

2025 Budget Notes

Ombudsman Toronto

Budget submissions from the Accountability Officers (Auditor General, Integrity Commissioner, Lobbyist Registrar and Ombudsman) have not been the subject of an administrative review and have not been submitted to the City Manager or Chief Financial Officer and Treasurer for review, approval or recommendation prior to submission to the Budget Committee as set out in Chapter 3 of the Toronto Municipal Code, "Accountability Officers."

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 416-392-7062 or ombudsman@toronto.ca.

Description

Mandated by provincial legislation (the *City of Toronto Act, 2006*), Ombudsman Toronto is an independent and effective voice for fairness, accountability, and transparency at the City of Toronto. We hold the City government accountable to the people it serves. We identify problems, find practical solutions, and make recommendations for how the City can improve its systems and service to the public. Through oversight of City divisions and most of its agencies, boards, and corporations, we:

- **Core Mandate:** Investigate complaints and concerns from members of the public who believe they have been treated unfairly by the City of Toronto. We also investigate broader systemic concerns of serious unfairness about the City's decisions or actions on our own initiative. When we find the City has acted unfairly, we recommend ways it can resolve the immediate issue and improve its services in the future.
- **Housing Unit:** Use a human rights lens to investigate and review the City's planning and delivery of its housing services, policies, and programs to make sure they are fair. We also actively engage with the public to better understand the housing-related challenges they face.
- **Police Oversight:** Conduct systemic investigations to examine the fairness and impact of Toronto Police policies and procedures on the lives of people in Toronto. We also recommend practical solutions to improve services provided by the Toronto Police and ensure it is held accountable to the public.

Why We Do It

Part of the City's mandatory accountability framework, Ombudsman Toronto serves as a bridge between people and their municipal government. The City's services and programs affect people's daily lives in countless ways; when there's unfairness in the City's services, it can have a big impact. We work to ensure that the City and most of its agencies, boards, and corporations treat people fairly in how they deliver services. We also humanize the City government for people whose dealings with it have left them feeling mistreated or alienated. Our work helps to increase people's trust and confidence in their City government. In short, the work we do makes Toronto better and provides an essential and legally mandated service to ensure transparency, accountability, and fairness in how the City administration operates.

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 this [webpage](#).

Ombudsman Toronto

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What Service We Provide

What We Deliver	Who We Serve		
	The Public	City Staff	City Council
1. An impartial, confidential, and accessible place for members of the public to make a complaint about unfair treatment by City of Toronto services and administration.	✓	✓	✓
2. Expert investigative work to find fair resolutions and make recommendations based on the evidence.	✓	✓	✓
3. Engagement with the public, City staff, and City Council to educate on the role of Ombudsman Toronto and the importance of fairness across all City services and operations.	✓	✓	✓
4. Consultations with City staff to provide guidance and help improve service to the public.		✓	
5. Review the fairness of Toronto Police procedures and programs to improve accountability of the Toronto Police.	✓	✓	✓
6. Review the fairness of housing-related policies and programs and other systemic investigations of housing issues through the Deputy Ombudsman (Housing) and Housing Unit.	✓	✓	✓

Resources Required (2025 Operating Budget)

Total (Gross) Budget: \$3.986 million

Budget at a Glance

2025 OPERATING BUDGET				2025 - 2034 10-YEAR CAPITAL PLAN			
\$Million	2025	2026	2027	\$Million	2025	2026-2034	Total
Revenues	\$0.0	\$0.0	\$0.0	Gross Expenditures	\$0.0	\$0.8	\$0.8
Gross Expenditures	\$4.0	\$4.1	\$4.2	Debt	\$0.0	\$0.8	\$0.8
Net Expenditures	\$4.0	\$4.1	\$4.2				
Approved Positions	24.0	24.0	24.0				

How Well We Are Doing – Behind the Numbers

Performance Measures	Behind the Numbers																																		
<ul style="list-style-type: none"> • 4556* cases handled • 3* systemic investigation reports completed into City of Toronto actions and processes • 2 progress reports about our work released to the public • 1 systemic investigation launched into issues of potential unfairness in City of Toronto processes and procedures • 40* formal recommendations (and countless informal ones) • 58 formal recommendations monitored • 25* consultations with City staff • 119 engagement sessions with the public, City staff, and elected officials <p><i>*Projected number to year end, as of October 31, 2024.</i></p>	<ul style="list-style-type: none"> • The number of cases we handled in 2024 is up 29.7% from 2023. This is the largest number of complaints handled since the office was first created. • We have seen a marked increase in mass email campaigns that require extensive staff time and resources. • Our recommendations make the City work more fairly for everyone. • We help City staff design better systems and processes and teach them and the public what fair service requires. • Our engagement work provides insight into any issues the public may have with the City. It also helps ensure that members of the public know about us when they need us, and that City staff and elected officials know what we do and how we work. 																																		
<p style="text-align: center;">Increase in Cases Handled since 2009</p> <table border="1"> <caption>Approximate data from the 'Increase in Cases Handled since 2009' chart</caption> <thead> <tr> <th>Year</th> <th>Cases Handled</th> </tr> </thead> <tbody> <tr><td>2009</td><td>1000</td></tr> <tr><td>2010</td><td>1500</td></tr> <tr><td>2011</td><td>1400</td></tr> <tr><td>2012</td><td>1400</td></tr> <tr><td>2013</td><td>1800</td></tr> <tr><td>2014</td><td>2200</td></tr> <tr><td>2015</td><td>1800</td></tr> <tr><td>2016</td><td>1500</td></tr> <tr><td>2017</td><td>1600</td></tr> <tr><td>2018</td><td>2100</td></tr> <tr><td>2019</td><td>2300</td></tr> <tr><td>2020</td><td>2400</td></tr> <tr><td>2021</td><td>2700</td></tr> <tr><td>2022</td><td>3500</td></tr> <tr><td>2023</td><td>3400</td></tr> <tr><td>2024 (Projection)</td><td>4556</td></tr> </tbody> </table>	Year	Cases Handled	2009	1000	2010	1500	2011	1400	2012	1400	2013	1800	2014	2200	2015	1800	2016	1500	2017	1600	2018	2100	2019	2300	2020	2400	2021	2700	2022	3500	2023	3400	2024 (Projection)	4556	<ul style="list-style-type: none"> • Since the office was opened in 2009, the number of cases we handle has increased by 331%. • Throughout this time, we have served as a trusted voice for fairness at the City, including: <ul style="list-style-type: none"> ○ Handling more than 35,000 cases ○ Completing nearly 50 investigations ○ Making more than 550 recommendations
Year	Cases Handled																																		
2009	1000																																		
2010	1500																																		
2011	1400																																		
2012	1400																																		
2013	1800																																		
2014	2200																																		
2015	1800																																		
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2018	2100																																		
2019	2300																																		
2020	2400																																		
2021	2700																																		
2022	3500																																		
2023	3400																																		
2024 (Projection)	4556																																		

How Well We Are Doing

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Outcome Measures								
Handle complaints from the public	We continue to work to handle an ever-increasing number of complaints from the public effectively and quickly	3,587 cases	3,512 cases	3,558 cases	4,556 cases*	●	Overall increase expected	Overall increase expected
Address systemic issues of broad and significant unfairness	We continue to review public concerns regarding systemic issues in how the City serves people by conducting investigations	2	2	2-3	1	●	2	2
Address systemic issues related to the administration of housing policies	We continue to review the fairness of housing-related policies by conducting systemic investigations and systems reviews into housing issues	N/A	N/A	1-2	2	●	1-2	1-2
Address systemic issues related to the administration of police policies and procedures	We continue to review the fairness of TPS and TPSB's policies and procedures through systemic investigations	N/A	N/A	1-2	1	●	1	1
Provide transparent, accountable, and accessible information about our office to the public	We continue to publish an Annual Report and other progress updates	1	1	1	2	●	1	1

2024 Projection to 2024 Target Comparison

● 80-100% (MET TARGET) ● 70 - 79% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Outcome Measures								
Provide consultations to City staff	We continue to proactively work with City staff through consultations to prevent complaints before they arise by ensuring new policies, processes, and services are fair	18	19	20	25	●	N/A (Provided on as-needed basis)	N/A (Provided on as-needed basis)
Conduct meaningful engagement with the public, City staff, and City Council	We deliver informational presentations and meetings to ensure stakeholders know about our services and understand our role	82	111	105	119	●	110	110
Service Level Measures								
Address complaints and concerns as quickly as possible	We are addressing complaints and concerns as quickly as possible and working to maintain service standards despite large case numbers	2 business days for calls, 5 business days for written complaints	2 business days for calls, 5 business days for written complaints	2 business days for calls, 5 business days for written complaints	3-5 business days for calls and written complaints, due to a substantial increase in complaints.	●	5-10 business days for calls and written complaints. We have updated our 2025 service standards to better reflect the current realities and ensure more realistic expectations	2 business days for calls, 5 business days for written complaints, depending on resources

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Respond to increasing awareness of our services and demand	Despite a large number of complaints, we are still closing cases quickly thanks to adapting internal processes. However, if case numbers and complexity of complaints continue to rise and staff numbers remain the same, we may see an increase in case duration.	72% closed within 7 days; 92% closed within 30 days	42% closed within 7 days; 82% closed within 30 days	48% closed within 7 days; 84% closed within 30 days	49% closed within 7 days; 88% closed within 30 days	●	As awareness of the Office grows, complaints are also expected to rise. Case handling may take longer. Available staff will also play a role.	As awareness of the Office grows, complaints are also expected to rise. Case handling may take longer

2024 Projection to 2024 Target Comparison

- 80-100% (MET TARGET)
- 70 - 79% (LOW RISK)
- 69% and Under (REQUIRES ATTENTION)

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Since our inception in 2009, we have evolved into a trusted institution, addressing systemic unfairness and ensuring residents are treated with dignity and respect.
- In 2024, we project that Ombudsman Toronto will **handle a record-breaking 4,556 cases**, representing a 29.7% increase from 2023 and a 331% increase since 2009. This surge in case volume underscores both the public's trust in our work and the increasing complexity of systemic issues within the City. Key milestones this year included:
 - The **Housing Unit's first full year of operation**, advancing the progressive realization of the right to adequate housing in Toronto.
 - The **release of our first police investigation** under the Memorandum of Understanding (MOU) with the Toronto Police Service and Toronto Police Services Board, enhancing police oversight and transparency.
- While **we adapted to unprecedented demand** by reallocating resources and streamlining processes, increased case volumes placed significant strain on staff and, at times, affected our ability to meet our service standards. Nonetheless, **Ombudsman Toronto remains committed to delivering meaningful outcomes for Toronto's residents and driving systemic improvements across City services.**

Delivering Results for the Public

Meeting Growing Demand with Flexibility and Adaptability

- In 2024, Ombudsman Toronto received an unusually high number of organized email campaigns on various topics. These campaigns involved dozens, sometimes hundreds, of nearly identical emails from individuals expressing genuine concerns about an issue. Most of the campaigns we encountered this year were either outside our jurisdiction or premature. Logging, processing, and responding to these complaints required significant time and resources, leading to an unprecedented spike in our case numbers.
- This significant increase in complaints has also required us to adopt flexible strategies to maintain service delivery:
 - **Rapid Response:** Significant staff resource requirement to process and address complaints efficiently.
 - **Resource Reallocation:** Investigators temporarily supported intake functions to manage the surge.
 - **Heightened Complexity:** Many of these complaints involved systemic fairness concerns, requiring detailed analysis and cross-departmental collaboration.
- While this approach demonstrated our adaptability and ensured timely responses, it temporarily diverted resources from systemic investigations, highlighting the need for sustainable solutions.
- Despite these challenges, we maintained high service standards:
 - 88% of cases resolved within 30 days
 - 49% of cases resolved within 7 days
 - Both figures represent an improvement compared to the previous year

Resolving Individual Complaints: Impactful Outcomes

- Behind these numbers are real stories of impact. Our work resolved a range of issues for residents, including:
 - **Accessible Housing for a TCHC Tenant:** A TCHC tenant received a transfer to a new, accessible home that met their accommodation needs related to their disability.
 - **Preventing an Eviction:** Collaborated with TCHC to resolve arrears, helping a tenant avoid eviction.

- **Ensuring Water Distribution in Encampments:** Ensured the City followed through on a Council directive to distribute water in encampments during a heat wave.
- **Repairing a Damaged Bus Shelter:** Facilitated the repair of a bus shelter that had been damaged for over a year.
- **Improving Transparency in License Denial:** Worked with City staff to provide a member of the public with clear reasons for a short-term rental licence denial, enhancing understanding and transparency.

Driving Systemic Change

Advancing the Right to Adequate Housing

- In its first full year, the Housing Unit made significant strides in its work ensuring the City's housing plans are fair and in line with its commitment to advance the progressive realization of the right to adequate housing for all Toronto's residents. That work included:
 - **Developed a human rights-based investigative framework** to assess housing complaints fairly and equitably, aligning with global best practices.
 - **Conducted targeted engagement with more than 170 individuals**, including community organizations, people with lived experience of housing precarity and homelessness, advocates, provincial and federal housing organizations, members of City Council, and City staff.
 - **Undertook two key investigations:**
 - **Refugee Claimants' Access to Shelters:** Launched in 2023, this investigation focuses on the City's decision to stop allowing refugee claimants access to non-refugee-designated shelters. The majority of the work was completed this year, with findings to be released in December 2024.
 - **Utility Outages at a Rooming House:** Investigating the City's response to prolonged utility outages at a York South-Weston rooming house, where residents allegedly lived without heat, power, or water for six months.
 - **Collaborated with City Divisions on systemic fixes**, such as:
 - **Helping Toronto Community Housing Corporation improve its communications** with residents living near its new developments.
 - **Working with Toronto Seniors Housing Corporation to ensure a fair approach toward family members or caregivers** who are living in a unit, but are not on the lease, after a tenant dies or moves out of the unit.
 - **Working with Revenue Services to update their tax arrears repayment plan** process so that it considers the City's right to adequate housing obligations.

Toronto Hydro: Ensuring Fairness and Transparency

- We addressed systemic unfairness in our investigation into Toronto Hydro's process for managing customer-owned infrastructure and how it applied to one customer's case:
 - **Made 13 recommendations** to improve transparency, fairness, and ensure similar situations do not happen again.
 - **Saved the complainant \$20,000**, ensuring they were not unfairly burdened by costs resulting from systemic gaps.

Police Oversight and Transparency

- We released our first police oversight investigation under the MOU, focusing on the **Toronto Police Service's Vulnerable Persons Registry (VPR)**:
 - **Identified systemic issues** in public awareness and communication about the VPR.
 - **Made 13 recommendations** to improve transparency and support for individuals with cognitive impairments.

- **Completed extensive preliminary work** for the next police oversight investigation that is already underway, addressing another critical area of public concern.

Monitoring and Accountability

- Ombudsman Toronto continues to actively monitor the implementation of our recommendations to ensure sustained improvements:
 - **Encampment Investigation:** Tracking outstanding recommendations to ensure the City's actions align with a human rights-based approach. As a result, the City now has a clear, human rights-based approach to encampments which can serve as a model to other Canadian cities.
 - **TCHC Human Rights Complaint Process:** Monitoring 14 recommendations to foster a fairer housing environment for tenants. As a result, TCHC now has an interim process in place to receive and deal with human rights complaints from tenants, and is well on its way to finalizing this process.
 - **Toronto Hydro:** Follow-up on the implementation of the 13 recommendations will ensure transparency and fairness are upheld in future customer-owned infrastructure cases.
 - **Toronto Police Service:** We are monitoring the implementation of 13 recommendations to improve the TPS' communications about its Vulnerable Persons Registry.

Building Meaningful Relationships and Proactively Addressing Fairness Concerns

Engaging with the Public and Communities

- In 2024, we conducted **119 public engagement activities**, a 7% increase from 2023.
- Throughout our engagement activities, we focused on meeting with and hearing from equity-deserving communities and individuals facing barriers to access and **aimed to be as accessible and inclusive as possible**, meeting people in communities where they are located.
- This work helped build public awareness of Ombudsman Toronto, ensuring people know who we are and how to access our services. It also helped us identify possible fairness concerns for future systemic investigations.
- We met with community groups and advocates across the City to hear about their experiences, presented to community organizations and legal clinic intake teams to raise awareness about accessing our services, and strengthened our feedback loops to ensure our engagement efforts are meaningfully sustained.

Consulting with City Staff

- We proactively assisted City divisions in addressing fairness issues through **25 consultations, helping to improve services before complaints arose**.
- We also delivered monthly presentations to new City staff as part of the City's New Employee Onboarding Program, **ensuring staff understand the Accountability Framework and the principles of fair service delivery**.
- **Examples of Impact:**
 - **311 Eviction Resources:** Created a streamlined process for frontline staff to assist tenants at risk of eviction.
 - **TTC Anti-Harassment Policy:** Improved protections for transit riders and employees through policy updates.
 - **Handling Challenging Complainant Behaviour:** Education provided to Toronto Paramedic Services, enhancing staff capacity to manage complex interactions.

Building Capacity Through Staff Training

Investing in Staff to Meet Rising Complexity

- We prioritized targeted training to enhance staff's knowledge base and ensure high-quality, equitable, and trauma-informed services:
 - **Trauma-Informed Practices:** Sessions with Victim Services (TPS) and Ombudsman Ontario equipped staff to handle sensitive and complex complaints with empathy and professionalism.
 - **Advanced Investigative Skills:**
 - Courses such as the PEACE Interview Framework and Investigative Interviewing enhanced staff expertise in gathering accurate, relevant, and fair information during investigations.
 - Training on the Fundamentals of Effective Fact-Finding improved staff's ability to collect and analyze evidence efficiently.
 - De-Escalation and Safety Awareness: City-led sessions prepared staff to manage difficult interactions while ensuring their own safety.
- **Impact of Training**
 - Strengthened investigative practices for thorough and equitable resolutions.
 - Enhanced staff confidence and competence in managing high-stress situations.
 - Improved service delivery, leading to better outcomes for residents.

Key Challenges and Risks

Adapting to Challenges

Challenges Posed by Increased Case Volume and Email Campaigns

- The increase in complaints to our office, as well as high-volume email campaigns, highlight Ombudsman Toronto's ability to adapt but also underscore the limitations of current resources.
- These challenges require significant flexibility from our staff, who have frequently assisted with tasks outside their usual roles. This included administrative staff and investigators supporting intake functions, which ensures timely responses but diverts attention from systemic investigations.
- This flexibility demonstrates the office's commitment to meeting immediate public needs but is not sustainable in the long term without additional capacity.

Sustainability Risks

- Ombudsman Toronto operates with one of the lowest per capita budgets among Canadian Ombuds offices.
- While we are not requesting additional funding for 2025 due to the City's financial constraints, ongoing resource limitations may affect our ability to meet growing demand and may continue to impact service standards.

Priority Actions

- Listen to and resolve the public's complaints as effectively and efficiently as possible.
- Identify and address systemic issues in how the City serves people, including launching housing and police-related investigations.
- Consult with City staff to help build fair systems and services, and educate them on what equitable service requires.
- Meaningfully engage with the public and City staff to inform them of our role and services, including proactively building relationships with the housing community to better inform the activities of the Housing Unit.

RECOMMENDATIONS

The Ombudsman recommends:

1. The 2025 Operating Budget for Ombudsman Toronto of \$3.986 million gross and net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Total Office Budget	\$3,985.6	\$0.0	\$3,985.6

- The 2025 staff complement for Ombudsman Toronto of 24 positions comprised of 0.0 capital positions and 24.0 operating positions.
2. The 2026-2034 Capital Plan for Ombudsman Toronto totalling \$0.800 million in project estimates as detailed by project in [Appendix 5b](#).

2025 OPERATING BUDGET

2025 OPERATING BUDGET OVERVIEW

Table 1: 2025 Operating Budget by Service

(In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Base Budget	2025 New / Enhanced	2025 Budget	Change v. 2024 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Ombudsman Toronto								N/A
Total Revenues								N/A
Expenditures								
Ombudsman Toronto	3,030.4	3,940.2	3,840.2	3,985.6		3,985.6	45.4	1.2%
Total Gross Expenditures	3,030.4	3,940.2	3,840.2	3,985.6		3,985.6	45.4	1.2%
Net Expenditures	3,030.4	3,940.2	3,840.2	3,985.6		3,985.6	45.4	1.2%
Approved Positions**	24.0	24.0	24.0	24.0		24.0	(0.0)	(0.0%)

* 2024 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY DRIVERS

Total 2025 Budget expenditures of \$3.986 million gross reflects an increase of \$0.045 million in spending above 2024 budget, predominantly arising from:

- Increase in salaries and benefits budget to reflect adjustments for pay for performance and benefit changes, offset by reversal of one-time technology upgrade costs from 2024.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Ombudsman Toronto's 2025 Operating Budget do not have any significant equity impacts.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Net Operating Budget for Ombudsman Toronto \$3.986 million is \$0.045 million or 1.2% greater than the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

Table 2: 2025 Key Cost Drivers

(In \$000s)	2025				2026 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
2024 Projection*		3,840.2	3,840.2	24.0	N/A
2024 Budget		3,940.2	3,940.2	24.0	N/A
Key Cost Drivers:					
Prior Year Impacts					
Reversal of one-time technology upgrade costs		(20.0)	(20.0)		
Salary & Benefits					
Base Salary, Pay for Performance, Benefits and Working Day adjustments		51.3	51.3		83.1
Non-Salary Inflation					
Inflationary impact		2.8	2.8		4.0
Other Changes					
Technology and Annual Report Design Requirements		14.1	14.1		
Sub-Total - Key Cost Drivers		48.2	48.2		87.1
Sub-Total - Affordability Measures		(2.8)	(2.8)		
Sub-Total - Base Budget		3,985.6	3,985.6	24.0	87.1
Sub-Total - 2025 New / Enhanced					
2025 Budget		3,985.6	3,985.6	24.0	
Change from 2024 Budget (\$)		45.4	45.4		N/A
Change from 2024 Budget (%)	N/A	1.2%	1.2%		N/A

*Based on 9 Month Variance

**YoY comparison based on approved positions

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

- Decrease of \$0.020 million for reversal of one-time technology upgrade costs in 2024.

Salaries & Benefits:

- Increase of \$0.051 million in salary and benefits budget to reflect the adjustments for pay for performance and benefit changes, offset by reduction for one less working day in 2025.

Non-Salary Inflation:

- Economic factor adjustment of \$0.003 million for non-salary expenditure items.

Other Changes:

- Increase in technology and annual report design requirements of \$0.014 million.

Affordability Measures:

Table 3: Offsets and Efficiencies

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2025				2026 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Reduce non-salary expense budget as a result of line-by-line review	Line By Line	None		(2.8)	(2.8)				
Total Affordability Measures				(2.8)	(2.8)				

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

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
Revenues			
Total Revenues			
Gross Expenditures			
Salary & Benefits			
Base Salary, Pay for Performance and Benefits Adjustments		83.1	75.9
Non-Salary Inflation			
Inflationary adjustment		4.0	4.1
Total Gross Expenditures	3,985.6	87.1	80.0
Net Expenditures	3,985.6	87.1	80.0
Approved Positions	24.0		

**YoY comparison based on approved positions

Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$4.073 million reflects an anticipated \$0.087 million or 2.19% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects a further increase of \$0.080 million or 1.96% above 2026 gross expenditures.

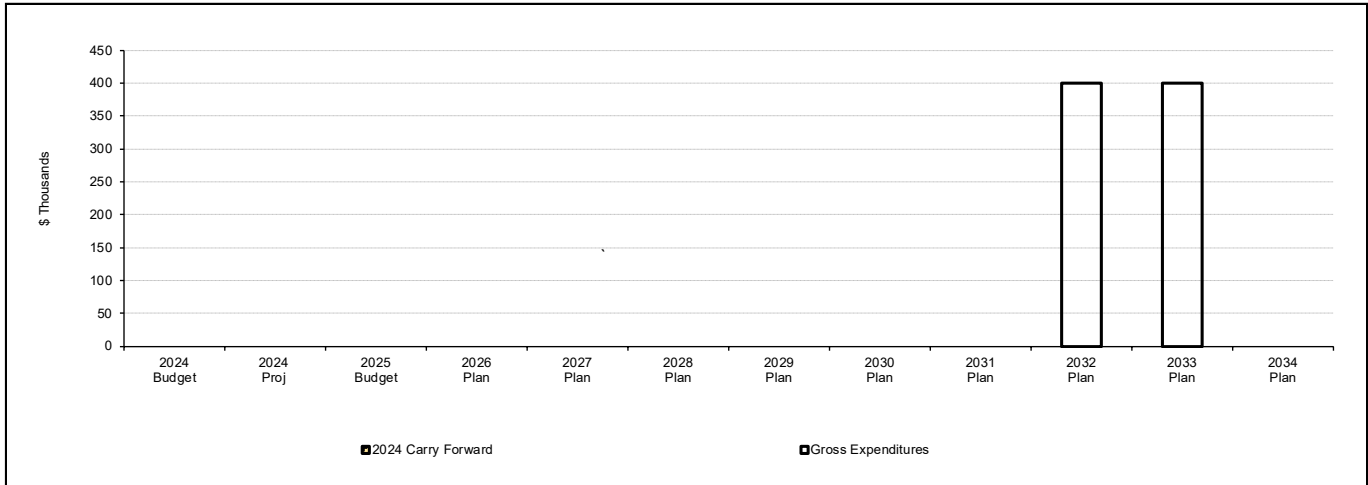
These changes arise from the following:

- Salaries and benefits adjustments related to pay for performance and benefit rate changes.
- Economic factor adjustments for non-payroll expenditure items.

2025 – 2034 CAPITAL BUDGET AND PLAN

2025 – 2034 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



		2025 Capital Budget and 2026 - 2034 Capital Plan													
		2024		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total 10 Year Plan	
		Budget	Projection												
(In \$000s)															
Gross Expenditures by Project Category:															
SOGR													400	400	800
Total by Project Category													400	400	800
Financing:															
Debt													400	400	800
Total Financing													400	400	800

Project Updates
(\$0.7 Million)

The 2025-2034 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2025-2033):

- Decrease of \$0.700 million as the capital plan has been adjusted to remove the Ombudsman Case Management System SOGR 2025 project given the existing system continues to meet the needs of Ombudsman Toronto.

New Projects
(\$0.0 Million)


None

Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2025 and 2026-2034 Capital Budget & Plan by project.

2025 – 2034 CAPITAL BUDGET AND PLAN

\$0.8 Million 10-Year Gross Capital Program


Enhanced Resiliency
\$0.8M 100%
<i>Ombudsman Case Management System SOGR 2032</i>

How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
\$0.8 M 100%		\$0 M 0%	\$0 M 0%
Debt	\$ 0.8 M		

APPENDICES

Appendix 1

2025 Operating Budget by Category

Category (In \$000s)	2022	2023	2024	2024	2025	2025 Change from 2024 Budget	
	Actual	Actual	Budget	Projection*	Budget	\$	%
	\$	\$	\$	\$	\$	\$	%
Salaries and Benefits	2,589.2	2,780.6	3,742.0	3,653.7	3,793.3	51.3	1.4%
Materials & Supplies	3.4	19.8	4.9	1.0	5.7	0.8	15.4%
Equipment	4.1	66.8	5.1	1.3	5.1	(0.0)	(0.1%)
Service and Rent	84.5	159.7	188.2	184.2	181.5	(6.7)	(3.6%)
Inter-Divisional Charges		3.5					
Total Gross Expenditures	2,681.2	3,030.4	3,940.2	3,840.2	3,985.6	45.4	1.2%
Net Expenditures	2,681.2	3,030.4	3,940.2	3,840.2	3,985.6	45.4	1.2%

*Projection based on 9 Month Variance

Appendix 2

Summary of 2025 Service Changes

N/A

Appendix 3

Summary of 2025 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 4

Operating Program Provincial/Federal Funding Streams by Program

N/A

Appendix 5

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

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2025 - 2034 Total
Ombudsman Case Management System Replacement 2032								400	400		800
Total Expenditures (including carry forward from 2024)								400	400		800

Health & Safety & Legislated	SOGR	Growth & Improved Service
	800	
	800	

Appendix 5a

2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

N/A

Appendix 5b

2026 - 2034 Capital Plan

Projects (In \$000s)	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2026 - 2034 Total
Ombudsman Case Management System Replacement 2032							400	400		800
Total Expenditures							400	400		800

Health & Safety & Legislated	SOGR	Growth & Improved Service
	800	
	800	

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

Appendix 7

Capacity to Deliver Review

N/A

Appendix 8

Summary of Capital Delivery Constraints

N/A

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

N/A

Appendix 11

Glossary

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

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

Capacity to Spend: Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

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

Capital Delivery Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

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

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

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

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

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

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

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

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

Tax Supported Budget: Budget funded by property taxes.

User Fees: 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).