

# 2026 Budget Notes

## Office of the Integrity Commissioner

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 416-392-3826 or [integrity@toronto.ca](mailto:integrity@toronto.ca).

### Description

The Office of the Integrity Commissioner is responsible for providing advice, education, policy recommendations, and complaint resolution to City Council, local boards, their members, and the public on the application of the City's Codes of Conduct, *Municipal Conflict of Interest Act* (MCIA), bylaws, policies and legislation governing ethical behaviour.

### Why We Do It

The *City of Toronto Act, 2006* and Chapter 3 of the Toronto Municipal Code require that City Council appoint an Integrity Commissioner. The Commissioner, as one of the City's four Accountability Officers, helps foster public confidence in the City's government and serves the public, City Council, local boards and their members by:

- **Increasing stakeholder awareness** about the rules in the elected and appointed members' Codes of Conduct and the *Municipal Conflict of Interest Act* (MCIA) so they understand the high standards of conduct members are required to meet.
- **Giving proactive advice** to elected and appointed members to help them perform their duties in a way that best serves the public and protects and maintains the City of Toronto's reputation and integrity.
- **Resolving complaints fairly and impartially** to ensure that allegations of member misconduct are evaluated, investigated, and concluded in a timely manner so that, if there is found to be misconduct, it can be reported to the court, City Council, or local board to impose a penalty or order remedial action.
- **Providing Council and City Staff with expert policy advice** about matters dealing with ethics and integrity to improve the City of Toronto's public administration and governance.

The Integrity Commissioner may also be assigned additional duties respecting ethical matters by City Council to promote public trust, good governance, and to protect and maintain the City of Toronto's reputation and integrity.

*The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence. For further information about the Office of the Integrity Commissioner, please visit this [webpage](#).*

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Integrity Commissioner

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## What Service We Provide

### **Increasing Stakeholder Awareness**

**Who We Serve:** The public, members of Council, members of local boards (restricted definition), staff in elected members' offices, staff of boards, and City staff who want to understand the standards of conduct and the obligations of members.

**What We Deliver:** The Office maintains a webpage with the Commissioner's reports, public statements, interpretation bulletins, as well as legislative updates, information about best practices, and a searchable database of advice. The Office regularly responds to inquiries from the public and the media. Additionally, the Commissioner makes reports and presentations to City Council, local boards, City staff, and external organizations about integrity and accountability at the City of Toronto and in government.

### **Giving Proactive Advice to Appointed and Elected Members**

**Who We Serve:** Members of Council (and their staff) and members of local boards (restricted definition) who request confidential advice about how to comply with the standards of conduct they are expected to meet.

**What We Deliver:** The Commissioner gives expert and timely advice about the interpretation and application of the applicable Code of Conduct, the MCIA, and any other relevant legislation and policies to ensure members are given the guidance they need to perform their duties in a way that protects and maintains the City of Toronto's reputation and integrity.

### **Resolving Complaints Fairly and Impartially**

**Who We Serve:** The public, members of Council, members of local boards (restricted definition), City Council, City staff, staff in elected member's offices, and staff of boards who believe that a member of Council or local board (restricted definition) has contravened the Code of Conduct and/or MCIA.

**What We Deliver:** The Office receives complaints about alleged violations of the Code of Conduct and/or the MCIA by elected and appointed members. The Office has adopted comprehensive Complaint and Application Procedures to ensure complaints are assessed, investigated, and reported fairly and impartially. The procedures protect both the public interest and the rights and interests of complainants and respondents. The Commissioner's findings are of public significance as the issues concern whether the City of Toronto's elected and appointed officials have met the high standards of conduct required of them in performing their duties. In order to uphold the principles of transparency and accountability, the Commissioner's findings of misconduct are reported to Council or the local board and MCIA inquiries are publicly reported and may result in the Commissioner applying to court. Far beyond the penalties and remedial action that Council, a local board, or a judge may order, the outcomes are crucial for upholding the principle of democratic accountability.

### **Providing Council and City Staff with Expert Policy Advice**

**Who We Serve:** City Council and City staff seeking expert guidance to ensure policies are relevant and reflective of the highest standards of integrity.

**What We Deliver:** The Commissioner gives policy advice and makes recommendations to senior leaders in the City administration. The Commissioner also makes reports to Council, to ensure that the City of Toronto is a national leader in promoting high standards of conduct for government officials.

Budget at a Glance

2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$0.1	\$0.1	\$0.1	The Office of the Integrity Commissioner does not have a Capital Budget and Plan			
Gross Expenditures	\$0.9	\$0.9	\$0.9				
Net Expenditures	\$0.8	\$0.8	\$0.8				
Approved Positions	3.0	3.0	3.0				

## How Well We Are Doing – Behind the Numbers\*

### Increasing Stakeholder Awareness

- Responded to a record 823 public and stakeholder inquiries, demonstrating growing engagement and visibility.
- Delivered specialized training sessions to Local Boards, Toronto Public Service members, the University of Toronto, and the Society of Ontario Adjudicators and Regulators.
- Partnered with the University of Toronto's Community Research Partnerships in Ethics (CRPE) program.

### Giving Proactive Advice to Appointed and Elected Members

- Provided a record 79 pieces of advice to Council members, meeting the 48-hour service standard in nearly all cases.
- Asked for advice by 21 of 26 Council members, reflecting strong trust in the Commissioner's advisory role.
- Reviewed 22 declaration forms for sponsored travel and community events to ensure compliance with policy and the Gifts & Benefits rules in the Code of Conduct.

### Resolving Complaints Effectively

- Received a record 94 complaints and applications, including a record 16 MCIA applications.
- Closed 74% of complaints within the year following a thorough review and/or investigation, ensuring timely resolution.
- Completed investigations in an average of 278 days (median 270 days).
- Resolved complaints at the intake stage in an average of 40 days (median 29 days).

### Providing Council and City Staff with Expert Policy Advice

- Worked with the City Manager's Office to advise Council on the introduction and implications of Bill 9, the *Municipal Accountability Act, 2025*.
- Supported the City Manager's Office, which engaged the Commissioner for expert advice on Council's direction to explore a Code of Conduct for City Advisory Bodies.

\* As of November 1, 2025

## How Well We Are Doing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Outcome Measures						
Increasing Stakeholder Awareness	Yearly meetings/presentations to members of Council and their staff	10	26	18	26	26
Giving Proactive Advice to Appointed and Elected Members	Provide advice to members of Council within two business days	78%	75%	81%	75%	75%
Giving Proactive Advice to Appointed and Elected Members	Provide advice to members of local boards within two business days	60%	75%	86%	75%	75%
Resolving Complaints Effectively	Complaints closed in same year received	86%	75%	74%	75%	75%
Providing Council and City Staff with Expert Policy Advice	Provide relevant and timely policy recommendations	1	1	2	1	1

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Key Service Level Measures						
Increasing Stakeholder Awareness	Number of inquiries responded to	1,469	1,000	11,000*	1,000	1,000
Giving Proactive Advice to Appointed and Elected Members	Amount of advice provided to members of Council	56	n/a**	86	n/a**	n/a**
Giving Proactive Advice to Appointed and Elected Members	Amount of advice provided to members of local boards	18	n/a**	9	n/a**	n/a**
Resolving Complaints Fairly and Impartially	Average number of days to complete an investigation	267	270	278	270	270
Resolving Complaints Fairly and Impartially	Median number of days to complete an investigation	251	240	270	240	240
Resolving Complaints Fairly and Impartially	Average number of days to close a dismissal case	37	50	40	50	50
Resolving Complaints Fairly and Impartially	Median number of days to close a dismissal case	22	30	29	30	30

## Comments:

\* This number is ten times the anticipated as a result of an unprecedented number of inquiries on a single topic.

\*\*Advice is provided on an “as requested” basis.

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success as of November 1, 2025

- Released TTC Board Investigation Report on the unauthorized sharing of confidential information, following a review of evidence from over 60 witnesses and a forensic analysis of over 30,000 emails.
- Commenced work as Ethics Executive for Members of Council's staff.
- Met with nearly all Members of Council (25 of 26) over the past 12 months.
- Delivered specialized training with a focus on BIAs, including sessions for the Toronto Association of Business Improvement Areas (TABIA) and six BIAs.
- Provided a record level of advice to Members (82, compared to 65 the prior year).
- Reviewed a record number of complaints (92, up from 86 the prior year).
- Submitted written and oral input on *Bill 9, the Municipal Accountability Act, 2025* to the Standing Committee on Heritage, Infrastructure and Cultural Policy.
- Issued written guidance to Council on key topics including Political Activity, *Accessibility for Ontarians with Disabilities Act, 2005* (AODA) compliance, Federal and Provincial Elections, Environment Day, and *Bill 9*.

### Key Challenges and Risks in 2026

- One of the key challenges for this Office is to sustain service levels and meeting statutory obligations despite a substantially increased workload and a flatlined budget.
- The current trends experienced in 2025 indicates that this Office will have no choice but to ask for additional resources in 2027 as the trends and circumstances include:
  - Managing the highest volume of complaints to date, following a continued year-over-year increase;
  - Addressing the emergence of petition-style complaints on the same issue, significantly straining capacity;
  - Responding to a growing number of inquiries directed to the office, reflecting heightened public and stakeholder engagement;
  - Implementing the requirements of the *Municipal Accountability Act, 2025*, necessitating comprehensive revisions to existing materials and extensive training on new obligations; and
  - Meeting all existing and new demand in light of the fact that the budget for this Office has been flat-lined for six years.
- Other challenges include:
  - Navigating complex *Ethics Executive* responsibilities in the context of the political staff unionization drive; and
  - Preparing to provide guidance in light of the upcoming general municipal election year, with corresponding increases in advisory requests.

### Priority Actions

- Develop online training modules to support implementation of *the Municipal Accountability Act, 2025*.
- Revise and update all materials to reflect new legislative obligations and current best practices.
- Deliver targeted training and education programs in preparation for and during the election year.
- Establish a roster of external investigators to expand capacity and ensure timely complaint resolution.
- Provide timely, accurate advice and updated training to Members, in response to emerging issues.
- Enhance internal processes to improve efficiency and service delivery without increasing costs.

RECOMMENDATIONS

The Integrity Commissioner recommends:

1. The 2026 Operating Budget for the Office of the Integrity Commissioner of \$0.873 million gross, \$0.100 million revenue and \$0.773 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
Total Office Budget	872.5	100.0	772.5

- The 2026 staff complement for the Office of the Integrity Commissioner comprised of 3.0 operating positions.



# **2026 OPERATING BUDGET**

## 2026 OPERATING BUDGET OVERVIEW

**Table 1: 2026 Operating Budget by Service**

(In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Base Budget	2026 New/Enhanced	2026 Budget	Change vs. 2025 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Office of the Integrity Commissioner	13	100		100		100		0.0%
<b>Total Revenues</b>	<b>13</b>	<b>100</b>		<b>100</b>		<b>100</b>		<b>0.0%</b>
<b>Gross Expenditures</b>								
Office of the Integrity Commissioner	744	845	655	873		873	28	3.3%
<b>Total Gross Expenditures</b>	<b>744</b>	<b>845</b>	<b>655</b>	<b>873</b>		<b>873</b>	<b>28</b>	<b>3.3%</b>
<b>Net Expenditures</b>	<b>731</b>	<b>745</b>	<b>655</b>	<b>773</b>		<b>773</b>	<b>28</b>	<b>3.7%</b>
<b>Approved Positions**</b>	<b>3.0</b>	<b>3.0</b>	<b>N/A</b>	<b>3.0</b>		<b>3.0</b>		<b>0.0%</b>

\*2025 Projection based on 9-Month Variance

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

### KEY DRIVERS

**Total 2026 Budget** expenditures of \$0.873 million gross reflect an increase of \$0.028 million in spending above the 2025 Budget, predominantly arising from:

- Increase in salaries and benefits of \$0.024 million to reflect Cost of Living Adjustment (COLA) and Pay for Performance increases.
- Increase of \$0.004 million to reflect economic factor adjustments for non-payroll expenditure items.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in the Office of the Integrity Commissioner's 2026 Operating Budget do not have any significant equity impacts.

**2026 OPERATING BUDGET KEY COST DRIVERS**

The 2026 Net Operating Budget for the Office of the Integrity Commissioner of \$0.773 million is \$0.028 million, 3.7% greater than the 2025 Net Budget. Table 2 below summarizes the key cost drivers for the 2026 Budget.

**Table 2: 2026 Key Cost Drivers**

(In \$000s)	2026				2027 Annualized Impact (Net)
	Revenues	Gross Expenditures	Net Expenditures	Positions**	
2025 Projection*		654.6	654.6	N/A	N/A
2025 Budget	100.0	844.6	744.6	3.0	N/A
<b>Key Cost Drivers:</b>					
<b>Salaries and Benefits</b>					
Salaries & Benefits Adjustments		(3.9)	(3.9)		18.3
<b>Non-Salary Inflation</b>					
Inflationary Adjustments		3.8	3.8		3.6
<b>Other Changes</b>					
Professional Services Budget Reallocation		28.0	28.0		
<b>Sub-Total - Key Cost Drivers</b>		27.9	27.9		21.9
<b>Total 2026 Base Budget</b>	100.0	872.5	772.5	3.0	21.9
<b>2026 Budget</b>	100.0	872.5	772.5	3.0	
<b>Change from 2025 Budget (\$)</b>		27.9	27.9		N/A
<b>Change from 2025 Budget (%)</b>	0.0%	3.3%	3.7%	0.0%	N/A

\*Based on 9-Month Variance

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

**Key Base Drivers:****Salaries and Benefits:**

- Increase of \$0.024 million in salaries and benefits for Cost of Living Adjustment (COLA) and Pay for Performance.
- Decrease of \$0.028 million in benefits to reflect actual requirements of the office. This is reallocated to Professional Services to address ongoing needs of the office.

**Non-Salary Inflation:**

- Increase of \$0.004 million to reflect economic factor adjustments for non-payroll expenditure items.

**Other Changes:**

- An increase of \$0.028 million to fund the ongoing Professional Services needs of the office including training development and legislative requirements that may arise from Bill 9, *Municipal Accountability Act, 2025*. This is funded from the reduction in the benefits budget noted above.
- To ensure adequate funding to meet the requirements that may arise from Bill 9, *Municipal Accountability Act, 2025* a one-time reallocation of \$0.075 million from reserve contribution to the training development budget is also reflected.

## 2027 AND 2028 OUTLOOK

Table 5: 2027 and 2028 Outlook

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
<b>Revenues</b>			
<b>Total Revenues</b>	100.0		
<b>Gross Expenditures</b>			
Salaries and Benefits Changes		18.3	13.7
Inflationary Impacts		3.6	3.7
<b>Total Gross Expenditures</b>	872.5	21.9	17.4
<b>Net Expenditures</b>	772.5	21.9	17.4
<b>Approved Positions</b>	3.0		

## Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$0.894 million reflects an anticipated \$0.022 million or 2.5% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$0.017 million or 1.9% above 2027 Outlook.

These changes arise from the following:

- **Salary and Benefits:** Increase of \$0.018 million in 2027 and \$0.014 million in 2028 is due to cost of living adjustment (COLA), pay for performance increases, benefit rate changes and an adjustment for one less working day in 2028.
- **Inflationary Impacts:** Economic factor adjustments for non-salary expenditure items.

## **APPENDICES**

## Appendix 1

### 2026 Operating Budget by Category

Category (In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Budget	2026 Change from 2025 Budget	
	\$	\$	\$	\$	\$	%
Contribution From Reserves/Reserve Funds	13	100		100		0.0%
<b>Total Revenues</b>	<b>13</b>	<b>100</b>		<b>100</b>		<b>0.0%</b>
Salaries & Benefits	647	594	562	590	(4)	(0.7%)
Materials and Supplies	0	1	1	1	0	7.0%
Equipment		1	1	1	0	2.5%
Service And Rent	7	149	75	255	107	71.8%
Contribution To Reserves/Reserve Funds	90	100	16	25	(75)	(75.0%)
<b>Total Gross Expenditures</b>	<b>744</b>	<b>845</b>	<b>655</b>	<b>873</b>	<b>28</b>	<b>3.3%</b>
<b>Net Expenditures</b>	<b>731</b>	<b>745</b>	<b>655</b>	<b>773</b>	<b>28</b>	<b>3.7%</b>

\*2025 Projection based on 9-Month Variance

## **Appendix 2**

### **Summary of 2026 Service Changes**

N/A

## **Appendix 3**

### **Summary of 2026 New/Enhanced Requests Included in Budget**

N/A

## **Appendix 4a**

### **Operating Program Provincial/Federal Funding Streams by Program**

N/A

## **Appendix 4b**

### **Capital Program Provincial/Federal Funding Streams by Project**

N/A

## **Appendix 5**

### **2026 Capital Budget; 2027-2035 Capital Plan Including Carry Forward**

N/A

## **Appendix 5a**

### **2026 Cash Flow and Future Year Commitments Including Carry Forward**

N/A

## **Appendix 6**

### **Capacity to Deliver Review**

N/A

## **Appendix 7**

### **Summary of Capital Delivery Constraints**

N/A

## Appendix 8

### Inflows and Outflows to/from Reserves and Reserve Funds

#### 2026 Operating Budget

#### Program Specific Reserve/Reserve Funds

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance (\$000s)	2026	2027	2028
XR1415	OIC External Legal Investigative Expense RF	Opening Balance	400.0	325.0	325.0
		*Contributions (+)			
		Operating Budget	25.0	100.0	100.0
		Total Contributions	25.0	100.0	100.0
		*Withdrawals (-)			
		Operating Budget	-100.0	-100.0	-100.0
		Sub-Total Operating Withdrawals	-100.0	-100.0	-100.0
		Capital Budget and Plan			
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0
		Total Withdrawals	-100.0	-100.0	-100.0
		Interest Income			
		Closing Balance	325.0	325.0	325.0



## Appendix 9

### 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 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 Adjustments:** 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 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).