralization of all development and growth-related services.

The Development and Growth Services include the following:

- City Planning
- Development Review Services
- Housing Secretariat
- Toronto Building
- Toronto Community Housing Corporation and Toronto Seniors Housing Corporation
- Waterfront Revitalization Initiative

Comprehensive information about the Infrastructure and Development Services area, including 2025 priority services and outcomes, priority areas, key risks and challenges, priority actions, funding sources, and a major expenditures breakdown, is available at the following link:

[Presentation from the Deputy City Manager, Development and Growth Services, on the 2026 Operating Budget and the 2026-2035 Capital Plan.](#)

In-depth information regarding Divisional budgets, including performance measures, priority actions, breakdown of funding sources and expenditures, and future years' outlook, is available at the following link: [Budget Notes, Reports & Presentations.](#) Please note that budget numbers in the presentation might differ from the table above due to the changes during the Budget cycle.

2026 Program Summary

City Planning

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Description

City Planning shapes Toronto's future by managing the physical form of the city and the opportunities it provides for growth, change, investment, and development.

City Planning leads city-wide and area-based policy development, champions design excellence, and delivers innovative policy, zoning, and research initiatives on land use issues, providing expert planning advice on housing, environmental sustainability, community and economic development, urban design, heritage conservation, and transportation.

Why We Do It

City Planning is committed to enhancing the quality of life for Torontonians by developing and implementing a planning and policy regime that meets the priorities, vision, and principles of Toronto's Official Plan and creates vibrant, inclusive, balanced, and socially and environmentally resilient physical growth.

The Official Plan vision for Toronto to 2051 includes a city of complete communities; a sustainable and resilient city; the most inclusive city in the world; and a city that contributes to a just future for Indigenous peoples.

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 City Planning, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/city-planning/>

What Service We Provide

City Building and Policy Development

Who We Serve: Residents and organizations across Toronto; applicants; City divisions, agencies, boards and corporations; Elected Officials; provincial, federal, and regional public sector partners.

What We Deliver: Improvements to the built environment; revitalization and sustainable neighbourhoods; design excellence; rental housing protection and renewal; heritage conservation and incentives; the integration of land use and transportation; a healthy natural environment; optimization of the city's waterfront assets; major city-building initiatives; and partnerships with planning agencies and other orders of government.

Resources (gross 2026 operating budget): \$18.6 million

Development Review, Decision and Implementation

Who We Serve: Development Review applicants; residents and organizations across Toronto; City divisions, agencies, boards and corporations; Elected Officials; provincial, federal, and regional public sector partners.

What We Deliver: City Planning contributes to the review of development applications in support of good city building outcomes including community infrastructure needs, rental housing approvals, tenant assistance, heritage permits, sustainability and design excellence, and implementation of Council approvals and applying relevant provincial plans and policies.

Resources (gross 2026 operating budget): \$29.9 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$35.8	\$33.3	\$33.9
Gross Expenditures	\$48.5	\$51.0	\$52.5
Net Expenditures	\$12.7	\$17.7	\$18.6
Approved Positions	362.0	362.0	362.0

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$6.0	\$53.7	\$59.7
Debt	\$3.0	\$36.3	\$39.3
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Development Review

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Description

Development Review (DR) delivers an efficient, collaborative and transparent service dedicated to building a more equitable, inclusive and sustainable Toronto. Through the review of development applications, Development Review helps shape the city's growth, ensuring that new homes, services, public spaces and infrastructure support complete, livable and resilient communities across the city. Development Review's work directly contributes to economic and cultural vitality, job growth, and social cohesion. It also advances environmental sustainability and climate resilience.

Why We Do It

We advance world-class city-building by delivering a development review service that is innovation, collaborative, customer focused, transparent, and efficient.

We Are Driven By These Core Values:

- Collaboration and Partnership
- Continuous Learning and Improvement
- Customer Service
- Diversity, Equity, Reconciliation and Inclusion
- Leadership, Innovation and Creativity
- Transparency and Accountability

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 Development Review Division, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/development-review/>

What Service We Provide

Development Review

Who We Serve: Residents across Toronto; Indigenous, non-profit, public and private development applicants; City divisions, agencies, boards and corporations; Elected Officials; Provincial, federal, and regional public sector partners.

What We Deliver:

- A world-class development review service that is efficient, transparent, and equitable - grounded in a people-centred approach, consistent processes, modern tools, and a culture of accountability.
- A multidisciplinary approach to development review by integrating community planning, development engineering, transportation review, business operations, process improvement and technology, strategy and client relations and change management.
- We are committed to enabling the delivery of complete communities that are inclusive, livable, and responsive to the diverse needs of all Torontonians.

Resources (gross 2026 operating budget): \$58.3 million

Budget at a Glance

2026 OPERATING BUDGET			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues	\$56.0	\$58.1	\$59.9
Gross Expenditures	\$58.3	\$60.4	\$62.1
Net Expenditures	\$2.3	\$2.3	\$2.3
Approved Positions	397.0	397.0	397.0

2026-2035 10-YEAR CAPITAL PLAN			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027-2035</u>	<u>Total</u>
Development Review does not have a 10-Year Capital Budget and Plan.			

2026 Program Summary

Housing Secretariat and Housing Development Office

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Description

The **Housing Secretariat** and the **Housing Development Office** collectively work to strengthen and maintain the housing system, so Torontonians have access to safe and affordable housing options that are right for them.

The **Housing Secretariat** oversees the implementation of the [HousingTO 2020-2030 Action Plan](#) and delivers a range of policies, programs, and financial resources focused on:

- Building new purpose-built rental, rent-controlled, affordable, rent-geared-to-income (RGI) and supportive homes;
- Preserving and improving the condition of existing community and market rental homes;
- Overseeing the long-term operation of community housing stock and helping people access these homes; and
- Supporting tenants to maintain their homes.

The **Housing Development Office**, established in 2025, works with the private and community housing sectors to oversee and accelerate City-led and City-supported housing projects throughout the development cycle and create a range of rental homes that meet the diverse needs of Toronto residents.

Why We Do It

The City's HousingTO Plan envisions a city in which all residents have equal opportunity to develop to their full potential. It is centred on a human rights-based approach to housing which recognizes that housing is essential to the inherent dignity and well-being of a person and to building healthy, inclusive, sustainable and liveable communities.

Creating a range of new rental homes and preserving the City's existing rental housing stock increases the opportunity for Indigenous people and equity-deserving groups, including Black people and other racialized residents, seniors, women, people with disabilities and members of the 2SLGBTQIA+ communities, to access safe and affordable homes.

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 the Housing Secretariat, please visit: [Housing Secretariat – City of Toronto \(https://insideto.toronto.ca/housing-secretariat/index.htm\)](https://insideto.toronto.ca/housing-secretariat/index.htm)

What Service We Provide

Housing Development Office

Who We Serve: Low-and-moderate-income residents, including Indigenous and Black communities, and those from other equity-deserving groups.

What We Deliver: Accelerated delivery of new rental homes including new Rent-Geared-to-Income (RGI), supportive, affordable, and rent-controlled homes in projects on City lands, and on lands owned by community and private housing sector.

Resources (gross 2026 operating budget): \$7.9 million

Housing Stability Services

Who We Serve: Low-and-moderate-income residents, including Indigenous and Black communities, and those from other equity-deserving groups.

What We Deliver: Oversight, funding and administration of community housing providers including Toronto Community Housing Corporation (TCHC) and Toronto Seniors Housing Corporation (TSHC) housing benefit and housing repair programs to ensure the long-term operation of high-quality RGI, supportive, affordable, and rent-controlled homes.

Resources (gross 2026 operating budget): \$830.6 million

Housing Policy and Strategy

Who We Serve: Low-and-moderate-income residents, including Indigenous and Black communities, and those from other equity-deserving groups.

What We Deliver: System-level and people-focused policies, programs and initiatives to support overall delivery of the HousingTO Plan, including strategic partnerships with diverse community and government partners.

Resources (gross 2026 operating budget): \$5.9 million

Tenant Access and Support

Who We Serve: Low-and-moderate-income residents, including Indigenous and Black communities, and those from other equity-deserving groups.

What We Deliver: Administration of the Centralized Waiting List to ensure streamlined access to RGI homes, and provision of other renter support, eviction prevention and tenant support programs to assist renters find and maintain stable and suitable homes.

Resources (gross 2026 operating budget): \$22.4 million

Budget at a Glance

2026 OPERATING BUDGET			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues	\$269.0	\$277.0	\$276.4
Gross Expenditures	\$866.8	\$886.7	\$892.7
Net Expenditures	\$597.8	\$609.7	\$616.3
Approved Positions	279.0	279.0	279.0

2026-2035 10-YEAR CAPITAL PLAN			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027-2035</u>	<u>Total</u>
Gross Expenditures	\$564.6	\$2,800.7	\$3,365.2
Debt	\$238.0	\$2,186.5	\$2,424.6
Recoverable Debt	\$160.0	\$ 17.6	\$ 177.6
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto Building

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

Description

Toronto Building enforces provincial and municipal building regulations and bylaws, where Toronto Building's primary responsibilities are established through the *Building Code Act*, such as reviewing and issuing building permits and conducting mandatory inspections of construction/demolition to verify that work is in compliance with the Building Code and building permits. To align with the legislated *Building Code Act* reporting requirements, additional information on Toronto Building's 2026 Operating Budget and Building Permit Fees can be found in the 2026 Operating Budget Briefing Note: Toronto Building – Building Permit Fees.

In addition to the roles and responsibilities prescribed by the *Building Code Act*, the Program administers and enforces the City of Toronto Sign Bylaw and other applicable law. Applicable law is a term used to describe all of the regulations and municipal bylaws, which a project must comply with in order for a permit to be issued.

Why We Do It

Buildings in Toronto are constructed to be safe, accessible, and sustainable through compliance with the Ontario Building Code.

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 Toronto Building, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/toronto-building/>

What Service We Provide

Building Permission & Information

Who We Serve: Agent, Applicant, Architect / Firm, Builder and Organization, Business, Complainant, Consultant, Contravener, Designer Firm/Professional, Developer, Engineer, Lawyer, Licensee, Mayor & City Council, Government Agencies, Operator, Owner's Agent, Police, Property Owner, Ratepayers, Sign Owner, Staff - City Divisions, Surveyor, Tenant.

What We Deliver: Preliminary Plan Review, Building Permit Issuance, Building Record Information Provision.

Resources (2026 gross operating budget): \$53.2 million

Building Compliance

Who We Serve: Building User or Occupant, Property Owner, Agent, Contractor, Design Professional, Sign Owner, Developer, City Divisions, Mayor & City Council.

What We Deliver: Building Inspection, Building Enforcement.

Resources (2026 gross operating budget): \$48.9 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$117.5	\$123.1	\$125.8
Gross Expenditures	\$102.1	\$107.7	\$110.4
Net Expenditures	(\$15.4)	(\$15.4)	(\$15.4)
Approved Positions	643.0	657.0	657.0

2026-2035 10-YEAR CAPITAL PLAN

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

2026 Program Summary

Toronto Community Housing Corporation

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Description

Toronto Community Housing Corporation's (TCHC) core mission is to provide housing, tenant services and social supports for Torontonians, particularly people with low incomes and who come from equity-deserving groups. Together with the City of Toronto (the City) we help make it possible for nearly 94,000 individuals and families to live in affordable homes and help support the wellbeing, safety and vibrancy of our communities.

Toronto Community Housing Corporation is home to over 41,000 households, with 86% of households benefiting from the Rent-Geared-to-Income (RGI) program that offers deeply affordable housing for as little as \$85 per month. With the growing demand for housing and escalating affordability crisis, TCHC plays an expanding role across the housing continuum, from rehousing individuals transitioning out of the City's shelter system through the Rapid Rehousing Initiative, to providing homes for individuals and families through the City's Centralized Housing Waitlist and offering a range of affordable and rent-controlled market options for those with moderate incomes.

Toronto Community Housing Corporation owns and operates over 1,300 buildings that are continually renewed through our revitalization and capital renewal programs. This includes a wide variety of housing types including high-rises, mid-rises, low-rises, townhouses, walk-up apartments, single-family homes, and rooming houses. Toronto Community Housing Corporation also owns approximately 14,000 units managed by the Toronto Seniors Housing Corporation (TSHC), which continues to receive key services from TCHC to support its operations.

Why We Do It

Our overall priorities are to provide positive tenant experience, maintain quality and affordable homes, and build safe and vibrant communities. These priorities underscore our continued focus on delivering clean, safe and well-maintained buildings where all tenants have opportunities to engage in their communities with a sense of inclusion and well-being. We are committed to ensuring that service delivery meets high standards consistently across the organization.

Our portfolio of social housing units and buildings represents the most cost-effective way for governments to provide housing to Torontonians who are the most in need, and that also reduces demand on other health and social services. We are adapting and expanding our role to meet the changing needs of our tenants and to advance the City's priorities in addressing Toronto's evolving housing challenges. We understand the vital importance of our work in ensuring that more people have access to housing that is safe, well-maintained and dignified.

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 TCHC, please visit: <https://torontohousing.ca>

What Service We Provide

Deeply affordable housing services (core housing management services)

What We Deliver: Toronto Community Housing Corporation plays a critical role in the housing and social services continuum, providing access to deeply affordable housing. We provide tenants with core housing management services including tenancy management and rent collection, building and property maintenance, janitorial and building cleanliness, and community safety.

Stewardship of a public asset

What We Deliver: Toronto Community Housing Corporation manages and maintains 1,300 buildings, worth over \$20.5 billion. Our capital repair and community revitalization programs are focused on ensuring that these public assets are in good condition now and for the future. We lead the housing sector in modernizing our buildings through innovative energy solutions, green initiatives and conservation efforts.

Supporting tenant needs

What We Deliver: We serve a population with growing complex care needs and chronic vulnerabilities that require a wide range of supports to help them have successful tenancies. We connect residents to services and organizations to support these needs and their overall well-being, while also directly delivering a range of programs that tenants may require to maintain successful tenancies.

The level of vulnerability and need for social supports among our tenants has been rising dramatically. These growing needs place pressure on all Toronto Community Housing Corporation service areas and underscore the importance of ensuring tenants can access the supports required to live safely, fully and independently.

Resources (gross 2026 operating budget): \$672.1 million

Who We Serve

TCHC houses tenants in 88 of Toronto's 158 neighbourhoods, providing homes to over 41,000 low and moderate-income households. Our 94,000 residents come from many different backgrounds with a diversity in age, education, language, mental and physical disability, religion, ethnicity and race. As a social housing provider, we serve Toronto most vulnerable residents, including families with children and households with complex needs including mental health and physical disabilities.

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$329.9	\$334.6	\$339.2
City Base Funding	\$332.6	\$332.6	\$332.6
City Reserve Repayment	\$ 3.3	\$ 3.3	\$ 3.3
Bridge Funding TCHC	\$ 5.1	\$ 0.0	\$ 0.0
Bridge Funding TSHC	\$ 1.2	\$ 0.0	\$ 0.0
Gross Expenditures	\$672.1	\$694.1	\$716.4
Net Expenditures	\$0.0	\$23.7	\$41.4
Approved Positions	2,427	2,427	2,427

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Gross Expenditures			
State of Good Repair	\$362.0	\$1,786.5	\$2,148.5
Development	\$127.4	\$ 571.4	\$ 698.8
IT/Corporate	\$ 13.8	\$ 12.0	\$ 25.8
Tenant Support	\$ 5.2	\$ 7.2	\$ 12.4
Carbon/Other	\$ 15.9	\$ 46.2	\$ 62.1
Total Expenditures	\$524.3	\$2,423.3	\$2,947.6

Note: State of Good Repair includes other components and programs that do not directly address the backlog, Development includes City repayments.

City Funding

Debt	\$121.1	\$1,698.2	\$1,819.3
Recoverable Debt	\$160.0	\$ 0.0	\$ 160.0
Reserves	\$ 12.2	\$ 49.3	\$ 61.5
Total City Funding	\$293.3	\$1,747.5	\$2,040.8

Note: Excludes 2025 carry forward funding.

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto Seniors Housing Corporation

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Description

Toronto Seniors Housing Corporation (TSHC) manages 83 buildings with almost 14,000 units, for about 15,000 low- and moderate-income seniors aged 59 and older.

Toronto Seniors Housing Corporation's vision is to provide safe, diverse, and vibrant communities where tenants have a sense of inclusion and well-being. Our mandate is to enable tenants to age at home in comfort and dignity with access to programs and services and with a voice in their community.

Why We Do It

We provide tenants with access to supports to live independently so they can age in their homes and communities while enjoying a better quality of life.

With a focus on the unique needs of seniors, Toronto Seniors Housing Corporation is committed to being a leader in the delivery of quality, affordable housing for seniors. Our commitment includes engaging and collaborating with tenants, staff, and partners towards providing excellent service for the well-being of tenants.

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 Toronto Seniors Housing Corporation, please visit: www.torontoseniorshousing.ca

What Service We Provide

Deeply Affordable Housing

The majority of TSHC's 15,000 tenants benefit from the Rent-Geared-to-Income (RGI) program that offers deeply affordable housing for as little as \$85 per month. TSHC works to ensure stable tenancies by supporting tenants and collaborating with City groups to preserve tenancies and prevent evictions.

Housing and Support for Seniors

We provide tenants with access to support and services to live independently so they can age in their homes and communities while enjoying a better quality of life.

TSHC has an emphasis on providing tenancy supports, and individualized solutions through our Complex Tenancy Team, for tenants experiencing acute challenges to maintaining their tenancies. TSHC also works closely with the Office of the Commissioner of Housing Equity to address the needs of seniors to help ensure housing stability.

Community Programming for Seniors

TSHC also focuses on facilitating access to programs and services that tenants need and want, including coordinating a blend of social recreation and wellness programming, tenant- or agency-led, along with events and equipment to support community building. This programming is delivered through partnerships with tenants, external community organizations, City divisions and anchor healthcare agencies.

Who We Serve:

The Corporation's tenants are from all walks of life, with a primary eligibility being low-income, survivors of domestic violence or human trafficking, shelter residents, and applicants experiencing homelessness.

Notable statistics about tenants include:

- 87% of tenants live alone
- close to 97% of units are Rent-Geared-to-Income
- 71% of TSHC tenants are aged 65-84 and almost 19% are 85 and older
- 47% of TSHC households* have indicated a preferred spoken language that was not English

*Calculated by 'Head of Household' language preference, as a percent of the households that provided preference; 28% of households have not provided a preferred spoken language.

Resources (gross 2026 operating budget): \$145.2 Million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$145.2	\$144.9	\$146.9
Gross Expenditures	\$145.2	\$151.1	\$154.9
Net Expenditures	\$ 0.0	\$ 6.2	\$ 8.0
Approved Positions	334.5	338.5	338.5

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Toronto Seniors Housing does not have a 10-Year Capital Budget and Plan			

2026 Program Summary

Waterfront Revitalization Initiative

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Description

The Waterfront Secretariat is a unit within City Planning which leads the Waterfront Revitalization Initiative on behalf of the City of Toronto. Secretariat staff work with their Federal and Provincial partners and Waterfront Toronto, as well as other stakeholders such as CreateTO, the Toronto and Region Conservation Authority and PortsToronto, to ensure that plans, agreements and approvals are in place to advance revitalization along the waterfront. Secretariat staff also work with engaged community, Indigenous communities, and non-profit organizations and leaders. The Secretariat works in the Designated Waterfront Area (the Central Waterfront), the Wider Waterfront and relevant, adjacent precincts.

The Secretariat's key functions include administering project funding, coordinating approvals, managing the City's review of infrastructure designs and advancing tri-government partnerships. The Secretariat's role involves coordinating/catalyzing/facilitating the delivery of transformational projects. The Waterfront Secretariat is part of the City Planning Division.

Why We Do It

The revitalization of Toronto's central waterfront is the largest urban redevelopment project in North America; it is one of the world's largest waterfront revitalization efforts. Through revitalization, the initiative unlocks underused land in Toronto's waterfront, transforming it into vibrant and sustainable mixed-use communities through new parks, public spaces, transit connections, and flood protection. New infrastructure, funded by three levels of government and delivered by Waterfront Toronto, facilitates private sector investment and the build out of new mixed-use waterfront precincts that serve residents of Toronto and visitors from across the region.

Waterfront revitalization projects are facilitated by collaboration between Waterfront Toronto and City Divisions, as well as the three governments and their agencies; the City's efforts are coordinated by the Waterfront Secretariat.

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 Waterfront Revitalization, please visit: <https://www.toronto.ca/city-government/planning-development/waterfront/>

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
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The Waterfront Revitalization Initiative is managed by the Waterfront Secretariat, a section of City Planning; operating costs are addressed in the Operating Budget for City Planning.

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
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Gross Expenditures	\$137.2	\$547.7	\$685.0
Debt	\$52.2	\$215.5	\$267.7

Note: Includes 2025 carry forward funding

10-year Capital Budget & Plan by Project

Finance and Treasury Services

Financial Operation & Control



Office of the Chief Financial Officer & Treasurer



Finance and Treasury Services ensures the effective use of the corporation's financial resources by providing sound financial planning, management and advice and timely and accurate reporting of financial information. F&T develops and implements effective financial strategies, manages the City's financial risks, and provides efficient services to Programs, Agencies, Council and the public.

Finance and Treasury Services include:

- Financial Operations & Control
- Office of the Chief Financial Officer (CFO) and Treasurer

In-depth information regarding Divisional budgets, including performance measures, priority actions, breakdown of funding sources and expenditures, and future years' outlook, are available at the following link: [Budget Notes, Reports & Presentations](#).

2026 Program Summary

Financial Operations and Control

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Description

Financial Operations and Control provides effective financial and employee services to City Programs, Agencies, and Corporations by establishing and providing a robust internal control system with relevant policies, processes, and procedures to safeguard City assets; systematic and comprehensive recording of financial transactions, along with timely and accurate reporting of financial information; accurate and efficient pension, payroll, and benefit services that meet the needs of City divisions; and leadership in revenue billing and collection services.

Why We Do It

Financial Operations and Control's purpose is to safeguard the City's assets, through a strong internal control framework, and to manage City resources effectively, efficiently, and economically. The following outcomes contribute to this purpose:

- City divisions and Council have access to accurate, compliant, relevant, and complete financial information through an up-to-date financial system.
- City revenues are sustained through timely, accurate, reliable, and flexible billing and collection for property taxes, water and sewer services, solid waste collection, parking tickets, red-light camera violations, Municipal Land Transfer Tax, and the Municipal Accommodation Tax.
- Toronto residents and businesses have access to reliable, secure, and convenient payment options.
- Suppliers receive accurate and timely payments for the goods and/or services they provide the City.
- City employees and retirees receive timely, accurate, and regular payments and benefits.
- City benefits are financially sustainable and meet the physical and mental health needs of employees.
- City divisions abide by commodity tax legislative requirements, while maximizing rebates available.

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 individual divisions within the Financial Operations and Control, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/>

What Service We Provide

Accounting Services (ASD)

Who We Serve: City Divisions, Agencies, and Corporations, Users, including City Council of the City’s consolidated financial statements and Annual Financial Report.

What We Deliver: Sound accounting, commodity tax and Payment Card Industry (PCI) compliance policy and advice, Commodity Tax and Financial System support, Payment processing, Compliant and timely financial and management reporting.

Resources (gross 2026 operating budget): \$14.9 million

Pension, Payroll and Employee Benefits (PPEB)

Who We Serve: Elected Officials, City of Toronto Staff and Retirees, Toronto Fire Department Superannuation and Benefit Fund Committee, Ontario Municipal Employees Retirement System Pension Boards and Committees.

What We Deliver: Payroll, employee benefits, and pension services to employees and pensioners of the Toronto Public Service in an accurate, efficient, and timely manner.

Resources (gross 2026 operating budget): \$21.1 million

Revenue Services (RSD)

Who We Serve: Property Owners, Utility Account Holders, Parking Ticket and Red-Light Camera Recipients, Hotel and Short-Term Rental Operators, Development community, City Divisions, Business Improvement Area Members

What We Deliver: Property tax and utility billing; administration of Municipal Land Transfer Tax; Municipal Accommodation Tax (hotel and in-coming short-term rentals); Municipal Non-Resident Speculation Tax; parking tickets (operations); tax, utility, and parking ticket and red-light camera client services; Vacant Home Tax, revenue accounting, and collection.

Resources (gross 2026 operating budget): \$41.3 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$46.4	\$47.6	\$48.3
Gross Expenditures	\$77.3	\$80.2	\$82.2
Net Expenditures	\$30.9	\$32.6	\$33.9
Approved Positions	573.3	560.3	559.3

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$10.5	\$28.0	\$38.5
Debt	\$ 9.9	\$21.5	\$31.4
Note: Includes 2025 carry forward funding			

10-year Capital Budget and Plan by Project

2026 Program Summary

Office of the CFO and Treasurer

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Description

The Office of the Chief Financial Officer (CFO) and Treasurer ensures the effective use of the Corporation's financial resources by providing sound financial planning management and advice; maintaining financial control; developing and implementing effective financial strategies; providing procurement and materials management services that meet the needs of City divisions; and providing timely, accurate and efficient services to Programs, Agencies, Council and the public.

Why We Do It

- City services have sufficient operating and capital funds to address operational and infrastructure needs, while considering the City's long-term financial sustainability, and maintaining a balanced budget as legislatively required.
- The City's capital projects are financed at the lowest borrowing rate to reduce tax burden on Toronto residents and businesses, in consideration of the City's green and social debenture frameworks to promote sustainability, improve climate resiliency and enhance positive socioeconomic outcomes.
- The City's financial assets are invested responsibly to achieve superior [risk-adjusted] rate of returns to meet the City's cash flow requirements.
- The City of Toronto has sufficient financial protection from catastrophic financial loss through the insurance program.
- Torontonians receive timely and equitable resolutions to their claims against the City.
- Divisions receive timely and trusted independent assurance on their internal controls in order to mitigate risk. Risks are controlled to avoid unexpected events and costs that impede achievement of City outcomes.
- Procurement of goods and services is accessible, timely and consistent for City services and suppliers, which enables City divisions to deliver services as planned.
- City divisions and Council have access to accurate, compliant, relevant and complete financial information through an up-to-date financial system.

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 individual divisions within the Office of the CFO and Treasurer, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/>

What Service We Provide

Financial Planning

Who We Serve: Council, City divisions, agencies and corporations

What We Deliver: City of Toronto balanced budget; financial advice; financial policies and financial reports

Resources (gross 2026 operating budget): \$10.6 million

Financial Strategy and Policy

Who We Serve: Council, City divisions, agencies and corporations

What We Deliver: Enhanced financial policies in support of achieving City objectives and priorities, comprehensive enterprise-wide strategic financial advice and analysis including funding strategies and corporate asset management

Resources (gross 2026 operating budget): \$5.2 million

Internal Audit

Who We Serve: Council, City divisions, agencies and corporations

What We Deliver: Business and risk consulting on policies, processes and information systems; assurance services including the performance of compliance, operational, financial, forensic and internal control reviews

Resources (gross 2026 operating budget): \$3.1 million

Insurance and Risk Management

Who We Serve: Council, City divisions, agencies and corporations, Toronto residents

What We Deliver: Insurance and claims risk advice as well as risk mitigation strategies

Resources (gross 2026 operating budget): \$2.3 million

Purchasing and Materials Management

Who We Serve: City divisions, agencies and corporations, suppliers

What We Deliver: Procurement of goods and services in excess of \$3 billion annually, with a focus on suppliers who support equitable and environmental outcomes

Resources (gross 2026 operating budget): \$21.6 million

Capital Markets

Who We Serve: Council, City divisions, agencies and corporations

What We Deliver: Investment and debt portfolio management

Resources (gross 2026 operating budget): \$2.3 million

Strategic Enterprise Integration and Modernization

Who We Serve: Council, City divisions, agencies and corporations

What We Deliver: Assessment, planning, management and implementation of industry leading business processes and technology, by collaborating with other corporate partners across the City

Resources (gross 2026 operating budget): \$0.7 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$ 7.6	\$ 8.0	\$ 8.2
Gross Expenditures	\$45.9	\$47.8	\$48.9
Net Expenditures	\$38.3	\$39.8	\$40.7
Approved Positions	411.8	391.3	359.3

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$14.1	\$33.9	\$48.0
Debt	\$14.1	\$32.9	\$47.0

Note: Includes 2025 carry forward funding

10-year Capital Budget and Plan by Project

Infrastructure Services

Engineering & Construction Services



Municipal Licensing & Standards



Policy Planning Finance & Administration



Transit Expansion



Transportation Services



Solid Waste Management Services



Toronto Water



Infrastructure Services (IS) refer to the physical networks, associated services and facilities essential to enable, sustain, or enhance societal living conditions and are necessary for the functioning of a modern City.

Infrastructure services include the following:

- Engineering & Construction Services
- Municipal Licensing & Standards
- Policy, Planning, Finance & Administration
- Transit Expansion
- Transportation Services
- Solid Waste Management Services
- Toronto Water

Comprehensive information about the Infrastructure and Development Services area, including 2025 priority services and outcomes, priority areas, key risks and challenges, priority actions, funding sources, and a major expenditures breakdown, is available at the following link:

[Presentation from the Deputy City Manager, Infrastructure Services, on the 2026 Operating Budget and the 2026-2035 Capital Plan](#). Please note that budget numbers in the presentation might differ from the table above due to the changes during the Budget cycle.

In-depth information regarding Divisional budgets, including performance measures, priority actions, breakdown of funding sources and expenditures, and future years' outlook, is available at the following link: [Budget Notes, Reports & Presentations](#).

2026 Program Summary

Engineering and Construction Services

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Description

Engineering and Construction Services (ECS) provides specialized engineering design and construction services to internal clients (Toronto Water, Transportation Services, Solid Waste Management Services, Toronto Transit Commission (TTC) and other City Programs and Agencies) and external clients (the development industry, utility companies, Metrolinx and other public agencies) building and maintaining safe and sustainable municipal infrastructure.

Engineering and Construction Services delivers the following services:

- Municipal Infrastructure Construction
- Engineering Transit Review and Acceptance
- Engineering Information

Why We Do It

Engineering and Construction Services is committed to building safe and sustainable municipal infrastructure that supports growth, resilience, and state-of-good-repair and enhances the quality of life for the people of Toronto through engineering excellence while minimizing the impacts of construction.

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 Engineering and Construction Services, please visit: [Engineering and Construction Services](#)

What Service We Provide

Municipal Infrastructure Construction

Who We Serve: Residents, Businesses, City and Agencies, Business Improvement Areas and Visitors

What We Deliver: Engineering, project, and contract management services for the construction of new and upgraded infrastructure, including roads and bridges, TTC streetcar track, sewers and water mains, stormwater management facilities, water and wastewater treatment facilities, and solid waste management facilities

Resources (gross 2026 operating budget): \$5.3 Million

Engineering Transit Review and Acceptance

Who We Serve: City and Agency Staff, Metrolinx, GO Transit, and TTC

What We Deliver: Review and acceptance of transit, third party, and other public agencies applications and acceptance of municipal infrastructure

Resources (gross 2026 operating budget): \$3.2 Million

Engineering Information

Who We Serve: City Divisions, Agencies, Boards, and Commissions, Metrolinx, Development Industry, Businesses, Residents, Visitors

What We Deliver: Establishing, maintaining, and providing technical information, records, and data to support various parties building, managing, or impacted by the City's infrastructure

Resources (gross 2026 operating budget): \$2.8 Million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$10.4	\$10.9	\$11.3
Gross Expenditures	\$11.3	\$12.1	\$12.5
Net Expenditures	\$0.9	\$1.2	\$1.2
Approved Positions	633.1	635.1	635.1

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
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Engineering and Construction Services does not have a 10-Year Capital Budget and Plan

2026 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. Municipal Licensing and Standards delivers the following services:

- By-law Compliance and Enforcement
- Licences and Permits
- Animal Services

Why We Do It

Municipal Licensing and Standards' mission is to contribute to the safety, vibrancy, and maintenance of our communities by being a leader in the professional delivery of by-law enforcement, administration, and animal care services to the City of Toronto.

Outcome Statements:

- People in Toronto experience public and private spaces with safe community standards and minimized public nuisances.
- Businesses, charities, and non-profits operating in Toronto obtain licences and permits conveniently and efficiently.
- Animals in Toronto are cared for and protected safely and reliably.

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.

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

What Service We Provide

By-Law Compliance and Enforcement

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

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

Resources (gross 2026 operating budget): \$58.2 million

Licences and Permits

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

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

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

Animal Services

Who We Serve: Animal/pet owners, domestic/wild animals, and City/agency staff.

What We Deliver: Animal shelter and care, pet licence issuance, and mobile response and animal bylaw enforcement.

Resources (gross 2026 operating budget): \$20.3 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$68.3	\$69.9	\$71.3
Gross Expenditures	\$98.0	\$101.9	\$104.5
Net Expenditures	\$29.7	\$32.1	\$33.3
Approved Positions	703.5	702.5	702.5

2026-2035 10-YEAR CAPITAL PLAN

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

2026 Program Summary

Policy, Planning, Finance and Administration

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Description

Policy, Planning, Finance and Administration (PPFA) provides centralized financial and administrative shared services to Infrastructure Services (IS) and Development and Growth Services (DGS) divisions and Deputy City Managers. Policy, Planning, Finance and Administration delivers Corporate Leadership, Organizational Effectiveness, Financial Management and Program Support services to the following:

IS Divisions		DGS Divisions
<ul style="list-style-type: none"> Deputy City Manager's Office Engineering and Construction Services Municipal Licensing and Standards Solid Waste Management Services 	<ul style="list-style-type: none"> Toronto Water Transit Expansion Transportation Services 	<ul style="list-style-type: none"> Deputy City Manager's Office City Planning Development Review Housing Secretariat Toronto Building

Why We Do It

Policy, Planning, Finance and Administration provides centralized financial and administrative shared services and corporate leadership support to IS and DGS divisions and Deputy City Managers so they can focus on providing services to Toronto's residents and businesses. In so doing, PPFA strives to achieve the following outcomes:

- Infrastructure Services and Development and Growth Services Divisions are able to make informed financial decisions and provide services that are financially sustainable through timely and accurate financial management.
- Public consultation on IS infrastructure projects is timely, accessible, and convenient, and the input from residents and businesses contributes to informed decision-making.

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 PPFA, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/policy-planning-finance-administration/>

What Service We Provide

Corporate Leadership and Organizational Effectiveness

Who We Serve: Deputy City Managers – Infrastructure Services (IS) and Development and Growth Services (DGS), City Staff/Divisions.

What We Deliver: Strategic advice, planning, coordination and reporting to the IS and DGS divisions to improve organizational effectiveness, and service delivery.

How Much Resources (gross 2026 operating budget): \$4.1 million

Financial Management

Who We Serve: Deputy City Managers - IS and DGS, City Staff/Divisions, and Division Suppliers/Service Providers.

What We Deliver: Financial planning, reporting, analysis and advice, revenue/receivable management, purchasing, contract management and coordination of payables for IS and DGS divisions to ensure compliance with corporate policies, guidelines, and bylaws and support service delivery.

How Much Resources (gross 2026 operating budget): \$10.5 million

Program Support

Who We Serve: Deputy City Managers – IS and DGS, City Staff/Divisions, Residents and Businesses.

What We Deliver: Public consultation, complement management, payroll and administrative services to IS and DGS divisions to ensure compliance with corporate policies and support service delivery.

How Much Resources (gross 2025 operating budget): \$6.3 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$13.7	\$14.0	\$14.5
Gross Expenditures	\$20.9	\$21.9	\$22.6
Net Expenditures	\$7.2	\$7.9	\$8.1
Approved Positions	216.1	216.1	216.1

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Policy, Planning, Finance and Administration does not have a 10-Year Capital Budget and Plan.			

2026 Program Summary

Transit Expansion

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Description

The Transit Expansion Division (TE) facilitates timely, coordinated, and city-building delivery of major transit projects through stewardship of Toronto's priorities, resolution of intergovernmental and interdivisional complexities, and strengthening of the systems and partnerships that make transformative transit possible. Specifically, the role of Transit Expansion is to:

1. Work with key partners such as the Province of Ontario, Metrolinx, Infrastructure Ontario, and the Toronto Transit Commission (TTC) to deliver new transit infrastructure to keep Toronto moving;
2. Provide dedicated leadership for the City's transit expansion strategy, protect and advance the City's interests and ensure municipal requirements are achieved; and
3. Proactively seek opportunities to accelerate the City's transit expansion program, by centralizing coordination.

Why We Do It

Transit Expansion transforms how Torontonians live, move, and connect for the benefit of seven generations to come. TE does this by inspiring collaboration and leveraging collective expertise to drive the delivery of an efficient and sustainable transit network.

Advancing transit expansion helps improve access to employment, education and recreation opportunities as well as community, health and government services.

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 Transit Expansion, please visit: [Transit Expansion](#)

What Service We Provide

Program Management and Planning

Who We Serve: City Council and the City’s Senior Leadership Team

What We Deliver: Coordinated City involvement in planning transit expansion with external partners, and in planning and designing City-priority transit expansion projects. Transit Expansion develops legal agreements, leads secretariat and governance support, undertakes design and environmental assessment projects, and establishes program controls and reporting mechanisms of City strategic transit expansion.

Resources (gross 2026 operating budget): \$5.0 Million

Capital Implementation Coordination

Who We Serve: City Council and the City’s Senior Leadership Team

What We Deliver: Coordinated City involvement in implementing transit expansion projects and resolving issues with external partners. Transit Expansion streamlines processes for design reviews, monitors, inspects and resolves issues, oversees commissioning and testing, and coordinates the mitigation of deficiencies in City transit-related infrastructure.

Resources (gross 2026 operating budget): \$4.8 Million

Budget at a Glance

2026 OPERATING BUDGET

<u>In \$ Millions</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues	\$7.1	\$10.0	\$10.6
Gross Expenditures	\$9.8	\$12.7	\$13.3
Net Expenditures	\$2.7	\$2.7	\$2.7
Approved Positions	80	80	80

2026-2035 10-YEAR CAPITAL PLAN

<u>In \$ Millions</u>	<u>2026</u>	<u>2027-2035 Total</u>	
Gross Expenditures	\$141.1	\$626.9	\$768.0
Debt	\$0.7	\$2.5	\$3.2
Recoverable Debt	\$128.9	\$564.3	\$693.2
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Transportation Services

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Description

Transportation Services provides people and businesses a means to move safely in our diverse and changing city to connect with the places, activities, and communities that they value.

Transportation Services is responsible for the planning, engineering, design, maintenance, and operations of 5,600 kilometres of roads, 7,400 kilometres of sidewalks, 900 bridges and culverts, 2,537 traffic control signals, 490 pedestrian crossovers, and 744 centreline kilometres of bikeway network.

Why We Do It

Transportation Services strives to build and maintain Toronto's transportation network where:

- People and businesses are connected to a resilient and reliable transportation network where they can access opportunities and places that they value.
- People have access to streets in their communities that are complete, safe, equitable and vibrant.

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 Transportation Services, please visit: [Transportation Services](#)

What Service We Provide

Road and Sidewalk Management

Who We Serve: All road users such as pedestrians, cyclists, and vehicle operators and passengers, and businesses including utility companies.

What We Deliver: Roads/ sidewalks/ cycling infrastructure repairs, cleaning, and de-icing/snow clearing, Pedestrian/ cycling infrastructure implementation and maintenance, Bridges and retaining walls maintenance.

Resources (gross 2026 operating budget): \$315.9 Million

Transportation Safety and Operations

Who We Serve: All road users such as pedestrians, cyclists, vehicle operators and passengers, emergency service providers, and businesses.

What We Deliver: Traffic/ transit/ pedestrian flow monitoring, Traffic control/maintenance device installation and maintenance, Traffic sign fabrication/ installation/ maintenance, Pavement markings.

Resources (gross 2026 operating budget): \$176.7 Million

Permits and Application

Who We Serve: Community organizations, property owners, and businesses including utility companies.

What We Deliver: Parking permit issuance, Construction permit issuance, Street event permit issuance, Parking and right-of-way by-law enforcement, Development application review.

Resources (gross 2026 operating budget): \$23.3 Million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$211.8	\$163.0	\$166.2
Gross Expenditures	\$516.0	\$526.3	\$573.3
Net Expenditures	\$304.2	\$363.3	\$407.1
Approved Positions	1,715.3	1,715.3	1,715.3

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$584.0	\$6,033.5	\$6,617.5
Debt	\$327.3	\$3,234.6	\$3,561.9
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Solid Waste Management Services

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Description

Solid Waste Management Services (SWMS) manages close to 700,000 tonnes (almost 1.5 billion pounds) of waste each year. This includes the collection, transport, and disposal of municipal and some private sector garbage, recyclables, organics, electronic waste, household hazardous waste, yard waste and organic waste processing.

Solid Waste Management Services manages three collection yards and one litter collection yard, seven transfer stations, six household hazardous waste depots, two organics processing facilities, Green Lane Landfill and 160 former landfills.

Solid Waste Management Services provides waste collection services to single-family homes, multi-residential buildings, small businesses, special events, schools, City divisions, agencies and corporations, and private waste is accepted at our drop-off depots and landfill.

Solid Waste Management Services also provides City-wide benefits through litter pick-up, park bin and street litter bin collection, promotion and education, community outreach, and Community Environment Days.

Why We Do It

Solid Waste Management Services ensures that Torontonians live in a city where:

- Waste is collected in a timely, safe, reliable, and efficient manner.
- Waste is managed in an innovative, environmentally, and fiscally sustainable manner.

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 Solid Waste Management Services, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/solid-waste-management-services/>

What Service We Provide

City Beautification

Who We Serve: Public realm users, local communities, and local businesses.

What We Deliver: Litter pick-up, park bins and street litter bin collection, special event collection.

Resources (gross 2026 operating budget): \$52.347 million

Residual Management

Who We Serve: Residential customers, including single-family homes and multi-residential buildings; commercial and industrial businesses; schools; City divisions, agencies, and corporations (DACs); charities; institutions; and religious organizations.

What We Deliver: Management of the Green Lane Landfill site, perpetual care, and energy generation.

Resources (gross 2026 operating budget): \$55.720 million

Solid Waste Collection and Transfer

Who We Serve: Residential customers, including single-family homes and multi-residential buildings, commercial and industrial businesses, schools, DACs, charities, institutions, and religious organizations.

What We Deliver: Collection of garbage; blue bin recycling from commercial and industrial businesses, City divisions, agencies, and corporations (DACs), charities, institutions and religious organizations; green bin organics; durable goods; yard waste; municipal hazardous and special waste; oversized items and transfer station management.

Resources (gross 2026 operating budget): \$150.390 million

Solid Waste Education and Enforcement

Who We Serve: Residential customers, including single-family homes and multi-residential buildings, public realm users, schools, DACs, charities, institutions, and religious organizations.

What We Deliver: Promotion, education, enforcement, community outreach, and environmental days.

Resources (gross 2026 operating budget): \$8.938 million

Solid Waste Processing and Transport

Who We Serve: Residential customers, including single-family homes and multi-residential buildings, commercial and industrial businesses, schools, DACs, charities, institutions, and religious organizations.

What We Deliver: Recyclables, organics, leaf/yard waste and durable goods processing and haulage.

Resources (gross 2026 operating budget): \$139.072 million

Budget at a Glance

2026 OPERATING BUDGET			
\$ Million	2026	2027	2028
Revenues	\$ 412.6	\$ 420.2	\$ 437.4
Gross Expenditures	\$ 406.5	\$ 411.6	\$ 433.1
Capital Contribution	\$ 6.1	\$ 8.6	\$ 4.3
Approved Positions	1,205.4	1,203.7	1,203.7

2026 - 2035 10-YEAR CAPITAL PLAN			
\$ Million	2026	2027-2035	Total
Gross Expenditures	\$ 86.0	\$ 1,370.3	\$ 1,456.3
Recoverable Debt	\$ 39.3	\$ 999.7	\$ 1,039.0

Note: Includes 2025 carry-forward funding

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto Water

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Description

Toronto Water manages one of the largest water, wastewater and stormwater systems in North America, 24 hours a day, seven days a week.

Toronto Water's services ensure approximately 4.0 million residents and businesses in Toronto, and portions of York and Peel have access to safe drinking water, safely treated wastewater and stormwater management.

Why We Do It

Drinking water is delivered to people (residents, businesses, visitors and the Industrial, Commercial, Institutional sector in Toronto and York Region) in a safe and reliable manner to protect public health.

Wastewater is collected from people (residents, businesses and the Industrial, Commercial, Institutional sector in Toronto and Peel Region) and treated in a safe and environmentally sustainable way to protect public health.

Stormwater (rain and melted snow) is collected or diverted to help prevent the risk of property flooding, control erosion and improve water quality to protect public health and Toronto's waterways.

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 Toronto Water, please visit: [Toronto Water](#)

What Service We Provide

Water Treatment and Supply

Who We Serve: Water account holders, water consumers.

What We Deliver: Supply +445 billion litres annually of safe potable water. Continuous distribution of potable water through +6,100 kilometers of watermains and City-owned water services.

Resources (gross 2026 operating budget): \$223.6 million

Wastewater Collection and Treatment

Who We Serve: Wastewater account holders, wastewater producers, public and private landowners.

What We Deliver: Return to Lake Ontario +400 billion litres annually of treated wastewater. Conveyance of wastewater through +5,600 kilometers of sewers.

Resources (gross 2026 operating budget): \$268.0 million

Stormwater Management

Who We Serve: Public and private landowners.

What We Deliver: Continuous conveyance of stormwater (rainwater and melted snow) through +4,900 kilometers of storm sewers.

Resources (gross 2026 operating budget): \$50.7 million

Budget at a Glance

2026 OPERATING BUDGET

<u>\$Billion</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues	\$1.654	\$1.704	\$1.757
Gross Expenditures	\$0.542	\$0.565	\$0.591
Capital Contribution	\$1.112	\$1.139	\$1.166
Approved Positions	1,975.3	1,996.3	1,996.3

2026 - 2035 10-YEAR CAPITAL PLAN

<u>\$Billion</u>	<u>2026</u>	<u>2027-2035</u>	<u>Total</u>
Gross Expenditures	\$1.121	\$17.772	\$18.893
Debt	\$0.000	\$0.000	\$0.000

Note: Includes 2025 carry forward funding

10-year Capital Budget & Plan by Project (Toronto Water)

10-year Capital Budget & Plan by Project (Toronto Wastewater)

Governance, Oversight and Accountability

Accountability Officers:

**AUDITOR
GENERAL
TORONTO**

ICT OFFICE OF THE
INTEGRITY
COMMISSIONER
TORONTO

Ombudsman Toronto

 Toronto Lobbyist Registrar



City Clerks
Office

City Council

City Manager's
Office

FIFA World
Cup 2026

Legal Services

Court Services

Office of the
Mayor

Governance, Oversight and Accountability

Governance, Oversight and Accountability are the foundation of local government in Toronto that manage election operations, ensure government decision-making, support elected and accountability officials, and deliver provincially delegated services.

These services include the following:

- Accountability Officers:
 - Office of the Auditor General
 - Office of the Integrity Commissioner
 - Office of the Ombudsman
 - Toronto Lobbyist Registrar (TLR)
- City Clerk's Office
- City Council
- City Manager's Office
 - FIFA World Cup 2026 Toronto
- Legal Services
 - Court Services
- Office of the Mayor

In-depth information regarding Divisional budgets, including performance measures, priority actions, breakdown of funding sources and expenditures, and future years' outlook, are available at the following link: [Budget Notes, Reports & Presentations](#).

AUDITOR GENERAL **2026 Budget Summary**

Auditor General's Office

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at 416-392-8030 or AuditorGeneral@toronto.ca.

Description

Under Section 178(1) of the *City of Toronto Act, 2006*, the Auditor General is “*responsible for assisting City Council in holding itself and City administrators accountable for the **quality of stewardship over public funds and for achievement of value for money in city operations.***”

The Auditor General assists City Council by conducting performance audits; independent assessments and reviews of cybersecurity, financial, compliance and operational risks; and investigations of complaints received by the Fraud & Waste Hotline. By examining operations of City divisions and certain City agencies and corporations with an independent and objective lens, the Auditor General's work has been a catalyst for change that has resulted in both financial and non-financial benefits to the City.

Why We Do It

Under the *City of Toronto Act, 2006*, City Council's role includes evaluating the City's policies and programs, ensuring administrative and controllership policies, practices, and procedures are in place to implement Council's decisions, ensuring accountability and transparency of City operations, and maintaining the City's financial integrity.

The Auditor General's Office supports City Council in fulfilling its due diligence responsibilities by independently providing transparent, objective information to help ensure Torontonians' tax dollars are spent as directed by City Council.

In addition to bringing critical information to City Council, the Auditor General's findings and recommendations help to improve the efficiency and effectiveness of the City's programs, systems, and processes, and lead to better outcomes on important issues that affect Torontonians' daily lives. As shown through the Auditor General's Annual Reports, the Office continues to demonstrate the value of the work it performs through the net positive return on investment, and quantifiable and non-quantifiable benefits to the City.

For further information about the Auditor General's Office, please visit the webpage [here](#).

What Service We Provide

Who We Serve: The Auditor General's audits, investigations, and other reports provide independent information for City Council to hold City administrators accountable for providing stewardship over public funds. The Auditor General's Office is independent of City management.

What We Deliver: The Auditor General's legislated responsibilities, powers and duties are established in Section 178 of the *City of Toronto Act, 2006*. Under Section 178(1), the Auditor General is “*responsible for assisting City Council in holding itself and City administrators accountable for the quality of stewardship over public funds and for achieving value for money in City operations.*”

The Auditor General assists City Council by providing independent assessments of the quality of stewardship over public funds and whether value for money is being achieved in operations by conducting performance audits; cybersecurity, financial, operational and compliance audits and reviews; and forensic investigations of City divisions and certain City agencies and corporations. The Auditor General can also conduct audits upon request from the Toronto Police Services Board, the Toronto Public Library Board, and the Toronto Board of Health. The Auditor General also follows up on the implementation status of recommendations made in previous reports issued by the Office.

The Auditor General's Office also has an independent oversight role in the investigation of reported wrongdoing. This responsibility is part of the Auditor General's mandate under Section 178 of the *City of Toronto Act, 2006* and her specific responsibilities for investigating complaints and alleged wrongdoing are set out in Chapter 192 of the Toronto Municipal Code, including:

- Operating the Fraud and Waste Hotline Program, including the referral of issues to divisional management
- Conducting investigations into allegations of fraud and other wrongdoing, as well as reprisals against employees under the City's Disclosure of Wrongdoing and Reprisal Protection rules.

In accordance with Chapter 3 of the Toronto Municipal Code, the Auditor General reports to City Council on annual Office activities, including savings achieved. The Auditor General will present her 2025 Annual Report to the Audit Committee on February 12, 2026. The Auditor General's 2024 Annual Report demonstrating the value of the Auditor General's Office is available at: <https://www.toronto.ca/legdocs/mmis/2025/au/bgrd/backgroundfile-252856.pdf>

In 2026, the Auditor General will continue to carry out her mandate by

- completing **high-priority audit projects** in the Auditor General's Work Plan that yield **both quantifiable and non-quantifiable benefits** to how the City delivers its programs and services
- providing valuable **independent cybersecurity assessments of critical systems** of the City and its agencies and corporations, to help the City be well-positioned to detect, mitigate, and **respond to information technology (IT) and cybersecurity risks**
- conducting **investigations of high-risk complaints** that help address and **deter fraud, waste, and other wrongdoing** in the City.

The [Auditor General's Office 2026 Work Plan](#), considered at the November 12, 2025 City Council meeting, includes projects to address the following key areas:

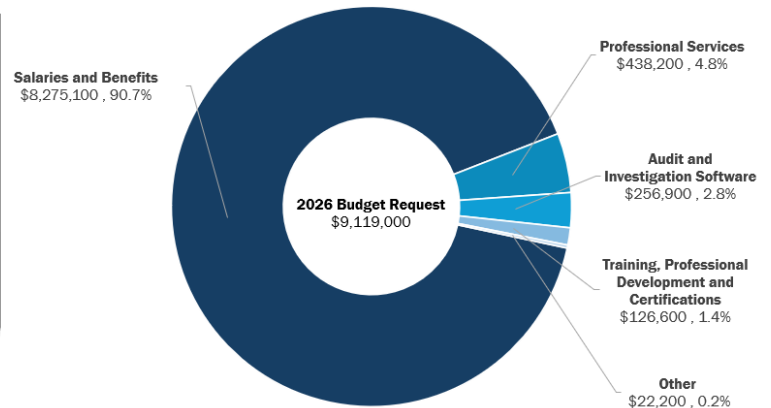
- **Housing & Community** – Toronto Community Housing Corporation / Toronto Seniors Housing Corporation Capital Planning; Supportive Housing
- **Cybersecurity & IT** – Cybersecurity Assessments of Exhibition Place, Toronto Public Library, Toronto Zoo, and other selected critical systems; Toronto Police Service–IT Governance; Cybersecurity Risk of Third-Party Shared Services
- **Infrastructure, Transit & Environment** – Corporate Real Estate Management–Change Orders on Capital Projects; Solid Waste–Contract Management, Administrative Penalty System; Road Maintenance; a transit-related audit

The Auditor General's Office 2026 Work Plan also includes multiple investigations related to allegations of fraud, waste, or other wrongdoing and ongoing follow-up of the implementation status of past report recommendations. In 2026, the Auditor General's Office will conduct a new risk and opportunities assessment of City divisions and its major agencies and corporations. The results of this assessment, together with our annual updates, will be considered when setting the audit priorities for the next five years.

Resources (gross 2026 operating budget): \$9.119 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$0.00	\$0.00	\$0.00
Gross Expenditures	\$9.12	\$9.56	\$9.93
Net Expenditures	\$9.12	\$9.56	\$9.93
Approved Positions	44.0	44.0	44.0



The 2026 Operating Budget of \$9.119 million is a \$0.291 million (or 3.3 per cent) increase from the Approved Adjusted 2025 Operating Budget.

The Office is lean relative to the size and complexity of Toronto’s government. The Office budget as a percentage of the municipal operating budget (0.05% of the City’s 2025 budget), is also among the lowest of major municipalities across Canada, as well as those of a number of municipalities in the United States.

The budget pressure largely arises from:

- an increase in salaries and benefits of \$0.395 million, mainly due to ongoing budget pressures for annual cost-of-living salary adjustments and performance pay increases consistent with the City’s Non-Union Pay For Performance Program;
- a \$0.046 million net increase in non-salary expenditures due to increased costs for audit and investigation software on contract renewals, as well as inflationary adjustments, offset in part by savings identified through a line-by-line review;
- a reversal of the one-time enhancement request of \$0.150 million for professional services for experts, specialists and/or contracted forensic investigators to address the request made by City Council on November 13, 2024, for the Auditor General to conduct a further forensic investigation of the procurement of the PayIt Platform – this work will have been mostly completed in 2025.

2026 Budget Summary

Office of the Integrity Commissioner

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Description

The Office of the Integrity Commissioner is responsible for providing advice, education, policy recommendations, and complaint resolution to City Council, local boards, their members, and the public on the application of the City's Codes of Conduct, *Municipal Conflict of Interest Act* (MCIA), bylaws, policies and legislation governing ethical behaviour.

Why We Do It

The *City of Toronto Act, 2006* and Chapter 3 of the Toronto Municipal Code require that City Council appoint an Integrity Commissioner. The Commissioner, as one of the City's four Accountability Officers, helps foster public confidence in the City's government and serves the public, City Council, local boards and their members by:

- **Increasing stakeholder awareness** about the rules in the elected and appointed members' Codes of Conduct and the *Municipal Conflict of Interest Act (MCIA)* so they understand the high standards of conduct members are required to meet.
- **Giving proactive advice** to elected and appointed members to help them perform their duties in a way that best serves the public and protects and maintains the City of Toronto's reputation and integrity.
- **Resolving complaints fairly and impartially** to ensure that allegations of member misconduct are evaluated, investigated, and concluded in a timely manner so that, if there is found to be misconduct, it can be reported to the court, City Council, or local board to impose a penalty or order remedial action.
- **Providing Council and City Staff with expert policy advice** about matters dealing with ethics and integrity to improve the City of Toronto's public administration and governance.

The Integrity Commissioner may also be assigned additional duties respecting ethical matters by City Council to promote public trust, good governance, and to protect and maintain the City of Toronto's reputation and integrity.

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 the Office of the Integrity Commissioner, please visit this [webpage](#).

What Service We Provide

Increasing Stakeholder Awareness

Who We Serve: The public, members of Council, members of local boards (restricted definition), staff in elected members' offices, staff of boards, and City staff who want to understand the standards of conduct and the obligations of members.

What We Deliver: The Office maintains a webpage with the Commissioner's reports, public statements, interpretation bulletins, as well as legislative updates, information about best practices, and a searchable database of advice. The Office regularly responds to inquiries from the public and the media. Additionally, the Commissioner makes reports and presentations to City Council, local boards, City staff, and external organizations about integrity and accountability at the City of Toronto and in government.

Giving Proactive Advice to Appointed and Elected Members

Who We Serve: Members of Council (and their staff) and members of local boards (restricted definition) who request confidential advice about how to comply with the standards of conduct they are expected to meet.

What We Deliver: The Commissioner gives expert and timely advice about the interpretation and application of the applicable Code of Conduct, the MCIA, and any other relevant legislation and policies to ensure members are given the guidance they need to perform their duties in a way that protects and maintains the City of Toronto's reputation and integrity.

Resolving Complaints Fairly and Impartially

Who We Serve: The public, members of Council, members of local boards (restricted definition), City Council, City staff, staff in elected member's offices, and staff of boards who believe that a member of Council or local board (restricted definition) has contravened the Code of Conduct and/or MCIA.

What We Deliver: The Office receives complaints about alleged violations of the Code of Conduct and/or the MCIA by elected and appointed members. The Office has adopted comprehensive Complaint and Application Procedures to ensure complaints are assessed, investigated, and reported fairly and impartially. The procedures protect both the public interest and the rights and interests of complainants and respondents. The Commissioner's findings are of public significance as the issues concern whether the City of Toronto's elected and appointed officials have met the high standards of conduct required of them in performing their duties. In order to uphold the principles of transparency and accountability, the Commissioner's findings of misconduct are reported to Council or the local board and MCIA inquiries are publicly reported and may result in the Commissioner applying to court. Far beyond the penalties and remedial action that Council, a local board, or a judge may order, the outcomes are crucial for upholding the principle of democratic accountability.

Providing Council and City Staff with Expert Policy Advice

Who We Serve: City Council and City staff seeking expert guidance to ensure policies are relevant and reflective of the highest standards of integrity.

What We Deliver: The Commissioner gives policy advice and makes recommendations to senior leaders in the City administration. The Commissioner also makes reports to Council, to ensure that the City of Toronto is a national leader in promoting high standards of conduct for government officials.

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$0.1	\$0.1	\$0.1
Gross Expenditures	\$0.9	\$0.9	\$0.9
Net Expenditures	\$0.8	\$0.8	\$0.8
Approved Positions	3.0	3.0	3.0

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
The Office of the Integrity Commissioner does not have a Capital Budget and Plan			

2026 Budget Summary

Ombudsman Toronto

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact Ombudsman Toronto at 416-392-7062 or ombudsman@toronto.ca.

Description

Mandated by provincial legislation (the *City of Toronto Act, 2006*), Ombudsman Toronto is an independent voice for fairness, accountability and transparency at the City of Toronto. We hold the City administration accountable to the people it serves. Through oversight of City divisions and most of its agencies, boards and corporations, we:

- Informally resolve complaints from people who believe they have been treated unfairly by the City administration.
- Formally investigate broader systemic concerns about the City's decisions or actions. When we find the City has acted unfairly, we recommend practical ways it can resolve the issue and improve its services in the future.

In addition to our core mandate, we have two newer areas of focus:

- A unique mandate to use a human rights lens to investigate and review the City's planning and delivery of housing services, policies and programs to make sure they are aligned with the City's commitment to progressively realize the right to adequate housing.
- An oversight agreement with the Toronto Police Service and Toronto Police Services Board that allows us, on our own motion, to conduct systemic investigations into their policies, practices and procedures.

Why We Do It

- Ombudsman Toronto exists to uphold fairness at the City of Toronto. We examine how decisions are made, how people are treated and whether outcomes meet the public's needs.
- Fairness matters because City decisions and services affect the daily lives of residents. When something goes wrong, it can have serious consequences for individuals and communities.
- By listening to people with openness and curiosity, we make it easier for residents to be heard and treated fairly.
- We engage proactively with vulnerable communities to address issues that may have never otherwise come to light.
- We act as a resource to City staff, which leads to practical improvements that make City services more transparent, accountable and fair.
- Ultimately, our work reduces frustration with, and builds confidence in, the public service, making Toronto a better city for everyone.

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 Ombudsman Toronto, please visit [our website](#).

What Services We Provide

Members of the public are the direct recipients of most of our services. However, City staff and Council also benefit since our work leads to fairer processes, treatment, decisions and outcomes. Administrative fairness is a critical underpinning of an effective public administration.

What we deliver	Who we serve		
	The public	City staff	City Council
1. Impartial, confidential and accessible complaint resolution for members of the public who believe they are experiencing unfair treatment from the City of Toronto	✓		
2. Formal investigations that uncover systemic unfairness and make recommendations to support the City administration in fixing problems	✓	✓	
3. Consultations with City staff to provide guidance and help improve service to the public		✓	
4. Outreach with the public, City staff and members of Council to educate and inform on the role of Ombudsman Toronto and the importance of fairness across all City services and operations	✓	✓	✓
5. Meaningful and targeted engagement with community members and organizations to ensure our operations are responsive to the needs of vulnerable groups	✓		

Resources required (2026 operating budget)

Total (gross) budget: \$4.254 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$0.0	\$0.0	\$0.0
Gross Expenditures	\$4.3	\$4.4	\$4.6
Net Expenditures	\$4.3	\$4.4	\$4.6
Approved Positions	24.0	24.0	24.0

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$0.0	\$0.8	\$0.8
Debt	\$0.0	\$0.8	\$0.8

10-year Capital Budget and Plan by Project

2026 Budget Summary



Toronto Lobbyist Registrar

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at 416-338-5858 or lobbyistregistrar@toronto.ca.

Description

The Toronto Lobbyist Registrar (TLR) regulates lobbying activity in the public interest. The TLR is an independent office of the city and reports directly to City Council. The TLR has a legislative mandate to ensure the public disclosure of lobbying activities and adherence to the Lobbyists' Code of Conduct. The disclosure requirement ensures that lobbying activities at the city are transparent. The Code of Conduct sets out the high ethical standards that are expected of lobbyists when they communicate with Toronto Public Office Holders (POH).

Why We Do It

- The *City of Toronto Act, 2006* and the Toronto Municipal Code Chapter 140, Lobbying, i.e. the Lobbying By-law (the By-law) require the city to regulate lobbying activities.
- POH and the public should be able to know who is attempting to influence City government.
- Ethical and transparent lobbying is a central component to a responsive City government which encourages civic engagement and open democratic processes.
- The regulation of lobbying is the cornerstone to building public trust in City government decision-making processes.

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 the Toronto Lobbyist Registrar, please visit: [Toronto Lobbyist Registrar – City of Toronto](#).

What Service We Provide

Transparency

Who We Serve:

The public, POH, and lobbyists.

What We Deliver:

1. **A Registry**
 - a publicly searchable online lobbyist registry, providing transparent access to lobbying activities.
2. **Registry Management:**
 - *Maintenance:* We diligently ensure the lobbyist registry is up-to-date, accurate, and readily accessible to the public.
 - *Data Integrity:* Our commitment involves verifying and validating information submitted by lobbyists to maintain the integrity of the lobbyist registry.
3. **Compliance Monitoring:**
 - *Review Submissions:* We scrutinize lobbyist submissions to guarantee compliance with the Lobbying By-law disclosure requirements.
 - *Follow-up:* Addressing discrepancies or missing information, we liaise with registered lobbyists to rectify issues promptly.
4. **Education and Outreach:**
 - *Training:* We provide guidance and training to lobbyists and relevant stakeholders on the lobbyist registry's requirements and proper disclosure procedures.
 - *Public Awareness:* Through outreach programs, we strive to raise public awareness about the Lobbying By-law and emphasize the crucial role transparency plays.
5. **Advisory Services:**
 - *Consultation:* Our office offers advice and support to lobbyists seeking clarification on registration and disclosure requirements.
 - *Guidance to Government Officials:* We provide guidance to POH regarding interactions with lobbyists and adherence to the Lobbying By-law.
6. **Technology Implementation:**
 - *System Improvement:* Collaborating with City of Toronto IT professionals, we continually enhance the functionality and efficiency of the lobbyist registry system.
 - *User Experience:* We prioritize ensuring that the lobbyist registry platform remains user-friendly and accessible to all stakeholders.
7. **Reporting and Documentation:**
 - *Generate Reports:* Regular reports summarizing lobbying activities and trends are produced to keep internal stakeholders informed and maintain transparency in our operations.

Accountability

Who We Serve:

A request for an inquiry about compliance with the lobbyist registry system or Lobbyists' Code of Conduct may be made by City Council, a member of Council or a member of the public, including the Registrar.

What We Deliver:

1. **Complaint Handling:**
 - The Investigations Unit receives and reviews complaints or allegations of improper lobbying activities.
 - The Registrar assesses the merit of complaints to determine if an investigation is warranted.
2. **Inquiries & Investigations**
 - The Investigations Unit conducts confidential inquiries into matters relating to compliance with the lobbyist registry and the Lobbyists' Code of Conduct.
3. **Evidence Gathering:**
 - The Investigations Unit collects and analyzes evidence related to lobbying activities, including financial transactions, communications, and other relevant documentation.
 - The Investigations Unit interviews witnesses, lobbyists, and other involved parties to gather information.

4. **Legal Analysis:**
 - The Investigations Unit analyzes the evidence gathered to determine if there are contraventions of the By-law.
 - The Registrar provides opinions on the interpretation and application of the By-law.
5. **Reporting:**
 - The Registrar prepares comprehensive reports summarizing investigation findings, including evidence, analysis, and enforcement actions or penalties.
 - The Registrar presents reports to Council as necessary.
6. **Enforcement Actions:**
 - The Registrar determines appropriate enforcement actions or penalties for substantiated violations.
 - The Registrar ensures the proper implementation of enforcement measures.
7. **Training & Outreach**
 - The Investigation Unit provides training and guidance to lobbyists, POH, and the public on the Lobbyists' Code of Conduct.

How Much Resources (gross 2026 operating budget): \$1.483 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$0.0	\$0.0	\$0.0
Gross Expenditures	\$1.5	\$1.6	\$1.6
Net Expenditures	\$1.5	\$1.6	\$1.6
Approved Positions	8.3	8.3	8.3

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$0.3	\$1.0	\$1.3
Debt	\$0.3	\$1.0	\$1.3
Note: Includes 2025 carry forward funding			

10-year Capital Budget and Plan by Project

2026 Program Summary

City Clerk's Office

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Description

The City Clerk's Office provides the foundation for municipal government in Toronto. They deliver more than 70 types of services from over 30 locations across the City. Most services are prescribed in more than 60 distinct pieces of legislation including the *City of Toronto Act 2006*, *Vital Statistics Act*, *Assessment Act* and *Planning Act*. The City Clerk has broad and independent authority under the *Municipal Elections Act* to deliver elections and by-elections.

The City Clerk's Office is responsible for providing the tools, systems and resources required to support its mission, strategic priorities, and the delivery of core services:

- Elect Government,
- Make Government Work, and
- Open Government.

As a shared service, the City Clerk's Office also supports the Mayor's Office, Councillors' Offices and the Offices of the City's four Accountability Officers – the Auditor General, Integrity Commissioner, Lobbyist Registrar, and Ombudsman Toronto, as independent officers.

Why We Do It

To build public trust and confidence in local government, and ensure that:

- Toronto municipal government is democratically elected through open, fair and accessible elections.
- Elected officials, City officials and the public can participate in a transparent, accessible, and democratic Council decision-making process.
- The public has timely, reliable, transparent and accurate access to City information, except where protected by privacy laws.

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 City Clerk's Office, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/city-clerks-office/>

What Service We Provide

Elect Government

Who We Serve: The public, candidates and electors, other governments, third-party advertisers.

What We Deliver: Manage and conduct all aspects of local government elections whenever one is required and in compliance with legislation.

Resources (gross 2026 operating budget): \$24.8 million

Make Government Work

Who We Serve: The public, City Council and its Members, Accountability Officers, other governments, Toronto Public Service, City agencies and corporations, community and international organizations.

What We Deliver: Manage government’s decision-making process, provide government and official services, and deliver provincially delegated services.

Resources (gross 2026 operating budget): \$38.1 million

Open Government

Who We Serve: The public, City Council and its Members, Toronto Public Service, City agencies and corporations, other governments, the media.

What We Deliver: Manage City information through its lifecycle, support the City’s digitization goals and initiatives, provide access to City information and give privacy advice.

Resources (gross 2026 operating budget): \$13.2 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$34.3	\$16.8	\$16.5
Gross Expenditures	\$76.1	\$61.4	\$62.9
Net Expenditures	\$41.8	\$44.6	\$46.4
Approved Positions	429.1	367.9	363.6

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$4.0	\$31.1	\$35.1
Debt	\$1.9	\$14.8	\$16.7

Note: Includes 2025 carry forward funding

10-year Capital Budget and Plan by Project

2026 Program Summary

City Council

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Description

Toronto City Council is the governing body for the City and is comprised of 26 members: the Mayor, elected City-wide, and 25 Councillors who are elected in each of the City's wards.

Why We Do It

Under the *City of Toronto Act*, section 131, it is the role of City Council to:

- represent the public and to consider the well-being and interests of the City;
- develop and evaluate the policies and programs of the City;
- determine which services the City provides;
- ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decisions of Council;
- ensure the accountability and transparency of the operations of the City, including the activities of the senior management of the City;
- maintain the financial integrity of the City; and
- carry out the duties of Council under this or any other Act.

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 the Toronto City Council, please visit: <https://www.toronto.ca/city-government/council/>

Budget at a Glance

2026 OPERATING BUDGET			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues	\$3.6	\$1.1	\$0.5
Gross Expenditures	\$33.5	\$32.6	\$32.5
Net Expenditures	\$29.9	\$31.5	\$32.0
Approved Positions	25.0	25.0	25.0

2026-2035 10-YEAR CAPITAL PLAN			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027-2035</u>	<u>Total</u>
City Council does not have a 10-Year Capital Budget and Plan.			

2026 Program Summary

City Manager Services

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Description

City Manager Services leads the municipal administration and ensures accountability through effective governance, public service, communications, corporate leadership, human resource services, public engagement, public, private sector and philanthropic partnerships and intergovernmental, agency and corporation relations. This supports strategic investments to advance City policies and programs that achieve Council's priorities.

City Manager Services is comprised of the following divisions:

- City Manager's Office (CMO)
- Communications
- People & Equity (P&E)
- FIFA World Cup 2026 Secretariat (FIFA)

Why We Do It

City Manager Services provides leadership to deliver services that advance prosperity for all Toronto residents and businesses, achieving Council and Corporate priorities through effective, transparent, accountable government. To advance prosperity for all, City Manager Services supports the Mayor, City Council and senior leadership to ensure fair and equitable services and outcomes for all residents and businesses, including equity-deserving communities and First Nations, Inuit and Métis. As a result, Toronto's residents, businesses, and elected officials have trust and confidence in the administration of their municipal government.

The divisions in City Manager Services are focused on achieving the following outcomes:

- Coordinate and implement corporate strategies, policies, programs and priorities that are aligned with Council's decisions and set the strategic direction for City divisions. (CMO)
- Support and develop governance systems and structures that advance effective, accountable service delivery and decision-making across the City and its Agencies and Corporations. (CMO)
- Facilitate corporate partnerships, public engagement and inter-divisional collaboration that supports modernized services, continuous improvement, innovation, accountability and transparency. (CMO)
- In conjunction with the Mayor and the Mayor's Office, actively engage with other orders of government with a goal of securing investments, policy changes and government partnerships which advance effective partnerships to achieve our shared goals. (CMO)
- Ensure City Agencies and Corporations deliver services and operate in compliance with their Council-approved mandates and strategically advance Council's priorities. (CMO)
- Develop comprehensive programs to ensure City divisions have a qualified, diverse, and engaged workforce to meet their service delivery requirements for current and future needs. (P&E)
- Ensure City employment practices are fair and equitable. Residents see themselves represented at all levels within the Toronto Public Service. (P&E)

- Ensure City employees work in a physically and mentally safe environment and are provided with high-quality, accessible learning resources. (P&E)
- Provide Toronto residents, businesses, public and private sector groups, visitors and the Toronto Public Service access to easy-to-understand, timely and accurate information via multiple communications channels on City governance, services, programs and policies. (Communications)
- Deliver communications that utilize story-based campaigns and centralize and enhance communications efforts ensuring alignment with corporate and Council priorities and that all strategies, approaches, tactics and messages are guided by data-informed decision making and insights through a centralized model. (Communications)
- Initiate the refresh of toronto.ca and complete a new housing website and dashboard. (Communications)

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 City Manager Services, please visit: www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/city-managers-office

What Service We Provide

City Manager's Office (CMO)

Who We Serve: Mayor, City Council, City Manager and Deputy City Managers, City Divisions, Agencies and Corporations, other orders of government, non-government organizations, charitable organizations, philanthropists, business, and the public.

What We Deliver: Corporate strategic planning and policy development, governance oversight, government leadership; corporate performance management and continuous improvement; corporate civic engagement; strategic partnerships with public and private sector groups and institutions; City's intergovernmental funding, policy and legislative priorities, relationships, and oversight; City agency and corporation governance and oversight; strategic management of Council and Committee agendas; Corporate issues management.

How Much Resources (gross 2026 operating budget): \$7.6 million

Communications

Who We Serve: Mayor, City Council, City Manager and Deputy City Managers, Media, the public, City Divisions, and Agencies and Corporation staff.

What We Deliver: Strategy and execution of public and employee communications, social media, digital communications, including toronto.ca, and advertising and media buying; Media relations, issues and reputation management, and communications advice and counsel; Informed decision making via research and data analytics; Design and creative services; Corporate identity management and accountability.

Resources (gross 2026 operating budget): \$17.1 million

People & Equity (P&E)

Who We Serve: Mayor, City Council, City Manager and Deputy City Managers, City Divisions, Agencies and Corporations, the public, and Unions and Associations.

What We Deliver: Provide corporate leadership and strategic Human Resources (HR) advisory services and customized solutions to complex workforce priorities and challenges; manage the employee relations environment; support divisions in embedding reconciliation and equity into all corporate workforce policies and programs; provide a work environment that is equitable, legislatively compliant and free of discrimination and harassment; provide managers and employees with single point of contact for timely HR support and information; manage people process-related technology, data, information, training and support; attract and retain a highly skilled diverse workforce; ensure compliance with health & safety legislation; reduce the impact of injuries, illnesses and absences; build capacity and a positive workplace culture through learning and leadership development and initiatives that support an ethical, inclusive, and effective Toronto Public Service that builds trust and confidence with the public and staff.

Resources (gross 2026 operating budget): \$59.9 million

FIFA World Cup 2026 Secretariat (FIFA)

Who We Serve: Mayor, City Council, City Manager and Deputy City Managers, City Divisions, Agencies and Corporations, community groups, taxpayers, other orders of government, community groups, the public and the International Federation of Association Football (FIFA).

What We Deliver: Convening of expertise and support across City of Toronto Divisions, Agencies and Corporations, as well as community partners and external stakeholders to deliver FIFA World Cup 2026 in Toronto; hosting six games locally.

Resources (gross 2026 operating budget): \$190.0 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$197.8	\$4.4	\$4.4
Gross Expenditures	\$274.6	\$86.1	\$87.7
Net Expenditures	\$ 76.7	\$ 81.7	\$83.3
Approved Positions	556	529	528

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
The City Manager Services does not have a 10-Year Capital Budget and Plan			

2026 Program Summary

FIFA World Cup 2026 Toronto

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Description

The City of Toronto is playing a key role in the delivery of the FIFA World Cup 2026 (FWC26), hosting six matches as part of this global event. By collaborating with various City divisions, agencies, community partners, and stakeholders, Toronto aims to enhance local infrastructure, particularly at Toronto Stadium and Centennial Park, benefiting future generations and the growth of amateur sports. The initiative will bring significant economic advantages to Toronto, Ontario, and Canada. Through community engagement, Toronto is committed to creating a lasting legacy focused on sport, human rights, sustainability, economic development, and arts and culture, while also respecting local Indigenous communities.

Why We Do It

- The City of Toronto was selected as one of 16 Host Cities across North America responsible for the planning and delivery of the FWC26 in Toronto.
- Convening of expertise and support across City of Toronto Divisions, Agencies, and Corporations, as well as community partners and external stakeholders.
- Maximize positive hosting and legacy opportunities to reflect and align with City of Toronto's priorities.
- Enhance City-owned assets at Toronto Stadium and Centennial Park for the benefit of future users and the growth of amateur sport.
- Host six matches as part of the FWC26 to achieve significant economic benefits for Toronto, Ontario, and Canada.
- Through community engagement, create legacy impacts specific to established themes: Sports and Physical Activity, Human Rights, Diversity, Equity and Inclusion, Environmental Sustainability, Economic Development, and Arts and Culture.
- Participate in the Truth and Reconciliation Commission of Canada's Call to Action #91, ensuring local Indigenous communities are engaged and their protocols respected.

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

City of Toronto Divisions, Agencies, and Corporations, as well as community partners and external stakeholders are partnering to deliver FIFA World Cup 2026 (FWC26) in Toronto. This initiative involves hosting six games locally, with a focus on building and enhancing infrastructure, creating a legacy of world-class stadiums and training sites, implementing robust security planning, and fostering future economic benefits for the city. The event represents a unique opportunity to create a globally recognized sports experience while generating lasting social and economic impacts for the community. By leveraging partnerships and collaboration, Toronto aims to position itself as a leading destination for international sports and cultural events.

Budget at a Glance

FIFA WORLD CUP 2026 OPERATING COSTS								
\$ Million	2021	2022	2023	2024	2025	2026	2027	TOTAL
Revenues	0.17	0.42	1.74	6.03	27.93	190.00	0.05	226.35
Gross Expenditures	0.17	0.42	1.74	6.03	27.93	190.00	0.05	226.35
Net	-	-	-	-	-	-	-	-
FIFA WORLD CUP 2026 CAPITAL COSTS								
\$ Million	2021	2022	2023	2024	2025	2026	2027	TOTAL
Gross Expenditures	0.00	0.00	3.69	18.10	84.81	47.04	0.00	153.65
Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIFA WORLD CUP 2026 TOTAL COSTS								
\$ Million	2021	2022	2023	2024	2025	2026	2027	TOTAL
Gross Expenditures	0.17	0.42	5.43	24.13	112.75	237.04	0.05	380.00
Funding	0.17	0.42	5.43	24.13	112.75	237.04	0.05	380.00
Net/Debt	-	-	-	-	-	-	-	-

Note: Adjusts for carry forward funding from 2025 into 2026.

Funding to support Host City planning requirements and hosting obligations included in the 2026 Budget aligns with the FWC26 overall budget of \$380 million, as approved by City Council.

2026 Program Summary

Legal Services

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Description

Legal Services provides the highest quality of legal services to the City of Toronto and function as a strategic resource for Council, City Divisions and Agencies. The division responds to the increasing demand by the City for legal services, promotes risk management and various mitigation strategies and applies creative legal analysis while delivering three main services:

- Civil Litigation
- Prosecution
- Solicitor

Why We Do It

Legal Services contributes to shaping City progress by delivering excellent legal services and strategic advice. Legal Services is accountable to City Council for providing legal services to fulfil Council's mandate and by extension that of the Toronto Public Service.

City Council is able to achieve its mandate in all service areas within the current legal framework with the support of quality, strategic, sustainable and cost-efficient legal advice.

City financial and policy interests are protected by representation throughout legal proceedings involving Courts and Tribunals.

Residents, businesses and visitor health and safety are protected, nuisances are managed, and the City's traffic is kept moving by ensuring greater compliance with City by-laws and Provincial legislation through the support of enforcement activities and the prosecution of offences.

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 Legal Services, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/legal-services/>

What Service We Provide

Civil Litigation

Who We Serve: City Council, City Divisions, Agencies and Boards.

What We Deliver: Protect the City’s interests through legal proceedings involving various levels of Courts and Tribunals.

Resources (gross 2026 operating budget): \$21.7 million

Prosecution

Who We Serve: City Council, City Divisions, Agencies and Boards and Individuals charged with offences.

What We Deliver: An opportunity to dispute charges and tickets in a manner which ensures that rights are protected and obligations to follow provincial and municipal laws are enforced in accordance with the public interest.

Resources (gross 2026 operating budget): \$19.3 million

Solicitor

Who We Serve: City Council, City Divisions, Agencies and Boards.

What We Deliver: Provide strategic advice to Council, Staff and Agencies, thereby contributing to the achievement of Council’s mandate in all service areas.

Resources (gross 2026 operating budget): \$31.7 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$20.7	\$20.8	\$20.9
Gross Expenditures	\$72.7	\$77.9	\$80.9
Net Expenditures	\$52.0	\$57.1	\$60.0
Approved Positions	444.0	441.0	440.0

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Legal Services does not have a 10-Year Capital Budget and Plan.			

2026 Program Summary

Court Services

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

Description

Toronto Court Services provides accessible, efficient, and effective justice administration services throughout all Provincial Offences Court and Tribunal operations. As administrators, Court Services oversees and provides a wide array of services, such as case management, trial scheduling, dispute resolution and customer support, to over two million people annually across our many locations/channels. Key stakeholders include enforcement agencies, the judiciary, police services, municipal and provincial governments, and lawyers/prosecutors. In addition to operating all the Provincial Offences Act courts, Court Services is also responsible for program governance of the Administrative Penalty System, and oversees six City Tribunals: Administrative Penalty Tribunal, Toronto Local Appeal Body, Toronto Licensing Tribunal, Multi-Tenant House Licensing Tribunal, Dangerous Dog Tribunal (DDT) and Property Standards Committee (PSC).

Why We Do It

Toronto Court Services contributes by:

- Ensuring the public has access to a fair, open, reliable, and accessible justice system for Provincial Offences in Toronto.
- Enforcing fines and penalties in a reliable and consistent manner to protect the public interest.
- Ensuring the public has access to timely, open and accessible appeals related to six City Tribunals - Administrative Penalty Tribunal, Toronto Local Appeal Body, Toronto Licensing Tribunal, Multi-Tenant Housing Tribunal, Dangerous Dog Tribunal (DDT) and Property Standards Committee (PSC).

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 Court Services, please visit: www.toronto.ca/services-payments/tickets-fines-penalties/courts/

What Service We Provide

Provincial Offences and Tribunal Dispute Resolution

Who We Serve: Defendants, Applicants, Parties, Participants, Enforcement Officers, Prosecutors, Paralegal and Legal Representatives, Witnesses.

What We Deliver: Provides administration and courtroom support for hearings resulting from offences under the Provincial Offences Act and City by-laws, administrative hearings/review of Tribunals.

Resources (gross 2026 operating budget): \$12.6 million

Default Fine Collection Management

Who We Serve: Persons who are required to pay a court imposed fine.

What We Deliver: Provides collection management services for the timely collection and processing of outstanding fines ensuring appropriate action is taken on fines in default.

Resources (gross 2026 operating budget): \$5.8 million

Court Case Management

Who We Serve: Defendants, Applicants, Prosecutors, Paralegal and Legal Representatives, Enforcement Officers, Interpreters, Judiciary, Tribunal Members.

What We Deliver: Completing court administration processes respecting issued charges, providing information to the public, maintaining court records, scheduling trials and hearings and identifying unpaid fines for enforcement.

Resources (gross 2026 operating budget): \$23.5 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$38.6	\$38.6	\$38.6
Gross Expenditures	\$41.9	\$43.0	\$43.9
Net Expenditures	\$3.3	\$4.4	\$5.3
Approved Positions	252.0	252.0	252.0

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$2.0	\$5.6	\$7.6
Debt	\$2.0	\$5.6	\$7.6

10-year Capital Budget and Plan by Project

2026 Program Summary

Office of the Mayor

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Description

The Office of the Mayor provides support to the Mayor as the Head of Council and the Chief Executive Officer of the City, as prescribed in the City of Toronto Act, 2006, s. 133 and s. 134.

Why We Do It

In accordance with the City of Toronto Act, 2006 (s. 133), it is the role of the Mayor, as Head of City Council:

- To act as the Chief Executive Officer of the City;
- To preside over Council meetings so that City business can be carried out efficiently and effectively;
- To provide leadership to Council;
- To represent the City at official functions; and
- To carry out duties as Head of Council under the Act and under any other legislation.

The Mayor's role also includes providing information and making recommendations to Council with respect to Council's role under section 131 clauses (d) and (e) of the City of Toronto Act, 2006. These include:

- (d) to ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decision of Council.
- (e) to ensure the accountability and transparency of the operations of the City, including the activities of the senior management of the City.

In addition, as Chief Executive Officer of the City (s. 134), the Mayor shall:

- (a) uphold and promote the purposes of the City;
- (b) promote public involvement in the City's activities;
- (c) act as the representative of the City both within and outside the City, and promote the City locally, nationally, and internationally; and
- (d) participate in and foster activities that enhance the economic, social and environmental well-being of the City, and its residents.

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 the Office of the Mayor, please visit: <https://www.toronto.ca/city-government/council/office-of-the-mayor/>

Budget at a Glance

2026 OPERATING BUDGET			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues	\$0.0	\$0.0	\$0.0
Gross Expenditures	\$3.2	\$3.3	\$3.3
Net Expenditures	\$3.2	\$3.3	\$3.3
Approved Positions	1.0	1.0	1.0

2026-2035 10-YEAR CAPITAL PLAN			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027-2035</u>	<u>Total</u>
The Office of the Mayor does not have a 10-Year Capital Budget and Plan.			

Agencies & Others

Arena Boards of Management



Association of Community Centres



CreateTO



Exhibition Place



Heritage Toronto



Sankofa Square



TO Live



Toronto Atmospheric Fund



Toronto Police Services



Toronto Police Services Board



Toronto Public Health



Toronto Public Library



Toronto & Region Conservation Authority



Toronto Transit Commission



Toronto Zoo



Toronto Parking Authority



City Agencies & Others deliver other important services on behalf of the City and each has its own relationship with the City Council to promote community wellness, health, safety, and cultural and social standards of the City.

These include the following:

- Arena Boards of Management
- Association of Community Centres (AOCCs)
- CreateTO
- Exhibition Place
- Heritage Toronto
- Sankofa Square
- TO Live
- Toronto Atmospheric Fund (TAF)
- Toronto Police Service
- Toronto Police Services Board
- Toronto Police Service Parking Enforcement Unit (TPSPEU)
- Toronto Public Health (TPH)
- Toronto Public Library (TPL)
- Toronto & Region Conservation Authority (TRCA)
- Toronto Transit Commission (TTC)
- Toronto Zoo
- Toronto Parking Authority (TPA)

More comprehensive information, including 2026 priority services and outcomes, priority areas, key risks and challenges, priority actions, funding sources, and a major expenditures breakdown, is available at the following links:

Toronto Police Services

[Presentation from the Chief of Toronto Police Services, on the 2026 Operating Budget and the 2026-2035 Capital Plan.](#)

Toronto Transit Commission

[Presentation from the CEO of Toronto Transit Commission, on the 2026 Operating Budget and the 2026-2035 Capital Plan.](#) Please note that budget numbers in the presentation might differ from the table above due to the changes during the Budget cycle.

In-depth information regarding Divisional budgets, including performance measures, priority actions, breakdown of funding sources and expenditures, and future years' outlook, is available at the following link: [Budget Notes, Reports & Presentations.](#)

City of Toronto
2026 Operating Budgets for
Arena Boards of Management

Arena Boards of Management:	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
George Bell	860.0	360.0	500.0
William H. Bolton	1,831.6	1,851.6	(20.0)
Larry Grossman Forest Hill Memorial	1,599.5	1,616.0	(16.5)
Leaside Memorial Community Garden	2,850.7	2,909.5	(58.8)
McCormick Playground	919.2	463.0	456.2
Moss Park	1,129.8	473.5	656.3
Ted Reeve Community	1,652.8	1,659.7	(6.9)
North Toronto Memorial	1,267.3	1,267.4	(0.1)
Total Program Budget	12,110.9	10,600.7	1,510.2

- The above includes a 2026 budgeted staff complement of 67 operating positions.

City of Toronto
2026 Operating Budgets for
Association of Community Centres

Association of Community Centres	Gross Expenditure (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
519 Church Street	2,718.9		2,718.9
Applegrove Community Complex	836.8		836.8
Cecil	1,935.6		1,935.6
Central Eglinton	1,256.2		1,256.2
Community Centre 55	1,351.3		1,351.3
Eastview Neighbourhood	875.2		875.2
Ralph Thornton	1,231.8	39.4	1,192.4
Scadding Court	1,406.6		1,406.6
Swansea Town Hall	979.0	235.0	744.0
Waterfront Neighbourhood Centre	2,220.9		2,220.9
Total Program Budget	14,812.5	274.4	14,538.1

- The above includes a 2026 budgeted staff complement of 100.8 operating positions.

2026 Program Summary

CreateTO

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Description

As the City of Toronto's real estate agency, CreateTO applies a strategic city-wide lens to Toronto's real estate holdings, develops City buildings and lands for municipal purposes and delivers real estate solutions to advance City Council's key public policy goals and meet the program needs of City divisions, agencies, and corporations.

CreateTO is a self-sustaining agency and submits a net zero budget to the City of Toronto.

Toronto has more than 8,400 properties within its real estate portfolio. CreateTO offers creative and strategic approaches to solving some of our city's most pressing challenges, from building affordable homes and inclusive communities, to creating cultural and employment opportunities, driving economic prosperity, achieving our climate goals, and increasing our collective quality of life.

Why We Do It

The City's real estate portfolio holds tremendous value, both financially and in its potential to be operated and activated for the public good. CreateTO puts that value to use for our city, by applying a strategic, city-wide lens to Toronto's real estate holdings.

Through strategic real estate planning, CreateTO identifies ways to make better use of City-owned assets, creating opportunities to support City priorities such as affordable housing, community and civic space and improved services for the people of Toronto.

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 CreateTO, please visit: <https://createto.ca>

What Service We Provide

Real Estate Advisory Services and Solutions for City Divisions, Agencies and Corporations

Who We Serve: City Council, City Divisions, Agencies and Corporations, and Toronto residents.

What We Deliver: The agency works with all City of Toronto Divisions, Agencies, and Corporations to develop real estate solutions that meet program needs with the goal of optimizing the use of each site, while also delivering on urgent Council-directed policy priorities.

Resources (gross 2026 operating budget): \$4.3 million

Affordable Housing Delivery

Who We Serve: City Council, City Divisions, Agencies and Corporations, Toronto residents, real estate developers, and housing operators.

What We Deliver: Working with our City partners, the agency works collaboratively to advance City Council’s vision to urgently build more affordable housing on City-owned lands and identifies real estate opportunities designed to meet the vital housing needs of Torontonians.

Resources (gross 2026 operating budget): \$6.1 million

Port Lands’ Asset Management and Property Management

Who We Serve: City Council, City Divisions, Agencies and Corporations, Toronto residents, real estate developers, corporations and businesses.

What We Deliver: On behalf of the City, the agency actively manages a commercial and industrial lease portfolio comprising over 325 acres and 70 tenancies in the Port Lands. The agency also advances precinct-level master planning, capital projects and development plans, with a particular focus on major employment uses such as the film and media sector that support the ongoing revitalization of the Port Lands to ensure this downtown district delivers maximum value to the City and the people of Toronto.

Resources (gross 2026 operating budget): \$5.9 million

Budget at a Glance

2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$16.3	\$16.6	\$16.9	CreateTO does not have a 10-Year Capital Budget and Plan.			
Gross Expenditures	\$16.3	\$16.6	\$16.9				
Net Expenditures	\$ 0.0	\$ 0.0	\$ 0.0				
Approved Positions	96.0	96.0	96.0				

2026 Program Summary

Exhibition Place

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Description

Over its history, Exhibition Place has evolved to serve as a central location for public celebrations, festivals, and events. Exhibition Place is an economic generator for the City of Toronto and is Canada's largest convention, entertainment and sports venue on 192 acres; containing groomed parkland and both modern and heritage facilities. Situated next to Lake Ontario, Exhibition Place is easily accessible to downtown Toronto as well as to the Greater Toronto Area through major roadways and transit. Exhibition Place has 21 permanent tenants and has annually welcomed and been host to approximately 5.5 million visitors, generating \$595 million in economic impact annually, more than 2,000 events including some of the top consumer exhibitions in Canada such as the Toronto International Boat Show, the National Home Show, the Canadian National Exhibition and the Royal Agricultural Winter Fair.

We open our doors to millions from across the globe.

Why We Do It

Exhibition Place's vision is to be Canada's premier destination for conventions, exhibitions, events, and entertainment. We want to be recognized as a leader in the convention and events industry that provides value to our visitors, clients, and tenants at the regional, provincial, national, and international level. Exhibition Place's strategic plan for 2022-2026 is designed to drive economic activity through investment, working with tenants, animating the site to enhance visitor experience and plan, shape and influence future infrastructure projects to meet our operational requirements.

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 Exhibition Place, please visit: <https://www.explace.on.ca/>

What Service We Provide

Exhibition and Events

Who We Serve: Event Participants (national and international); Local Businesses and Residents; Leased tenants.

What We Deliver: To provide exhibit halls and service for shows and outdoor space for public celebrations and events

Resources (gross 2026 operating budget): \$49.1 million

Conventions, Conferences and Meetings

Who We Serve: Event Participants (national and international); Local Businesses and Residents; Leased tenants.

What We Deliver: Provides meeting rooms, exhibit space, and a Class A ballroom

Resources (gross 2026 operating budget): \$5.9 million

Exhibition Place Parking Access

Who We Serve: Event Participants (national and international); Local Businesses and Residents; Leased tenants.

What We Deliver: Provide convenient access to public parking for Exhibition Place events, BMO field sporting events, and general public use.

Resources (gross 2026 operating budget): \$4.0 million

Exhibition Place Asset Management

Who We Serve: Exhibition Place; City of Toronto

What We Deliver: Provide maintenance and construction services to Exhibition Place facilities, structures, parkland and roadways

Resources (gross 2026 operating budget): \$20.9 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$82.1	\$72.3	\$74.6
Gross Expenditures	\$79.9	\$72.2	\$74.5
Net Expenditures	\$(2.2)	\$(0.1)	\$(0.1)
Approved Positions	391.0	357.0	357.0

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$78.6	\$190.6	\$269.2
Debt	\$22.5	\$183.6	\$206.1

Note: Includes 2025 carry forward funding

10-year Capital Budget & Plan by Project

2026 Program Summary

Heritage Toronto

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Description

Heritage Toronto builds a better city by bringing people together to explore Toronto's shared past and people's lived experiences. It delivers 80+ public programs annually including: walking, cycling and bus tours, plaques, digital programs and exhibitions, the Heritage Toronto Awards, the Emerging Historian program, community events programming, and the Heritage Equity Initiative.

Why We Do It

Heritage is a positive force for social inclusion, economic development, and sustainability. Heritage Toronto's programs connect people and neighbourhoods and build a compassionate city which honours its diverse stories to ensure that each resident feels reflected, and has a voice, in its future.

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 Heritage Toronto, please visit: www.heritagetoronto.org

What Service We Provide

Heritage Promotion and Education

Who We Serve: City Council, Residents and Tourists, Community Organizations, Students and Educational Institutions, Media, Business Improvement Areas (BIAs) and Business, Neighbourhood Groups

What We Deliver: 80+ annual public programs

Resources (gross 2026 operating budget): \$1.3 million

Heritage Fundraising and Partnerships

Who We Serve: Volunteers, Community Organizations, Educational Institutions, Philanthropists, Corporations, Industry and Business, City Divisions, Other Charities, Other Levels of Government

What We Deliver: Partnerships with hundreds of community groups, businesses, city divisions, donors and volunteers across the City

Resources (gross 2026 operating budget): \$0.2 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$0.8	\$0.7	\$0.7
Gross Expenditures	\$1.5	\$1.4	\$1.5
Net Expenditures	\$0.7	\$0.7	\$0.8
Approved Positions	10.3	10.3	10.3

2026-2035 10-YEAR CAPITAL PLAN

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

2026 Program Summary

Sankofa Square

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Description

Sankofa Square (“The Square”) is guided by the Akan principle of Sankofa, which means “to go back and get it”—a concept that encourages looking to the past for wisdom to build a strong collective future—reflecting a renewed City mandate to create a space that promotes truth, reconciliation, and celebrates Toronto's diversity. The Square

- is an open space that welcomes everyone and is one of Toronto’s major tourist attractions and most heavily foot-trafficked areas;
- accommodates approximately 200 public days annually, including third-party and self-programmed events, that foster inclusive economic growth and cultural expression by showcasing local businesses and attracting residents and tourists to the area; and,
- provides management, procedural support, and permits to ensure safe operations and successful events.

Why We Do It

Sankofa Square’s mission is to enhance the vitality of downtown Toronto by operating a unique public space that expresses the community passion and commercial energy of the neighbourhood. The Square aims to transform the public’s perception of Sankofa Square by ensuring it operates as a safe, vibrant and welcoming space that expresses Toronto’s character. Through a new strategic plan The Square will be repositioned to be a landmark destination that serves the needs of local residents, businesses, and visitors alike. With its renewed mandate, Sankofa Square can become an even more significant driver of equitable economic activity in the downtown core, ensuring that community-led and culturally significant programming is prioritized and supported. Sankofa Square contributes to Toronto’s economic resilience by supporting nearby businesses, driving engagement, and showcasing the city’s cultural vitality.

As Sankofa Square evolves, it will continue to serve all Torontonians by fostering social connection, inclusivity, and community pride. As an accessible and welcoming space, it provides a venue for meaningful engagement, whether by hosting cultural festivals, showcasing local performances, highlighting local businesses, offering a platform for international brands or simply allowing friends and family to gather and enjoy themselves.

Sankofa Square’s new vision is one of a signature space that Toronto can be proud of, demonstrating the City’s commitment to enhancing the quality of life for all its residents and supporting economic growth. Through thoughtful design, innovative programming, and strategic partnerships, Sankofa Square can become a key asset for the city, a place that reflects Toronto’s diversity, fosters economic growth, and inspires civic pride.

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 Sankofa Square, please visit: <https://www.sankofasquare.ca/>

What Service We Provide

Public Square and Event Venue

Who We Serve: Businesses, Partners and Sponsors, Residents, Visitors, City and Agency staff

What We Deliver: The Square is a welcoming public space for all. In addition to event days, including third-party and self-programmed events that promote economic and cultural activities, Sankofa Square also supports the work of the City and many partners in the social well being and public health of the neighbourhood.

Resources (gross 2026 operating budget): \$3.803 Million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$2.3	\$2.6	\$2.9
Gross Expenditures	\$3.8	\$4.1	\$4.4
Net Expenditures	\$1.5	\$1.5	\$1.5
Approved Positions	8.0	8.0	8.0

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$0.1	\$0.4	\$0.5
Debt	\$0.0	\$0.4	\$0.4

Note: Includes 2025 carry forward funding

10-year Capital Budget & Plan by Project

2026 Program Summary

TO Live

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Description

TO Live's vision is to build a better city through the arts. This bold idea inspires us in everything we do as an agency devoted to operating and programming landmark civic assets Meridian Hall, Meridian Arts Centre, and St. Lawrence Centre for the Arts. The goal is to help create an exciting city that attracts talent, supports new businesses, and welcomes people from all walks of life.

Why We Do It

To lead cultural innovation in the City of Toronto by redefining the role of performance spaces as a force for social engagement, cultural exchange, and creative innovation.

The City of Toronto and TO Live aim 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 TO Live, please visit: <http://tolive.com/>

What Service We Provide

Creative Community Hubs

Who We Serve:

TO Live is dedicated to amplifying under-represented voices through support for local community members, performing arts patrons, artists, and arts organizations. TO Live serves the local community members, performing arts and community programming attendees, performing arts resident companies, not-for-profit arts companies, commercial producers, corporate and private event rental clients, event attendees, educational institutions and students, corporate sponsors and donors. In a typical year, TO Live's venues are visited by over 500,000 people.

What We Deliver:

TO Live is one of Canada's largest multi-arts organizations, operating three iconic venues: Meridian Hall, St. Lawrence Centre for the Arts, and Meridian Arts Centre. TO Live presents a full range of performing arts, theatrical, and concert events at these venues in both downtown and uptown Toronto. With these two creative community hubs, TO Live has a unique place and perspective to activate creative spaces by inspiring local and international artists, connecting audiences with new ideas, elevating artistic potential, and becoming a catalyst for creative expression that is reflective of Toronto's diversity.

Resources (gross 2026 operating budget): \$43.0 Million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$36.6	\$37.7	\$38.8
Gross Expenditures	\$43.0	\$44.5	\$46.0
Net Expenditures	\$ 6.4	\$ 6.8	\$ 7.2
Approved Positions	240.2	240.2	240.2

2026-2035 10-YEAR CAPITAL PLAN

The state of good repair for the three civic theatres has been incorporated into Corporate Real Estate Management's 10-Year Capital Plan.

2026 Program Summary

Toronto Atmospheric Fund

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Description

Toronto Atmospheric Fund (TAF) is a regional climate agency constituted as a non-share capital corporation via the Toronto Atmospheric Fund Act. TAF invests in low-carbon solutions for the Greater Toronto and Hamilton Area (GTHA) and helps scale them up for broad implementation, with no draw on the City's tax-base. We lead, support and collaborate with stakeholders in the private, public and non-profit sectors who have opportunities for reducing urban carbon emissions. We invest the endowments provided by City of Toronto (1991), Province of Ontario (2017) and Government of Canada (2020) in alignment with our mandate, and with the proceeds we provide grants to non-profit organizations, incubate and implement innovative programs and advocate for policies and programs, with particular focus achieving environmental, social and economic benefits that improve health, create local jobs, boost urban resiliency and contribute to a fair society. Based on TAF's model and track record, six similar agencies have been endowed by the Government of Canada under the banner of Low Carbon Cities Canada (LC3).

Why We Do It

Toronto Atmospheric Fund was established to operate arms-length from the City of Toronto with a mandate that is aligned to achieving mutual objectives, more specifically with the City's TransformTO and forthcoming Net-Zero Strategy and the declaration of a climate emergency. Toronto Atmospheric Fund's actions are focused on advancing low-carbon solutions for the key sources of urban carbon emissions: buildings, both existing and new construction, transportation, industrial, waste and electricity. The expansion of TAF's mandate to the GTHA recognizes that strategic regional action is needed in order for local, provincial and national climate action efforts to succeed. Our investment strategy aims to generate both financial and mandate-related impact, and to demonstrate and mobilize much more than our capital for local low-carbon solutions. With the support and good governance of the Council-appointed Board (8 citizens, 3 Councillors), TAF provides unique, data-driven, strategic support, investment and allyship to private, public and non-profit stakeholders contributing to achieving Toronto's net-zero by 2040 goal. This target is not simply another milestone, it is a vision for a climate-smart urban region that functions within its environmental means and is a leader among climate-friendly urban centres around the world.

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 TAF, please visit: <https://taf.ca>.

What Service We Provide

Grants

Who We Serve: Eligible non-profit organizations, citizen groups and community organizations, charities, academia, research institutions, industry associations, and municipalities in the Greater Toronto and Hamilton Area (GTHA).

What We Deliver: We support initiatives with potential to reduce carbon emissions from buildings, transportation, electricity generation and industry including capacity-building, policy development and advocacy, practical implementation (e.g. retrofit, net-zero new construction, Electric Vehicle charging, solar energy), and other urban climate action solutions.

Resources (gross 2026 operating budget): \$2.7 Million

Impact Investing (Revenue Generating)

Who We Serve: Businesses and enterprise with low-carbon projects and activities, non-profit and for-profit institutional co-investors, the wider financial sector as interest grows in Environmental Social and Governance.

What We Deliver: Prudent investment in marketable securities and projects/companies aligned with TAF’s mandate, generate risk-adjusted return, and mobilize financial capital for urban low-carbon solutions through financial innovation, aggregation and/or syndication. Thought-leadership and development of innovative financial structures and instruments to address barriers to capital flow into urban low-carbon solutions.

Resources (gross 2026 operating budget): \$1.7 Million

Strategic Program Implementation

Who We Serve: Government (Municipal, Provincial, and Federal), businesses and industry, not for profits, and other institutions promoting and delivering greenhouse gas (GHG) reduction.

What We Deliver: Programs, policy advocacy and engagement that demonstrate, de-risk, remove barriers and help scale solutions for existing buildings, new construction, electrification of transportation, and clean energy which will reduce carbon and deliver other (co)benefits like improved health, community resilience, reducing inequity, job creation, and economic value.

Resources (gross 2026 operating budget): \$6.0 Million

Operations and Governance

Who We Serve: City Council, Province of Ontario and Government of Canada, TAF Board and Committees, other key stakeholders (e.g. industry partners, non-profits, academia, citizens in the GTHA).

What We Deliver: High standard of accountability and compliance with all governance requirements and mission-focused Key Performance Indicators, efficient and effective operations, a diverse, collaborative and mission-focused culture.

Resources (gross 2026 operating budget): \$1.3 Million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$11.7	\$12.1	\$12.3
Gross Expenditures	\$11.7	\$12.1	\$12.3
Net Expenditures	\$0.0	\$0.0	\$0.0
Approved Positions	42	42	42

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Toronto Atmospheric Fund has no capital budget.			

2026 Program Summary

Toronto Police Service

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

Description

The Toronto Police Service (Service) is committed to providing essential public safety services that are intelligence-driven and responsive to community needs. In a rapidly growing city, these efforts rely on collaboration and teamwork to address challenges and seize opportunities, including police reform.

Why We Do It

Public safety is a major factor in terms of where people choose to live, work, visit, and invest. The Service is dedicated to delivering policing services as set out in the *Community Safety and Policing Act, 2019* (CSPA) and in partnership with our communities, to keep Toronto the best and safest place to be. Under the CSPA, as defined by Ontario Regulation 392/23: Adequate and Effective Policing (General) as amended by Ontario Regulation 381/24, the Police Service Board and the Municipality are responsible for the provision of adequate and effective police services in the municipality. Adequate and effective police services must include, at a minimum, the following: crime prevention, law enforcement, assistance to victims of crime, maintaining the public peace, and emergency response.

The public expects the police to serve and protect the community, and the Service is committed to fostering a safe, thriving city. This commitment includes responding to emergencies, investigating crimes, and enforcing the law. Beyond these core duties, the police are expected to uphold individual rights, treat all community members with respect, and remain accountable for their actions. The public also looks to the police to prevent crime and enhance public safety through proactive strategies such as community policing and partnerships with other organizations.

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 the Toronto Police Service, please visit: <https://www.tps.ca>.

What Service We Provide

Who We Serve:

Children, youth, adults and older adults, incident victims, community groups, social services, local businesses, visitor/tourists, City and agency staff.

What We Deliver:

9-1-1 Response and Patrol

As the largest area of service, this ensures that the people in Toronto in need of emergency services receive a timely and appropriate response that provides the required assistance, ensuring Toronto residents, businesses and visitors feel their needs in an emergency are effectively addressed. A broad service that encompasses three distinct areas: call taking, response to calls for service and proactive patrol. The Service operates the 9-1-1 Public Safety Answering Point for the City of Toronto and all emergency (9-1-1) and non-emergency (416-808-2222) calls are answered by the Service's communications operators. The call takers triage all incoming calls and ensure an appropriate response. If an immediate police response is required, police officers are dispatched by Communications Operators to attend.

Investigations and Victim Support

Investigations conducted by highly qualified investigators and immediate support provided to victims to ensure incidents of criminality and victimization are addressed and reduced and the impact mitigated. Investigations range in complexity and encompass crimes against persons, crimes against property, shootings, hate crimes, frauds and human trafficking. To achieve justice for victims, a significant amount of time is devoted to participating in prosecutions and court through the timely disclosure of evidence and case preparation. With the rise of video, digital tools, and communication, the evidence collection and disclosure effort has grown exponentially. When a member of the public or their family is impacted by one of these crimes, victim support is provided by liaising with victims and their families throughout the entire investigative process.

Crime Prevention

Crime prevention initiatives and activities that reduce crime, strengthen community relationships, as well as increase community resiliency and capacity to maintain their own safety. Examples of the programs and initiatives under this service include the Neighbourhood Community Officer Program, Auxiliary Program, Mobile Crisis Intervention Teams (MCIT), Toronto Crime Stoppers, Bail Compliance efforts, Aboriginal Peacekeeping Unit, and Furthering Our Communities Uniting Services – Toronto (FOCUS). The Service also leads several efforts in support of the City's implementation of the SafeTO Plan and has been evolving its response to mental health related calls.

Events and Protests

Services to ensure safety of citizens, property and infrastructure through effective planning, preparation, action and follow-up during planned and unplanned events and protests in the City of Toronto. This includes the public safety associated with large-scale parades, sporting events, and festivals as well as unplanned protests and gatherings.

Traffic and Parking Enforcement

Through effective enforcement, enhanced visibility, public awareness, and educational programs, the Service aims to reduce traffic-related fatalities and serious injuries on Toronto's streets, aligning with the City's Vision Zero Road Safety Plan. While Parking Enforcement is delivered by the Service, its budget is presented separately under the Parking Enforcement Unit's budget notes.

Courts and Prisoner Management

Security in Toronto court locations and prisoner management (taking into custody, securing, transporting) to ensure the public, judiciary, and all justice participants have access to safe and secure locations under our care.

Resources (gross 2026 operating budget): \$1,704 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$271.4	\$215.2	\$215.2
Gross Expenditures	\$1,704.3	\$1,779.0	\$1,880.8
Net Expenditures	\$1,432.9	\$1,563.9	\$1,665.7
Approved Positions	8,419	8,535	8,602

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$150.3	\$1,145.4	\$1,295.7
Debt	\$111.3	\$966.8	\$1,078.1
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto Police Service Board

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Description

The Toronto Police Service Board (the “Board”) is the seven member civilian body that governs and oversees the Toronto Police Service (the “Service”) under Ontario’s *Community Safety and Policing Act* (the “Act”). The Board is dedicated to ensuring that Toronto’s police services are delivered in partnership with our communities, making the city the safest and most vibrant place to live.

The *Community Safety and Policing Act* requires the Board to, among other things:

- ensure adequate and effective policing in the City of Toronto;
- generally determine the objectives and priorities for police services in the municipality, after consultation with the Chief of Police;
- set policies for the effective management of the police force;
- recruit and appoint the Chief of Police, Deputy Chiefs of Police, the Chief Administrative Officer, and the Chief Transformation Officer;
- direct the Chief of Police and monitor their performance;
- negotiate the labour contracts with the associations/organizations representing the Service’s members; and,
- determine the budget for the police service.

Why We Do It

The Board is responsible for ensuring the provision of adequate and effective police services in Toronto. As the employer of all members of the Toronto Police Service, the Board is responsible for negotiating all labour contracts, the hiring and termination of all members, and monitoring the disciplinary processes applied by the Chief. The Board and Office of the Police Services Board work closely with the Chief of Police and senior leadership team to set the strategic vision for the Service and provide oversight through policies and other legally binding direction. The Board also creates forums for members of the public from all communities to engage and provide their perspectives and input concerning today’s policing issues.

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 the Toronto Police Service Board, please visit: www.tpsb.ca

What Service We Provide

Governance and Oversight

Who We Serve: Toronto residents, businesses and community organizations/groups, as well as those who work in or visit the city; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General.

What We Deliver: Modern and effective governance that is viewed as leading in Canada; evidence-based oversight and accountability measures, which are responsive to community and Service demands.

Policy Development

Who We Serve: Toronto residents, businesses and community organizations/groups, as well as those who work in or visit the city; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General.

What We Deliver: Leading methods and approaches to evidence-based policy development, which effectively engage the public, community organizations, government and other stakeholders into the police governance process.

Public Engagement and Consultation

Who We Serve: Toronto residents, businesses and community organizations/groups; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General; community organizations/groups, government and other stakeholders.

What We Deliver: Leading methods and approaches to effectively engage the public across Toronto’s diverse communities, community organizations/groups, government and other stakeholders on current issues in the policing and police governance environment.

Resources (gross 2026 operating budget): \$3.7 million

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$1.1	\$1.1	\$1.1
Gross Expenditures	\$3.7	\$3.8	\$3.8
Net Expenditures	\$2.6	\$2.7	\$2.7
Approved Positions	10.5	10.5	10.5

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Toronto Police Service Board does not have a 10-Year Capital Budget and Plan.			

2026 Program Summary

Toronto Police Service

Parking Enforcement Unit

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Description

Toronto Police Service Parking Enforcement Unit (PEU) responds to public and private parking concerns of the community and enforces the Parking Bylaws through the issuance of parking tags to illegally parked vehicles.

Why We Do It

To contribute to safe and efficient free flow of traffic and address local neighbourhood parking concerns, 7 days a week, 24 hours a day.

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 the Parking Enforcement Unit, please visit: [Parking Enforcement- Toronto Police Service](#)

What Service We Provide

Who We Serve:

- Vehicle Drivers
- Private Properties
- Municipal Properties

What We Deliver:

The PEU contributes to the overall safety and security of the people of Toronto by focusing on the Toronto Police Service traffic safety priorities. This is achieved through various strategies including enforcement, visibility, public awareness and education programs. Specifically, the Unit is responsible for:

- Responding to public and private parking concerns of the community;
- Regulating parking through the equitable and discretionary application of by-laws;
- Providing operational support to the Toronto Police Service, language interpretation, stolen vehicle recovery, corporate and local community-policing initiatives, emergency support, and crime management;
- Assisting at special events, ensuring the safe and unobstructed movement of vehicular and pedestrian traffic; and
- Fostering crime prevention by providing a radio equipped, highly visible, uniformed presence in our communities.

Resources (gross 2026 operating budget): \$66.2 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$2.3	\$2.3	\$2.3
Gross Expenditures	\$66.2	\$68.5	\$71.0
Net Expenditures	\$63.9	\$66.2	\$68.7
Approved Positions	394.0	394.0	394.0

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
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Toronto Police Service Parking Enforcement Unit does not have a Capital Budget and Plan. Any capital requirements are included in Toronto Police Service's Capital Program.

2026 Program Summary

Toronto Public Health

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Description

Under the *Health Protection and Promotion Act*, Toronto Public Health delivers public health programs, services, and policies to prevent the spread of disease and promote and protect the health of the people of Toronto. Toronto Public Health's programs and services create the optimal conditions to achieve a healthy city for all and comply with the Ontario Public Health Standards (OPHS).

Why We Do It

Toronto Public Health contributes to the overall quality of life, by:

- Reducing the burden of chronic diseases and the prevention and control of the spread of communicable and infectious diseases in a timely, responsive, and equitable manner;
- Promoting greater adoption of healthy behaviours among Toronto residents; and
- Reducing barriers and inequities that inhibit Torontonians from achieving health and wellbeing.

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 Toronto Public Health, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/toronto-public-health/>

What Service We Provide

Public Health Foundations

Who We Serve: Everyone who lives, works in, or visits the City of Toronto.

What We Deliver: Systematic and routine analysis of surveillance information; ensuring that public health is prepared for and can respond to threats or disruptions to public health and public health programs and services; evaluating the effectiveness and quality of programs and services for improvement; and applying strategies to advance health equity.

Resources (gross 2026 operating budget): \$27.0 million

Community Health and Well-being

Who We Serve: Everyone who lives, works in, or visits the City of Toronto.

What We Deliver: Delivering services and strengthening partnerships to advance policies and interventions that enhance social, natural, and built environments that promote and protect the health of the population (pregnant people, school-age children, families and older adults). Programs include Student Nutrition Programs, Healthy Babies Healthy Children, school health, child and youth oral health screening and treatment, and adult oral disease management.

Resources (gross 2026 operating budget): \$168.4 million

Substance Use Prevention and Harm Reduction

Who We Serve: Everyone who lives, works in, or visits the City of Toronto.

What We Deliver: A range of services and strategies aimed at reducing substance use harm, supporting individuals on their journey to recovery, improving overall mental health and well-being within the community, and enforcing the *Smoke-Free Ontario Act* (SFOA).

Resources (gross 2026 operating budget): \$13.2 million

Infectious Diseases Prevention and Control

Who We Serve: Everyone who lives, works in, or visits the City of Toronto.

What We Deliver: Tuberculosis education and treatment services; sexual health clinics; infection prevention and control liaison services; investigation and management of infectious and communicable diseases; outbreak management; immunizations; and inspections of personal service settings to reduce infectious diseases in the community.

Resources (gross 2026 operating budget): \$67.8 million

Environmental Health

Who We Serve: Everyone who lives, works in, or visits the City of Toronto.

What We Deliver: Programs and services to prevent and reduce the burden of food-borne illnesses; timely and effective detection, identification, and response to drinking water contaminants and illnesses and potential health hazards; and inspection of recreational water facilities and public beaches to mitigate water-borne illness and hazards.

Resources (gross 2026 operating budget): \$31.1 million

Budget at a Glance

2026 OPERATING BUDGET			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues	\$203.9	\$205.7	\$203.5
Gross Expenditures	\$307.4	\$313.9	\$318.1
Net Expenditures	\$103.5	\$108.2	\$114.6
Approved Positions	1,865.5	1,895.5	1,845.5

2026-2035 10-YEAR CAPITAL PLAN			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027-2035</u>	<u>Total</u>
Gross Expenditures	\$8.0	\$20.0	\$28.0
Debt	\$3.9	\$19.9	\$23.8
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto Public Library

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Description

Toronto Public Library (TPL) provides free and equitable access to services that meet the changing needs of Torontonians. The Library preserves and promotes universal access to a broad range of human knowledge, experience, information, and ideas in a welcoming and supportive environment.

Why We Do It

Toronto Public Library will be recognized as the world's leading library by informing and inspiring Toronto and its communities, fostering Toronto's social and economic resilience, literacy, creativity, community and sense of belonging. TPL makes Torontonians more knowledgeable, more connected and more successful.

Toronto Public Library Strategic Plan and its 2026 Budget

Toronto Public Library's 2026 Capital and Operating budgets support the Library Board's new strategic plan, ensuring that the TPL can achieve its ambitious goals for Torontonians and for the city. The budgets not only support the advancement of TPL's four strategic priorities – Social connection, civic engagement and democracy; shared community spaces; learning and growth; and awareness and availability - it also ensures TPL continues to support staff as a key foundation of the plan's success, advances TPL's digital strategy, and aligns with the goals set out through the partnership between TPL and the TPL Foundation.

The budgets are focused on maintaining service levels, managing neighbourhood growth, meeting growing demand for library services, and delivering service enhancements TPL has committed to. There are three main areas of focus for TPL's operating and capital budgets:

1. **Increasing the accessibility of Library spaces and services**, to support City and TPL strategies and outcomes.
2. **Implementing strategies to support social connection, civic engagement, and the health and well-being** of Torontonians, with a focus on the most vulnerable people and communities.
3. **Providing new and expanded learning opportunities and digital access** so that residents can thrive, build economic resilience, and adapt to new technologies, such as AI.

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 TPL, please visit: <https://www.torontopubliclibrary.ca>

What Service We Provide

Toronto Public Library

Who We Serve: Residents who use library services and community agencies and partners.

Residents who use our services

- Children, youth, adults and older adults;
- Newcomers and immigrants;
- Entrepreneurs, small business owners, creators and artists, job seekers;
- Students, researchers, lifelong learners;
- Low literacy and adult learners, language learners;
- People with disabilities; and
- Vulnerable populations, people experiencing homelessness.

Community Agencies and Partners

- Daycares and preschools, elementary, secondary and post-secondary institutions;
- Social services and workforce development providers; and
- Arts collectives, agencies and other arts and culture organizations.

Beneficiaries of all services

- Businesses and residents (Library users and non-users);
- City staff and community partners;
- Visitors and tourists; and
- Authors, publishers, creatives.

What We Deliver: Seamless library experience: in person, online and in the community – with the goal of ensuring that everyone who wants to use the library can do so in ways that are convenient and responsive to their needs.

Resources (gross 2025 operating budget): \$296.057 million

Budget at a Glance

2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$21.7	\$21.5	\$21.0	Gross Expenditures	\$72.8	\$557.4	\$630.2
Gross Expenditures	\$296.1	\$320.3	\$344.9	Debt	\$51.1	\$422.3	\$473.4
Net Expenditures	\$274.4	\$298.8	\$323.9	Note: Includes 2025 carry forward funding			
Approved Positions	2,033.0	2,042.5	2,111.0				

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto and Region Conservation Authority

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Description

Since 1957 the Toronto and Region Conservation Authority (TRCA), as enabled through the provincial Conservation Authorities Act (CA Act), has taken action to protect, conserve, and restore natural resources and develop resilient communities through education, the application of science, community engagement, service excellence and collaboration with its partners. As the region's first line of defense against natural hazards, TRCA maintains vital infrastructure and provides programs and services that promote public health and safety, protecting people and property.

Toronto and Region Conservation Authority is not an agency of the City of Toronto; it is incorporated under the CA Act and is a registered charity under the Income Tax Act (Canada). The City of Toronto appoints 14 of 28 Board Members to TRCA's Board of Directors (Board Authority), in accordance with the CA Act. TRCA is the largest landowner of over 16,000 hectares in the GTA, and it makes its lands available to the community for outdoor and conservation education, recreation and historic site purposes. TRCA's area of jurisdiction includes 3,467 square kilometers: 2,506 on land and 961 water-based.

Why We Do It

Toronto and Region Conservation Authority, in conjunction with its partner municipalities including the City of Toronto, regions of Peel, York and Durham, Town of Mono, and the Township of Adjala-Tosorontio and other key stakeholders, is committed to a model that supports the traditional conservation authority mandate, and works to alleviate some of the most pressing challenges facing our Region including:

- Preventing, eliminating or reducing the risk to life and property from flooding, erosion and slope instability;
- Advising on urban (re)development and continued economic growth in the GTA;
- Supporting, maintaining and enhancing existing biodiversity and ecological functions of the Region's natural heritage system; and
- Fostering sustainable citizenship and offering residents opportunities for outdoor recreation.

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 TRCA, please visit: [Toronto Region and Conservation Authority](#)

What Service We Provide

Watershed Health

Who We Serve: Government agencies, local municipalities, and residents and families.

What We Deliver: Flood and erosion risk management, watershed monitoring, restoration of Toronto’s land and water resources, climate science research programs

Resources (gross 2026 operating budget): \$9.5M

Planning and Sustainable Communities

Who We Serve: government agencies, local municipalities, businesses and associations, residents and community groups.

What We Deliver: Review of federal, provincial and municipal legislation and initiatives from an integrated watershed management perspective, sustainability and resilience development programs

Resources (gross 2026 operating budget): \$0.7M

Education and Recreation

Who We Serve: Schools and students, residents, new immigrants

What We Deliver: Access to conservation areas offering affordable family-oriented programming and recreation opportunities, pre-kindergarten to university level environmental education programs

Resources (gross 2026 operating budget): \$2.1M

Budget at a Glance

2026 OPERATING BUDGET			
In \$ Millions	2026	2027	2028
Revenues	\$6.0	\$6.2	\$6.3
Gross Expenditures	\$12.3	\$12.6	\$12.9
Net Expenditures	\$6.3	\$6.4	\$6.6

2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$31.3	\$273.5	\$304.7
Debt	\$14.1	\$121.7	\$135.8
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto Transit Commission

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

Description

The Toronto Transit Commission (TTC) provides reliable transit service that draws its high standards of customer care from its rich traditions of safety, service and courtesy. The TTC delivers the following two services 24 hours per day, 7 days per week. In 2026:

- TTC Conventional Service will be providing 9.9 million service hours, 246 million service kilometers and 426 million rides across its integrated bus and rail network.
- Wheel-Trans Service will be providing 1.6 million service hours and 4.4 million rides, with door-to-door accessible transit service for passengers with any disability that prevents them from using conventional transit services, including physical, sensory, and/or cognitive disabilities.

The TTC connects the diverse communities of Toronto to economic and social opportunities through an integrated network of subway, bus, streetcar and Wheel-Trans Services, comprised of more than 173 bus routes, 11 streetcar routes and 3 subway lines, with a fleet of 1,890 buses, 206 battery-electric buses, 258 streetcars, 143 trains and 283 Wheel-Trans buses. In addition, the TTC began service for Line 6 Finch West in December 2025 and is completing preparatory activities to begin service for Line 5 Eglinton (for planning purposes, a revenue service date of January 2026 has been assumed, however final dates are subject to confirmation from Metrolinx).

Why We Do It

The Toronto Transit Commission aims to serve the needs of transit riders by providing a safe, reliable, efficient and accessible mass public transit service through a seamless integrated network to create access to opportunity for everyone.

The TTC plays a central role in achieving the City's social, economic and environmental service objectives and outcomes by providing and improving mobility that connects people to employment, leisure, social and economic opportunities and contributing to the City's overall resilience.

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 the TTC, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/city-managers-office/agencies-corporations/agencies/toronto-transit-commission/>

What Service We Provide

Conventional Transit Service:

Who We Serve: Riders, Businesses, Employers, Event Attendees, Neighbouring Municipalities

What We Deliver: The TTC connects the diverse communities of Toronto to economic and social opportunities through an integrated network of subway, bus and streetcar services.

Resources (gross 2026 operating budget): \$2.826 billion

Wheel-Trans Service:

Who We Serve: Riders, Businesses, Employers, Event Attendees, Neighbouring Municipalities

What We Deliver: Wheel-Trans connects the diverse communities of Toronto to economic and social opportunities through an integrated network or Family of Services.

Resources (gross 2026 operating budget): \$0.202 billion

Budget at a Glance

2026 OPERATING BUDGET			
\$Billion	2026	2027	2028
Revenues	\$1.547	\$1.548	\$1.558
Gross Expenditures	\$3.028	\$3.176	\$3.282
Net Expenditures	\$1.481	\$1.628	\$1.724
Approved Positions	15,299	15,271	15,271

2026-2035 10-YEAR CAPITAL PLAN			
\$Billion	2026	2027-2035	Total
Gross Expenditures	\$1.635	\$15.023	\$16.657
Debt Recoverable	\$0.554	\$6.843	\$7.397
Debt	\$0.297	\$1.888	\$2.185
Note: Includes 2025 carry forward funding			

10-year Capital Budget & Plan by Project

Scarborough Subway Extension 10-year Capital Budget & Plan

Spadina Subway Extension 10-year Capital Budget & Plan

Transit Studies 10-year Capital Budget & Plan

2026 Program Summary

Toronto Zoo

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Description

For over 50 years your Toronto Zoo has been a leading conservation and science-based tourism organization leading local, national and global efforts to fight the biodiversity and climate crises. Nestled within Canada's Rouge National Urban Park, your Zoo is home to 3,000 animals representing more than 280 species and is open 365 days a year, hosting 1.3 million guests annually. Along with providing a nature-positive experience that includes 10 kilometers of walking trails, your Zoo also provides children's day camps and educational programs, along with gift shops, rides, food and event services, and guest services. Your Toronto Zoo has stewardship over buildings, infrastructure, natural resource assets, and the wildlife population.

Why We Do It

Your Toronto Zoo is committed to living its updated mission of connecting people, animals, conservation science and traditional knowledge to fight extinction. Through the 2025-2027 Guardians of Wild Strategic Plan, your Toronto Zoo remains committed to evolving and growing as a leader in conservation science, making improvements in the areas of wildlife well-being, education, and research, collaborating with community, academic and indigenous partners, and continually enhancing the guest experience.

Your Zoo is an iconic guest destination and the largest conservation tourism organization in the City, employing 700 full time/part time staff and over 300 community volunteers. Your Zoo is an important Scarborough anchor institution and a critical economic driver in the City's east end, catering to a wide range of communities. This includes providing important youth education and skills development through day camps, instructional programs, paid internships and job opportunities.

Your Zoo is a welcoming and inclusive destination for guests, businesses and community partners, and employees. It is a gathering place for community and group events that celebrate Toronto's diversity. As one of Canada's top-ranked and "greenest" employers, your Zoo is actively fighting climate change and is a recognized industry leader in engaging new Canadians as well as Indigenous communities as part of our journey towards truth and reconciliation.

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 the Toronto Zoo, please visit: www.torontozoo.com.

What Service We Provide

Zoo Conservation and Science

Who We Serve: Colleges and Universities, Educators and Scientists, Wildlife Researchers and Societies, Indigenous Communities, Zoological Institutions, Accrediting Bodies

What We Deliver: Conservation breeding and reintroduction programs, conservation science research programs, conservation educational programs, reproductive services, biodiversity and climate change programming

Resources (gross 2026 operating budget): \$29.1 million

Zoo Visitor Services

Who We Serve: Community Groups, Schools, New Canadians and Indigenous Communities, Toronto residents, Tour Groups, Tourists

What We Deliver: Nature-positive experiences, connections with wildlife and natural spaces, engaging experiences and attractions, facilities and infrastructure maintenance

Resources (gross 2026 operating budget): \$46.9 million

Budget at a Glance

2026 OPERATING BUDGET				2026 - 2035 10-YEAR CAPITAL PLAN			
<u>\$Million</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>\$Million</u>	<u>2026</u>	<u>2027-2035</u>	<u>Total</u>
Revenues	\$62.6	\$64.1	\$65.6	Gross Expenditures	\$55.0	\$260.9	\$315.9
Gross Expenditures	\$76.0	\$78.7	\$81.2	Debt	\$46.0	\$197.9	\$243.9
Net Expenditures	\$13.4	\$14.6	\$15.6	Note: Includes 2025 carry forward funding			
Approved Positions	463.0	470.0	477.0				

10-year Capital Budget & Plan by Project

2026 Program Summary

Toronto Parking Authority

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

Description

Toronto Parking Authority (TPA) is North America's largest municipally owned operator of commercial parking, manages Bike Share Toronto (North America's third largest bike share program), and operates the largest municipally owned electric vehicle (EV) charging program in Canada.

Toronto Parking Authority executes 24.9 million parking trips across a portfolio of over 21,000 on-street, and over 40,000 off-street parking spaces at 300+ locations.

Bike Share Toronto currently has 10,100 iconic bikes, over 2,300 e-bikes and over 42,000+ memberships – together generating approximately 8.1 million trips in 2025.

Why We Do It

To re-imagine how Toronto moves by creating a seamless mobility experience that delivers on choice, ease, and speed through Toronto.

To be recognized as one of the world's best providers of sustainable parking, bike share and last mile mobility experiences for our customers, our partners, and our city.

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 Toronto Parking Authority, please visit: <https://parking.greenp.com/>

What Service We Provide

Off-Street Parking Services

Who We Serve: Local businesses, residents, visitors / tourists, City divisions, agencies, boards, and commissions, private landowners, developers, hospitality and service industry.

What We Deliver: Convenient and safe off-street public and commercial parking with over 40,000 spaces in 300+ locations across the City of Toronto. The TPA operates more than 160 parking facilities under contract to City divisions, agencies, boards, and commissions, as well as private landowners, developers, hospitality and service industry. The TPA also provides 440 electrical charging ports at 45+ locations for electric vehicle charging for customers at off-street parking locations.

Resources (gross 2026 operating budget): \$89.5 million

On-Street Parking Services

Who We Serve: Local businesses, residents, visitors / tourists, City divisions, agencies, boards, and commissions, private landowners, developers, hospitality and service industry.

What We Deliver: Convenient and safe public parking on 200+ km of roadways offering over 21,000 curbside spaces. The TPA also provides 107 electrical charging ports at 100+ locations for electric vehicle charging for customers at on-street parking locations.

Resources (gross 2026 operating budget): \$11.7 million

Bike Share Toronto

Who We Serve: Over 42,000 Bike Share Toronto members, casual riders, (residents, visitors / tourists, etc.) with a fleet of over 2,300 e-bikes and 10,100 iconic bikes.

What We Deliver: Accessible and affordable bike share mobility solutions in all 25 wards including the Toronto Islands.

Resources (gross 2026 operating budget): \$20.7 million

Budget at a Glance

2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$183.0	\$187.6	\$192.3
Gross Expenditures	\$121.9	\$125.0	\$128.2
Net Expenditures	\$(61.1)	\$(62.6)	\$(64.1)
Approved Positions	326.5	326.5	326.5

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$47.1	\$310.9	\$358.0
Debt	\$47.1	\$310.9	\$358.0

10-year Capital Budget & Plan by Project

Tools and Resources

Acronyms/ Abbreviations	Description
2SLGBTQ+	Two-Spirit, Lesbian, Gay, Bisexual, Transgender, Queer (or Questioning). Plus sign represents other sexual identities
ADP	Adult Day Programs
AG	Auditor General
AMP	Asset Management Planning
AOCC	Association of Community Centres
AODA	Accessibility for Ontarians with Disabilities Act
ATC	Automatic Train Control Signalling System
BET	Business Education Tax
BIA	Businesses Improvement Areas
BMO	Bank of Montreal
BOARD	Toronto Investment Board
CBC	Community Benefits Charge
CBF	City Building Fund
CCTV	Closed Circuit Television
CFC	Capital from Current
CFO	Chief Financial Officer
CM	City Manager
CMA	Census Metropolitan Area
CMO	City Manager Office
CNE	Canadian National Exhibition
CNG	Compressed Natural Gas
CPAC	Chartered Professional Accountants Canada
CREM	Corporate Real Estate Management
CSPA	Community Safety and Policing Act
CVA	Current Value Assessment
CXD	Customer Experience Division
DAC	Divisions, Agencies and Corporations
DBRS	Dominion Bond Rating Service
DC	Development Charge
DGS	Development and Growth Services
EDC	Economic Development and Culture
EIU	Economist Intelligence Unit
EMS	Paramedic Services (formerly Emergency Medical Services)
ERB	Equity Responsive Budgeting
ESG	Environmental, Social and Governance
EV	Electric Vehicle
F&T	Finance and Treasury
FIFA	Fédération Internationale de Football Association
FIR	Financial Information Return
FOI	Freedom of Information
FWC26	FIFA World Cup 2026
GDP	Gross Domestic Product

Acronyms/ Abbreviations	Description
GFCI	Global Financial Centres Index 34
GFOA	Government Finance Officers Association
GFT	Growth Funding Tools
GHG	Greenhouse Gases
GIS	Guaranteed Income Supplement
GR	Growth Related
GTA	Greater Toronto Area
GTHA	Greater Toronto and Hamilton Area
H&S	Health and Safety
HMNS	Homemakers & Nurses Services
HR	Human Resources
HSCIS	Housing Services Capital Infrastructure Strategy
HUSAR	Heavy Urban Search & Rescue
IS	Infrastructure Services
LRT	Light Rail Transit
LTCHS	Long-Term Care Homes Services
LTFP	Long-Term Financial Plan
MBNCanada	Municipal Benchmarking Network Canada
MCIA	Municipal Conflict of Interest Act
MCR	Municipal Comprehensive Review
MLTT	Municipal Land Transfer Tax
MOHLTC	Ministry of Health and Long Term Care
MOU	Memorandum of Understanding
MPAC	Municipal Property Assessment Corporation
ODSP	Ontario Disability Support Program
OW	Ontario Works
POH	Public Office Holders
PPFA	Policy, Planning, Finance and Administration
PSAS	Public Sector Accounting Standards
RAP	Reconciliation Action Plan
RGI	Rent-Geared-to-Income
RPEI	Regent Park Energy Inc
RSP	Road Safety Plan
SafeTO	Toronto's Ten-Year Community Safety and Well-Being Plan
SH	Supportive Housing
SOGR	State of Good Repair
SSLTC	Seniors Services and Long-Term Care Division
TAC	Toronto Arts Council
TAF	Toronto Atmospheric Fund
TCA	Tangible Capital Asset
TCHC	Toronto Community Housing Corporation
TE	Transit Expansion
TELCCS	Toronto Early Learning Child Care Services
TFS	Toronto Fire Services

Acronyms/ Abbreviations	Description
TIEG	Tax Increment Equivalent Grants
TIF	Tax Increment Funding
TLR	Toronto Lobbyist Registrar
TMMIS	Toronto Meeting Management Information System
TMP	Transportation Master Plan
TPA	Toronto Parking Authority
TPH	Toronto Public Health
TPL	Toronto Public Library
TPS	Toronto Police Service
TRCA	Toronto and Region Conservation Authority
TSHC	Toronto Seniors Housing Corporation
TSSS	Toronto Shelter and Support Services
TTC	Toronto Transit Commission
YE	Year End
ZEV	Zero-Emissions Vehicle

Glossary of Terms

Actuals - An actual financial amount already paid or received for the delivery of City services, as distinct from accruals or commitments to be paid in the future.

Accrual - Accounting method that records revenues and expenses when they are incurred, regardless of when cash is exchanged.

Activities - A distinct set of functions that are identifiable and measurable, supporting the delivery of internal and/or external services. A grouping of activities comprises a service. These are fundamental activities critical to the program's mandate and success in the delivery of its services.

Agency - An agency is an organization associated with the City, but operating at arm's length. An Agency usually operates under a Board of Management appointed by the City Council. An agency is referred to in the acronym ABC - Agencies, Boards and Commissions.

Amortization – The accounting process of allocating the cost less the residual value of a tangible capital asset to operating periods as an expense over its useful life in a rational and systematic manner appropriate to its nature and use. Depreciation accounting is another commonly used term to describe the amortization of tangible capital assets.

Approved Position - Total approved permanent or temporary positions that support the delivery of City services and service levels in the annual budget.

Approved Position Year - An Approved Position Year is an equivalent for a temporary, seasonal, casual or trade position that is calculated in one of three ways:

- A single 35-hour per week position
- A single 40-hour per week position, or
- A combination of part-time positions (less than 35 hours per week) equates to 1820 hours per year (35 hours per week x 52 weeks), or 2080 hours per year for positions less than 40 hours per week (40 hours per week x 52 weeks).

Assessment – Value of property determined by Municipal Property Assessment (MPAC) and used by the City as a basis for property taxation.

Audit – A systematic and independent examination of books, accounts or statutory records.

Balanced Budget – The City of Toronto Act, 2006, states that the budget shall provide that the estimated revenues are equal to the estimated expenditures.

Base Budget – Comprised of the Adjusted Base Budget and further expenditure, position, and revenue changes initiated by the Program in a given year, to maintain the Service Level approved by Council in the preceding year.

Benchmarking - An exercise in comparing one organization's practices, processes, services, products or results to another organization which provides similar services.

Bonds – A debt obligation that must be repaid over time.

Budget - The financial, operating and management plan for the City that establishes annual appropriations in accordance with the Municipal Act.

Budget Committee - The Budget Committee is responsible for hearing public presentations and providing advice to the Mayor on the operating and capital budgets; and making recommendations to Council on any operating or capital budgets in which the Mayor has a pecuniary interest.

Budget Surpluses and Deficits - A surplus occurs when the City either spends less than it thought it would or raises more revenue than predicted. The City has a policy to use 75 percent of operating budget surpluses to fund infrastructure projects in the capital budget and 25 percent to top-up reserves to meet City obligations. The City has never had a deficit, as provincial law requires the City to balance its budget. A deficit would occur if the City's expenses were greater than its revenues, or if the City collected less revenue than it anticipated.

Capacity to Deliver - The realistic, data-driven assessment of a Division's ability to take on and successfully complete work within established constraints.

Capacity to Spend - Ability to manage funds as demonstrated by historic spending patterns and approved contractual obligations.

Capital Asset – assets that are purchased, constructed, developed or otherwise acquired, and:

1. are held for use in the production or supply of goods, the delivery of services, for rental to others, for administrative purposes, or for the development, construction, maintenance or repair of other tangible capital assets
2. have a useful life extending beyond one fiscal year and are intended to be used on a continuing basis
3. are not intended for resale in the ordinary course of operations
4. are economic resources controlled by the City

Capital assets can also include items that are donated or contributed by external entities.

Capital Budget - establishes the spending authority for a capital project. It includes the first year of a given 10-year Capital Budget and Plan and any future year commitments in years two to ten.

Capital Budget and Plan – is the City's 10-year capital investment framework to acquire/build assets or extend the useful lives of existing assets. It identifies authorized and forecast funding and expenditures for capital projects and is comprised of the Capital Budget (current year budget plus associated commitments over future years) as well as the Capital Plan (projects with cash flows starting in year 2 onwards).

Capital Commitments – Refers to cash flow expenditures and funding required in the future years of the capital project resulting from the current year Council-adopted budget. In essence, capital commitments allow a project tender to be executed in the current budget year when future year cash flows are required to complete the project.

Capital (Debt) Financing - Represents the portion of the operating budget required to service the debt assumed by the City from capital expenditures of the current and previous years. It is composed of Capital from Current expenditures and debt charges.

Capital Delivery Constraints - The capital projects that are not included in the City's 10-year Capital Budget and Plan, as part of the City's stage gate process. This includes projects that are pending funding, a certain stage gate of the capital project before it is added to the Capital Plan or Budget or cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

Capital Expenditures – To classify expenditures as capital, specific criteria must be met:

1. Generally, the useful life of capital expenditure must be 10 years or greater; the useful life for vehicles is 5 years or greater.
2. All costs (except for financing costs) associated with the acquisition of the assets are considered capital expenditures.
3. Maintenance costs that materially extend the life of the asset or significantly enhance the service potential of an existing asset are considered capital.
4. Expenditures must be material in amount to be considered capital; the current policy provides a \$50 thousand materiality threshold; expenditures below that level are to be included in the program operating budget.

Capital from Current (CFC) Funding - Provision of tax funding that is transferred from the Current / Operating Fund to the Capital Fund in order to finance capital projects on a pay-as-you-go basis. This financing option reduces reliance on debt issuance and provides a financing mechanism for the ongoing capital needs of assets that have a shorter lifecycle. The Financial Planning Division allocates CFC funding for capital projects based on eligibility criteria.

Capital Plan is the anticipated expenditure and funding for capital projects starting in years two through ten of the City's 10-year Capital Budget and Plan. These projected cash flows are in addition to the Capital Budget. Capital Budget, together with the Capital Plan, makes up the City's 10-year Capital Budget and Plan.

Capital Positions - The term refers to staff positions funded by capital projects for staff who are working to specifically deliver those projects. The expenditures for Capital Positions are included in the Operating Budget with full recovery from capital projects.

- **Capital Project Delivery Positions** - temporary positions required to deliver specific capital projects approved as part of the current year's Capital Budget. Salaries and benefit costs of these positions must be included in the Operating Budget as Other Base Budget change.

- All new permanent or temporary capital-funded positions required to manage projects will be considered as a New Business Case request during the Operating Budget process.

Capital Project – a planned investment to acquire, construct, rehabilitate, or improve a capital asset with a useful life extending beyond one year and that meets the definition of Capital Expenditure. It comprises a hierarchical representation of the total scope of project work to be carried out by the City to accomplish the project objectives and create the required capital deliverable or asset. It should organize and structure project activities, tasks, and deliverables in a hierarchical manner to support City-controlled assets or work.

This can include expenditures incurred to acquire, improve, demolish or maintain land and land improvements, buildings and building improvements, engineered structures, machinery and equipment, including installation of computer software, that confers benefits lasting beyond one year, results in the acquisition of or extends the life of a tangible capital asset and is the level at which funding and funds control is approved in the capital budget.

Capital Sub-Project - a subset of a Capital Project based on discrete deliverables or staged approvals of the Capital Project. Each hierarchical level represents a different level of detail and organization within the project. Higher levels represent broader categories or phases of the project, while lower levels represent increasingly granular tasks or work packages. Examples of large-scale Programs can include where a Project is the Asset Group, the subproject is the Asset and the next level of hierarchy is the individual work packages to acquire, create, dispose of, or rehabilitate an asset.

Capitalization Threshold – A capitalization threshold is the minimum cost of a single (not grouped) item that comprises all or a part of a capital sub-project or project.

CAPTOR – The City of Toronto’s internally developed Capital Planning and Budget application. It is a management tool that facilitates the long-term capital planning and financing process by maintaining capital project and sub-project data for the 10-Year Capital Budget and Plan. CAPTOR is a data management tool designed to serve the needs of the entire corporation. It is intended to be the *one capital program and capital budgeting system* that should be used by all City of Toronto agencies and divisions.

CAPTOR Project Status – An indication of the state of a project. Statuses specify whether the project is new, prior year or planned for the future, and are classified into 8 statuses: S1, S2, S3, S4, S5, S6, S7 and S8.

Cash Flow Carry Forwards - The projected year-end unspent amount of Council adopted the previous year's cash flow that is necessary to carry forward, in full or part, to complete the capital project / sub-project in the subsequent budget year.

Categories of Change - Descriptive categories are used in the analysis of the Operating Budget at the submission phase, as well as analysis and reporting during the review and approval phases of the process.

City of Toronto Act, 2006 – Passed by the legislature in June 2006. The Act allows the City to establish its own governance structure, with enhanced delegation authorities. The Act secures a more enabling legislative framework, commensurate with the City's responsibilities, size and significance. The Act recognizes Toronto as an economic engine of Ontario and Canada with a democratic government that is responsible and accountable. The Act further endorses building a mature relationship with the province based on mutual respect, consultation and cooperation. The Act recognizes the City's authority to enter into agreements with other governments, including the government of Canada.

Commitment Items – A Commitment Item represents a numerical reference to a specific kind of expense or revenue in the Funds Management module and PBF. A commitment item is mapped to cost elements, on a one-to-one basis, which corresponds to a cost item in the city's chart of accounts (mapped to Cost Elements in City's chart of accounts)

Community Impact - The extent to which a stated condition in a community is influenced by the actions, strategies, and policies of a service.

Community Impact Measure - Describes the result or benefit that a service has on communities in relation to their intended outcomes.

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

Complement Management - The administration, control and reporting of all the employees and positions required for the delivery of capital and operating requirements throughout the year.

Complement Planning - The process of forecasting and establishing Council-approved complement, including salary and benefit dollars, on an annual multi-year basis.

Complement Planning and Management - Defined as the administration of the range of positions, people and structures in the City's organization required to meet established business processes and operational needs. An important component of Public Budget Formulation is the integration of Complement Management and Complement Planning: connecting the "people, positions and budget." This integrated process is referred to as Complement Planning and Management (CPM).

Consumer Price Index (CPI) – A statistical description of price levels provided by Statistics Canada. The index is used to measure the cost of living.

Cost Element - in SAP, it represents a numerical reference to a particular kind of expense or revenue. For example, 2510 is the cost element denoting 'Survey Supplies'. A cost element corresponds to a cost-relevant item in the City's chart of accounts. (Referred to as Commitment Items in PBF and FM)

Cost of Living Adjustment (COLA) – A periodic increase in wages or salaries to compensate for the loss in purchasing power of money due to inflation. The rate of COLA is commonly pegged to a general index such as the Consumer Price Index (CPI).

Council Priorities - Represent the issues Council wants to see action on during their term and provide direction to staff regarding the delivery of City services and the allocation of resources to support these goals

CUPE – Canadian Union of Public Employees.

Customers - Customers are people, groups, or organizations directly impacted by services provided by the City. Public services have target customers external to the government, such as individuals, businesses and not-for-profit groups. Internal services have public services as their target customers.

Customer Service Quality Measure - Measure of customer satisfaction with the service that they receive relative to their needs and expectations.

Current Value Assessment (CVA) – The amount of money a willing seller can expect to receive for their property as of the date from a prospective buyer.

Debt - The amount of the capital project cost that is financed with long-term debentures.

Debt Charges – The amount of principal and interest payments necessary to retire outstanding debt arising from capital expenditures.

Development Charges – fees collected from new development pursuant to a municipal development charges by-law that help pay for new and expanded infrastructure, facilities and improvements that are needed to provide municipal services to new development and redevelopment. These amounts are considered to be a liability (obligatory reserve funds) and reported as part of the Statement of Financial Position. Development charges are restricted funds and cannot be used for non-growth infrastructure.

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

Effectiveness Measures - The extent to which a service achieves its stated goals and objectives.

Estimated Useful Life - An estimation of the time period, usually expressed in years, that the capital asset (project) adds benefit to the organization or a community. The estimated useful life should be determined for new projects, as well as for improvements of existing capital assets.

External Financing - Financing from sources external to the City of Toronto (such as Provincial or Federal subsidy, Corporate Sponsorships, etc.).

Financial Efficiency - A measure of the cost of resources per unit of output. In this case, resources are the inputs (e.g., dollars, FTE, employee hours, time). Calculation: input divided by output.

Financing – Refers to the method used to manage the timing of cash flows for expenditures. It identifies how and when funds are provided, such as through debt issuance or internal borrowing, and determines how costs are repaid over time.

Fiscal Policy – A government’s policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – 12 months designated as the operating year for accounting and budgeting purposes in an organization. The fiscal year for the City is the calendar year (January 1st to December 31st).

Fixed Assets – Assets that are long-term in nature and are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Frontline Positions - Frontline Positions are approved positions that provide direct service to the public or other consumers

Full-Time Position - A full-time position is a position approved as part of the organizational structure for a particular service or program, working 35 or 40 hours per week for the full year.

Fund – A sum of money made available for a particular purpose

Funding - Refers to the revenues or resources used to pay for expenditures. It identifies the source of money, such as property taxes, user fees, development charges, grants, reserves, or contributions from other governments or third parties.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A goal is a broad, general statement of the long-term results needed to achieve the mission and vision. It is typically phrased in general language, such as strengthening, serving, becoming, or improving. A goal is clarified by the objectives associated with it.

Grant - A contribution to the City from a federal or provincial government source to support a particular function, service or program. Grants from other sources should be reported as “Other Income.”

Growth Related - is a project category used for the capital budget and planning process. Each capital project is assigned as a single category based on its primary driver. Projects classified as growth-related are those where the primary driver supports growth and development needs. Projects in this category may be eligible for development charge funding. Capital projects classified under other categories may also include growth-related components and may be eligible for development charges funding, in accordance with applicable legislation and Council-approved policies.

Head Count - The total number of staff employed by a unit at a particular time, regardless of the nature of their employment: full-time, part-time, seasonal or casual / trades. Currently, the City is using the terminology 'Approved Position' to uniformly report its staffing complement of all statuses.

Health and Safety - A capital project is categorized as health and safety if there is an urgent requirement for repairs due to demonstrated concerns for health and safety hazard.

Internal Financing - Financing from sources internal to the division or program submitting a capital project, including reserve funds, development charges, and other program-generated revenues.

Key Services - These are the fundamental services critical to the Program's mandate and success. Performance of these services in an exemplary manner will result in the Program achieving its mission.

Key Customers - Key Customers are the direct beneficiaries of the service or product provided by a particular program or agency. Key customers may be clients or customer groups, either inside or outside the City, including members of the public or other external entities.

Legislated - A capital project is categorized as legislated if it is required to comply with Provincial or Federal legislation. In the capital project justification section of each business case, the specific legislative reference will be provided, as well as the action needed to meet the requirements and timeframe.

Multi-Year Operating Budget and Plan – A multi-year budget is an estimate of the planned operating expenditures and revenues over three fiscal years instead of one fiscal year. The multi-year budget consists of an annual approved budget and a two-year plan.

New / Enhanced - New and enhanced service changes resulting in an increase in service levels from what was previously adopted by Council.

Objectives - Objectives are linked directly to Program goals and are specified, quantified, time-based statements of accomplishments or outcomes which should clearly state the specific results the Program seeks to accomplish. The development of objectives aids decision-making and accountability by focusing on issues and the accomplishment of outcomes, and sets the direction for strategies. A Program may have multiple objectives under a single goal.

OMERS – Ontario Municipal Employees Retirement System. OMERS is a defined benefit plan that provides pension benefits to the Region's full-time employees. Employees and employers normally make equal contributions to the plan.

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.

Ontario Disability Support Program (ODSP) - An income and employment support program designed to help people with disabilities live comfortable and productive lives.

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. For example, a new facility may increase utilities, staffing, and maintenance costs. These changes should be documented on a Business Case Form in the appropriate category.

Other Revenue - Represents all revenues other than property tax levy, provincial and federal grants, interdivisional recoveries and prior year's surplus. Other Revenue is made up of fines, interest earnings, and revenues from any other source.

Outlook - The Outlook is the anticipated financial plan for a future fiscal year, based on Council-approved decisions for the current fiscal year. Outlook information for the two future years is part of the Operating Budget submission. Outlooks include the annualized impacts of new / enhanced services, revenue changes or service adjustments approved in a prior year, known cost increments arising from approved multi-year contracts, non-recurring expenditure or revenue adjustments, operating impacts of approved capital projects, step /merit increases, and known Cost of Living adjustments.

Outcomes – Quantifiable results of the service provided.

Output - The 'goods/products/services' produced as a result of transforming resources through an activity or process, in delivering a service to customers. Measurement is usually defined by the number of units produced or services delivered.

Output Measure - Describes the amount of work completed, the amount of product produced, or the number of services provided.

Public Budget Formulation (PBF) - PBF is an application based on SAP NetWeaver that supports the City's end-to-end budget, planning and performance management processes.

- For planning, it supports a multi-year service planning process for the City that stores, tracks and reports Ontario Municipal CAO's Benchmarking Initiative (OMBI), performance metrics, divisional / cross-divisional Council priorities and initiatives and approved strategic plans. It will link services to strategic outcomes, via service objectives and priority actions that will be established based on Council policy and strategic priorities and used to guide the budget; and
- For budgeting, it reduces the amount of manual effort and shadow systems required to prepare budgets, enables multi-year budgeting and provides timely, accurate, and service-based qualitative and quantitative information to assess and allocate resources based on performance.

Part-Time Position - A part-time position is a position approved as part of the organizational structure for a particular service or program, working less than 35 / 40 hours per week.

Performance Measure - Performance measures are indicators, usually in quantifiable terms, which show progress toward the accomplishment of objectives and provide the basis by which

Programs are evaluated. These measures may be applied to the service as a whole, or to the activities involved

Performance Target – The level that the Program has established that it is expected to meet on a performance measure.

Permanent Position – A Permanent Position is a position that is required for continuous delivery of core divisional services and service levels as approved by Council.

Personnel Expenditure Planning – Provides a 3-year salaries and benefits (S&B) forecast based on HR and Payroll information extracted from SAP ECC at a point in time. Corporate and inflationary assumptions are applied to the current year position and employee data to generate a baseline S&B projection for the budget and two outlook years. Programs and Toronto Public Health (TPH) use the baseline S&B projection to build future complement and personnel cost requirements aligned to the services they provide.

Product - A Product is the tangible output of a process, produced by a service to meet the needs or demands of its customers and fulfill its mission.

Program - Constitutes a service delivery unit which consists of a Program or an Agency and may encompass one or more related municipal services (e.g., the Solid Waste Management program includes a number of services) and satisfies the following:

- Aimed at one or more target groups (e.g., households);
- Has program goals defined in social terms with outcomes of public good (e.g., public health); and
- It is either mission-driven or mandate-driven.

Program Map - The Program Map provides a visual summary of the program by service and activity. Maps are determined by establishing how public-facing services relate to each other and their associated activities. The language of Program Maps is public-focused and transparent, non-bureaucratic, geographic and/or organizational. The Program Map does not reflect an activity-based costing exercise.

Projected Actual - Projected Actual expenditures reflect the expected, or anticipated, outcome of the year's expenditure and revenue activities. A recommended approach for programs is to combine actual expenditures year to date as at a specific month end, plus the balance of the calendarized Council-approved current fiscal year budget. Programs can adjust and update the projected actual expenditures as they see fit. The Projected Actual expenditures are often compared with the current year budget to determine variances. Projected Actuals are updated during the year and differ from formal forecasts or outlook submissions

Priority Actions – Specific initiatives designed to achieve short and long-term service objectives. Initiatives can be expressed in single or multi-year time frames. The future financial implications reflect the best information currently available with more precise information to be incorporated in the Operating and Capital budget processes.

PSAB - Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (CICA) issues standards and guidance with respect to matters of accounting in the public sector.

Quality – Conformance of a product or service to certain specifications or standards. Quality can be used to evaluate the effectiveness in meeting the expectations of customers and stakeholders.

Ranking Projects - Ranking is an evaluation of a capital project based on certain criteria. It incorporates and quantifies five Capital Project Categories (i.e., Health and Safety, Legislated, State of Good Repair, Service Improvement and Enhancement, and Growth Related).

Rate Supported Budget - Budget primarily funded by user fees and rates charged for specific services, such as Solid Waste, Toronto Water and Toronto Parking Authority. While user fees are the main source of funding, rate-supported budgets may also include other revenues, such as development charges, grants, reserves, or contributions from third parties, as applicable.

Replacement Cost - The cost of replacing the original asset as measured by current prices (i.e., current cost). This valuation reflects the total cost (in today's dollars) that the City would incur if the existing asset were replaced by another asset with equivalent functionality. As this valuation reflects the un-depreciated value conceptually, replacement cost is simply a compilation of those costs that would be incurred if it were necessary to reconstruct the existing asset today without modifying its current functionality.

Reserve / Reserve Funds - Reserves and reserve funds have designated purposes and are created through the specific authorizations of Council. All earnings from the investment of reserve funds must form part of the reserve fund, whereas the earnings from reserves flow to the operating budget. The assets of reserve funds are segregated and restricted to the purpose of the reserve funds.

Revenue - Income received by an organization for the fiscal year. In the City of Toronto, revenue includes tax payments, service (user) fees, transfers from other governments, fines, interest income, etc.

Service - A Service reflects a distinct endeavor that a program undertakes to meet the needs or demands of its customer group and contribute to the achievement of the program's mission.

- External Services produce outputs conveyed to or delivered to members of the public, such as the supply of drinking water by Toronto Water.
- Internal Services produce input delivered to support the delivery of public service providers, such as the supply of engineering and design expertise by Technical Services.

Service Level - An expression of the volume and quality of a service provided to key customers or customer groups. Examples include processing time, hectares of parkland per capita, and the number of standardized day care spaces provided as a percentage of the number of children in low-income families.

Service Improvement - A capital project is categorized as service improvement and enhancement if it improves service delivery above the current Council-approved standard or

provides for the introduction of new services. Replacing an existing asset with an upgrade is also categorized as a Service Improvement Project.

Service Objective - Sets out an achievable/measurable action that can be taken in delivering a service in support of the program goal. The objectives must incorporate the SMART principles: Specific, Measurable, Achievable, Relevant, and Time-Bound.

Service Planning - Service Planning is a process through which high-level strategies are operationalized. It links corporate and community objectives to service delivery plans by providing a tool that supports informed decision-making.

State of Good Repair - A capital project is categorized as SOGR if it provides for the major capital maintenance, repair or replacement of existing assets. Asset replacement should be considered if rehabilitation is not feasible, and delayed replacement could result in potential safety hazards. Asset rehabilitation required to meet health and safety issues should be categorized as "Health and Safety".

Strength - The number of actual filled staff positions at a specific point in time, whether permanent, seasonal or casual, expressed as approved positions.

Student / Recreation Worker - A student or recreation worker is one who is employed on a temporary, seasonal or casual basis.

Support Positions - Support Positions are those approved positions that are professional, technical or managerial and provide support to the provision of a direct service.

Tax Supported Budget: Budget primarily funded by property tax revenues and other general revenues to support City services that are not funded through dedicated user fees or rates. Tax-supported budgets may also include supplementary funding sources such as grants, reserves, user fees, or contributions from other governments or third parties, as applicable.

Tax Rate - A rate used to determine the amount of property tax payable. Taxes on individual properties are calculated by multiplying a property's current value assessment (CVA) by the applicable tax rate.

Temporary Position – A temporary position is a position required for a time-limited assignment to support the following: the delivery of services and service levels; or specific capital-funded projects as approved by Council; or to meet operational demands and emergent situations as approved through the routine business process.

Total Gross Expenditures - Includes all expenditures properly incurred by the Program and charged to the Program Budget.

Total Revenues - Includes all program-generated revenues (e.g., User Fees), grants and subsidies, internal recoveries and internal financing (e.g., Funding from reserves).

Units of Service - Reflects the measurable components of each service deliverable, which illustrates how much service is being provided. These can be identified both in terms of costs and volumes.

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. Donations are not included.

Vacancy - A funded, unoccupied position with no commitment (i.e., no base holder or financial commitment).

Vacancy Management - The business process to track and report on vacancies.

Value - Principles that govern behavior and the way in which the organization and its members conduct operations.

Variiances - Programs / Agencies are expected to clearly detail all assumptions with respect to year-over-year changes. The rationale provided should be based on changes in service levels, objectives or funding requirements.

WBS (Work Breakdown Structure) - The Work Breakdown Structure is the hierarchy that is used within SAP for recording the approved project/sub-project transactions, including the budget, plan, expenditures and revenues. It is within these WBS Elements that the financial status of a project/sub-project can be monitored through system-generated reports.

Zero Based - The requirement for all expenditures to be fully justified each year without reference to the prior year budget level.

Appendices

CITY OF TORONTO
2026 TOTAL OPERATING BUDGET
NET EXPENDITURES

(In \$000's)	2025		2026 Total Budget	Outlooks		Change from 2025 Budget	
	Budget	Projection		2027 Plan	2028 Plan	Incr / (Dcr)	%
Community and Emergency Services							
Economic Development and Culture	92,845	93,019	97,828	102,012	106,438	4,983	5.4%
Parks and Recreation	356,771	356,095	375,427	436,012	451,383	18,656	5.2%
Toronto Emergency Management	5,372	5,082	5,720	5,848	5,941	348	6.5%
Toronto Fire Services	548,881	578,075	558,902	571,068	579,036	10,022	1.8%
Toronto Paramedic Services	140,258	133,815	175,187	201,327	212,569	34,929	24.9%
Toronto Shelter and Support Services	219,875	219,875	235,241	295,998	275,092	15,366	7.0%
Sub-Total Community and Emergency Services	1,364,001	1,385,961	1,448,305	1,612,265	1,630,458	84,304	6.2%
Community Development and Social Services							
Children's Services	99,781	98,269	101,598	106,249	109,343	1,817	1.8%
Seniors Services and Long-Term Care	96,089	91,956	115,709	135,040	151,324	19,620	20.4%
Social Development	132,554	133,527	147,321	150,103	151,517	14,767	11.1%
Toronto Employment and Social Services	96,279	83,858	100,279	128,626	135,060	4,000	4.2%
Sub-Total Community Development and Social Services	424,703	407,610	464,907	520,019	547,243	40,205	9.5%
Infrastructure Services							
Engineering and Construction Services	674	835	913	1,173	1,199	239	35.4%
Municipal Licensing and Standards	30,576	17,193	29,734	32,078	33,250	(842)	(2.8%)
Policy, Planning, Finance and Admin	6,454	6,330	7,209	7,854	8,103	755	11.7%
Transit Expansion	2,739	(1,511)	2,739	2,739	2,739	(0)	(0.0%)
Transportation Services	329,258	328,366	304,212	363,299	407,061	(25,046)	(7.6%)
Sub-Total Infrastructure Services	369,701	351,212	344,807	407,141	452,372	(24,895)	(6.7%)
Development & Growth Services							
City Planning	10,969	12,915	12,652	17,698	18,658	1,683	15.3%
Development Review	1,110	671	2,288	2,288	2,288	1,179	106.2%
Housing Secretariat	581,876	580,428	597,820	609,726	616,358	15,944	2.7%
Toronto Building	(15,766)	(15,766)	(15,362)	(15,362)	(15,362)	404	2.6%
Sub-Total Development & Growth Services	578,188	578,248	597,398	614,350	621,942	19,210	3.3%
Corporate Services							
Corporate Real Estate Management	127,050	123,360	130,076	142,014	149,876	3,026	2.4%
Customer Experience	15,231	15,128	16,544	17,279	17,846	1,313	8.6%
Environment, Climate and Forestry	60,182	59,486	65,893	74,464	77,740	5,711	9.5%
Fleet Services	35,477	34,473	37,944	46,971	51,286	2,468	7.0%
Technology Services	143,929	141,480	148,378	174,003	184,005	4,449	3.1%
Toronto Cyber Security	33,750	33,198	35,563	37,677	38,614	1,814	5.4%
Sub-Total Corporate Services	415,619	407,125	434,398	492,407	519,368	18,780	4.5%
Finance and Treasury Services							
Financial Operations and Control	35,642	28,893	30,934	32,638	33,869	(4,708)	(13.2%)
Office of the Chief Financial Officer and Treasurer	36,453	32,372	38,308	39,772	40,664	1,855	5.1%
Sub-Total Finance and Treasury Services	72,095	61,265	69,242	72,410	74,534	(2,853)	(4.0%)
City Manager							
City Manager Services (Excluding FIFA)	70,895	68,985	76,725	81,665	83,281	5,829	8.2%
City Manager Services (FIFA Only)							n/a
Sub-Total City Manager	70,895	68,985	76,725	81,665	83,281	5,829	8.2%
Other City Programs							
City Clerk's Office	39,900	40,200	41,769	44,648	46,360	1,869	4.7%
City Council	29,294	27,469	29,856	31,480	32,033	562	1.9%
Court Services	7,723	(11,598)	3,296	4,356	5,296	(4,428)	(57.3%)
Legal Services	45,880	41,470	51,992	57,062	60,031	6,112	13.3%
Mayor's Office	3,129	3,079	3,194	3,259	3,312	65	2.1%
Sub-Total Other City Programs	125,927	100,621	130,107	140,806	147,032	4,180	3.3%
Accountability Offices							
Auditor General's Office	8,828	8,580	9,119	9,560	9,929	291	3.3%
Office of the Integrity Commissioner	745	655	773	794	812	28	3.7%
Office of the Lobbyist Registrar	1,437	1,037	1,483	1,558	1,604	46	3.2%
Office of the Ombudsman	4,072	3,997	4,254	4,441	4,588	182	4.5%
Sub-Total Accountability Offices	15,082	14,269	15,628	16,353	16,933	547	3.6%
TOTAL - CITY OPERATIONS	3,436,210	3,375,297	3,581,517	3,957,415	4,093,162	145,306	4.2%
Agencies							
CreateTO							n/a
Exhibition Place	450		(2,200)	(50)	(50)	(2,650)	n/a
Heritage Toronto	683	683	742	759	791	59	8.7%
Sankofa Square	1,497	1,522	1,497	1,497	1,497	(0)	(0.0%)
TO Live	6,148	6,228	6,398	6,806	7,233	250	4.1%
Toronto and Region Conservation Authority	6,049	6,049	6,259	6,416	6,576	210	3.5%
Toronto Atmospheric Fund							n/a
Toronto Police Service	1,339,044	1,351,365	1,432,872	1,563,853	1,665,671	93,828	7.0%
Toronto Police Service Board	2,543	2,543	2,642	2,703	2,773	99	3.9%
Toronto Public Health	93,964	77,486	103,489	108,161	114,565	9,526	10.1%
Toronto Public Library	254,544	256,207	274,378	298,777	323,855	19,834	7.8%
Toronto Transit Commission - Conventional	1,213,581	1,224,713	1,289,239	1,427,958	1,515,886	75,657	6.2%
Toronto Transit Commission - Wheel Trans	173,166	177,526	191,351	200,353	208,295	18,185	10.5%
Toronto Zoo	12,940	13,390	13,428	14,668	15,667	488	3.8%
TOTAL - AGENCIES	3,104,609	3,117,711	3,320,096	3,631,902	3,862,758	215,487	6.9%
TOTAL - CITY OPERATIONS AND AGENCIES	6,540,819	6,493,008	6,901,613	7,589,317	7,955,920	360,793	5.5%

CITY OF TORONTO
2026 TOTAL OPERATING BUDGET
NET EXPENDITURES

(In \$000's)	2025		2026 Total Budget	Outlooks		Change from 2025 Budget	
	Budget	Projection		2027 Plan	2028 Plan	Incr / (Dcr)	%
Corporate Accounts							
Capital & Corporate Financing							
Capital from Current	128,724	127,724	96,941	126,260	173,663	(31,783)	(24.7%)
Debt Charges	727,479	731,669	718,067	726,725	735,853	(9,412)	(1.3%)
Technology Sustainment	21,297	21,297	21,297	21,297	21,297		0.0%
Capital & Corporate Financing	877,500	880,690	836,305	874,282	930,813	(41,195)	(4.7%)
Non-Program Expenditures							
Assessment Function (MPAC)	49,069	49,069	51,074	53,116	55,239	2,006	4.1%
Funding of Employee Related Liabilities	83,065	83,065	68,049	68,126	70,706	(15,016)	(18.1%)
Heritage Property Taxes Rebate	1,500	1,057	1,250	1,250	1,250	(250)	(16.7%)
Insurance Contributions	53,862	53,862	53,886	55,871	57,857	24	0.0%
Other Corporate Expenditures	(33,894)	(13,516)	(49,192)	72,102	155,563	(15,297)	(45.1%)
Parking Tag Enforcement & Operations Exp	72,207	68,948	76,594	78,864	81,354	4,367	6.1%
Programs Funded from Reserve Funds	(0)	(0)	(0)	(0)	(0)		n/a
Solid Waste Management Services Rebate	75,371	75,371	75,371	75,371	75,371		0.0%
Tax Deficiencies / Write Offs	25,000	31,981	25,000	48,975	49,737	(0)	(0.0%)
Tax Increment Equivalent Grants (TIEG)	44,686	27,468	41,294	62,854	64,762	(3,392)	(7.6%)
Tax Increment Funding (TIF)	7,231	7,231	7,231	7,231	7,231		0.0%
Non-Program Expenditures	378,096	384,535	350,557	523,760	619,070	(27,539)	(7.3%)
Non-Program Revenues							
Administrative Support Recoveries - Water	(28,973)	(28,973)	(28,973)	(28,973)	(28,973)		0.0%
Administrative Support Recoveries - Health & EMS	(11,741)	(11,741)	(11,765)	(11,765)	(11,765)	(24)	(0.2%)
Casino Woodbine Revenues	(28,386)	(26,855)	(28,366)	(29,866)	(31,366)	20	0.1%
Dividend Income	(35,000)	(35,000)	(15,000)	5,000	25,000	20,000	57.1%
Interest/Investment Earnings	(142,887)	(212,379)	(196,524)	(166,631)	(118,577)	(53,636)	(37.5%)
Municipal Accommodation Tax (MAT)	(77,779)	(83,580)	(80,695)	(89,526)	(85,477)	(2,916)	(3.7%)
Municipal Land Transfer Tax	(774,929)	(774,929)	(788,808)	(793,411)	(793,411)	(13,879)	(1.8%)
Other Corporate Revenues	(581,551)	(525,222)	(607,834)	(100,487)	(4,367)	(26,282)	(4.5%)
Other Tax Revenues	(9,918)	(9,918)	(9,930)	(9,930)	(9,930)	(12)	(0.1%)
Parking Authority Revenues	(26,280)	(26,280)	(59,448)	(65,891)	(67,369)	(33,169)	(126.2%)
Parking Tag Enforcement & Operations Rev	(144,994)	(144,994)	(155,580)	(155,580)	(155,580)	(10,586)	(7.3%)
Payments in Lieu of Taxes	(105,649)	(110,092)	(111,040)	(111,040)	(111,040)	(5,391)	(5.1%)
Provincial Revenue	(91,600)	(91,600)	(91,600)	(91,600)	(91,600)		0.0%
Supplementary Taxes	(52,500)	(76,000)	(58,460)	(58,460)	(58,460)	(5,960)	(11.4%)
Tax Penalty Revenue	(49,500)	(63,251)	(59,255)	(59,255)	(59,255)	(9,755)	(19.7%)
Third Party Sign Tax	(10,573)	(10,610)	(10,711)	(10,711)	(10,711)	(138)	(1.3%)
Vacant Home Tax							n/a
Non-Program Revenues	(2,172,260)	(2,231,425)	(2,313,988)	(1,778,125)	(1,612,881)	(141,728)	(6.5%)
Arena Boards of Management	1,459	1,433	1,510	661	114	52	3.5%
Association of Community Centres	13,019	12,951	14,538	14,809	15,278	1,519	11.7%
TOTAL - CORPORATE ACCOUNTS	(902,187)	(951,815)	(1,111,078)	(364,613)	(47,605)	(208,891)	(23.2%)
TOTAL LEVY OPERATING BUDGET BEFORE ASSESSMENT GROWTH AND TAX INCREASE	5,638,632	5,541,192	5,790,534	7,224,703	7,908,316	151,902	2.7%
Opening Tax Levy			(5,679,331)				
Assessment Growth			(76,202)				
Property Tax Rate Increase			(35,002)				
TOTAL LEVY OPERATING BUDGET	5,638,632	5,541,192	(0)				
City Building Fund (CBF)	383,757	383,757	458,754			34,297	8.1%
Grouping Capital Levies (CBF and Special Scarborough Transit Levy)	40,699	40,699					
TOTAL LEVY OPERATING BUDGET, INCL. CBF	6,063,088	5,965,649	458,754				
NON LEVY OPERATION (Note 1 & 2)							
Solid Waste Management Services	(10,685)	(16,361)	(6,153)	(8,539)	(4,290)	4,532	42.4%
Toronto Parking Authority	(41,920)	(41,909)	(61,127)	(62,570)	(64,048)	(19,207)	(45.8%)
Toronto Water	(1,077,181)	(1,120,293)	(1,111,722)	(1,139,465)	(1,166,391)	(34,541)	(3.2%)
TOTAL NON LEVY OPERATING BUDGET	(1,129,786)	(1,178,563)	(1,179,002)	(1,210,574)	(1,234,730)	(49,216)	(4.4%)
TOTAL LEVY AND NON-LEVY OPERATION BUDGET	4,508,846	4,362,629	4,611,532	6,014,129	6,673,586	102,686	2.3%

Notes:

- (1) The net amount of Solid Waste Management Services and Toronto Water are representing their Capital Contributions.
(2) The net amount of Toronto Parking Authority provides a dividend to the City while the remainder is used to fund its Capital Program.

**CITY OF TORONTO
2026 TOTAL OPERATING BUDGET
GROSS EXPENDITURES**

(In \$000's)	2025		2026 Total Budget	Outlooks		Change from	
	Budget	Projection		2027 Plan	2028 Plan	Incr / (Dcr)	%
Community and Emergency Services							
Economic Development and Culture	108,293	108,685	112,418	112,622	116,842	4,125	3.8%
Parks and Recreation	488,911	481,800	494,944	551,746	568,973	6,033	1.2%
Toronto Emergency Management	8,249	7,520	8,949	6,639	6,749	699	8.5%
Toronto Fire Services	575,043	604,737	587,874	596,179	604,148	12,832	2.2%
Toronto Paramedic Services	393,374	365,979	451,282	475,021	489,880	57,907	14.7%
Toronto Shelter and Support Services	912,032	837,579	786,168	727,580	693,242	(125,864)	(13.8%)
Sub-Total Community and Emergency Services	2,485,902	2,406,300	2,441,634	2,469,787	2,479,833	(44,268)	(1.8%)
Community Development and Social Services							
Children's Services	1,677,477	1,588,925	1,582,693	1,587,343	1,590,437	(94,784)	(5.7%)
Seniors Services and Long-Term Care	427,421	422,035	451,131	470,473	488,954	23,709	5.5%
Social Development	151,394	154,684	157,721	159,475	159,214	6,327	4.2%
Toronto Employment and Social Services	1,373,516	1,197,727	1,318,883	1,331,304	1,337,848	(54,633)	(4.0%)
Sub-Total Community Development and Social Services	3,629,808	3,363,371	3,510,428	3,548,596	3,576,453	(119,380)	(3.3%)
Infrastructure Services							
Engineering and Construction Services	10,810	9,732	11,332	12,067	12,501	522	4.8%
Municipal Licensing and Standards	91,090	87,781	98,000	101,974	104,508	6,910	7.6%
Policy, Planning, Finance and Admin	19,316	18,738	20,876	21,862	22,582	1,560	8.1%
Transit Expansion	9,122	8,246	9,878	12,766	13,368	756	8.3%
Transportation Services	530,937	540,574	515,964	526,335	573,320	(14,974)	(2.8%)
Sub-Total Infrastructure Services	661,276	665,070	656,050	675,005	726,278	(5,226)	(0.8%)
Development & Growth Services							
City Planning	46,110	48,930	48,472	50,982	52,519	2,363	5.1%
Development Review	54,592	54,392	58,317	60,384	62,145	3,725	6.8%
Housing Secretariat	852,446	837,288	866,817	886,733	892,743	14,371	1.7%
Toronto Building	91,670	79,544	102,112	107,698	110,448	10,442	11.4%
Sub-Total Development & Growth Services	1,044,817	1,020,153	1,075,718	1,105,797	1,117,855	30,901	3.0%
Corporate Services							
Corporate Real Estate Management	212,732	222,516	225,330	236,259	246,655	12,598	5.9%
Customer Experience	22,764	23,512	24,423	25,215	25,831	1,659	7.3%
Environment, Climate and Forestry	112,914	105,855	117,151	124,199	127,491	4,237	3.8%
Fleet Services	77,112	77,662	95,588	102,098	107,254	18,476	24.0%
Technology Services	171,546	165,697	181,425	196,053	206,855	9,880	5.8%
Toronto Cyber Security	34,351	33,665	35,992	37,677	38,614	1,642	4.8%
Sub-Total Corporate Services	631,419	628,907	679,910	721,500	752,700	48,491	7.7%
Finance and Treasury Services							
Financial Operations and Control	79,685	72,031	77,312	80,268	82,157	(2,373)	(3.0%)
Office of the Chief Financial Officer and Treasurer	43,641	39,043	45,885	47,787	48,853	2,244	5.1%
Sub-Total Finance and Treasury Services	123,326	111,074	123,197	128,054	131,010	(129)	(0.1%)
City Manager							
City Manager Services (Excluding FIFA)	78,016	101,815	84,569	86,051	87,668	6,553	8.4%
City Manager Services (FIFA Only)	54,897		189,997	53		135,301	247.4%
Sub-Total City Manager	132,713	101,815	274,567	86,104	87,668	141,854	106.9%
Other City Programs							
City Clerk's Office	57,377	57,617	76,137	61,401	62,884	18,760	32.7%
City Council	29,689	27,939	33,521	32,570	32,481	3,831	12.9%
Court Services	40,196	35,174	41,941	43,001	43,941	1,745	4.3%
Legal Services	69,056	60,870	72,710	77,870	80,901	3,654	5.3%
Mayor's Office	3,129	3,079	3,194	3,259	3,312	65	2.1%
Sub-Total Other City Programs	199,447	184,679	227,502	218,101	223,518	28,055	14.1%
Accountability Offices							
Auditor General's Office	8,828	8,580	9,119	9,560	9,929	291	3.3%
Office of the Integrity Commissioner	845	655	873	894	912	28	3.3%
Office of the Lobbyist Registrar	1,437	1,037	1,483	1,558	1,604	46	3.2%
Office of the Ombudsman	4,072	3,997	4,254	4,441	4,588	182	4.5%
Sub-Total Accountability Offices	15,182	14,269	15,728	16,453	17,033	547	3.6%
TOTAL - CITY OPERATIONS	8,923,891	8,495,638	9,004,734	8,969,398	9,112,349	80,843	0.9%
Agencies							
CreateTO	15,393	15,393	16,258	16,577	16,902	865	5.6%
Exhibition Place	70,363	75,122	79,899	72,201	74,547	9,536	13.6%
Heritage Toronto	1,620	1,384	1,528	1,435	1,469	(92)	(5.7%)
Sankofa Square	3,464	3,489	3,803	4,078	4,396	339	9.8%
TO Live	45,273	42,651	43,007	44,512	46,070	(2,266)	(5.0%)
Toronto and Region Conservation Authority	11,935	11,935	12,293	12,600	12,915	358	3.0%
Toronto Atmospheric Fund	12,224		11,700	12,051	12,292	(524)	(4.3%)
Toronto Police Service	1,538,687	1,573,385	1,704,298	1,779,008	1,880,825	165,611	10.8%
Toronto Police Service Board	3,609	3,537	3,708	3,769	3,839	99	2.7%
Toronto Public Health	301,511	261,214	307,422	313,863	318,138	5,911	2.0%
Toronto Public Library	273,301	278,112	296,057	320,302	344,917	22,756	8.3%
Toronto Transit Commission - Conventional	2,674,655	2,555,300	2,825,853	2,913,122	3,002,758	151,199	5.7%
Toronto Transit Commission - Wheel Trans	182,707	187,133	201,655	211,171	219,596	18,948	10.4%
Toronto Zoo	72,624	69,074	76,036	78,749	81,258	3,412	4.7%
TOTAL - AGENCIES	5,207,366	5,077,732	5,583,518	5,783,437	6,019,922	376,152	7.2%
TOTAL CITY OPERATIONS & AGENCIES	14,131,256	13,573,370	14,588,251	14,752,835	15,132,270	456,995	3.2%

**CITY OF TORONTO
2026 TOTAL OPERATING BUDGET
GROSS EXPENDITURES**

(In \$000's)	2025		2026 Total Budget	Outlooks		Change from	
	Budget	Projection		2027 Plan	2028 Plan	Incr / (Dcr)	%
Corporate Accounts							
Capital & Corporate Financing							
Capital from Current	278,724	152,796	156,941	251,260	323,663	(121,783)	(43.7%)
Debt Charges	968,531	972,722	1,018,013	1,098,115	1,150,006	49,482	5.1%
Technology Sustainment	21,297	21,297	21,297	21,297	21,297		0.0%
Capital & Corporate Financing	1,268,553	1,146,815	1,196,251	1,370,672	1,494,966	(72,301)	(5.7%)
Non-Program Expenditures							
Assessment Function (MPAC)	49,069	49,069	51,074	53,116	55,239	2,006	4.1%
Funding of Employee Related Liabilities	83,065	83,065	68,049	68,126	70,706	(15,016)	(18.1%)
Heritage Property Taxes Rebate	1,500	1,057	1,250	1,250	1,250	(250)	(16.7%)
Insurance Contributions	53,862	53,862	53,886	55,871	57,857	24	0.0%
Other Corporate Expenditures	6	13,563	(21,977)	85,667	168,213	(21,983)	n/a
Parking Tag Enforcement & Operations Exp	72,207	68,948	76,594	78,864	81,354	4,387	6.1%
Programs Funded from Reserve Funds	167,590	161,651	163,469	168,217	173,750	(4,122)	(2.5%)
Solid Waste Management Services Rebate	75,371	75,371	75,371	75,371	75,371		0.0%
Tax Deficiencies / Write Offs	25,000	31,981	25,000	83,975	81,475	(0)	(0.0%)
Tax Increment Equivalent Grants (TIEG)	44,686	27,468	41,294	62,854	64,762	(3,392)	(7.6%)
Tax Increment Funding (TIF)	7,231	7,231	7,231	7,231	7,231		0.0%
Non-Program Expenditures	579,587	573,265	541,240	740,542	837,207	(38,347)	(6.6%)
Non Program Revenues							
Administrative Support Recoveries - Water							n/a
Administrative Support Recoveries - Health & EMS							n/a
Casino Woodbine Revenues	134	134	134	134	134		0.0%
Dividend Income	25,000	25,000	25,000	25,000	25,000		0.0%
Interest/Investment Earnings	17,172	11,859	13,477	13,848	14,230	(3,696)	(21.5%)
Municipal Accommodation Tax (MAT)	73,120	73,120	62,431	39,288	44,625	(10,689)	(14.6%)
Municipal Land Transfer Tax	215,047	30,119	65,047	130,047	195,047	(150,000)	(69.8%)
Other Corporate Revenues	67	67	67	67	69,067		0.0%
Other Tax Revenues	176	176	166	166	166	(10)	(5.7%)
Parking Authority Revenues							n/a
Parking Tag Enforcement & Operations Rev							n/a
Payments in Lieu of Taxes							n/a
Provincial Revenue							n/a
Supplementary Taxes							n/a
Tax Penalty Revenue							n/a
Third Party Sign Tax							n/a
Vacant Home Tax	105,000	105,000	95,000	87,000	87,000	(10,000)	(9.5%)
Non-Program Revenues	435,717	245,475	261,322	295,550	435,269	(174,395)	(40.0%)
Arena Boards of Management	11,523	11,805	12,111	12,402	12,712	588	5.1%
Association of Community Centres	13,698	13,216	14,812	15,083	15,553	1,114	8.1%
TOTAL - CORPORATE ACCOUNTS	2,309,077	1,990,574	2,025,737	2,434,249	2,795,707	(283,340)	(12.3%)
TOTAL LEVY OPERATING BUDGET BEFORE ASSESSMENT GROWTH AND TAX INCREASE*	16,440,334	15,563,944	16,613,988	17,187,084	17,927,978	173,654	1.1%
City Building Fund (CBF)	383,757	383,757	458,754	458,754	458,754	34,297	8.1%
Grouping Capital Levies (CBF and Special Scarborough Transit)	40,699	40,699					
TOTAL LEVY OPERATING BUDGET and CBF	16,864,790	15,988,400	17,072,742	17,645,838	18,386,731	207,952	1.2%
NON LEVY OPERATION							
Solid Waste Management Services	424,354	418,171	406,468	411,631	433,099	(17,885)	(4.2%)
Toronto Parking Authority	144,174	136,911	121,882	125,014	128,225	(22,292)	(15.5%)
Toronto Water	518,567	512,334	542,361	564,651	590,823	23,794	4.6%
TOTAL NON LEVY OPERATING BUDGET	1,087,095	1,067,415	1,070,711	1,101,295	1,152,147	(16,383)	(1.5%)

**CITY OF TORONTO
2026 TOTAL OPERATING BUDGET
REVENUES**

(In \$000's)	2025		2026 Total Budget	Outlooks		Change from 2025 Budget	
	Budget	Projection		2027 Plan	2028 Plan	Incr / (Dcr)	%
Community and Emergency Services							
Economic Development and Culture	15,448	15,666	14,590	10,609	10,404	(858)	(5.6%)
Parks and Recreation	132,140	125,705	119,517	115,734	117,590	(12,623)	(9.6%)
Toronto Emergency Management	2,877	2,438	3,229	791	807	351	12.2%
Toronto Fire Services	26,162	26,662	28,972	25,112	25,112	2,810	10.7%
Toronto Paramedic Services	253,116	232,164	276,095	273,694	277,311	22,978	9.1%
Toronto Shelter and Support Services	692,158	617,704	550,927	431,582	418,150	(141,231)	(20.4%)
Sub-Total Community and Emergency Services	1,121,901	1,020,339	993,329	857,522	849,374	(128,572)	(11.5%)
Community Development and Social Services							
Children's Services	1,577,695	1,490,656	1,481,094	1,481,094	1,481,094	(96,601)	(6.1%)
Seniors Services and Long-Term Care	331,333	330,078	335,422	335,433	337,630	4,089	1.2%
Social Development	18,840	21,157	10,400	9,372	7,697	(8,440)	(44.8%)
Toronto Employment and Social Services	1,277,238	1,113,869	1,218,604	1,202,678	1,202,788	(58,633)	(4.6%)
Sub-Total Community Development and Social Services	3,205,106	2,955,761	3,045,521	3,028,577	3,029,210	(159,585)	(5.0%)
Infrastructure Services							
Engineering and Construction Services	10,136	8,898	10,419	10,895	11,302	283	2.8%
Municipal Licensing and Standards	60,514	70,588	68,266	69,896	71,258	7,752	12.8%
Policy, Planning, Finance and Admin	12,862	12,408	13,667	14,008	14,479	805	6.3%
Transit Expansion	6,384	9,757	7,140	10,027	10,629	756	11.8%
Transportation Services	201,679	212,207	211,752	163,036	166,238	10,073	5.0%
Sub-Total Infrastructure Services	291,575	313,858	311,243	267,863	273,907	19,669	6.7%
Development & Growth Services							
City Planning	35,141	36,015	35,820	33,283	33,861	679	1.9%
Development Review	53,482	53,721	56,029	58,096	59,857	2,546	4.8%
Housing Secretariat	270,570	256,860	268,997	277,007	276,385	(1,573)	(0.6%)
Toronto Building	107,437	95,310	117,474	123,061	125,810	10,038	9.3%
Sub-Total Development & Growth Services	466,630	441,906	478,320	491,448	495,913	11,691	2.5%
Corporate Services							
Corporate Real Estate Management	85,682	99,156	95,254	94,245	96,779	9,572	11.2%
Customer Experience	7,533	8,384	7,879	7,936	7,985	346	4.6%
Environment, Climate and Forestry	52,732	46,369	51,258	49,735	49,751	(1,474)	(2.8%)
Fleet Services	41,636	43,189	57,644	55,127	55,968	16,008	38.4%
Technology Services	27,616	24,216	33,047	22,050	22,850	5,431	19.7%
Toronto Cyber Security	601	467	429			(172)	(28.6%)
Sub-Total Corporate Services	215,801	221,782	245,511	229,093	233,333	29,711	13.8%
Finance and Treasury Services							
Financial Operations and Control	44,043	43,138	46,378	47,630	48,287	2,335	5.3%
Office of the Chief Financial Officer and Treasurer	7,188	6,671	7,577	8,015	8,189	389	5.4%
Sub-Total Finance and Treasury Services	51,231	49,809	53,955	55,645	56,477	2,724	5.3%
City Manager							
City Manager Services (Excluding FIFA)	7,121	32,829	7,845	4,387	4,387	724	10.2%
City Manager Services (FIFA Only)	54,697		189,997	53		135,301	247.4%
Sub-Total City Manager	61,818	32,829	197,842	4,440	4,387	136,025	220.0%
Other City Programs							
City Clerk's Office	17,477	17,417	34,368	16,753	16,524	16,891	96.7%
City Council	395	470	3,665	1,090	447	3,270	827.6%
Court Services	32,473	46,771	38,645	38,645	38,645	6,172	19.0%
Legal Services	23,176	19,400	20,718	20,808	20,871	(2,458)	(10.6%)
Mayor's Office							n/a
Sub-Total Other City Programs	73,520	84,058	97,395	77,296	76,487	23,875	32.5%
Accountability Offices							
Auditor General's Office							n/a
Office of the Integrity Commissioner	100		100	100	100		0.0%
Office of the Lobbyist Registrar							n/a
Office of the Ombudsman							n/a
Sub-Total Accountability Offices	100		100	100	100		0.0%
TOTAL - CITY OPERATIONS	5,487,680	5,120,341	5,423,217	5,011,983	5,019,187	(64,463)	(1.2%)
Agencies							
CreateTO	15,393	15,393	16,258	16,577	16,902	865	5.6%
Exhibition Place	69,913	75,122	82,099	72,251	74,597	12,186	17.4%
Heritage Toronto	937	701	786	676	678	(151)	(16.2%)
Sankofa Square	1,968	1,968	2,307	2,581	2,899	339	17.2%
TO Live	39,124	36,424	36,608	37,706	38,837	(2,516)	(6.4%)
Toronto and Region Conservation Authority	5,886	5,886	6,034	6,184	6,339	147	2.5%
Toronto Atmospheric Fund	12,224		11,700	12,051	12,292	(524)	(4.3%)
Toronto Police Service	199,643	222,021	271,426	215,154	215,154	71,783	36.0%
Toronto Police Service Board	1,066	994	1,066	1,066	1,066		0.0%
Toronto Public Health	207,547	183,728	203,933	205,702	203,573	(3,615)	(1.7%)
Toronto Public Library	18,757	21,905	21,679	21,524	21,062	2,922	15.6%
Toronto Transit Commission - Conventional	1,461,073	1,330,588	1,536,615	1,485,164	1,486,871	75,541	5.2%
Toronto Transit Commission - Wheel Trans	9,541	9,607	10,304	10,817	11,301	763	8.0%
Toronto Zoo	59,684	55,684	62,608	64,081	65,591	2,924	4.9%
TOTAL - AGENCIES	2,102,757	1,960,021	2,263,421	2,151,535	2,157,163	160,665	7.6%
TOTAL - CITY OPERATIONS AND AGENCIES	7,590,437	7,080,362	7,686,638	7,163,518	7,176,350	96,201	1.3%

**CITY OF TORONTO
2026 TOTAL OPERATING BUDGET
REVENUES**

(In \$000's)	2025		2026 Total Budget	Outlooks		Change from 2025 Budget	
	Budget	Projection		2027 Plan	2028 Plan	Incr / (Dcr)	%
Corporate Accounts							
Capital & Corporate Financing							
Capital from Current	150,000	25,071	60,000	125,000	150,000	(90,000)	(60.0%)
Debt Charges	241,053	241,053	299,946	371,390	414,153	58,893	24.4%
Technology Sustainment							n/a
Capital & Corporate Financing	391,053	266,124	359,946	496,390	564,153	(31,107)	(8.0%)
Non Program Expenditures							
Assessment Function (MPAC)							n/a
Funding of Employee Related Liabilities							n/a
Heritage Property Taxes Rebate							n/a
Insurance Contributions							n/a
Other Corporate Expenditures	33,901	27,079	27,215	13,565	12,649	(6,686)	(19.7%)
Parking Tag Enforcement & Operations Exp							n/a
Programs Funded from Reserve Funds	167,590	161,651	163,469	168,217	173,750	(4,122)	(2.5%)
Solid Waste Management Services Rebate							n/a
Tax Deficiencies / Write Offs				35,000	31,738		n/a
Tax Increment Equivalent Grants (TIEG)							n/a
Tax Increment Funding (TIF)							n/a
Non-Program Expenditures	201,491	188,729	190,683	216,782	218,137	(10,808)	(5.4%)
Non Program Revenues							
Administrative Support Recoveries - Water	28,973	28,973	28,973	28,973	28,973		0.0%
Administrative Support Recoveries - Health & EMS	11,741	11,741	11,765	11,765	11,765	24	0.2%
Casino Woodbine Revenues	28,520	26,989	28,500	30,000	31,500	(20)	(0.1%)
Dividend Income	60,000	60,000	40,000	20,000		(20,000)	(33.3%)
Interest/Investment Earnings	160,060	224,238	210,000	180,479	132,807		0.0%
Municipal Accommodation Tax (MAT)	150,899	156,700	143,126	128,814	130,102	(7,773)	(5.2%)
Municipal Land Transfer Tax	989,976	805,047	853,856	923,458	988,458	(136,121)	(13.7%)
Other Corporate Revenues	581,618	525,289	607,901	100,554	73,434	26,282	4.5%
Other Tax Revenues	10,094	10,095	10,096	10,096	10,096	2	0.0%
Parking Authority Revenues	26,280	26,280	59,448	65,891	67,369	33,169	126.2%
Parking Tag Enforcement & Operations Rev	144,994	144,994	155,580	155,580	155,580	10,586	7.3%
Payments in Lieu of Taxes	105,649	110,092	111,040	111,040	111,040	5,391	5.1%
Provincial Revenue	91,600	91,600	91,600	91,600	91,600		0.0%
Supplementary Taxes	52,500	76,000	58,460	58,460	58,460	5,960	11.4%
Tax Penalty Revenue	49,500	63,251	59,255	59,255	59,255	9,755	19.7%
Third Party Sign Tax	10,573	10,610	10,711	10,711	10,711	138	1.3%
Vacant Home Tax	105,000	105,000	95,000	87,000	87,000	(10,000)	(9.5%)
Non-Program Revenues	2,607,977	2,476,899	2,575,310	2,073,675	2,048,150	(32,666)	(1.3%)
Arena Boards of Management	10,065	10,372	10,601	11,742	12,598	536	5.3%
Association of Community Centres	679	264	274	274	274	(405)	(59.6%)
TOTAL - CORPORATE ACCOUNTS	3,211,265	2,942,390	3,136,815	2,798,862	2,843,312	(74,449)	(2.3%)
TOTAL LEVY OPERATING BUDGET	10,801,702	10,022,752	10,823,454	9,962,381	10,019,662	21,752	0.2%
NON LEVY OPERATION							
Solid Waste Management Services	435,039	434,532	412,622	420,170	437,389	(22,417)	(5.2%)
Toronto Parking Authority	186,094	178,820	183,009	187,584	192,274	(3,086)	(1.7%)
Toronto Water	1,595,747	1,632,627	1,654,083	1,704,116	1,757,214	58,336	3.7%
TOTAL NON LEVY OPERATING BUDGET	2,216,881	2,245,979	2,249,713	2,311,870	2,386,876	32,833	1.5%
TOTAL LEVY AND NON-LEVY OPERATION BUDGET	13,018,582	12,268,730	13,073,167	12,274,250	12,406,538	54,585	0.4%

CITY OF TORONTO
2026 TOTAL POSITIONS

	2025 Total Positions	2026 Base	Change from 2025		2026 New / Enh.	2026 Total Positions	Outlooks		Change from 2025	
			Incr / (Dcr)	%			2027 Plan	2028 Plan	Incr / (Dcr)	%
Community and Emergency Services										
Economic Development and Culture	329.1	324.8	(4.3)	(1.3%)		324.8	317.0	316.8	(4.3)	(1.3%)
Parks and Recreation	5,079.4	5,119.5	40.1	0.8%	6.0	5,125.5	5,172.0	5,166.3	46.1	0.9%
Toronto Emergency Management	44.0	46.0	2.0	4.5%		46.0	35.0	35.0	2.0	4.5%
Toronto Fire Services	3,379.3	3,380.3	1.0	0.0%		3,380.3	3,380.3	3,424.3	1.0	0.0%
Toronto Paramedic Services	2,217.8	2,268.8	51.0	2.3%	94.0	2,362.8	2,380.8	2,398.8	145.0	6.5%
Toronto Shelter and Support Services	1,532.5	1,491.6	(40.9)	(2.7%)		1,491.6	1,436.5	1,350.7	(40.9)	(2.7%)
Sub-Total Community and Emergency Services	12,582.1	12,631.0	48.9	0.4%	100.0	12,731.1	12,721.7	12,691.9	149.0	1.2%
Community Development and Social Services										
Children's Services	1,023.1	1,035.1	12.0	1.2%		1,035.1	1,035.1	1,035.1	12.0	1.2%
Seniors Services and Long-Term Care	3,623.3	3,621.3	(2.0)	(0.1%)		3,621.3	3,621.3	3,665.7	(2.0)	(0.1%)
Social Development	394.0	397.5	3.5	0.9%		397.5	397.5	391.5	3.5	0.9%
Toronto Employment and Social Services	2,037.0	1,987.0	(50.0)	(2.5%)		1,987.0	1,979.0	1,979.0	(50.0)	(2.5%)
Sub-Total Community Development and Social Services	7,077.4	7,040.9	(36.5)	(0.5%)		7,040.9	7,032.9	7,071.3	(36.5)	(0.5%)
Infrastructure Services										
Engineering and Construction Services	609.1	633.1	24.0	3.9%		633.1	635.1	635.1	24.0	3.9%
Municipal Licensing and Standards	680.5	689.5	9.0	1.3%	14.0	703.5	702.5	702.5	23.0	3.4%
Policy, Planning, Finance and Admin	210.1	216.1	6.0	2.9%		216.1	216.1	216.1	6.0	2.9%
Transit Expansion	77.0	80.0	3.0	3.9%		80.0	80.0	80.0	3.0	3.9%
Transportation Services	1,679.3	1,656.3	(23.0)	(1.4%)	59.0	1,715.3	1,715.3	1,715.3	36.0	2.1%
Sub-Total Infrastructure Services	3,256.0	3,275.0	19.0	0.6%	73.0	3,348.0	3,349.0	3,349.0	92.0	2.8%
Development & Growth Services										
City Planning	360.0	362.0	2.0	0.6%		362.0	362.0	362.0	2.0	0.6%
Development Review	399.0	397.0	(2.0)	(0.5%)		397.0	397.0	397.0	(2.0)	(0.5%)
Housing Secretariat	276.0	279.0	3.0	1.1%		279.0	279.0	279.0	3.0	1.1%
Toronto Building	641.0	643.0	2.0	0.3%		643.0	657.0	657.0	2.0	0.3%
Sub-Total Development and Growth Services	1,676.0	1,681.0	5.0	0.3%		1,681.0	1,695.0	1,695.0	5.0	0.3%
Corporate Services										
Corporate Real Estate Management	1,060.4	1,064.4	4.0	0.4%		1,064.4	1,064.4	1,064.4	4.0	0.4%
Customer Experience	216.5	223.5	7.0	3.2%		223.5	223.5	223.5	7.0	3.2%
Environment, Climate and Forestry	519.6	527.6	8.0	1.5%	1.0	528.6	529.6	529.6	9.0	1.7%
Fleet Services	211.0	410.2	199.2	94.4%		410.2	412.2	412.2	199.2	94.4%
Technology Services	878.0	891.0	13.0	1.5%		891.0	919.0	929.0	13.0	1.5%
Toronto Cyber Security	96.0	95.0	(1.0)	(1.0%)		95.0	93.0	93.0	(1.0)	(1.0%)
Sub-Total Corporate Services	2,981.5	3,211.7	230.2	7.7%	1.0	3,212.7	3,241.7	3,251.7	231.2	7.8%
Finance and Treasury Services										
Financial Operations and Control	590.0	573.3	(16.7)	(2.8%)		573.3	560.3	559.3	(16.7)	(2.8%)
Office of the Chief Financial Officer and Treasurer	425.0	411.8	(13.2)	(3.1%)		411.8	391.3	359.3	(13.2)	(3.1%)
Sub-Total Finance and Treasury Services	1,015.0	985.0	(30.0)	(3.0%)		985.0	951.5	918.6	(30.0)	(3.0%)
City Manager										
City Manager Services (Excluding FIFA)	525.0	552.0	27.0	5.1%	4.0	556.0	529.0	528.0	31.0	5.9%
City Manager Services (FIFA Only)				n/a						n/a
Sub-Total City Manager	525.0	552.0	27.0	5.1%	4.0	556.0	529.0	528.0	31.0	5.9%
Other City Programs										
City Clerk's Office	392.0	429.1	37.1	9.5%		429.1	367.9	363.6	37.1	9.5%
City Council	25.0	25.0		0.0%		25.0	25.0	25.0		0.0%
Court Services	257.2	252.0	(5.2)	(2.0%)		252.0	252.0	252.0	(5.2)	(2.0%)
Legal Services	452.0	444.0	(8.0)	(1.8%)		444.0	441.0	440.0	(8.0)	(1.8%)
Mayor's Office	1.0	1.0		0.0%		1.0	1.0	1.0		0.0%
Sub-Total Other City Programs	1,127.2	1,151.1	23.9	2.1%		1,151.1	1,086.9	1,081.6	23.9	2.1%
Accountability Offices										
Auditor General's Office	44.0	44.0		0.0%		44.0	44.0	44.0		0.0%
Office of the Integrity Commissioner	3.0	3.0		0.0%		3.0	3.0	3.0		0.0%
Office of the Lobbyist Registrar	8.3	8.3		0.0%		8.3	8.3	8.3		0.0%
Office of the Ombudsman	24.0	24.0		0.0%		24.0	24.0	24.0		0.0%
Sub-Total Accountability Offices	79.3	79.3	0.0	0.0%		79.3	79.3	79.3	0.0	0.0%
TOTAL - CITY OPERATIONS	30,319.5	30,607.0	287.5	0.9%	178.0	30,785.0	30,687.0	30,666.2	465.5	1.5%
Agencies										
CreateTO	96.0	96.0		0.0%		96.0	96.0	96.0		0.0%
Exhibition Place	356.0	391.0	35.0	9.8%		391.0	357.0	357.0	35.0	9.8%
Heritage Toronto	10.8	10.3	(0.5)	(4.7%)		10.3	10.3	10.3	(0.5)	(4.7%)
Sankofa Square	8.0	8.0		0.0%		8.0	8.0	8.0		0.0%
TO Live	256.3	240.2	(16.1)	(6.3%)		240.2	240.2	240.2	(16.1)	(6.3%)
Toronto and Region Conservation Authority				n/a						n/a
Toronto Atmospheric Fund	42.0	42.0		0.0%		42.0	42.0	42.0		0.0%
Toronto Police Service	8,207.0	8,419.0	212.0	2.6%		8,419.0	8,535.0	8,602.0	212.0	2.6%
Toronto Police Service Board	10.5	10.5		0.0%		10.5	10.5	10.5		0.0%
Toronto Public Health	1,868.5	1,865.4	(3.0)	(0.2%)		1,865.4	1,895.4	1,845.4	(3.0)	(0.2%)
Toronto Public Library	1,950.8	2,025.5	74.7	3.8%	7.5	2,033.0	2,042.5	2,111.0	82.2	4.2%
Toronto Transit Commission - Conventional	17,584.0	17,969.0	385.0	2.2%		17,969.0	17,949.0	17,949.0	385.0	2.2%
Toronto Transit Commission - Wheel Trans	617.0	675.0	58.0	9.4%		675.0	675.0	675.0	58.0	9.4%
Toronto Zoo	455.0	463.0	8.0	1.7%		463.0	470.0	477.0	8.0	1.7%
TOTAL - AGENCIES	31,461.9	32,214.9	753.1	2.4%	7.5	32,224.4	32,330.9	32,423.4	760.6	2.4%
Corporate Accounts										
Non-Program Expenditures (Parking Tags)	394.0	394.0	(0.0)	(0.0%)		394.0	394.0	394.0	(0.0)	(0.0%)
Association of Community Centres	98.9	100.8	1.9	1.9%		100.8	100.9	100.8	1.9	1.9%
Arena Boards of Management	68.0	67.0	(1.0)	(1.4%)		67.0	67.0	67.0	(1.0)	(1.4%)
TOTAL - Corporate Accounts	560.9	561.8	0.9	0.2%		561.8	561.8	561.8	0.9	0.2%
TOTAL LEVY POSITIONS	62,342.3	63,383.8	1,041.5	1.7%	185.5	63,569.3	63,579.8	63,651.5	1,227.0	2.0%
NON LEVY OPERATION										
Solid Waste Management Services	1,243.4	1,205.4	(38.0)	(3.1%)		1,205.4	1,203.7	1,203.7	(38.0)	(3.1%)
Toronto Parking Authority	326.5	326.5		0.0%		326.5	326.5	326.5		0.0%
Toronto Water	1,950.3	1,975.3	25.0	1.3%		1,975.3	1,996.3	1,996.3	25.0	1.3%
TOTAL NON LEVY OPERATING	3,520.2	3,507.2	(13.0)	(0.4%)		3,507.2	3,526.5	3,526.5	(13.0)	(0.4%)
TOTAL LEVY AND NON-LEVY	65,862.5	66,890.9	1,028.5	1.6%	185.5	67,076.5	67,106.3	67,178.0	1,214.0	1.8%

CITY OF TORONTO
2026 TOTAL OPERATING BUDGET
SUMMARY BY COMMITMENT ITEM GROUP

(In \$000's)	2025 Budget	2026 Budget	2027 Plan	2028 Plan
Gross Expenditures				
Salaries And Benefits	7,403,382	7,890,355	8,369,087	8,739,229
Materials & Supplies	766,685	748,469	781,745	825,071
Equipment	81,485	53,275	53,350	53,326
Service And Rent	3,669,094	3,721,309	3,596,165	3,603,454
Contribution To Capital	2,128	1,334	1,734	1,734
Contribution To Reserves/Reserve Funds	867,305	666,058	732,306	961,562
Other Expenditures (inc Inter-Divisional Charges)	3,650,255	3,533,189	3,652,696	3,743,603
Rate Programs	2,216,881	2,249,713	2,311,870	2,386,876
Sub-Total Gross Expenditures	18,657,214	18,863,701	19,498,954	20,314,854
Revenues				
Provincial Subsidies (Note 1)	3,274,039	3,223,561	3,343,514	3,324,635
Federal Subsidies	1,541,298	1,261,811	1,173,714	1,171,177
Other Subsidies	24,924	27,340	27,185	27,163
User Fees & Donations	1,895,357	1,927,842	1,963,049	1,986,336
Licences & Permits Revenue	162,109	173,291	180,799	185,690
Contribution From Reserves/Reserve Funds	1,337,121	1,731,299	883,295	902,924
Sundry and Other Revenues (inc. Inter-Divisional Recoveries)	2,566,853	2,478,309	2,390,824	2,421,737
Rate Programs	2,216,881	2,249,713	2,311,870	2,386,876
Sub-Total Revenues	13,018,582	13,073,167	12,274,250	12,406,538
Net Expenditures (Note 2)	5,638,632	5,790,534	7,224,703	7,908,316

Notes:

- (1) The net amount for Provincial Gas Tax is included under Provincial Subsidies.
(2) Total levy and non-Levy figures above are excluding Special Levy for Scarborough Subway and City Building Fund.

**CITY OF TORONTO
2026 TOTAL OPERATING BUDGET
CITY PRIORITIES (NEW AND ENHANCED) TAX PROGRAMS**

(In \$000s)	2026 Total Budget			2027 Incremental (Change from 2026)		2028 Incremental (Change from 2027)	
	Gross	Net	Positions	Net	Positions	Net	Positions
City Clerk's Office							
Civil Wedding - Outside Business Hour and Special Event	11						
Rush Fee - Digital Image or Print of Archival Records	1						
City Clerk's Office Total	12						
City Manager Services							
HRO Service Sustainment	330	330	4	269	0	13	0
City Manager Services Total	330	330	4	269	0	13	0
Corporate Real Estate Management							
Physical Infrastructure Upgrades - Brookside neighbourhood	15	15		(15)			
Corporate Real Estate Management Total	15	15		(15)			
Economic Development and Culture							
Continue Improving Access to Culture by Increasing TAC Funds	2,000	2,000		2,000		2,000	
Continue Improving support for Culture-Inflationary Increase	224	224		184		188	
Continue to Grow Cultural Programming through LASO's	379	379		379		379	
Greektown Food Delivery Parking and Loading Pilot	50	50		(50)			
Little Iran Street Pole Banner Project	45	45		(45)			
Promote Scarborough's Food Scene and Culinary Tourism	150	150		(150)			
Scarborough Youth Innovation Hub	300	300					
Yonge North York Canada Day Celebration	35	35					
Economic Development and Culture Total	3,183	3,183		2,318		2,567	
Environment, Climate and Forestry							
Air Conditioner Pilot Expansion	1,000	1,000					
Neighbourhood Climate Action Grant Increase	32	32					
Pilot Program Stormwater Management 2026	387		1		0		0
Environment, Climate and Forestry Total	1,419	1,032	1		0		0
Housing Secretariat							
Increase to Toronto Tenants Support Program	185	185					
Rent Bank increase	2,600	2,600					
Housing Secretariat Total	2,785	2,785					
Municipal Licensing and Standards							
Rat Response Plan and Coyote Coexistence and Response	355	355	3		0		0
Resources for RentSafeTO Team	996		11		0		0
Municipal Licensing and Standards Total	1,351	355	14		0		0
Parks and Recreation							
Accelerate Rehabilitation Work in Parks (Ward 15)	150	150		(150)			
Universal Camp Nutrition Program at 185 Camp Locations	500	500	6	11	0	9	0
Parks and Recreation Total	650	650	6	(139)	0	9	0
Social Development							
Community Initiatives	292	292					
Comprehensive Pest Removal Strategy	90	90					
Toronto Community Crisis Service - TTC Pilot	1,803	1,803					
Social Development Total	2,185	2,185					
Toronto Paramedic Services							
2026 Multi-Year Staffing Plan	4,731	2,365	94	4,527	0	172	0
Toronto Paramedic Services Total	4,731	2,365	94	4,527	0	172	0
Toronto Public Health							
Expansion of Student Nutrition Program	6,000	6,000		(3,256)		564	
Toronto Public Health Total	6,000	6,000		(3,256)		564	
Toronto Public Library							
Financial Empowerment Service expansion	248		1		1	496	0
Reducing Seniors Social Isolation	1,426		6		4		0
Social and Crisis Support Service expansion	565	565	1		0		0
Toronto Public Library Total	2,239	565	8		5	496	0
Toronto Shelter and Support Services							
Enhancement of Drop-In Services - Winter and Hygiene Supplies	100	100					
Toronto Shelter and Support Services Total	100	100					
Toronto Transit Commission - Conventional							
Fare Capping	(144)	3,001		14,699		17,200	
Toronto Transit Commission - Conventional Total	(144)	3,001		14,699		17,200	
Toronto Zoo							
Complimentary Zoo School Trips for all Toronto students	300	300		200			
Toronto Zoo Total	300	300		200			
Transportation Services							
Congestion Management Plan - Increased Demand	1,219	1,219	27	1,864	0	186	0
Utility Cut Permit and Inspect	2,069		32	(0)	0	0	0
Transportation Services Total	3,288	1,219	59	1,864	0	186	0
Grand Total	28,444	24,086	186	20,467	5	21,206	0

2026 Capital Budget

Appendix 2.1.1

(In \$000's)	2023 Actual	2024 Actual	2025		2026 Budget	2026 Budget by Categories					2026 Budget by Funding Source						2025 Carry Forward Funding
			Budget	Actual YE Projection		Health and Safety	Legislated	State of Good Repair	Service Improvement	Growth Related	Debt / Capital From Current	Recoverable Debt	Reserves / Reserve Funds	Provincial Grants & Subsidies	Federal Subsidy	Other Funding (incl. DC)	
Community and Emergency Services																	
Economic Development and Culture	16,815	20,765	37,907	18,330	12,993	300	150	11,124	1,290	129	6,700	-	4,179	-	-	2,114	16,727
Parks and Recreation	210,434	270,601	425,827	384,638	395,320	-	200	133,142	152,348	109,630	196,252	-	43,869	3,112	9,519	142,569	19,583
Toronto Fire Services	9,921	6,103	27,098	12,244	9,629	5,308	50	4,243	22	6	4,406	-	4,177	388	-	658	5,183
Toronto Paramedic Services	10,866	8,014	30,005	23,705	45,907	6,000	-	1,551	3,381	34,975	29,455	-	6,500	-	-	9,952	6,300
Toronto Shelter and Support Services	24,857	62,042	157,245	127,257	77,916	1,672	-	8,256	67,988	-	32,124	-	44,959	-	-	833	29,989
Total Community and Emergency Services	272,893	367,525	678,081	566,174	541,766	13,280	400	158,316	225,030	144,740	268,937	-	103,684	3,500	9,519	156,126	77,782
Community Development and Social Services																	
Children's Services	16,888	12,694	11,664	11,125	6,380	-	-	784	1,250	4,346	784	-	2,804	-	-	2,792	409
Seniors Services and Long-Term Care	9,205	6,247	18,125	11,456	33,509	715	-	5,965	-	26,828	-	5,587	-	25,106	-	2,816	6,669
Toronto Employment & Social Services	591	-	600	-	200	-	-	-	200	-	200	-	-	-	-	-	600
Total Community Development and Social Services	26,684	18,942	30,390	22,581	40,089	715	-	6,750	1,450	31,174	984	5,587	2,804	25,106	-	5,608	7,678
Infrastructure Services																	
Transit Expansion	4,774	136,963	173,481	92,694	90,891	-	-	-	-	90,891	650	85,605	4,636	-	-	-	50,250
Transportation Services	513,777	719,558	672,640	587,983	584,897	37,337	-	390,561	100,126	56,873	327,508	-	37,644	131,199	18,879	69,667	(850)
Total Infrastructure Services	518,551	856,521	846,121	680,678	675,788	37,337	-	390,561	100,126	147,764	328,158	85,605	42,280	131,199	18,879	69,667	49,400
Development and Growth Services																	
City Planning	5,080	5,093	8,629	5,848	4,346	-	300	-	-	4,046	1,787	-	-	-	-	2,559	1,654
Housing Secretariat	57,819	166,923	292,438	470,084	197,957	-	-	-	4,107	193,850	44,563	(236)	9,796	35,687	91,903	16,244	2,408
Toronto Community Housing Corporation and Toronto Seniors Housing Corporation	149,844	155,126	331,938	63,079	293,262	-	-	208,482	75,915	8,865	121,050	160,000	12,212	-	-	-	70,937
Waterfront Revitalization Initiative	84,287	142,314	148,795	104,659	105,542	-	-	500	-	105,042	40,222	-	77	-	4,500	60,743	31,673
Total Development and Growth Services	297,031	469,456	781,801	643,670	601,107	-	300	208,982	80,022	311,803	207,622	159,764	22,085	35,687	96,403	79,546	106,672
Corporate Services																	
Corporate Real Estate Management	217,192	175,482	260,222	228,959	227,113	6,886	14,611	68,988	130,990	5,638	101,982	4,000	84,743	-	1,300	35,088	30,814
Customer Experience	1,364	2,060	3,400	1,976	(652)	-	-	-	(652)	-	(245)	-	-	-	-	(407)	652
Environment, Climate and Forestry	6,164	8,582	24,440	15,732	18,552	-	-	-	18,552	-	9,000	5,000	3,652	-	900	-	8,707
Fleet Services	86,417	103,967	163,264	161,879	97,090	2,011	2,125	91,955	998	-	35,473	-	56,642	-	4,975	-	74,176
Technology Services	48,511	60,882	86,695	82,744	113,058	-	461	61,148	47,275	4,175	87,182	-	25,876	-	-	-	2,520
Toronto Cyber Security	2,413	2,635	7,922	5,582	3,096	-	-	-	3,096	-	3,096	-	-	-	-	-	1,000
Total Corporate Services	362,062	353,607	545,942	496,873	458,257	8,898	17,197	222,091	200,259	9,813	236,489	9,000	170,913	-	7,175	34,681	117,869
Finance and Treasury Services																	
Financial Operations & Control	42,464	36,000	43,798	32,228	806	-	-	579	227	-	806	-	-	-	-	-	9,709
Office of the Chief Financial Officer and Treasurer	284	2,598	3,260	2,159	12,899	-	-	-	12,899	-	12,899	-	-	-	-	-	1,222
Total Finance and Treasury Services	42,748	38,597	47,058	34,387	13,706	-	-	579	13,126	-	13,706	-	-	-	-	-	10,931
Other City Programs																	
Accountability Offices	-	196	730	500	74	-	-	74	-	-	74	-	-	-	-	-	230
City Clerk's Office	2,700	2,285	4,740	3,173	2,505	-	2,185	320	-	-	1,035	-	1,470	-	-	-	1,531
Corporate Initiatives	742	315	1,009	720	-	-	-	-	-	-	-	-	-	-	-	-	500
Court Services	144	164	-	-	2,000	-	-	-	2,000	-	2,000	-	-	-	-	-	-
Total Other City Programs	3,587	2,959	6,478	4,393	4,579	-	2,185	394	2,000	-	3,109	-	1,470	-	-	-	2,261
TOTAL CITY OPERATIONS	1,523,556	2,107,607	2,935,870	2,448,756	2,335,292	60,230	20,082	987,672	622,014	645,294	1,059,005	259,955	343,237	195,492	131,976	345,627	372,593
Agencies																	
Exhibition Place	26,048	34,176	113,214	112,214	78,627	-	-	20,875	57,752	-	22,475	-	25,348	-	21,694	9,110	-
Sankofa Square	205	347	152	92	35	-	-	35	-	-	35	-	-	-	-	-	60
TO Live	16,725	15,764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Toronto & Region Conservation Authority	30,011	21,561	29,085	29,085	31,266	-	-	20,265	10,039	963	14,083	-	-	-	-	17,183	-
Toronto Police Service	77,241	103,219	126,772	103,127	126,819	-	250	73,888	52,681	-	97,175	-	14,894	-	-	14,750	23,502
Toronto Public Health	3,255	4,232	7,415	5,697	6,495	-	-	2,425	4,070	-	2,307	-	3,914	-	-	274	1,556
Toronto Public Library	39,718	46,031	62,450	58,985	71,044	-	4,000	29,105	9,478	28,461	51,087	-	-	-	-	19,957	1,732
Toronto Zoo	9,217	30,406	50,684	48,111	49,706	-	-	48,369	1,337	-	42,706	-	-	-	-	7,000	5,337
Total Agencies	202,420	255,737	389,773	357,312	363,992	-	4,250	194,961	135,357	29,424	229,868	-	44,156	-	21,694	68,275	32,187
TOTAL TAX SUPPORTED PROGRAM (Excl. TTC)	1,725,976	2,363,344	3,325,643	2,806,068	2,699,284	60,230	24,332	1,182,634	757,371	674,717	1,288,872	259,955	387,392	195,492	153,670	413,902	404,780
Toronto Transit Commission (TTC)																	
Scarborough Subway Extension	16,847	8,218	16,720	14,523	33,973	-	-	33,973	-	-	573	33,400	-	-	-	-	(8,153)
Spadina Subway Extension	34,984	10,838	7,296	6,230	934	-	-	-	-	934	(1,066)	2,000	-	-	-	-	1,066
Transit Studies	3,059	292	283	251	110	-	-	-	-	110	-	78	-	-	-	32	752
Toronto Transit Commission	1,213,465	1,270,535	1,724,446	1,638,502	1,519,952	36,408	157,403	963,561	313,868	48,712	198,693	509,316	-	179,334	394,126	238,483	85,946
Total Toronto Transit Commission	1,268,354	1,289,884	1,748,745	1,659,506	1,554,969	36,408	157,403	997,534	313,868	49,756	198,200	544,794	-	179,334	394,126	238,515	79,611
TOTAL TAX SUPPORTED PROGRAM	2,994,330	3,653,228	5,074,388	4,465,574	4,254,253	96,638	181,735	2,180,168	1,071,239	724,473	1,487,072	804,749	387,392	374,826	547,796	652,417	484,391
Rate Supported																	
Solid Waste Management Services	59,824	65,755	75,039	71,997	85,994	-	28,258	38,676	17,631	1,429	-	39,274	46,586	-	-	134	-
Toronto Parking Authority	59,139	57,105	55,903	49,898	41,121	2,264	800	10,597	14,915	12,545	41,071	-	-	-	-	50	6,005
Toronto Water	1,106,153	963,431	1,224,212	857,877	875,963	821	50,971	518,698	221,041	84,432	-	-	833,059	-	17,341	25,563	245,235
TOTAL RATE SUPPORTED PROGRAM	1,225,116	1,086,291	1,355,155	979,772	1,003,078	3,085	80,										

2026 - 2035 Capital Budget and Plan

Appendix 2.1.2

(In \$000's)	2025		2026-2035 Budget and Plan			10-year Capital Budget and Plan by Categories					10-year Capital Budget and Plan by Funding Source					Total Carry Forward Funding	
	Budget	Actual YE Projection	Total 10-years	2026	2027-2035	Health and Safety	Legislated	State of Good Repair	Service Improvement	Growth Related	Debt / Capital From Current	Recoverable Debt	Reserves / Reserve Funds	Provincial Grants & Subsidies	Federal Subsidy		Other Funding (incl. DC)
Community and Emergency Services																	
Economic Development and Culture	37,907	18,330	162,568	12,993	149,575	500	4,979	138,607	17,978	504	106,610	-	24,258	-	-	31,700	16,727
Parks and Recreation	425,827	384,638	4,288,621	395,320	3,893,301	-	900	1,721,296	1,080,515	1,485,910	2,080,661	-	474,690	10,673	74,421	1,648,176	23,686
Toronto Fire Services	27,098	12,244	68,449	9,629	58,820	47,214	500	9,307	11,422	6	32,707	-	19,802	582	-	15,358	13,144
Toronto Paramedic Services	30,005	23,705	437,184	45,907	391,277	39,500	-	14,901	27,563	355,220	358,600	-	44,500	-	-	34,084	6,300
Toronto Shelter and Support Services	157,245	127,257	1,069,372	77,916	991,456	3,821	-	68,845	996,706	-	680,268	-	378,530	-	-	10,574	29,989
Total Community and Emergency Services	678,081	566,174	6,026,195	541,766	5,484,429	91,035	6,379	1,952,956	2,134,184	1,841,640	3,258,846	-	941,780	11,255	74,421	1,739,892	89,846
Community Development and Social Services																	
Children's Services	11,664	11,125	105,934	6,380	99,554	-	-	14,499	9,212	82,223	15,009	-	41,392	-	-	49,533	540
Seniors Services and Long-Term Care	18,125	11,456	532,200	33,509	498,691	38,216	-	59,510	-	434,474	-	407,775	-	101,726	-	22,699	6,669
Toronto Employment & Social Services	600	-	8,400	200	8,200	-	-	-	8,400	-	8,400	-	-	-	-	-	600
Total Community Development and Social Services	30,390	22,581	646,534	40,089	606,445	38,216	-	74,010	17,612	516,696	23,409	407,775	41,392	101,726	-	72,232	7,809
Infrastructure Services																	
Transit Expansion	173,481	92,694	687,239	90,891	596,348	-	-	-	-	687,239	2,978	631,522	28,749	-	-	23,990	80,785
Transportation Services	672,640	587,983	6,599,361	584,897	6,014,464	200,098	-	4,504,799	658,527	1,235,937	3,556,395	-	107,912	1,645,986	57,726	1,231,342	18,210
Total Infrastructure Services	846,121	680,678	7,286,600	675,788	6,610,812	200,098	-	4,504,799	658,527	1,923,176	3,559,373	631,522	136,661	1,645,986	57,726	1,255,332	98,995
Development and Growth Services																	
City Planning	8,629	5,848	57,546	4,346	53,200	-	2,200	-	-	55,346	38,097	-	-	-	-	19,449	2,154
Housing Secretariat	292,438	470,084	1,233,215	197,957	1,035,258	-	-	-	88,184	1,145,031	527,956	17,408	68,991	104,721	439,287	74,852	20,277
Toronto Community Housing Corporation and Toronto Seniors Housing Corporation	331,938	63,079	2,348,658	293,262	2,055,396	-	-	1,869,458	461,178	18,022	1,819,239	160,000	369,419	-	-	-	70,937
Waterfront Revitalization Initiative	148,795	104,659	643,277	105,542	537,735	-	-	1,000	-	642,277	255,701	-	77	-	5,600	381,899	41,673
Total Development and Growth Services	781,801	643,670	4,282,696	601,107	3,681,589	-	2,200	1,870,458	549,362	1,860,676	2,640,993	177,408	438,487	104,721	444,887	476,200	135,041
Corporate Services																	
Corporate Real Estate Management	260,222	228,959	1,949,875	227,113	1,722,762	53,003	119,772	751,101	996,210	29,788	1,611,666	15,337	269,229	-	3,375	50,268	30,814
Customer Experience	3,400	1,976	(652)	(652)	-	-	-	-	(652)	-	(245)	-	-	-	-	(407)	652
Environment, Climate and Forestry	24,440	15,732	307,762	18,552	289,210	-	-	-	307,762	-	66,910	231,000	8,852	-	1,000	-	8,707
Fleet Services	163,264	161,879	1,850,745	97,090	1,753,655	3,719	4,125	1,838,857	4,043	-	632,974	-	1,212,796	-	4,975	-	203,757
Technology Services	86,695	82,744	749,499	113,058	636,441	-	461	490,410	239,651	18,978	444,786	-	304,713	-	-	-	2,520
Toronto Cyber Security	7,922	5,582	7,167	3,096	4,071	-	-	-	7,167	-	7,167	-	-	-	-	-	1,500
Total Corporate Services	545,942	496,873	4,864,396	458,257	4,406,138	56,723	124,358	3,080,369	1,554,181	48,766	2,763,258	246,337	1,795,590	-	9,350	49,861	247,950
Finance and Treasury Services																	
Financial Operations & Control	43,798	32,228	27,432	806	26,625	-	-	15,028	12,404	-	21,827	-	5,605	-	-	-	11,082
Office of the Chief Financial Officer and Treasurer	3,260	2,159	46,746	12,899	33,846	-	-	1,000	45,746	-	45,746	-	1,000	-	-	-	1,222
Total Finance and Treasury Services	47,058	34,387	74,178	13,706	60,472	-	-	16,028	58,149	-	67,573	-	6,605	-	-	-	12,304
Other City Programs																	
Accountability Offices	730	500	1,874	74	1,800	-	-	1,874	-	-	1,874	-	-	-	-	-	230
City Clerk's Office	4,740	3,173	33,605	2,505	31,100	670	25,075	7,860	-	-	15,835	-	17,770	-	-	-	1,531
Corporate Initiatives	1,009	720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500
Court Services	-	-	7,610	2,000	5,610	-	-	-	7,610	-	7,610	-	-	-	-	-	-
Total Other City Programs	6,478	4,393	43,089	4,579	38,510	670	25,075	9,734	7,610	-	25,319	-	17,770	-	-	-	2,261
TOTAL CITY OPERATIONS	2,935,870	2,448,756	23,223,687	2,335,292	20,888,395	386,742	158,012	11,508,354	4,979,625	6,190,954	12,338,772	1,463,042	3,378,284	1,863,689	586,384	3,593,516	594,206
Agencies																	
Exhibition Place	113,214	112,214	269,182	78,627	190,555	-	-	197,380	71,802	-	206,111	-	25,348	-	21,694	16,029	-
Sankofa Square	152	92	418	35	383	-	-	418	-	-	418	-	-	-	-	-	60
TO Live	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Toronto & Region Conservation Authority	29,085	29,085	304,748	31,266	273,482	-	-	205,171	89,953	9,625	135,757	-	-	-	-	168,991	-
Toronto Police Service	126,772	103,127	1,272,240	126,819	1,145,421	-	2,550	751,880	517,810	-	1,063,961	-	151,279	-	-	57,000	23,502
Toronto Public Health	7,415	5,697	26,391	6,495	19,896	-	-	4,041	22,350	-	22,203	-	3,914	-	-	274	1,656
Toronto Public Library	62,450	58,985	628,504	71,044	557,460	-	38,876	299,302	63,680	226,646	473,360	-	-	-	-	155,144	1,732
Toronto Zoo	50,684	48,111	310,577	49,706	260,871	-	-	253,952	55,509	1,116	240,577	-	-	-	-	70,000	5,337
Total Agencies	389,773	357,312	2,812,059	363,992	2,448,068	-	41,426	1,712,143	821,103	237,387	2,142,387	-	180,541	-	21,694	467,438	32,287
TOTAL TAX SUPPORTED PROGRAM (Excl.TTC)	3,325,643	2,806,068	26,035,747	2,699,284	23,336,463	386,742	199,438	13,220,497	5,800,728	6,428,341	14,481,159	1,463,042	3,558,825	1,863,689	608,078	4,060,954	626,492
Toronto Transit Commission (TTC)																	
Scarborough Subway Extension	16,720	14,523	51,007	33,973	17,034	-	-	51,007	-	-	573	50,434	-	-	-	-	2,197
Spadina Subway Extension	7,296	6,230	50,699	934	49,765	-	-	-	-	50,699	(1,066)	51,765	-	-	-	-	1,066
Transit Studies	283	251	30,036	110	29,926	-	-	-	-	30,036	-	15,986	-	-	-	14,050	31
Toronto Transit Commission	1,724,446	1,638,502	16,436,392	1,519,952	14,916,440	224,911	530,373	10,332,321	4,269,910	1,078,877	1,800,703	7,259,500	-	2,036,491	3,367,995	1,971,703	85,946
Total Toronto Transit Commission	1,748,745	1,659,506	16,568,134	1,554,969	15,013,165	224,911	530,373	10,383,328	4,269,910	1,159,612	1,800,210	7,377,685	-	2,036,491	3,367,995	1,985,753	89,240
TOTAL TAX SUPPORTED PROGRAM	5,074,388	4,465,574	42,603,881	4,254,253	38,349,628	611,653	729,811	23,603,825	10,070,638	7,587,953	16,281,369	8,840,727	3,558,825	3,900,180	3,976,073	6,046,707	715,732
Rate Supported																	
Solid Waste Management Services	75,039	71,997	1,454,655	85,994	1,368,660	-	812,439	437,262	110,213	94,741	-	1,037,904	393,180	-	-	23,571	1,683
Toronto																	

**CITY OF TORONTO
10-YEAR CAPITAL BUDGET AND PLAN
-By Category and Funding Source**

Appendix 2.1.3

(In \$000's)	Total Carry Forward	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total (excluding Carry Forward)
Health and Safety	6,886	99,723	145,496	92,342	72,240	45,548	45,265	40,410	39,529	25,099	20,861	626,512
Legislated	45,477	261,764	313,286	264,072	179,080	201,609	157,500	243,567	277,097	177,130	139,704	2,214,808
State of Good Repair	278,486	2,748,139	4,116,588	4,319,703	3,968,897	3,549,677	3,367,961	3,138,248	3,023,308	2,586,594	2,519,964	33,339,077
Service Improvement	283,390	1,324,826	2,690,220	2,215,160	2,010,029	1,739,124	1,654,471	1,441,219	1,251,004	1,216,262	1,051,070	16,593,383
Growth Related	121,393	822,880	1,889,819	1,880,386	1,533,326	1,181,414	948,273	638,845	500,542	585,010	303,994	10,284,486
Total Expenditure	735,631	5,257,331	9,155,408	8,771,662	7,763,571	6,717,371	6,173,470	5,502,288	5,091,479	4,590,094	4,035,593	63,058,266
Provincial Grants & Subsidies	1,443	374,826	677,477	639,070	429,921	507,894	492,712	288,023	229,498	136,553	124,205	3,900,180
Federal Subsidy	10,576	565,137	759,928	470,215	439,850	482,968	483,114	412,134	339,407	242,381	228,705	4,423,839
Reserve/Reserve Fund	266,867	1,267,038	2,276,097	2,366,113	2,430,077	2,221,059	2,109,544	2,172,677	2,088,779	2,006,383	1,946,616	20,884,382
Development Charges	87,416	493,823	962,938	1,048,684	893,939	675,044	523,597	388,242	318,776	443,677	199,928	5,948,649
Recoverable Debt	53,635	844,023	1,208,617	1,432,340	1,359,778	1,076,271	1,060,548	1,026,574	913,740	488,261	468,479	9,878,630
Other	23,344	184,341	261,106	268,797	166,492	124,079	98,422	81,994	56,971	57,381	89,642	1,389,224
Debt	292,349	1,528,143	3,009,245	2,546,442	2,043,513	1,630,057	1,405,534	1,132,645	1,144,308	1,215,458	978,018	16,633,363
Total Funding	735,631	5,257,331	9,155,408	8,771,662	7,763,571	6,717,371	6,173,470	5,502,288	5,091,479	4,590,094	4,035,593	63,058,266

City of Toronto Capital Projects
(\$000s)

Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Accountability Offices	304	2,104
Lobbyist Registry System SOGR	304	1,304
Ombudsman Case Management System SOGR	0	800
Children's Services	6,790	106,474
158 Borough Drive Child Care Centre	50	8,000
3933 Keele Street Child Care Centre	50	6,960
Alexandra Park Child Care Centre	441	1,018
Anishnawbe Miziwe Biik Child Care Centre	0	561
Bridletown Community Centre (Child Care Centre 6)	50	3,900
Canoe Landing (Block 31) Child Care Centre	0	102
David and Mary Thomson (Child Care Centre 7)	40	11,490
EarlyON 150 Queens Wharf Road	50	2,229
Lawrence Heights Child Care Centre	175	12,966
Mount Dennis Child Care Centre	273	773
North East Scarborough RC Childcare Ctr	111	846
St. Barnabas Catholic School	0	275
St. Bartholomew Catholic School	0	1,246
St. Roch Catholic School	252	452
Stanley Public School	0	324
TCH Needle Firway	100	7,925
TELCCS - Playground Retrofit	1,000	7,863
TELCCS - State Of Good Repair	935	14,650
Wallace Emerson Child Care Centre	933	3,029
Western North York Child Care	1,600	9,526
Willowridge Child Care Centre	430	1,379
Woodbine Casino Child Care Centre	300	10,959
City Clerk's Office	4,036	35,136
City Clerk's Office Health & Safety Remediation	0	370
Election Supply Logistics Transformation	185	185
Information Production Equipment SOGR	0	2,765
Archives Strategic Plan Implementation SOGR	0	280
City Clerk's Office Business Systems	660	5,795
Council Business Systems	0	2,090
Election Supply Chain Logistics-Tracking Tech	0	255
Election Vote Tabulator Carry Cases	367	367
Elections Equipments SOGR	0	250
FOI Case Management System Project 2025-2026	510	1,060
FOI Case Management System Project 2030-2031	0	800
Infra. to support Council/Committee Meetings	0	875
IP Workflow Management System SOGR	0	1,000
Liquor License System Replacement	280	1,010
Long Term Preservation Implem. and Continuity	0	285
Mail Security and Mail Room Upgrades	0	300

City of Toronto Capital Projects

Appendix 2.1.4

(\$000s)

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Notices Management Information System (NMIS) SOGR	0	300
Public Appointments Information System	255	755
TMMIS SOGR	0	1,515
Toronto Election Management Info System (TEMIS)	1,540	14,290
Wedding Chambers SOGR	239	589
City Planning	6,000	59,700
Scarborough Rapid Transit Adaptive Reuse	0	500
DEVELOPMENT STUDIES	2,700	27,000
OFFICIAL PLAN	300	1,750
PLACES - CIVIC IMPROVEMENTS	3,000	30,000
ZONING BY-LAW	0	450
Corporate Initiatives	500	500
Ontario Place Development Plans	500	500
Corporate Real Estate Management	257,927	1,980,688
Security	5,387	41,742
St. Lawrence Market North Property	1,108	7,808
APS - Facilities	10	10
Barrier Free/Equity	11,398	76,759
Corporate Facilities Refurbishment Program	170	3,522
CREM City-Wide Real Estate	10,104	27,364
Emergency	7,420	39,478
Energy Conservation & Demand Management	150	12,794
Environmental	2,840	35,894
Mechanical and Electrical	19,006	292,255
Net Zero Carbon Plan Program	12,031	334,230
Office Modernization Program	9,407	179,824
Property Acquisitions	5,037	10,380
Real Estate Services	108,735	438,432
Renovations	20,114	117,890
Re-roofing	2,052	50,903
Sitework	8,718	79,363
Special Corporate Projects	1,296	1,296
Structural/Building Envelope	28,931	218,471
Toronto Strong Neighbourhoods Strategy	472	472
Transform TO	1,596	6,096
Union Station East Wing	1,140	1,993
USR - Construction Contracts	272	272
USR - Professional Services	505	3,415
Yards Consolidation Study	25	25
Court Services	2,000	7,610
Administrative Penalty System (APS) Phase 3	2,000	7,610
Customer Experience	0	0
INTEGRATION AND STRATEGY INITIATIVE	0	0

City of Toronto Capital Projects
(\$000s)

Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
311 TECHNOLOGY SOLUTION STATE OF GOOD RE	0	0
Economic Development & Culture	29,720	179,295
2022 BIA Equal Share Funding	0	520
2023 BIA Equal Share Funding	458	458
Eglinton Crosstown BIA Streetscape Improvements	1,294	1,294
2024 BIA Equal Share Funding	2,057	2,057
2025 BIA Equal Share Funding	3,058	3,058
2026 BIA Equal Share Funding	1,017	3,377
BIA Action Plan Toronto Economy (APTE) Funding	266	266
BIA Equal Share Funding	0	31,706
BIA Financed Funding FF	0	14,688
BIA PAR Projects	308	308
BIA Planning Act Revenues	338	338
Collections Care	1,830	6,830
Commercial Facade Improvement Program - CFIP	298	8,636
Cultural Infrastructure Development	713	3,771
Economic Competitiveness Data Mgmt System	541	2,541
Major Maintenance	2,864	13,964
Mural Program	100	1,800
PAR LITTLE ITALY	29	29
Refurbishment and Rehabilitation	585	4,060
Restoration/Preservation of Heritage Elements	10,143	63,398
Service Enhancement	3,691	15,166
Streetscape Master Plan Program	130	1,030
Environment, Climate & Forestry	27,259	316,469
Community Initiatives	4,452	31,452
Energy Retrofit Initiative	6,953	7,053
Renewable Energy Program	5,000	119,000
Residential Energy Retrofit Program	7,700	37,400
Sustainable Energy Plan - Various	700	112,700
Transform TO	2,454	8,864
Exhibition Place	78,627	269,182
AUTOMOTIVE BUILDING (formerly BEANFIELD CENT	1,850	19,300
BETTER LIVING CENTRE	50	3,525
COLISEUM COMPLEX	850	20,720
Electrical Underground High Voltage Utilities	2,000	14,050
ENERCARE CENTRE (formerly DEC)	2,850	58,310
FOOD BUILDING	100	6,890
GENERAL SERVICES BUILDING	450	3,925
HORSE PALACE	1,400	5,850
M/E & COMMUNICATION INFRASTRUCTURE	2,450	16,350
NATIONAL SOCCER STADIUM (BMO FIELD)	56,102	56,102
OTHER BUILDINGS	1,300	14,735

City of Toronto Capital Projects
(\$000s)

Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
PARKS, PARKING LOTS AND ROADS	6,450	40,650
PRE-ENGINEERING PROGRAM	175	1,825
PRESS BUILDING	900	2,250
QUEEN ELIZABETH BUILDING	200	2,900
SPECIAL PROJECTS	1,500	1,800
Financial Operations & Control	10,515	38,514
Financial Systems Transformation	7,373	16,987
Parking Tag Mgmt Software Replacement 2031	0	3,000
Parking Tag Mgmt Software Upgrade	689	1,089
PPEB Transformation Program	853	1,383
Process Innovation Project	0	2,097
Tax and Utility Billing Systems Modernization	1,600	6,008
Tax Billing System Replacement 2033	0	3,975
Utility Billing System Replacement 2033	0	3,975
Fire Services	14,812	81,593
Heavy Duty Vehicle Column Lifts (Replacement)	0	620
New Highrise Truck	0	3,300
Toronto Fire Services Security Program	677	2,382
45mm and 65mm Jacketed Fire Hose Upgrade	135	135
Breathing Air Compressor Replacement	169	469
CAD Upgrade	349	664
Compact Powered Suction	77	77
Defibrillators Lifecycle Replacement	0	1,100
Emergency Medical Bags	51	51
Feasibility Study - Flemingdon Station	72	72
Feasibility Study of Fire Academy	194	194
Fire Prevention Technology Integration	62	62
Fireboat Dock Repair (Station 334)	253	253
Flemingdon Park New Fire Station & Truck	122	16,272
Helmet Replacement	0	2,000
HUSAR Building Expansion	6	6
Lifecycle Replacement of SCBA	0	10,500
Mass Spectrometer CBRNE Equipment	646	840
Minor Building Repair Need	334	1,234
Mobile Driver Simulator	27	27
Mobile Radios Lifecycle Replacement	0	2,700
Personal Protection Equipment Replacement	4,234	17,521
Remotely Piloted Aircraft Systems (RPAS)	254	254
Replacement of CBRNE Equipment	0	500
Replacement of Fire Apparatus Exhaust System	566	566
Replacement of HUSAR Equipment	50	500
REPLACEMENT OF PORTABLE RADIOS	1,310	6,360
The purchase of gas metres for fire investigators	0	100

City of Toronto Capital Projects
(\$000s)

Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Thermal Imaging Cameras	0	550
Toronto Radio Infrastructure Project (TRIP)	5,101	11,261
Training Simulators and Facilities Rehabilitation	123	1,023
Fleet Services	171,266	2,054,502
2026 CB - Pilot: Hydrogen Fuel Cell Technology	600	4,500
2026 CB - ZEV Charging Infrastructure	6,782	100,280
2026 CB Micromobility pilots and program supports	525	2,625
Addressing Aging Backlog	19,860	71,828
Arena Boards - Replacement of Ice Resurfacers	149	3,176
Clerks - Fleet Replacement	87	1,454
Convert SWM Refuse Collection Vehicles	5,413	5,536
EDCT - Fleet Replacement	221	1,237
Ellesmere Tool Replacement	530	530
Engineering & Construction Serv Fleet Replacement	582	5,427
Exhibition Place - Fleet Replacement	890	4,290
Facilities Mgmt & Real Estate - Fleet Replacement	423	15,733
Ferry Fleet Replacement & JLFT Improvement Proj	61,075	246,386
Fire-Fleet Replacement	261	274,527
Fleet - Tools & Equipment	407	2,615
Fleet Office Modernization Plan - 2019	275	1,175
Fleet Replacement - Insurance Contingency	396	521
Fleet Services - Fleet Replacement	653	4,967
Fleet Transition to ZEV	3,750	199,218
Fleet Vendor Portal Management	208	273
Fuel Site Closures, Upgrades & Replacement	3,131	29,831
Information & Technology - Fleet Replacement	0	184
Library - Fleet Replacement	2,228	15,083
Maximize CNG Fleet	1,202	4,316
Municipal Licensing & Standards-Fleet Replacement	1,346	26,635
Paramedics-Fleet Replacement	29,172	293,932
Parks, Forestry & Recreation-Fleet Replacement	3,449	86,127
PPF&A - Fleet Replacement	0	87
Public Health - Fleet Replacement	503	1,756
Purchasing & Materials Mgmt- Fleet Replacement	464	2,307
Shelter, Support & Housing Admin-Fleet Replacement	1,014	2,754
Sideguards Retrofit	911	2,619
Solid Waste - Fleet Replacement	9,221	349,278
Sustainable Fleet Project	401	401
Sustainment of Fleet & Fuel System Intregation	890	1,770
Toronto Building - Fleet Replacement	57	2,621
Toronto Community Housing Corp.- Fleet Replacement	0	22,073
Toronto Water - Fleet Replacement	6,968	139,513
Transportation-Fleet Replacement	1,907	114,756

City of Toronto Capital Projects
(\$000s)

Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
ZEV Charging Infrastructure	3,620	5,620
ZEV Fleet Replacement	450	450
Zoo-Fleet Replacement	1,245	6,091
Housing Secretariat	200,365	1,253,492
Modular Housing	3,352	3,352
Non-TCA HS Third Party Grants Funding	113,688	512,678
Rental Development	32,993	255,576
Choice Based Housing Access System	2,292	4,885
Emergency Housing Action	16,546	39,335
Housing Now	29,867	366,599
Rapid Housing Initiative	1,627	71,067
Office of the Chief Financial Officer and Treasurer	14,121	47,968
Budget Tool Revitalization (BTR)	11,661	36,574
Enterprise Risk Management Software Solution	261	1,375
Investment & Debt Mgmt System Replacement 2027	0	600
Risk Mgmt Information System Replacement 2028	0	400
Supply Chain Management Transformation	2,200	9,019
Parks & Recreation	414,903	4,312,307
Arena	6,059	206,749
Community Centres	34,578	1,095,123
Environmental Initiatives	15,296	69,906
Facility Components	122,332	1,507,417
Information Technology	22,034	75,574
Land Acquisition	19,584	315,076
Outdoor Recreation Centres	35,862	252,591
Park Development	95,311	478,611
Parking Lots and Tennis Courts	712	5,912
Playgrounds/Waterplay	22,410	132,181
Pool	27,671	87,935
Special Facilities	7,385	77,149
Trails & Pathways	5,669	8,083
Sankofa Square	95	478
Accessibility Installation to meet AODA Standards	60	60
Costs of Maintaining SOGR	35	418
Scarborough Subway Extension	25,820	53,204
Scarborough Subway Extension	25,820	53,204
Seniors Services and Long-Term Care	40,178	538,869
4610 Finch Ave East	31,573	428,379
Building Health & Safety	715	38,216
Building SOGR	4,767	57,036
Kipling Acres Shell Space	990	11,830
SPIF Community Parkland	2,133	3,409
Solid Waste Management Services	85,994	1,456,337

City of Toronto Capital Projects
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Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Biogas Utilization	16	60
COLLECTION YARD ASSET MANAGEMENT	1,209	19,796
Diversion Facilities Asset Management	0	0
Diversion Systems Bins	2,750	30,052
Dufferin SSO Facility	4	4
Dufferin Waste Facility Site Improvement	3,320	74,254
Engineering Planning Studies	620	9,303
FLEET TECHNOLOGY ENHANCEMENTS	900	3,283
Green Lane Landfill Development	15,027	130,594
IT Corporate Initiatives	3,972	7,411
Landfill Capacity Dev/Energy from Waste	2,091	608,986
Long Term Waste Management Strategy	4,926	21,676
NEW FLEET	7,161	7,370
OPF ASSET MANAGEMENT	2,923	97,725
ORGANICS PROCESSING FACILITY	1,426	94,738
PERPETUAL CARE OF LANDFILLS	11,147	73,135
RENEWABLE NATURAL GAS KVL	144	779
SWM IT Application Initiatives	3,948	38,104
SWMS STRATEGIC INITIATIVES	442	442
TRANSFER STATION ASSET MANAGEMENT	23,920	238,492
Two-Way Radio Replacement	50	134
Spadina Subway Extension	2,000	51,765
Spadina Subway Extension VCC	2,000	51,765
Technology Services	115,578	752,019
Asset Lifecycle Management	21,722	297,315
CXD Projects	3,581	10,152
Fleet Services	567	1,143
Microsoft Access Application	1,800	6,039
Application Systems	4,685	16,928
BUSINESS SUSTAINMENT SYSTEMS	220	453
Corporate Initiatives	14,222	88,926
Corporate Planning & Management	952	7,042
Data & Analytics	1,967	30,908
Data Centralization	595	1,345
Digital Modernization	727	3,548
Engagement & Innovation	1,229	6,411
Enterprise Capabilities	32,844	140,308
Foundational Technologies	8,803	61,483
Legal Services	128	137
Network Upgrade	617	3,660
Risk Management	462	2,180
Strategic Communication	743	1,686
Technology Infrastructure	1,393	3,809

City of Toronto Capital Projects
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Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Technology Modernization	18,322	68,546
Toronto & Region Conservation Authority	31,266	304,748
BLACK CREEK PIONEER VILLAGE RETROFIT	382	4,379
CRITICAL EROSION #2 WATER FUNDED ENHANCEM	10,900	109,900
GREENSPACE LAND ACQUISITION (Toronto Share)	64	641
LIVING CITY ACTION PLAN	4,371	44,147
TRCA - Asset & Infrastructure Management Plan	8,543	70,769
TRCA ADMINISTRATIVE INFRASTRUCTURE PROJE	1,604	16,035
TRCA INFORMATION TECHNOLOGY	321	3,205
WATERFRONT & VALLEY EROSION CONTROL	2,420	24,200
WATERFRONT DEVELOPMENT	2,662	31,472
Toronto Cyber Security	4,096	8,667
Corporate Planning & Management	4,096	8,667
Toronto Employment & Social Services	800	9,000
Leasehold Improvements	800	9,000
Toronto Housing Corporation	364,199	2,419,595
TCHC Building Repair Capital	222,637	1,883,613
TCHC Community and Tennant Support	5,384	12,570
TCHC Corporate Capital	1,747	4,712
TCHC Development Capital Projects	104,059	470,095
TCHC IT Capital	20,200	29,276
TCHC Regent Park Energy Inc. (RPEI)	10,172	19,329
Toronto Paramedic Services	52,207	443,484
1050 Ellesmere Road	50	5,000
235 Cibola Avenue, Ward Island	200	4,200
Additional Ambulances	2,800	28,000
Additional ERVs	980	8,000
Ambulance Post Program	1,820	26,395
Asset Tracking	800	3,100
Backup Communications Centre Upgrades	2,200	28,950
Bus	0	5,000
Capital Asset Management Planning	2,081	20,813
Defibrillator Replacement Purchases	2,000	8,500
Emergency Response Driver Training Facility	510	1,960
Equipment & Garage	2,600	12,200
Future Strategic Staging Locations (F-SSL)	510	960
Medical Equipment Replacement Program	550	5,050
MF#5 (FACILITY) - 18 Dyas Road	10	8,010
Mobile Data Communications	310	3,010
Multi-Function Station #2	27,845	125,845
Multi-Function Station #3	1,270	100,570
Multi-Function Station #4	0	500
Power Stretchers	4,400	31,400

City of Toronto Capital Projects
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Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Radio Infrastructure for Portable Coverage	1,251	10,101
Rivalda Stores	20	5,920
Toronto Parking Authority	47,125	358,049
4 Year Bike Share Expansion	10,335	60,000
Asset Management	800	5,080
CCTV (Security of garages) via City of Toronto	1,472	10,295
CP 12/CP 223 (JV) 30 Alvin Ave	0	5,304
CP 282 (JV) 838 Broadview Ave	0	967
CP212 / 227 Adelaide and Spadina Re-development	0	6,084
Digital Payments Solution: Mobile App, Reservation	245	1,102
Don Mills CRC (JV)	0	1,000
EV Off-Street Projects	2,210	47,325
EV On-Street Projects	255	12,756
Garage Repair & Equipment - Health & Safety	664	1,154
Green EV the Fleet	953	13,376
Health & Safety Strategy	160	316
HR Success Factors Module	400	830
IT Network and Security	2,880	2,880
New Garage Fit Outs	0	6,400
Parking Equipment and Technology Enhancements	12,832	40,005
Re-imagining the Monitoring Station	1,600	7,000
SOGR Backlog	10,400	127,229
Tenant Capital Repairs	200	4,110
Wayfinding	1,720	4,836
Toronto Police Service	150,321	1,295,742
ALPR Technology for Parking Enforcement	4,975	4,975
AED	14	290
AFIS replacement	0	7,875
AV Equipment for Command Vehicle	110	590
AVLS Replacement Lifecycle	0	5,805
Body worn Camera Lifecycle	2,284	27,140
CCTV	0	5,505
CED Replacement	914	10,693
Communication Center 9th Floor Renovation	1,789	14,554
Connected Officer Lifecycle Replacement	3,282	33,697
Digital Photography Lifecycle Replacement	415	2,057
Digital Program (Platform & Transformation)	3,200	7,600
DVAMS I, II Lifecycle Replacement	647	5,489
Electronic Surveillance System Lifecycle Replaceme	400	1,194
Facial Recognition System Replacement	1,300	2,100
FIS building HVAC lifecycle	1,067	7,079
FIS Facility Replacement	400	400
Furniture Lifecycle Replacement- Reserve	7,614	25,064

City of Toronto Capital Projects
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Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Gun Range Remediation Upgrades	1,773	11,973
Headquarter modernization	5,246	15,818
Hydrogen Fuel Cells	0	6,500
Information Technology Storage Growth	750	7,500
Infrastructure Lifecycle	17,950	168,950
Livescan replacement	0	1,692
Locker Replacement	695	5,555
Long Term Facility Plan	27,512	447,521
Marine Vessel Electronics	0	2,080
Mobile workstation	2,050	27,516
Mounted Unit Remediation	318	7,471
New Records Management System (RMS)	9,402	21,500
Next Generation 911 (NG911)	933	3,233
NG911 Equipment Replacement	2,962	13,089
Police Dog Services Building Remediation	204	4,886
Property and Evidence Racking	981	981
Property and Evidence Scanners Lifecycle	0	90
Radar unit Repalcemernt	88	1,075
Radio Replacement	200	48,177
Real Time Operating Centre	9,766	15,166
Small Equipment Replacement	3,930	34,572
SOGR	4,674	44,724
Transforming Corporate Support (HRMS, TRMS)	1,086	1,086
UPS Lifecycle	1,059	9,159
Vehicle & Equipment lifecycle replacement	14,103	156,971
Vehicle Impound Program (VIP) Replacement	1,000	1,000
Vehicles and Operating Equipment - Net New	4,074	14,765
Wireless Parking System	5,023	10,046
workstation,printers and laptops	6,131	50,539
Toronto Public Health	8,051	28,046
E - Consent Portal	0	1,600
Electronic Medical Record	722	2,148
EMR Profile Enhancements	0	1,013
Inspection Management Implementation	3,363	3,967
Inspection Management Program	0	8,255
Mobile Dental Van	274	373
Socio-Demographic Data Collection and Reporting	0	3,576
Universal Morning Meal Program	3,692	3,692
Workload Management and Scheduling	0	3,422
Toronto Public Library	72,776	630,236
Technology Asset Management Program	10,760	72,202
Yorkville Renovation	262	16,654
Centennial Reconstruction & Expansion	8,710	15,907

City of Toronto Capital Projects
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Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Christie Site	0	67
Dawes Road Library Reconstruction & Expansion	8,200	36,617
Digital Experiences	1,746	13,698
Etobicoke Civic Centre New Construction	6,583	25,378
High Park Renovation and Expansion	0	26,890
MB Renovation Pgm Accessibility Retrofit	4,000	38,876
Multi-Branch Renovation	4,389	82,510
Northern District Renovation	1,000	60,733
Parkdale Reconstruction & Expansion	0	44,398
Parliament Street Relocation and Expansion	0	32,404
Pleasant View Library Renovation & Expansion	4,312	11,671
Richview Building Elements	1,000	2,000
Service and Digital Modernization	9,478	63,680
St. Lawrence Relocation & Expansion	1,234	16,667
TRL Renovation	10,667	52,224
Weston Renovation & Expansion	0	6,425
Woodside Square Relocation & Expansion	435	11,235
Toronto Shelter and Support Services	107,905	1,099,361
Addition of 1000 New Shelter Beds-2018 to 2020	6,813	37,901
AODA	8,797	8,797
Covid-19 Resilience Response Infrastructure	2,927	5,076
SMIS Software Review	100	100
111 & 113 Spadina Rd. (Phase II NCFST)	592	6,413
625 Church	529	529
Capital Repairs/Repl : City Operated	9,289	69,878
GEORGE STREET REVITALIZATION (GSR)	24,758	567,915
IT tool - Incidents of anti-Black racism	375	750
New Shelter Capital Project HSCIS	48,924	382,495
Winter/Extreme Weather Planning	4,801	19,507
Toronto Transit Commission	1,605,898	16,522,338
Wayfinding Strategy	2,897	3,921
ATC Resignalling	28,885	696,336
Automotive Non-Revenue Vehicles	17,235	115,625
Bridges and Tunnels - Various	41,762	514,487
Bus Overhaul Program	75,153	819,732
Communications - Various	26,266	236,909
Corporate Initiatives - CLA	11,028	62,055
Easier Access Phase II & III	130,532	293,587
Environmental Programs	12,795	110,353
Equipment - Various	137,606	1,142,767
Fare Handling Equipment	533	13,768
Fare System	2,582	4,842
Finishes - Various	22,810	181,782

City of Toronto Capital Projects
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Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Fire Ventilation Upgrade	22,335	421,566
Furniture & Office Equipment	120	522
Information Technology System-Infrastructure	100,016	397,448
Leslie Barns Streetcar Maint. & Storage Facility	1,101	6,330
Line 1 Capacity Enhancement	33,788	1,022,602
Line 2 Capacity Enhancement	16,498	1,037,985
McNicoll Bus Garage Facility	650	4,037
On-Grade Paving Rehabilitation	6,980	126,368
Other Bldgs & Structures Projects	119,624	1,438,779
Other Maintenance Equipment	2,694	13,734
Other Service Planning	21,949	140,056
Power Dist./Electric Systems - Various	12,115	181,328
Purchase of Rail Non-Revenue Vehicle	2,646	62,924
Purchase of Streetcars	8,022	14,762
Purchase of Subway Cars	143,552	2,426,174
Purchase of Wheel-Trans Vehicles	10,808	44,139
Purchases of Buses	163,435	893,152
Rail Non-Revenue Vehicle Overhaul	5,603	34,995
Safety Program	1,000	9,765
SHEPPARD SUBWAY - YONGE TO DON MILLS	300	599
Signal Systems - Various	30,647	297,651
Streetcar Overhaul Program	60,767	230,268
Subway Car Overhaul Program	59,327	612,210
Subway Track	45,687	353,736
Surface Track	61,766	694,482
Tools and Shop Equipment	10,024	98,374
Toronto Rocket Yard & Storage Track Accommodation	7,634	106,125
Traction Power - Various	34,454	332,952
Transit Shelters & Loops	524	6,197
Yards and Roads - Various	175	1,330
Yonge Bloor Capacity Improvements	111,573	1,315,584
Toronto Zoo	55,043	315,914
Carbon Budget-Equipment Replacement	1,100	64,600
Carbon Budget-Zero Emission Zoomobile Transition	0	6,000
Savanna Indoor Winter Holding & Viewing	2,084	56,256
Toronto Zoo Master Plan	0	1,116
Building & Services Refurbishment	4,586	76,487
Carbon Budget- Site-Wide Generator Replacement	100	10,100
Exhibit Refurbishment	7,661	28,026
Grounds and Visitor Improvements	3,960	27,095
Information Systems	1,350	11,250
Welcome Area Redesign	34,202	34,984
Transit Expansion	141,141	768,024

City of Toronto Capital Projects
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Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Divisional Supports for Transit Projects	0	22,939
Preliminary SmartTrack Estimates (CCI111)	129,840	696,003
Transit Expansion Initiatives (CCI100)	4,949	7,657
Waterfront Transit Network	6,352	41,425
Transit Studies	862	30,067
Transit Projects	862	30,067
Transportation Services	584,047	6,617,571
Agincourt Improvement	0	8,583
Antler Lappin	0	2,450
ATF Lawrence Heights	0	227
ATF Mount Dennis	0	50
Beecroft Exterior	500	19,251
Broadview Extension Phase 1	5,000	123,043
City Bridge Rehabilitation	80,000	638,225
Congestion Mgmt - MoveTO	10,000	55,965
Critical Interim Road Rehabilitation Pool	11,160	33,520
Cycling Infrastructure	35,000	132,464
Ditch Rehabilitation and Culvert Reconstruction	2,300	5,200
Don Mills Crossing Bridge	0	4,500
Don Valley Parkway Rehabilitation	4,000	58,041
Dufferin Street Bridge Rehabilitation	1,000	5,198
Dundas, Dupont and Annette Intersection Improvemen	0	3,843
Dunn and Dowling Bridges	500	4,830
Eglinton Connects LRT	0	13,000
Emery Village Improvements	200	6,056
Engineering Studies	6,000	45,298
F. G. Gardiner Rehabilitation Program	80,000	1,527,496
F.G. Gardiner - Critical Repairs	4,000	17,250
Facility Improvements	4,000	27,700
Glen Road Pedestrian Bridge	680	3,594
GO Transit Expansion City Share	0	30,400
Green Streets Improvement	2,000	15,000
Guide Rail Program	1,574	3,148
Housing Now Site	0	1,958
John Street Revitalization Project	0	68,900
King Street Transit Priority Corridor	1,500	3,396
Laneways	2,498	17,804
LARP P1 (Lawrence-Allen Revitalization Project)	1,000	10,500
LARP P2 (Lawrence-Allen Revitalization Project)	0	3,450
LARP P3 (Lawrence-Allen Revitalization Project)	0	9,000
Legion Road Extension & Grade Separation	500	12,269
Liberty Village New Street Project	0	75,403
Local Road Rehabilitation	70,000	670,568

City of Toronto Capital Projects
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Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
Lower Yonge	0	3,000
Major Pooled Contingency	5,500	62,056
Major Road Rehabilitation	40,000	641,358
Mapping and GIS Repository	200	462
Metrolinx Additional Infrastructure	2,038	7,632
Morningside Extension	0	1,250
Neighbourhood Improvements	2,500	19,519
North York Service Road Extension	250	12,352
Overlea Blvd and Don Mills Rd Improvement	10,000	94,000
Pedestrian Lighting	0	1,061
Port Union Road	2,000	10,180
Rapid TO	2,000	37,924
Rean to Kenaston New Road	1,029	2,535
Regent Park Revitalization	756	6,243
Retaining Walls Rehabilitation	2,000	11,000
Road Safety Plan (LGSi and SCSPEA)	15,000	78,662
Rockcliffe Flood Mitigation	16,282	181,771
Rouge Park bridge Improvements	0	21,600
RSP Accessible Pedestrian Signals	2,000	16,997
RSP Missing Link Sidewalk	4,000	26,521
RSP New Traffic Control Signals / Devices	6,500	33,938
RSP Traffic Calming	3,000	16,641
RSP Traffic Signals Major Modifications	420	4,064
Scarlett/St Clair/Dundas	1,500	88,519
Sheppard Bridge over Highway 404 Public Realm Imp Sidewalks	0 17,334	422 138,531
Signs and Markings Asset Management	3,507	38,561
Six Points Interchange Redevelopment	0	2,784
St Clair TMP:Keele to Old Weston	20,000	460,355
Steeles Widening (Tapscott Road - Beare Road)	500	59,767
System Enhancements for Road Repair & Permits	3,000	14,000
Thunder Woman Healing Lodge	0	230
TO360 Wayfinding	1,644	3,201
Toronto Hydro Street Lighting	60,000	577,000
Traffic Plant Requirements/Signal Asset Management	6,925	34,625
Transform Yonge	500	20,783
West Toronto Rail Path Extension	20,000	144,289
Work for TTC & Others	10,000	60,000
Yonge St Heath St intersection Improvement	0	11,310
Yonge TOMorrow	250	14,849
Wastewater Program	695,902	13,886,919
ASHBRIDGES BAY WWTP - BUILDING SERVICES &	0	1,000
ASHBRIDGES BAY WWTP - EFFLUENT SYSTEM	15,417	73,605

City of Toronto Capital Projects
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Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
ASHBRIDGES BAY WWTP - LIQUID TREATMENT & H	26,630	1,636,740
ASHBRIDGES BAY WWTP - O&M UPGRADES	2,316	27,062
ASHBRIDGES BAY WWTP - SOLIDS & GAS HANDLING	47,873	403,185
ASHBRIDGES BAY WWTP REHAB	33,787	524,054
BASEMENT FLOODING RELIEF	139,570	2,234,971
DON & WATERFRONT TRUNK CSO	21,282	1,655,959
ENGINEERING	41,864	484,137
EQUIPMENT REPLACEMENT & REHABILITATION	24	682
HIGHLAND CREEK WWTP - BUILDING SERV & SITE	3,710	38,559
HIGHLAND CREEK WWTP - ODOUR CONTROL	2,860	9,763
HIGHLAND CREEK WWTP - SOLIDS & GAS HANDLING	21,200	220,293
HIGHLAND CREEK WWTP UPGRADES	14,121	853,205
HUMBER WWTP - LIQUID TREATMENT & HANDLING	2,175	246,893
HUMBER WWTP - ODOUR CONTROL	3,575	7,459
HUMBER WWTP UPGRADES	26,572	442,647
NEW SEWER CONSTRUCTION	2,097	261,621
NORTH TORONTO WTP UPGRADES	429	1,598
OPERATIONAL SUPPORT	5,352	89,523
SEWAGE PUMPING STATION UPGRADES	12,661	165,976
SEWER ASSET PLANNING	26,342	246,720
SEWER REPLACEMENT PROGRAM	37,563	381,174
SEWER SYSTEM REHABILITATION	99,117	1,543,915
STREAM RESTORATION & EROSION CONTROL	23,500	287,970
SWM TRCA FUNDING	5,293	57,317
SWM END OF PIPE FACILITIES	5	14,375
SWM SOURCE CONTROL PROG	5	5
TRCA EROSION CONTROL	12,372	111,372
TRUNK SEWER SYSTEM	52,830	1,645,408
W&WW LABORATORIES	1,337	60,969
WESTERN BEACHES RETROFIT	5,665	64,589
WET WEATHER FLOW MP	8,358	94,173
Water Program	425,296	5,006,003
BUSINESS IT PROJECTS	6,237	33,205
BUSINESS SYSTEM INFRASTRUCTURE - PW	18,567	89,542
DIST W/M REHABILITATION	38,919	487,060
DIST W/M REPLACEMENT	85,333	1,153,882
DIST WATER SERVICE REPAIR	30,094	338,001
DISTRICT WATERMAINS - NEW	500	5,000
ENGINEERING	47,046	556,799
Engineering Studies	235	1,640
FJ HORGAN W.T.P. R&R	5,470	18,690
HARRIS W.T.P. R&R	6,675	98,865
HORGAN TRUNK MAIN EXPANSION	405	10,911

City of Toronto Capital Projects
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Appendix 2.1.4

Divisions/Projects	2026 Budget	2026-2035 Budget and Plan
ISLAND W.T.P. R&R	19,061	145,677
ISLAND W.T.P. R&R	14,519	114,721
LAWRENCE ALLAN REVITALIZATION PLAN	2,010	46,162
METERING & METER READING SYS	34,917	425,048
NEW SERVICE CONNECTIONS	44,389	445,889
PW ENGINEERING	6,741	68,633
REGENT PARK CAPITAL CONTRIBUTION	849	1,029
RL CLARK W.T.P. R&R	2,061	25,471
SWITCH GEAR TRANSFORMER	8,850	56,741
TRANSMISSION R&R	33,135	416,255
TRUNK WATERMAIN EXPANSION	0	41,550
WATER EFFICIENCY PROGRAM	948	6,152
WATER SUSTAINABILITY PROGRAM	711	824
WT&S PLANTWIDE	17,624	418,256
Waterfront Revitalization Initiative	137,215	684,950
Billy Bishop Airport	850	1,100
Broadview Eastern Flood Protection	36,756	177,456
East Harbour Development	0	6,000
Next Phase of Waterfront Revitaliation	9,393	266,993
Port Lands Flood Protection	39,929	42,829
Quayside	37,870	126,870
Toronto Waterfront Revitalization Initiative	12,417	63,702

Reserves and Reserve Funds Matrix

Appendix 3.1.1

Program	Corporate	Stabilization	Building Code Act	Community Initiatives	Community Services	Development Charge	Employee Benefits	Parkland Acq / New Development	Planning Act	State of Good Repair	3rd Party Agreements	Water / Wastewater
Arena Boards of Management							x			x		
Association of Community Centres	x								x			
Auditor General's Office		x										
Capital & Corporate Financing	x											
Children's Services		x		x	x	x			x			
City Clerk's Office	x									x		
City Council	x	x										
City Manager Services	x	x	x							x		
City Planning	x			x		x			x	x	x	
Corporate Real Estate Management	x	x							x	x		
Court Services		x										
CreateTO	x			x								
Customer Experience	x	x										
Development Review			x							x		
Economic Development & Culture	x	x		x					x	x		
Engineering & Construction Services				x						x		
Environment, Climate & Forestry	x	x						x		x	x	
Exhibition Place	x						x			x		
Financial Operations & Control	x	x				x	x			x		x
Fire Services	x	x				x						
Fleet Services	x	x				x		x				x
Heritage Toronto				x					x			
Housing Secretariat	x	x		x	x	x			x		x	
Integrity Commissioner's Office	x											
Legal Services	x		x				x			x	x	
Municipal Licensing & Standards	x								x	x	x	
Office of the Chief Financial Officer and T	x	x				x			x		x	
Office of the Lobbyist Registrar												
Office of the Ombudsman												
Parks & Recreation	x	x				x		x	x	x	x	
Policy, Planning, Finance & Administration			x							x		
Sankofa Square		x							x			
Seniors Services and Long-Term Care	x	x				x						
Social Development, Finance & Administr	x	x			x			x				
Solid Waste Management Services						x				x		
Technology Services	x	x	x							x		x
TO Live		x							x	x		
Toronto & Region Conservation Authority									x			x
Toronto Building	x		x							x		
Toronto Cyber Security	x	x								x		x
Toronto Emergency Management	x	x										
Toronto Employment & Social Services	x	x			x							
Toronto Housing Corporation	x											
Toronto Paramedic Services	x	x				x	x					
Toronto Parking Authority	x								x			
Toronto Police Service	x	x				x	x				x	
Toronto Police Service Board	x	x										
Toronto Public Health	x	x				x						
Toronto Public Library	x	x				x	x		x			
Toronto Shelter and Support Services	x	x		x	x	x						
Toronto Transit Commission	x	x				x			x	x	x	
Toronto Water						x				x		x
Toronto Zoo	x						x			x		
Transit Expansion	x					x						
Transit Studies						x						
Transportation Services	x	x				x		x	x	x	x	x
Waterfront Revitalization Initiative	x					x		x	x			

**Reserve / Reserve Funds Continuity Schedule
- by Reserve Cost Centre Group**

Appendix 3.1.2

Reserve ~ Corporate

	2026	2027	2028
Opening Balance	488,054.7	232,578.8	171,580.7
Net Activity	(255,476.0)	(60,998.1)	102,746.0
Ending Balance	232,578.8	171,580.7	274,326.7

Reserve ~ Donations

	2026	2027	2028
Opening Balance	1,987.7	1,951.7	1,880.8
Net Activity	(36.0)	(70.9)	0.0
Ending Balance	1,951.7	1,880.8	1,880.8

Reserve ~ Stabilization

	2026	2027	2028
Opening Balance	655,217.1	319,200.7	247,367.6
Net Activity	(336,016.4)	(71,833.1)	(34,737.8)
Ending Balance	319,200.7	247,367.6	212,629.8

Reserve ~ Water & Wastewater Other Group

	2026	2027	2028
Opening Balance	30,000.0	30,000.0	30,000.0
Net Activity	0.0	0.0	0.0
Ending Balance	30,000.0	30,000.0	30,000.0

Reserve Fund ~ Building Code Act Service Improvement

	2026	2027	2028
Opening Balance	228,611.9	198,619.5	166,896.1
Net Activity	(32,117.9)	(33,541.9)	(31,416.6)
Interest Income	2,125.5	1,818.5	1,511.9
Ending Balance	198,619.5	166,896.1	136,991.4

Reserve Fund ~ Community Initiatives

	2026	2027	2028
Opening Balance	158,000.9	171,589.6	183,509.8
Net Activity	11,948.9	10,153.6	9,088.6
Interest Income	1,639.8	1,766.7	1,880.5
Ending Balance	171,589.6	183,509.8	194,479.0

Reserve Fund ~ Community Services

	2026	2027	2028
Opening Balance	47,013.7	34,409.7	21,792.6
Net Activity	(13,009.1)	(12,896.7)	(13,006.7)
Interest Income	405.1	279.6	152.9
Ending Balance	34,409.7	21,792.6	8,938.8

Reserve Fund ~ Corporate

	2026	2027	2028
Opening Balance	3,339,878.5	2,891,665.9	2,500,372.0
Net Activity	(479,215.3)	(418,119.9)	(125,590.2)
Interest Income	31,002.7	26,826.1	24,375.8
Ending Balance	2,891,665.9	2,500,372.0	2,399,157.6

Reserve Fund ~ Development Charges

	2026	2027	2028
Opening Balance	2,527,959.0	1,962,302.9	975,301.7
Net Activity	(587,995.7)	(1,001,616.1)	(918,620.6)
Interest Income	22,339.6	14,614.9	5,159.9
Ending Balance	1,962,302.9	975,301.7	61,841.1

Reserve Fund ~ Employee Benefits

	2026	2027	2028
Opening Balance	635,326.3	594,338.7	558,249.4
Net Activity	(47,105.3)	(41,823.6)	(41,974.0)
Interest Income	6,117.7	5,734.3	5,372.6
Ending Balance	594,338.7	558,249.4	521,648.0

**Reserve / Reserve Funds Continuity Schedule
- by Reserve Cost Centre Group**

Appendix 3.1.2

Reserve Fund ~ Parking Authority

	2026	2027	2028
Opening Balance	2,652.6	2,679.1	2,705.9
Net Activity	0.0	0.0	0.0
Interest Income	26.5	26.8	27.1
Ending Balance	2,679.1	2,705.9	2,733.0

Reserve Fund ~ Parkland Acq / New Development (Section 42)

	2026	2027	2028
Opening Balance	929,911.8	900,456.0	835,660.5
Net Activity	(38,562.1)	(73,432.9)	(96,318.5)
Interest Income	9,106.3	8,637.4	7,875.0
Ending Balance	900,456.0	835,660.5	747,217.1

Reserve Fund ~ Planning Act

	2026	2027	2028
Opening Balance	679,780.9	647,641.1	607,177.0
Net Activity	(38,743.8)	(46,707.0)	(65,502.6)
Interest Income	6,604.1	6,242.9	5,744.3
Ending Balance	647,641.1	607,177.0	547,418.7

Reserve Fund ~ Prov. Gas Tax Revenues for Public Transit

	2026	2027	2028
Opening Balance	87,627.9	86,895.4	86,155.6
Net Activity	(1,600.8)	(1,600.8)	(1,599.8)
Interest Income	868.3	861.0	853.6
Ending Balance	86,895.4	86,155.6	85,409.4

Reserve Fund ~ State of Good Repair

	2026	2027	2028
Opening Balance	274,003.0	219,012.0	151,337.5
Net Activity	(57,443.9)	(69,517.0)	(53,909.3)
Interest Income	2,452.8	1,842.5	1,243.8
Ending Balance	219,012.0	151,337.5	98,672.0

Reserve Fund ~ Third Party Agreements

	2026	2027	2028
Opening Balance	438,417.1	332,352.2	103,500.0
Net Activity	(109,899.6)	(231,020.6)	(97,254.9)
Interest Income	3,834.7	2,168.4	548.7
Ending Balance	332,352.2	103,500.0	6,793.8

Reserve Fund ~ Toronto Transit Commission (TTC) Fund

	2026	2027	2028
Opening Balance	6,644.2	6,710.6	6,777.7
Net Activity	0.0	0.0	0.0
Interest Income	66.4	67.1	67.8
Ending Balance	6,710.6	6,777.7	6,845.5

Reserve Fund ~ Water / Wastewater (Rate Program Capital) Group

	2026	2027	2028
Opening Balance	1,885,090.0	2,139,214.7	2,035,180.5
Net Activity	234,103.2	(124,802.3)	(344,584.4)
Interest Income	20,021.4	20,768.1	18,628.9
Ending Balance	2,139,214.7	2,035,180.5	1,709,225.1