

2025 Budget Notes

Solid Waste Management Services

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Description

Solid Waste Management Services (SWMS) manages close to 900,000 tonnes (almost two billion pounds) of waste each year. This includes the collection, transport and disposal of municipal and other 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, parks 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/>

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What Service We Provide

City Beautification

Who We Serve: Public realm users, local communities, local businesses.

What We Deliver: Litter pick-up, parks bins and street litter bin collection, special event collection.

How Much Resources (gross 2025 operating budget): \$50.173 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 Green Lane Landfill site, perpetual care, energy generation.

How Much Resources (gross 2025 operating budget): \$63.038 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, green bin organics, durable goods, yard waste, municipal hazardous and special waste, oversized items, transfer station management.

How Much Resources (gross 2025 operating budget): \$159.918 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 environment days.

How Much Resources (gross 2025 operating budget): \$9.013 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.

How Much Resources (gross 2025 operating budget): \$146.120 million

Budget at a Glance

2025 OPERATING BUDGET

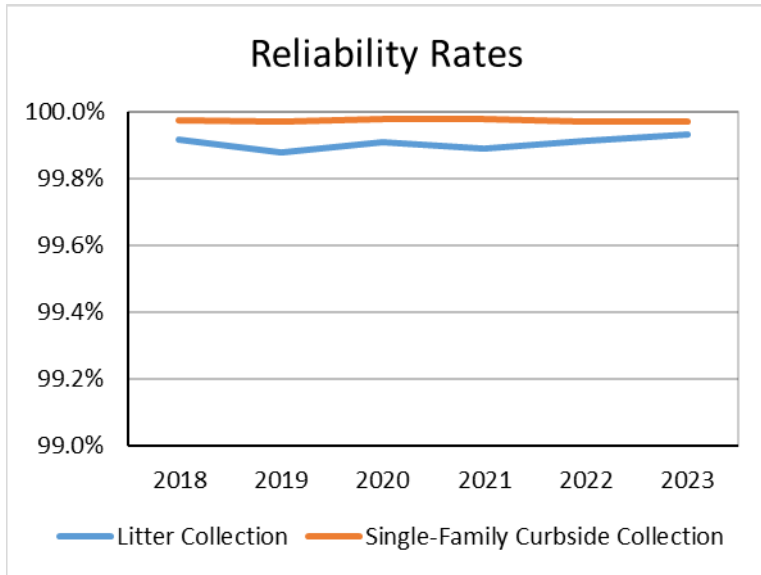
\$Million	2025	2026	2027
Revenues	\$ 443.8	\$ 419.5	\$ 444.8
Gross Expenditures	\$ 428.3	\$ 405.6	\$ 431.8
Capital Contribution	\$ 15.53	\$ 13.84	\$ 12.92
Approved Positions	1,192.3	1,136.6	1,132.6

2025 - 2034 10-YEAR CAPITAL PLAN

\$Million	2025	2026-2034	Total
Gross Expenditures	\$ 75.1	\$ 1,346.5	\$ 1,421.6
Recoverable Debt	\$ 35.7	\$ 963.8	\$ 999.5

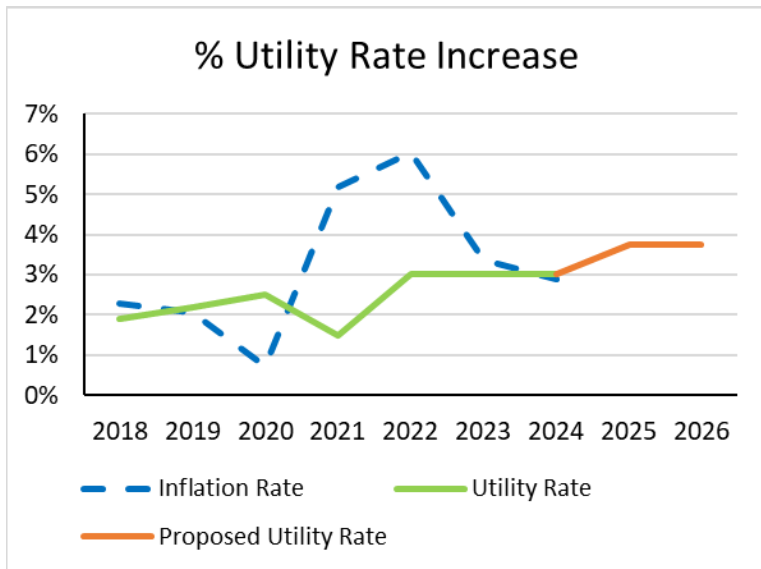
Note: Includes 2024 carry forward funding

How Well We Are Doing – Behind the Numbers



Solid Waste Management Services strives to deliver collection services in a reliable manner. There are nearly 67 million touchpoints annually with single-family curbside customers across the City and in 2023, approximately 25,000 service requests for missed collection. This represents a 99.97% reliability rate, demonstrating that the collection services provided are highly reliable.

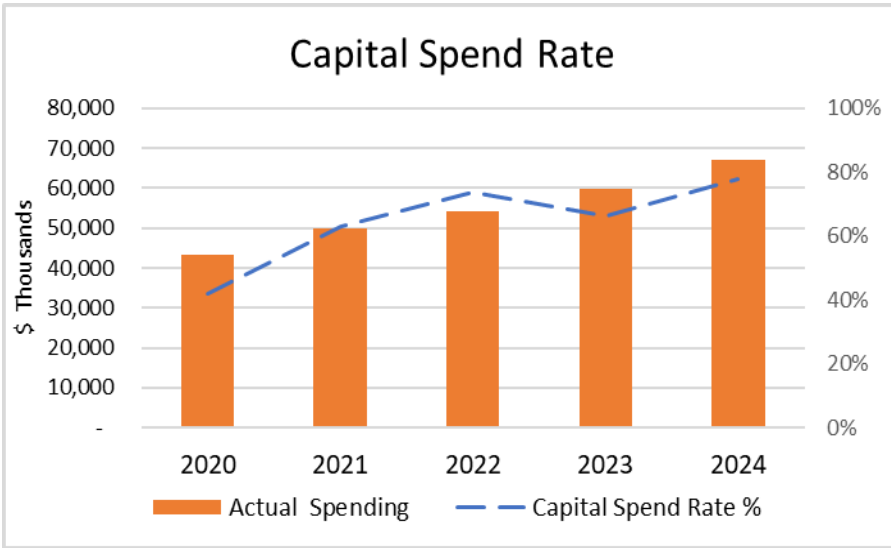
Solid Waste Management Services also strives to deliver collection services for litter bins in a reliable manner. There are over 2.6 million scheduled litter bin collections annually and, in 2023 approximately 1,800 service requests for overflowing bins or bins not picked up on schedule. This represents a 99.93% reliability rate, demonstrating that the collection services provided for litter bins are highly reliable.



To ensure sufficient reserve balances and mitigate the financial impacts of inflation, 2025 reflects a 3.75% rate increase, forecasted to continue year over year. This will allow SWMS to maintain all current service levels and fund future capital needs.

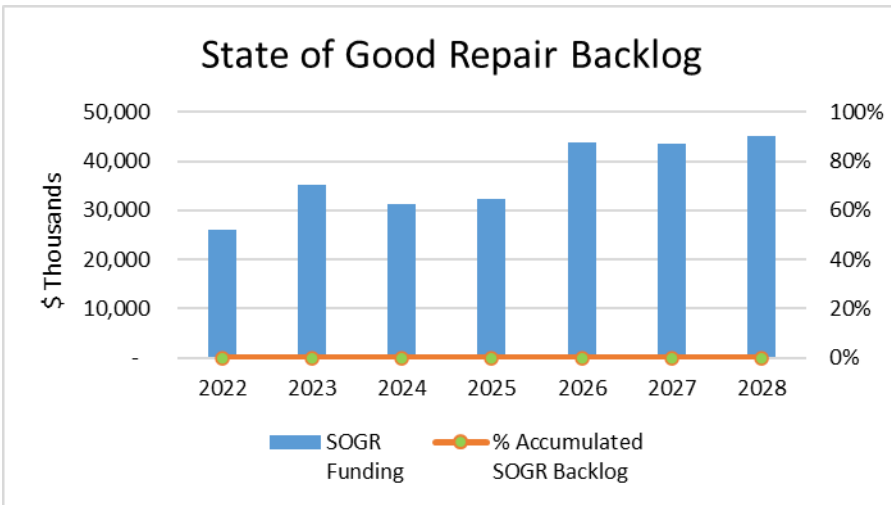
The transition of Toronto’s blue box program to full cost recovery from Extended Producer Responsibility (EPR) has provided cost-recovery for Blue Bin recycling, helping to stabilize the rate. The transition period started on July 1, 2023, and continues until December 31, 2025.

Solid Waste Management Services will assess the projected future annual rates and increases on an annual basis to ensure that service levels and funding for the 10-year Capital Budget and Plan are able to be sustained.



Project readiness and capacity to deliver approved projects is measured by Capital Spend Rate which is a key measure to successful project implementation. Solid Waste Management Services capital spend rate has steadily increased from 42% of the capital budget in 2020 to a forecasted spend of 78% by the end of 2024.

As a result, actual spending has steadily increased from \$43.416M in 2020 to a projected \$66.995M in 2024. Over this period, the capital program has been reviewed based on state of readiness to complete within the time frames proposed in the capital budget submission.



Solid Waste Management Services has no State of Good Repair (SOGR) Backlog.

The recommended 3.75% rate increase for 2025 and future years provides necessary funding to support divisional SOGR requirements outlined in the Corporate Asset Management plan, ensure SOGR projects within the 10-year Capital Budget and Plan remain fully funded, and maintain a 0% SOGR backlog.

How Well We Are Doing

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Outcome Measures								
Torontonians live in a city where waste is collected in a timely, safe, reliable, and efficient manner.	Number of service requests	161,600	171,283	160,000	160,000	●	160,000	160,000
	Service requests resolved within the service standard	89.0%	89.0%	90.0%	90.0%	●	90.0%	90.0%
	Reliability that litter bins were collected and not overflowing	99.91%	99.93%	99.93%	99.93%	●	99.93%	99.93%
	Reliability of collection for single-family households	99.97%	99.97%	99.97%	99.97%	●	99.97%	99.97%
Torontonians live in a city where waste is managed in an innovative, environmentally, and fiscally sustainable manner.	% utility rate increase	3.0%	3.0%	3.0%	3.0%	●	3.75%	3.75%

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
Service Level Measures								
City Beautification	Litter pick-up, parks bins, street bins	1 to 7 times collection per week	1 to 7 times collection per week	1 to 7 times collection per week	1 to 7 times collection per week	●	1 to 7 times collection per week	1 to 7 times collection per week
Residual Management	Compliance with Certificate of Approval for Green Lane Landfill Site and Closed Landfills	100%	100%	100%	100%	●	100%	100%
Collection and transfer	Collection of Garbage, Recyclables and Organics	Bi-weekly to 1 to 2 times per week, depending on customer type	Bi-weekly to 1 to 2 times per week, depending on customer type	Bi-weekly to 1 to 2 times per week, depending on customer type	Bi-weekly to 1 to 2 times per week, depending on customer type	●	Bi-weekly to 1 to 2 times per week, depending on customer type	Bi-weekly to 1 to 2 times per week, depending on customer type
Education	Community Environment Days	51 Events (7 Events at Drop-off Depots and 44 Ward Events)	51 Events (6 Events at Drop-off Depots and 45 Ward Events)	54 Events per year (7 at Drop-off Depots and 47 Ward Events)	54 Events per year (7 at Drop-off Depots and 47 Ward Events)	●	Up to 58 per year (7 at Drop-off Depots and 2 per Ward plus 1 for Mayor)	Up to 58 per year (7 at Drop-off Depots and 2 per Ward plus 1 for Mayor)

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

- Continued support for the transition of the Circular Economy and Innovation unit to Environment and Climate and continued sector/public consultations and engagement with the Internal Governance model to support and guide project progress, allowing for Divisional Co-creation on leadership.
- Ongoing successful delivery of recycling services under contract to Circular Materials (CM). City continued negotiations for a role in recycling collection post-transition and submitted a proposal to CM's Receiving Facilities request for proposal; however, the proposal was unsuccessful. Planning for the City's new post-transition role underway, including an extensive change management plan, and post-transition plans for transfer stations and haulage operations.
- Implementation of the Residual Waste Disposal Workplan, adopted by City Council in 2023, including:
 - Issued a Request for Information to private landfill operators to gauge their interest in partnering with the City to provide residual waste services;
 - Worked with alternate landfills to divert tonnage away from Green Lane Landfill;
 - Developed Request for Expression of Interest to public sector landfill operators to gauge their interest in partnering with the City to provide residual waste services or to host a new landfill;
 - Procured consultant and completed feasibility study into the viability of expanding the existing Green Lane Landfill; and
 - Procured a consultant to conduct research into energy from waste and conducted engagement sessions and survey of residents on perceptions related to these technologies.
- Presented update to City Council on the Blue Box transition to date and recommended options for post-transition (2026 onwards) and analysis of the potential for managed competition or moving to in-house service delivery in District 2 dependent on the outcome of any negotiations on continued Blue Box service provision.
- Submitted Long Term Waste Management Strategy Update to City Council in May 2024. The report listed the progress, including a summary of the work completed to date, an update on the progress of the Residual Waste Management Work Plan and the next steps for engagement with the public and interest groups.
- The City Council adopted Single-Use and Takeaway Items Reduction Strategy Bylaw amendments in May 2024. City Council directed for further expansion of the program to be reported on in 2025. Continued monitoring of nine grant funded Circular Food Innovators Fund.
- Amended the Rehrig Garbage and Recycling Bin Contract to extend to November 2027 to coincide with the green bin contract term. Prepared a request for proposal for organics, garbage, and recycling bin supply and maintenance.
- Continued to work with Fleet Services to roll out telematics and improve public safety.
- Conducted pilot testing of Doppler radar technology for waste collection trucks that identifies obstacles and obstructions.
- Amended Fleet Contract with GeoTab for vehicle telematics. Installation of air disc brakes on trucks commenced in 2023 and will apply to future vehicle purchases.
- Completed the collection operations phase 2 implementation and design requirements and request for proposal for the Maximo Enterprise Work Management Solution system.
- Continued to work on pilot testing of bin sensor technology for street and parks bins.
- Ensured consulting contracts in place for closed landfill sites and continued evaluating the feasibility of Renewable Natural Gas (RNG) utilization at Keele Valley Landfill.
- Began producing RNG at the Disco Road Organics Processing Facility that is being used to help fuel City fleet and heat City buildings.
- Continued to advance work to implement RNG infrastructure at Green Lane landfill (estimated completion in 2028).
- Continued design work for the expansion of the Disco Road Organics Processing Facility (estimated to be complete in 2028) to increase processing capacity and RNG potential.

Key Challenges and Risks

- **Blue Box Extended Producer Responsibility (EPR):** City's existing negotiated agreement with Producers for Blue Box services currently ends December 31, 2025. Post transition planning must begin now.
- **Organics Processing Capacity:** Limited regional capacity to address increasing volume demand and population growth.
- **Landfill Capacity Constraints:** Long-term availability of provincial landfill space is limited and further compounded by recent changes to provincial legislation under the Environmental Assessment Act.

Priority Actions

- **Blue Box Extended Producer Responsibility (EPR):** Plan for changes to City of Toronto's role as a recycling service provider post-2025 as the City prepares to update its processes to no longer collect, transfer, and haul recycling from residential sources, schools, and long-term care facilities including potential changes to recycling provision in public space bins (yet to be determined) as part of the Province of Ontario's EPR transition.
- **Organics Processing Capacity:** Continue advancing work to expand and improve the Disco Road Organics Processing Facility to increase processing capacity and renewable natural gas (RNG) potential. Planning and design work to be completed in 2025, construction award in 2026 and completion in 2028.
- **Landfill / Residual Disposal Capacity:** Continue to implement the City Council approved Residual Waste Management Work Plan activities to manage residual waste and extend the lifespan of Green Lane Landfill. City Staff began implementing the Residual Waste Management Work Plan in 2024 and will report back to Council in 2025 with findings, analysis, and next step recommendations.
- **Climate Change Resiliency:** Continue to produce RNG at the Dufferin and Disco Road Organics Processing Facilities and advance work to implement RNG infrastructure at Green Lane Landfill (expected completion in 2028). Continue to advance technical feasibility study for renewable energy project at the closed Keele Vally Landfill.
- **Health and Safety:** Work with Fleet to retrofit side guards on SWMS vehicles. Develop new Supervisor Training for frontline supervisors. Continue to pilot collision avoidance systems on SWMS vehicles. Build an RFQ for telematics and start to initiate the roll-out of the system on all SWMS vehicles. Develop plans to staff new technology needs.
- **Long Term Waste Management Strategy (LTWMS):** Update of LTWMS is underway. Two of three phases of public consultations are to be completed in 2025, with the final phase in 2026. The final report back to the Council is scheduled for the first quarter of 2026.
- **Utility Rate Stability:** Continue work on an updated utility rate model that considers economic factors such as increased contracted costs, inflation, and the removal of eligible recycling costs and revenues post-2025.
- **Single-Use and Takeaway Item (SUTI) Strategy Stage 3:** Assess the feasibility of expanding the SUTI Bylaw to include large event venues and restricted Events, including City Permitted Events, acceptance of reusable food containers provided by a customer at businesses, and requirements for businesses to use reusable food containers and beverage cups in dine-in operations. Report back in second quarter of 2025 on the next steps.
- **Continuous Improvement:** Continue the rollout of the Contract Lifecycle Management Framework; develop and roll out plans and strategies to address issues raised as part of the Continuous Improvement initiatives within Transfer Stations and Haulage Operations, with Infrastructure and Resource Management for capital delivery, and between Solid Waste and Fleet Division.
- **Operational Enhancements:** As directed by City Council, review and identify operational optimizations related to collection and litter vacuum operations and report back in first quarter of 2025. Monitor and report progress on litter bin audits and sensor pilots.

CITY STAFF PREPARED BUDGET

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2025 Operating Budget for Solid Waste Management Services of \$428.262 million gross expenditures, \$443.787 million revenue, and \$15.525 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Capital Contribution (\$000s)
City Beautification	50,173.2	11,221.4	(38,951.8)
Residual Management	63,038.0	12,352.7	(50,685.3)
Solid Waste Collection and Transfer	159,918.0	387,931.3	228,013.3
Solid Waste Education and Enforcement	9,013.1	128.0	(8,885.1)
Solid Waste Processing and Transport	146,119.8	32,153.5	(113,966.3)
Solid Waste Program Budget	428,262.1	443,786.9	15,524.8

- The 2025 staff complement for Solid Waste Management Services of 1,192.3 positions is comprised of 70.3 capital positions and 1,122.0 operating positions.
2. The 2025 Capital Budget for Solid Waste Management Services with cash flows and future year commitments totaling \$731.552 million as detailed by project in [Appendix 5a](#).
 3. The 2026-2034 Capital Plan for Solid Waste Management Services totalling \$690.015 million in project estimates as detailed by project in [Appendix 5b](#).
 4. That all third-party funding included in the 2025 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2025 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

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								
City Beautification	1,693.0	10,970.8	11,129.5	11,221.4		11,221.4	250.6	2.3%
Residual Management	7,949.3	11,133.7	10,454.8	12,352.7		12,352.7	1,219.0	10.9%
Solid Waste Collection & Transfer	359,397.1	375,367.3	376,049.9	387,931.3		387,931.3	12,563.9	3.3%
Solid Waste Education & Enforcement	764.3	125.3	114.2	128.0		128.0	2.7	2.1%
Solid Waste Processing & Transport	36,307.4	26,981.4	28,120.5	32,153.5		32,153.5	5,172.2	19.2%
Total Revenues	406,111.1	424,578.5	425,868.9	443,786.8		443,786.8	19,208.3	4.5%
Expenditures								
City Beautification	44,177.5	47,049.4	46,903.9	50,173.2		50,173.2	3,123.7	6.6%
Residual Management	45,966.9	69,961.1	68,990.4	63,038.0		63,038.0	(6,923.1)	(9.9%)
Solid Waste Collection & Transfer	142,516.5	149,615.8	148,636.8	159,918.0		159,918.0	10,302.2	6.9%
Solid Waste Education & Enforcement	6,968.2	8,739.3	8,520.2	9,013.1		9,013.1	273.8	3.1%
Solid Waste Processing & Transport	136,817.5	135,356.8	130,436.8	146,119.7		146,119.7	10,762.9	8.0%
Sub-Total - Total Expenditures	376,446.7	410,722.5	403,488.2	428,262.1		428,262.1	17,539.6	4.3%
Capital Contribution	10,421.0	13,856.0	13,856.0	15,524.8		15,524.8	1,668.7	12.0%
Surplus (2024 Projection)	19,243.4		8,524.7					N/A
Sub-Total - Capital Contribution	29,664.5	13,856.0	22,380.8	15,524.8		15,524.8	1,668.7	12.0%
Total Gross Expenditures	406,111.1	424,578.5	425,868.9	443,786.8		443,786.8	19,208.3	4.5%
Approved Positions**	1,181.3	1,184.3	N/A	1,192.3		1,192.3	8.0	0.7%

*2024 Projection based on 9 Month Variance

**Year-over-Year comparison based on approved positions

KEY DRIVERS

Total 2025 Budget expenditures of \$428.262 million gross (prior to capital contribution) reflects an increase of \$17.540 million in spending above 2024 budget, arising from:

- Increased organics processing costs.
- Increased costs due to contract volume adjustments and interdivisional charges.
- Increased operating costs for salary and benefits adjustments, including 8 net new positions to support corporate and divisional initiatives.
- Increased contribution to Debt, Fleet, and Insurance Reserves, based on operational needs and to fund 10-year capital program.
- Above pressures are offset by base expenditure savings arising from line-by-line review, increase in user fee rate, decreases in contributions to Green Lane and Perpetual Care reserves, and transition of Toronto's blue box program to Extended Producer Responsibility.

The 2025 Operating Budget includes a 3.75% rate increase, effective January 1, 2025, resulting in additional revenues of \$13.400 million.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Solid Waste Management Services 2025 Operating Budget do not have any significant equity impacts.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Operating Budget for Solid Waste Management Services is \$428.262 million gross or 4.3% higher than the 2024 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*	425,868.9	403,488.2	22,380.8	N/A	N/A
2024 Budget	424,578.5	410,722.5	13,856.0	1,184.3	N/A
Key Cost Drivers:					
Prior Year Impacts					
Organic Processing Facilities		252.8	(252.8)		(2.0)
Operating Impacts of Capital					
Operating Impacts of Technology Capital		100.0	(100.0)		(110.0)
Salary & Benefits					
Salaries and Benefits Inflation and changes	333.6	947.7	(614.2)		(1,946.5)
Other Complement Changes		558.5	(558.5)	8.0	(419.4)
Non-Salary Inflation					
Contract and Other Price Impact		9,340.8	(9,340.8)		(13,601.7)
Revenue Changes					
User Fee Rate Impact	13,444.2		13,444.2		13,904.7
User Fee Volume	170.1		170.1		(284.4)
Other Changes					
Changes Reserve Contributions		(2,148.8)	2,148.8		21,088.2
External Producer Responsibility Transition Impact	1,484.9	1,016.9	468.0		(20,659.4)
Contract Volume Impact and Other	3,775.5	10,269.2	(6,493.7)		(309.5)
Sub-Total - Key Cost Drivers	19,208.3	20,337.1	(1,128.8)	8.0	(2,339.9)
Affordability Measures:					
Line by Line/Discretionary Reduction		(2,797.5)	2,797.5		653.2
Sub-Total - Affordability Measures		(2,797.5)	2,797.5		653.2
Total 2025 Budget	443,786.8	428,262.1	15,524.8	1,192.3	(1,686.7)
Change from 2024 Budget (\$)	19,208.3	17,539.6	1,668.7	8.0	N/A
Change from 2024 Budget (%)	4.5%	4.3%	12.0%	0.7%	N/A

*2024 Projection based on 9 Month Variance

**Year-over-Year comparison based on approved positions

Key Drivers:

Prior Year Impacts:

- Annualization of 4 in-year positions added to support operational oversight of the Organics Processing Facilities.

Operating Impacts of Capital:

- Operating impact of TO Waste Application licencing.

Salary and Benefits:

- Increase due to salary and benefits adjustments, and 8 net new positions in 2025 to support corporate and divisional initiatives.

Non-Salary Inflation:

- Increased organics processing costs in 2025 and Consumer Price Index (CPI) inflationary increases on existing material, collection, processing, and disposal contracts.

Revenue Changes:

- Higher revenues primarily from 3.75% rate increase and anticipated tipping fee volume increases at transfer stations. The Operating Budget prepared by City staff anticipates the following user fee increases:

Recommended 2025 and Proposed 2026 to 2034 User Fee Increase

Customer Type	2024 Approved	2025 Rec'd for Approval	Projected Rate Increases									
			2026	2027	2028	2029	2030	2031	2032	2033	2034	
Multi Residential	3.00%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Single Family and RUAC	3.00%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Commercial and Other	3.00%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%

Other Changes:

- Decreases in contributions for Green Lane Landfill Reserve Fund and Green Lane Perpetual Care Reserve Fund and increases in contribution to Debt, Fleet and Insurance Reserve Fund based on operational needs and to fund 10-year capital program.
- Higher revenue from transition of Toronto’s blue box program to full cost recovery from Extended Producer Responsibility which started on July 1, 2023, and continues until December 31, 2025, and payout from Continuous Improvement Fund after all municipal blue box programs have transitioned their programs to producers and they cease their operations in 2025.

Affordability Measures:

Table 3: Offsets and Efficiencies

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2025				2026 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Line by Line/Discretionary Reduction	Line By Line	None		(2,797.5)	2,797.5		(653.2)	653.2	
Total Affordability Measures				(2,797.5)	2,797.5	-	(653.2)	653.2	-

Realignment to Actuals (Line by line):

- A reduction in garbage tonnage volumes supported by ongoing diversion efforts resulting primarily in savings from collection contracts, haulage to landfill, and landfill operations.
- A reduction in base expenditures in materials and supplies, and other non-salary costs contributes to Solid Waste Management Services’ efforts to manage continuous cost increases from internal and external sources.

2026 AND 2027 OUTLOOKS

Table 5: 2026 and 2027 Outlooks

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
Revenues			
User Fee Rate and Volume Impact		13,620.4	15,120.1
Landfill Gas Utilization			14,516.0
Carbon Tax Credit			5,778.8
Extended Producer Responsibility Transition Impact		(37,856.2)	(8,163.9)
Other Revenue Changes		(85.0)	(1,959.2)
Total Revenues	443,786.8	(24,320.9)	25,291.7
Gross Expenditures			
Salaries and Benefits		1,925.4	949.0
Inflationary Impacts		13,605.5	18,501.4
Landfill Gas Utilization			14,516.0
External Producer Responsibility Transition Impact		(17,196.8)	(1,950.0)
Contribution to Reserves		(21,088.2)	(5,105.0)
Other Expenditures		120.0	(701.5)
Total Gross Expenditures	428,262.1	(22,634.2)	26,209.9
Capital Contribution	15,524.8	(1,686.7)	(918.2)
Approved Positions	1,192.3	(55.7)	(4.0)

*YoY comparison based on approved positions

Key Outlook Drivers

The 2026 Outlook with a capital contribution of \$13.838 million reflects an anticipated \$1.687 million or 10.9% decrease below the 2025 Operating Budget. The 2027 Outlook with a capital contribution of \$12.920 million expects a further decrease of \$0.918 million or 6.6% below the 2026 Operating Budget.

The main drivers include the following:

- Lower revenues arising from Extended Producer Responsibility transition projected impacts.
- Anticipated inflationary cost increases for contracted services.
- Increase in salary and benefits inflation, annualization of 8 new positions added in 2025, offset by expected temporary positions ending in 2026 and 2027.
- Green Lane Landfill Gas Utilization beginning in 2027.

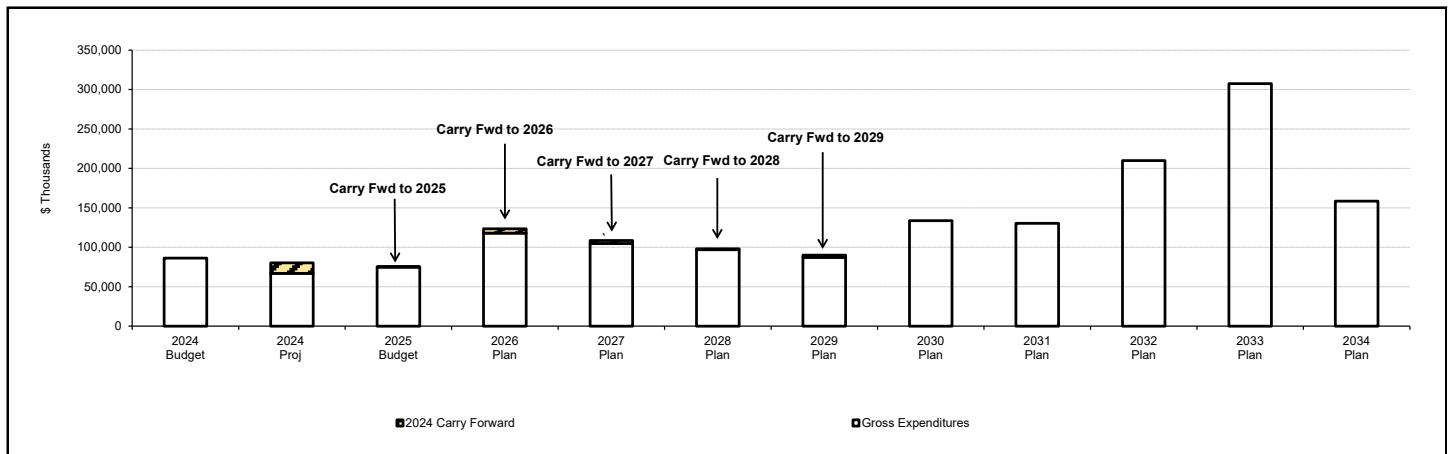
The above pressures are partially offset by the following:

- Decreased contribution to Debt and Fleet Reserves to fund 10-year capital plan.
- Lower expenditures arising from Extended Producer Responsibility transition projected impacts.
- An anticipated 3.75% rate increase in both 2026 and 2027.
- Landfill Gas Utilization and Carbon Tax Credit impacts from Organics Processing Facility beginning in 2027.
- Removal of Inter-Divisional Charge for Environment and Climate Division Circular Economy unit in 2027.

2025 – 2034 CAPITAL BUDGET AND PLAN

2025 – 2034 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



(In \$000s)	2025 Capital Budget and 2026 - 2034 Capital Plan													Total 10 Year Plan
	2024		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
	Budget	Projection												
Gross Expenditures by Project Category:														
Health & Safety & Legislated	34,376	28,327	24,930	29,693	26,265	24,292	22,476	66,802	66,802	169,802	266,802	116,802	814,666	
SOGR	31,210	22,076	32,433	43,853	43,556	45,041	33,368	34,242	35,149	32,084	33,046	34,038	366,811	
Service Improvement & Growth	20,626	16,592	17,680	44,356	34,991	27,591	31,317	32,683	28,369	7,943	7,580	7,579	240,091	
Total by Project Category	86,213	66,995	75,043	117,902	104,812	96,924	87,161	133,727	130,321	209,829	307,429	158,419	1,421,567	
Financing:														
Debt														
Reserves/Reserve Funds	56,501	43,907	37,841	47,031	42,085	39,618	40,057	35,624	35,342	36,673	33,694	34,003	381,969	
Development Charges	5,701	4,430	1,454	4,612	2,453	3,694	8,547	9,681	8,255	460	460	460	40,076	
Provincial														
Federal														
Debt Recoverable	24,011	18,659	35,748	66,259	60,274	53,612	38,557	88,423	86,724	172,696	273,274	123,956	999,522	
Other Revenue														
Total Financing	86,213	66,995	75,043	117,902	104,812	96,924	87,161	133,727	130,321	209,829	307,429	158,419	1,421,567	

*2024 Projection based on 9 Month Variance

Project Updates
(-\$40.059 Million)

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

- Major Increases include \$10.449 million for *Organics Processing Facility Asset Management*, \$6.343 million for *IT Corporate Initiatives*, and \$3.574 million for *Perpetual Care of Closed Landfills*.
- Major Decreases include \$12.655 million for *IT Application Initiatives*, \$9.372 million for *Transfer Station Asset Management*, and \$6.149 million for *Diversion Systems Bins*.
- Major Deferrals of projects include \$23.205 million for *Transfer Station Asset Management*, \$3.216 million for *Collection Yard Asset Management*, and \$2.720 million for *Dufferin Waste Facility Site Improvements*.






New Projects

The 2025-2034 Capital Budget and Plan does not include any new projects.

Note: For additional information, refer to [Appendix 5](#) for a more detailed listing of the 2025 and 2026-2034 Capital Budget and Plan by project; [Appendix 6](#) for Reporting on Major Capital Projects: Status Update; [Appendix 7](#) for Capacity to Deliver Review, and [Appendix 8](#) for Summary of Capital Delivery Constraint, [Appendix 9](#) for Capital Program Provincial/Federal Funding Streams by Projects, respectively.

2025 – 2034 CAPITAL BUDGET AND PLAN

\$1.422 Billion 10-Year Gross Capital Program

				
Maintaining Infrastructure	Landfill Development and Management	Long Term Waste Management Strategy	Organics Processing Facilities	Biogas/Landfill Gas Utilization
\$457.8M 32.2%	\$814.9M 57.3%	\$16.3M 1.1%	\$131.7M 9.3%	\$0.9M 0.1%
Transfer Station Asset Management Collection Yard Asset Management Dufferin Waste Facility Site Improvements <input checked="" type="checkbox"/> Organics Processing Facility Asset Management <input checked="" type="checkbox"/> Diversion Systems – Bins SWM IT Application Initiatives	Green Lane Landfill Perpetual Care of Closed Landfills Residual Disposal Capacity	Long Term Waste Management Strategy <input checked="" type="checkbox"/>	Dufferin SSO Facility <input checked="" type="checkbox"/> OPF Facility Expansion <input checked="" type="checkbox"/>	Renewable Natural Gas Biogas Utilization <input checked="" type="checkbox"/>

- Project supports Climate Resiliency and/or Greenhouse Gas (GHG) Reduction*

*Information above includes full project / sub-project 2025-2034 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

Funding in the SWMS's 2025-2034 Capital Budget and Plan includes:

- Residual Disposal Capacity project cost moving into the 10-year planning period for \$100.000 million.
- Increased project cost to carry out capital improvements at the Dufferin OPF (OPF Asset Management) and implementation of IT Corporate initiatives totalling \$17.332 million.
- Decrease in project cost as a result of budget planning review for SWMS IT Application Initiatives, and Green Lane Landfill Development expenses totalling \$17.458 million.
- Other project cost decreases due to post-EPR implement impact include Diversion System Bins and Long-Term Waste Management Strategy costs totalling \$12.439 million.
- Capacity to deliver review leading to project cost deferral for Transfer Station Asset Management and other project expenses leading to overall net decrease in capital budget and plan for the existing projects over the nine common years (2025-2033).
- Higher cost of capital plan requiring increased debt borrowing cost, putting pressures on future rate increases.

How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
\$1,421.6M 100%		\$0.0M 0%	\$0.0M 0%
Recoverable Debt	\$999.5M		
Reserve Draws	\$382.0M		
Development Charges	\$40.1M		

STATE OF GOOD REPAIR (SOGR) FUNDING AND BACKLOG

Solid Waste Management Services has not currently identified a backlog of State of Good Repair projects. At this time, the funding allocated in the 10-Year Capital Plan for Solid Waste Management Services for State of Good Repair projects is appropriate to maintain the assets in a steady state of good repair.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2025 Capital Budget will have an impact of \$0.100 million on the 2025 Operating Budget, arising from completing the Solid Waste Management Services IT Initiatives, as shown in Table 6 below.

**Table 6: Net Operating Impact Summary
(In \$000's)**

Projects	2025 Budget		2026 Plan		2027 Plan		2028 Plan		2029 Plan		2025-2029		2025-2034	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
GREEN LANE LANDFILL GAS UTILIZATION:														
RNG project operating expenses					14,516.0							14,516.0		14,516.0
RNG Sale Revenue					(14,516.0)							(14,516.0)		(14,516.0)
RNG project Carbon Tax Credit Revenue					(5,778.8)		(715.0)		(713.1)			(7,206.9)		(7,921.3)
OPF FACILITY EXPANSION:														
RNG project operating expenses							9,075.0					9,075.0		9,075.0
RNG Sale Revenue							(9,075.0)					(9,075.0)		(9,075.0)
RNG project Carbon Tax Credit Revenue							(2,576.7)		(275.1)			(2,851.9)		(3,128.0)
DUFFERIN WASTE FACILITY SITE IMPROVEMENT							750.0		250.0			1,000.0		1,000.0
SWM IT APPLICATION INITIATIVES	100.0		121.0				593.3		25.0			839.3		1,139.3
Sub-Total: Previously Approved	100.0		121.0		(5,778.8)		(1,948.5)		(713.3)			(8,219.5)		(8,910.0)
New Projects - 2025														
No new projects in 2025 with operating impact														
Sub-Total: New Projects - 2025														
New Projects - Future Years														
No new projects in future years with operating impact														
Sub-Total: New Projects - Future Years														
Total (Net)	100.0		121.0		(5,778.8)		(1,948.5)		(713.3)			(8,219.5)		(8,910.0)

Previously Approved projects:

- *Solid Waste IT Initiatives* have an estimated annual operational impact of \$0.100 million in 2025 and an incremental impact of \$0.121 million in 2026.
- *Green Lane Landfill Gas Utilization* is expected to be completed in 2027 and will result in an estimated annual operational cost of \$14.516 million, offset by an equal cost recovery and further augmented by a Carbon Tax Credit Revenue.
- *Organics Processing Facility Expansion* is expected to be completed in 2028 and will result in an estimated annual operational cost of \$9.075 million, for which a full cost recovery is expected, in addition to a Carbon Tax Credit Revenue.
- *Dufferin Waste Facility Site Improvement* is expected to be completed in 2028 and will result in an estimated annual operational cost of \$0.750 million in 2028 and an incremental \$0.250 million commencing in 2029.

The 2025 operating impact of \$0.1 million from the completion of previously approved capital projects, as shown in Table 6 above, has been included in the SWMS's 2025 Operating Budget. Any future operating impacts will be reviewed each year and be considered as part of future year budget processes.

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	\$	%
	\$	\$	\$	\$	\$	\$	%
Industry Stewardship Funding	29,987.3	14,987.2	858.5	1,690.3	1,368.6	510.1	59.4%
Service Rates and Fees	338,947.5	345,738.4	357,648.0	358,638.4	371,187.5	13,539.5	3.8%
Transfers From Capital	4,635.0	5,689.0	8,885.3	8,120.6	9,218.9	333.6	3.8%
Sundry and Other Revenues	22,544.8	32,023.1	50,379.4	49,818.2	54,798.2	4,418.7	8.8%
Inter-Divisional Recoveries	7,544.9	7,673.3	6,807.2	7,601.5	7,213.6	406.4	6.0%
Total Revenues	403,659.6	406,111.1	424,578.5	425,868.9	443,786.8	19,208.3	4.5%
Salaries and Benefits	100,075.0	109,806.9	117,678.3	115,645.8	118,904.1	1,225.7	1.0%
Materials & Supplies	7,719.0	8,199.9	11,147.7	9,546.5	11,446.6	298.9	2.7%
Equipment	246.1	279.8	502.5	503.5	399.1	(103.4)	(20.6%)
Service and Rent	151,616.4	141,813.5	136,117.1	131,590.1	151,946.8	15,829.7	11.6%
Contribution To Reserves/Reserve Funds	62,857.8	74,838.8	100,449.4	100,449.4	98,300.7	(2,148.8)	(2.1%)
Other Expenditures	4,355.2	3,993.4	4,716.4	4,225.8	4,573.7	(142.7)	(3.0%)
Inter-Divisional Charges	34,136.2	37,514.4	40,111.0	41,527.0	42,691.1	2,580.1	6.4%
Total Gross Expenditures	361,005.7	376,446.7	410,722.5	403,488.2	428,262.1	17,539.6	4.3%
Capital Contribution	13,044.8	10,421.0	13,856.0	13,856.0	15,524.8	1,668.7	12.0%
Surplus (2024 Projection)	29,609.0	19,243.4		8,524.7			
Capital Contribution	42,653.8	29,664.5	13,856.0	22,380.8	15,524.8	1,668.7	12.0%

*2024 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

Program Name	Federal / Provincial	Budget (in 000's)		
		2025	2026	2027
Lighting Material Service Agreement	Provincial	15	15	15
Automotive Material Services	Provincial	42	42	42
Waste Diversion Program	Provincial	781	781	781
Single-Use and rechargeable batteries	Provincial	51	51	51
Continuous Improvement Fund	Provincial	480		
Sub-Total - Provincial Funding		1,369	889	889
Total Funding		1,369	889	889

Appendix 5

2025 Capital Budget and 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	Health & Safety & Legislated	SOGR	Growth & Improved Service
BIOGAS UTILIZATION	22	37									59			59
COLLECTION YARD ASSET MANAGEMENT	1,182	806	527	541	899	1,654	2,128	1,738	2,847	7,134	19,457		19,457	
DIVERSION FACILITIES ASSET MANAGEMENT	16										16		16	
DIVERSION SYSTEMS BINS	3,090	2,617	3,307	3,008	3,024	2,960	2,960	2,960	2,960	2,960	29,847			29,847
DUFFERIN SSO FACILITY		1,071									1,071			1,071
DUFFERIN WASTE FACILITY SITE IMPROVEMENT	5,794	17,906	17,487	14,762	6						55,955		55,955	
ENGINEERING PLANNING STUDIES	294	770	539	775	1,552	2,264	1,661	665	243	114	8,877			8,877
FLEET TECHNOLOGY ENHANCEMENTS	25	1,969	375		1,049						3,418			3,418
GREEN LANE LANDFILL DEVELOPMENT	15,011	16,265	16,000	16,000	16,224	10,800	10,800	13,800	10,800	10,800	136,499	136,244		256
IT CORPORATE INITIATIVES	1,305	4,025	2,161								7,491			7,491
LONG TERM WASTE MANAGEMENT STRATEGY	8,659	5,886	1,711								16,256			16,256
NEW FLEET	576	1,946									2,521		2,521	
ORGANICS PROCESSING FACILITY ASSET MGMT	2,344	3,161	5,312	7,376	7,814	9,151	6,187	3,227	6,609	3,457	54,638		54,638	
OPF FACILITY EXPANSION	1,246	22,258	21,226	20,398	22,923	23,052	19,488				130,590			130,590
PERPETUAL CARE OF LANDFILLS	7,922	11,772	8,732	8,292	6,252	6,002	6,002	6,002	6,002	6,002	72,980	72,980		
RENEWABLE NATURAL GAS KVL	86	144	115	520							865		865	
SWM IT APPLICATION INITIATIVES	2,478	5,203	5,646	3,386	2,770	4,407	4,261	4,318	4,377	4,505	41,351			41,351
SWMS STRATEGIC INITIATIVES	500	225									725			725
TRANSFER STATION ASSET MANAGEMENT	22,434	19,891	20,116	21,842	24,648	23,437	26,834	27,118	23,590	23,447	233,358		233,358	
TWO-WAY RADIO REPLACEMENT	50	50	25	25							150			150
RESIDUAL DISPOSAL CAPACITY	2,008	1,901	1,533			50,000	50,000	150,000	250,000	100,000	605,442	605,442		
Total Expenditures (including carry forward from 2024)	75,043	117,902	104,812	96,924	87,161	133,727	130,321	209,829	307,429	158,419	1,421,567	814,666	366,811	240,091

☑ - Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction.

*Information above includes full project / sub-project 2025-2034 Budget and Plan cash flows. Does not break out the climate component costs separately.

Appendix 5a

2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

(In \$000s)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total 2024 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
BIOGAS UTILIZATION PROJECTS	22	37									59	61	(2)	
COLLECTION YARD ASSET MANAGEMENT	1,182	806	527	541	899	1,654	2,128	1,738	2,847	7,134	19,457	15,203	4,254	
DIVERSION FACILITIES ASSET MANAGEMENT	16										16	15	1	
DIVERSION SYSTEMS BINS	3,090	2,617	3,307	2,608	2,624	2,560	2,535	2,500	2,500	2,500	26,842	24,237	2,606	
DUFFERIN SSO FACILITY		1,071									1,071	1,071		
DUFFERIN WASTE FACILITY SITE IMPROVEMENT	5,794	17,906	17,487	14,762	6						55,955	58,675	(2,720)	
ENGINEERING PLANNING STUDIES	294	770	539	775	1,552	2,264	1,661	665	243	114	8,877	8,055	822	
FLEET TECHNOLOGY ENHANCEMENTS	25	1,969	375		1,049						3,418	3,418		
GREEN LANE LANDFILL DEVELOPMENT	15,011	16,265	16,000	16,000	16,224						79,499	68,693	10,806	
IT CORPORATE INITIATIVES	1,305	4,025	2,161								7,491	1,148	6,343	
LONG TERM WASTE MANAGEMENT STRATEGY	8,659	5,886	1,711								16,256	15,490	766	
NEW FLEET	576	1,946									2,521	2,938	(416)	
OPF ASSET MANAGEMENT	2,344	3,161	5,312	7,376	7,814	9,151	6,187	3,227	6,609	3,457	54,638	39,723	14,915	
OPF FACILITY EXPANSION	1,246	22,258	21,226	20,398	22,923	23,052	19,488				130,590	130,687	(97)	
PERPETUAL CARE OF LANDFILLS	7,922	11,772	8,732	8,292	6,252						42,970	32,975	9,995	
RENEWABLE NATURAL GAS KVL	86	144	115	520							865	865		
SWM IT APPLICATION INITIATIVES	2,478	5,203	5,646	3,386	2,770	4,407	4,261	4,318	4,377	4,505	41,351	23,026	18,325	
SWMS STRATEGIC INITIATIVES	500	225									725	725		
TRANSFER STATION ASSET MANAGEMENT	22,434	19,891	20,116	21,842	24,648	23,437	26,834	27,118	23,590	23,447	233,358	246,050	(12,692)	
TWO-WAY RADIO REPLACEMENT	50	50	25	25							150	50	100	
RESIDUAL DISPOSAL CAPACITY	2,008	1,901	1,533								5,442	5,442		
Total Expenditures (including carry forward from 2024)	75,043	117,902	104,812	96,524	86,761	66,525	63,094	39,567	40,167	41,157	731,552	678,547	53,005	

Appendix 5b

2026 - 2034 Capital Plan

(In \$000s)	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2026 - 2034 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
DIVERSION SYSTEMS BINS			400	400	400	425	460	460	460	3,005			3,005
GREEN LANE LANDFILL DEVELOPMENT					10,800	10,800	13,800	10,800	10,800	57,000	57,000		
RESIDUAL DISPOSAL CAPACITY					50,000	50,000	150,000	250,000	100,000	600,000	600,000		
PERPETUAL CARE OF LANDFILLS					6,002	6,002	6,002	6,002	6,002	30,010	30,010		
Total Expenditures			400	400	67,202	67,227	170,262	267,262	117,262	690,015	687,010		3,005

Appendix 6

Reporting on Major Capital Projects: Status Update

(In \$000's)

Division/Project name	2024 Cash Flow (Active Projects)			Total Project Cost (Active Projects)		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Projected Spend	Appr. Budget	Life to Date			Planned	Revised		
SOLID WASTE MANAGEMENT SERVICES											
GREEN LANE LANDFILL	22,606	7,983	21,278	236,149	158,602	On Track	Prior to 2010	Dec-26	Dec-26	Ⓞ	Ⓞ
Comments:	Legislated project for Green Lane landfill development that mainly include Leachate control system; gas control systems; cell excavation & base construction; engineering & monitoring; site services/final cover/storm; and buffer land acquisition.										
Explanation for Delay:	Status: On Track										
TRANSFER STATION ASSET MANAGEMENT	17,549	7,051	13,982	361,644	94,391	On Track	Prior to 2010	Dec-32	Dec-33	Ⓞ	Ⓞ
Comments:	These multi year projects include State of Good Repair work for roofing, paving, drainage systems, sprinkler systems, repairs to tipping floors and household hazardous waste depot relocation.										
Explanation for Delay:	Status: On Track										
PERPETUAL CARE OF CLOSED LANDFILLS	10,530	6,048	6,150	130,104	67,035	On Track	Prior to 2010	Dec-32	Dec-32	Ⓞ	Ⓞ
Comments:	Legislated project for the perpetual care of closed landfills.										
Explanation for Delay:	Status: Delayed > 6 mths Projects overall is on track. Delays on Keele Valley Labdfill ops & training building due to building permits										

On/Ahead of Schedule	Ⓞ	>70% of Approved Project Cost
Minor Delay < 6 months	Ⓞ	Between 50% and 70%
Significant Delay > 6 months	Ⓞ	< 50% or > 100% of Approved Project Cost

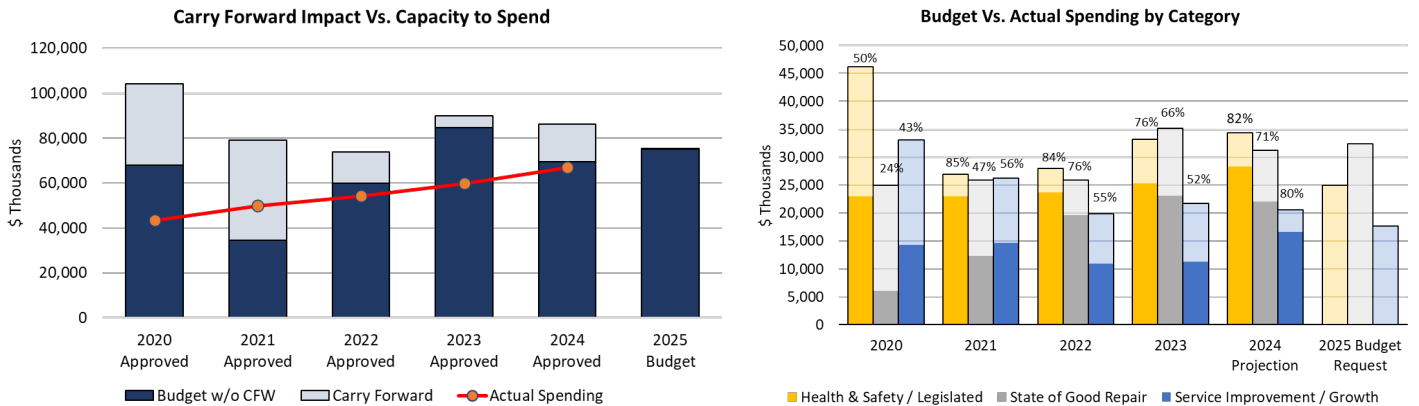
Appendix 7

Capacity to Deliver Review

The 10-year Plan has been developed with consideration of historically demonstrated capacity to deliver within any given year of a 10-year plan. In addition, a review was undertaken to ensure budgets align with the capacity available in the market to deliver on capital projects and assets.

A key component in determining an appropriate level of annual cash flows includes evaluating historical capacity to deliver by project categories (Chart 2 below) and assessing projected 2024 underspending that will be carried forward into the 2025 capital budget and plan.

Chart 2 – Capacity to Deliver



Impact of Capacity to Deliver Review on the 10-Year Plan

- Solid Waste Management Services’ actual spending over the previous five years, from 2020 to 2024, has averaged \$54.886 million or 64.5% per year.
- The projected spending for 2024 is \$66.995 million or 77.7% of the 2024 Capital Budget. Historically, challenges in spending for projects are due to project delays from technical issues or coordination with other projects and staffing constraints.
- Based on the review of historical capital spending and assessment of capacity to deliver each project, \$13.144 million in cash flow funding originally planned for 2024 has been deferred to be spent between 2025 and 2029.
- In 2025, Solid Waste Management Services’ Capital Plan totals \$75.043 million in capital spending on the following high priority projects:
 - Green Lane Landfill development (\$15.011 million).
 - Perpetual Care of Closed Landfills (\$7.922 million).
 - Residual Disposal Capacity (\$2.008 million).
 - OPF Facility Expansion (\$1.246 million).
 - Service Improvement projects in Long Term Waste Strategy, IT, Diversion Systems, Fleet Technology Enhancements, and various engineering planning studies (\$16.423 million).
 - Various State of Good Repair projects in Transfer Stations, Collection Yards, Dufferin Waste Facility Site Improvement, and Organic Processing Facility (\$32.433 million).

Appendix 8

Summary of Capital Delivery Constraints

N/A

Appendix 9

Capital Program Provincial/Federal Funding Streams by Projects

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2025 Operating Budget

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (in 000s)	Reserve / Reserve Fund Number	Withdrawals (-) /Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance	XQ1014	24,185	4,439	5,470
Vehicle Reserve				
<i>Withdrawals (-)</i> <i>Capital</i>		(48,247)	(22,969)	(15,418)
<i>Contributions (+)</i> <i>Operating</i>		28,500	24,000	19,953
Total Reserve / Reserve Fund Draws / Contributions		(19,747)	1,031	4,535
Balance at Year-End		4,439	5,470	10,005

Reserve / Reserve Fund Name (in 000s)	Reserve / Reserve Fund Number	Withdrawals (-) /Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance	XR1010	49,057	35,117	19,252
Insurance Reserve				
<i>Withdrawals (-)</i> <i>Other Program - Operating</i> <i>Other Program - Capital</i>		(87,373)	(89,149)	(90,866) (400)
<i>Contributions (+)</i> <i>Other Program - Operating</i> <i>SWMS - Operating</i>		71,172 2,261	71,024 2,261	70,854 2,261
SWMS Total Reserve / Reserve Fund Draws / Contributions		2,261	2,261	2,261
Other Program/ Agency Net Withdrawals & Contributions		(16,201)	(18,126)	(20,411)
Balance at Year-End		35,117	19,252	1,102

Appendix 10 (cont.)

Inflows and Outflows to/from Reserves and Reserve Funds

2025 – 2034 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total	
		Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan		
XR1404 Waste Management Reserve Fund	Beginning Balance	102,428	106,016	90,430	70,338	61,628	52,923	45,462	40,972	44,691	56,273		
	<i>Withdrawals (-)</i>												
	<i>SWM - Capital</i>	(20,853)	(30,283)	(33,812)	(17,382)	(17,700)	(18,286)	(18,487)	(17,317)	(17,054)	(17,121)	(208,294)	
	<i>Other Programs - Capital</i>	(645)	(119)		(108)	(382)	(366)					(1,618)	
	Total Withdrawals	(21,498)	(30,402)	(33,812)	(17,490)	(18,081)	(18,652)	(18,487)	(17,317)	(17,054)	(17,121)	(209,913)	
	<i>Contributions (+)</i>												
	<i>Operating</i>	24,049	13,838	12,920	8,123	8,806	10,702	13,566	20,609	28,135	28,237	168,985	
Total Contributions	24,049	13,838	12,920	8,123	8,806	10,702	13,566	20,609	28,135	28,237	168,985		
<i>Interest Income</i>	1,037	977	800	657	570	489	430	426	502	618	6,507		
Balance at Year-End		106,016	90,430	70,338	61,628	52,923	45,462	40,972	44,691	56,273	68,007		

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total	
		Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan		
XR1408 Green Lane Landfill	Beginning Balance	57	57	58	58	59	60	60	61	61	62		
	<i>Withdrawals (-)</i>												
	<i>Capital</i>	(5,625)	(8,334)	(10,592)	(14,641)	(15,688)	(12,134)	(11,342)	(13,050)	(11,250)	(11,100)	(113,756)	
	Total Withdrawals	(5,625)	(8,334)	(10,592)	(14,641)	(15,688)	(12,134)	(11,342)	(13,050)	(11,250)	(11,100)	(113,756)	
	<i>Contributions (+)</i>												
	<i>Operating</i>	5,625	8,334	10,592	14,641	15,688	12,134	11,342	13,050	11,250	11,100	113,756	
	Total Contributions	5,625	8,334	10,592	14,641	15,688	12,134	11,342	13,050	11,250	11,100	113,756	
<i>Interest Income</i>	1	1	1	1	1	1	1	1	1	1	6		
Balance at Year-End		57	58	58	59	60	60	61	61	62	63		

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total	
		Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan		
XR1013 Perpetual Care of Landfill Reserve Fund (160 Closed Landfills)	Beginning Balance	19,262	20,559	17,771	15,871	9,793	5,564	6,857	9,411	15,030	20,706		
	<i>Withdrawals (-)</i>												
	<i>Capital</i>	(5,941)	(10,017)	(9,107)	(8,706)	(6,806)	(6,269)	(6,027)	(6,002)	(6,002)	(6,002)	(70,879)	
	Total Withdrawals	(5,941)	(10,017)	(9,107)	(8,706)	(6,806)	(6,269)	(6,027)	(6,002)	(6,002)	(6,002)	(70,879)	
	<i>Contributions (+)</i>												
	<i>Operating</i>	7,040	7,040	7,040	2,500	2,500	7,500	8,500	11,500	11,500	12,000	77,119	
	Total Contributions	7,040	7,040	7,040	2,500	2,500	7,500	8,500	11,500	11,500	12,000	77,119	
<i>Interest Income</i>	198	191	167	128	76	62	81	122	178	237	1,439		
Balance at Year-End		20,559	17,771	15,871	9,793	5,564	6,857	9,411	15,030	20,706	26,941		

Appendix 10 (cont.)

Inflows and Outflows to/from Reserves and Reserve Funds 2025 – 2034 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
		Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	
XR1412 Debt Reserve	Beginning Balance	33,328	41,868	31,335	10,237	(6,956)	(19,928)	(25,519)	(34,307)	(46,543)	(55,000)	
	<i>Withdrawals (-)</i>											
	<i>Capital</i>	(45,709)	(45,975)	(51,020)	(48,419)	(53,031)	(53,046)	(60,427)	(59,267)	(60,286)	(65,768)	(542,947)
	Total Withdrawals	(45,709)	(45,975)	(51,020)	(48,419)	(53,031)	(53,046)	(60,427)	(59,267)	(60,286)	(65,768)	(542,947)
	<i>Contributions (+)</i>											
	<i>Operating</i>	53,875	35,077	29,715	31,210	40,059	47,454	51,639	47,031	51,828	62,230	450,119
	Total Contributions	53,875	35,077	29,715	31,210	40,059	47,454	51,639	47,031	51,828	62,230	450,119
<i>Interest Income</i>	374	364	207	16	-	-	-	-	-	-	961	
Balance at Year-End		41,868	31,335	10,237	(6,956)	(19,928)	(25,519)	(34,307)	(46,543)	(55,000)	(58,539)	

Note: While some years may show a negative ending balances, SWMS debt payments are subject to change based on debt issuance timing and amounts as determined by Corporate Finance.

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
		Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	
XR2128 Waste Diversion Development Charges Reserve Fund	Beginning Balance	(443)	2,626	2,405	4,317	5,071	698	(5,348)	(9,893)	(6,574)	(3,177)	
	<i>Withdrawals (-)</i>											
	<i>Capital</i>	(1,454)	(4,612)	(2,453)	(3,694)	(8,547)	(9,681)	(8,255)	(460)	(460)	(460)	(40,076)
	Total Withdrawals	(1,454)	(4,612)	(2,453)	(3,694)	(8,547)	(9,681)	(8,255)	(460)	(460)	(460)	(40,076)
	<i>Contributions (+)</i>											
	<i>Operating</i>	4,512	4,366	4,332	4,401	4,145	3,635	3,710	3,779	3,857	3,742	40,479
	Total Contributions	4,512	4,366	4,332	4,401	4,145	3,635	3,710	3,779	3,857	3,742	40,479
<i>Interest Income</i>	11	25	33	47	29	-	-	-	-	-	145	
Balance at Year-End		2,626	2,405	4,317	5,071	698	(5,348)	(9,893)	(6,574)	(3,177)	105	

Note: The reserve will not be in a negative position as staff will adjust funding sources for projects as required.

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
		Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	
XR1409 Green Lane Perpetual Care Reserve Fund	Beginning Balance	10,871	11,984	12,607	13,235	13,870	14,511	15,159	15,813	18,484	21,025	
	Total Withdrawals											
	<i>Contributions (+)</i>											
	<i>Operating</i>	1,000	500	500	500	500	500	500	2,500	2,500	2,500	11,500
	Total Contributions	1,000	500	500	500	500	500	500	2,500	2,500	2,500	11,500
<i>Interest Income</i>	114	122	129	135	141	148	154	171	41	47	1,201	
Balance at Year-End		11,984	12,607	13,235	13,870	14,511	15,159	15,813	18,484	21,025	23,572	

Appendix 11

Glossary

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

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

Capacity to Deliver: Ability to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

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

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

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

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

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

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

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

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

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

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

Tax Supported Budget: Budget funded by property taxes.

User Fees: Includes all program-generated fees and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).

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