

# 2026 Budget Notes

## Toronto Emergency Management

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

### Description

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

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

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

### Why We Do It

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

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

*The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.*

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

#### Toronto Emergency Management:

**Joanna Beaven-Desjardins**

Executive Director, Toronto Emergency Management

Tel: (416) 338-8746

Email: [Joanna.Beaven-Desjardins@toronto.ca](mailto:Joanna.Beaven-Desjardins@toronto.ca)

#### Corporate:

**Marie Barcellos**

Manager, Financial Planning

Tel: (416) 392-8393

Email: [Marie.Barcellos@toronto.ca](mailto:Marie.Barcellos@toronto.ca)

What Service We Provide

Emergency Management

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

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

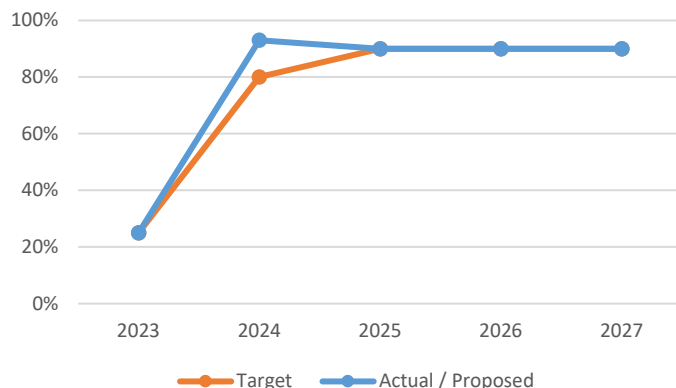
**Resources (gross 2026 operating budget):** \$8.9 million

Budget at a Glance

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

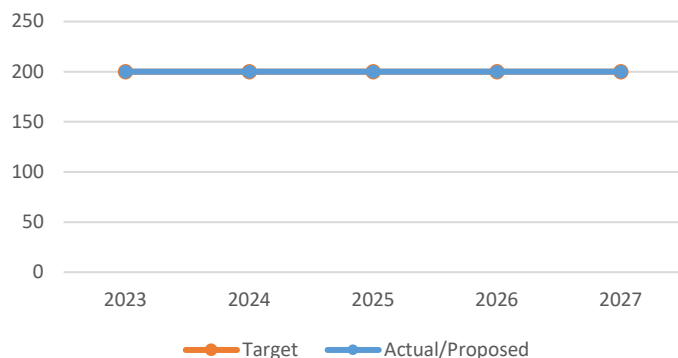
## How Well We Are Doing – Behind the Numbers

**Divisions with a Current Business Continuity Plan**



- In 2023, the business continuity program was relaunched with a revised structure and full re-validation of Divisional processes to lead into future year plan updates, development and completion.
- In 2024, 93% of business continuity plans were updated by the end of November, exceeding the 80% target.
- For 2025, the business continuity program is on track to meet its target of 90%.

**Pool of Trained Emergency Operations Centre Staff**



- 200 staff is an optimal target for ensuring Emergency Operations Centre (EOC) readiness for emergency activations.
- In 2023, TEM developed a collaborative training initiative between Divisions, Agencies, and Corporations (DACs) that included a strategy for building Incident Management System (IMS) capacity across DACs, and an IMS instructor cadre.
- Annual training target aims to ensure we have a pool of 200 staff to draw from, accounting for staff retirements, reassignments and turnover.
- In 2025 TEM will continue to meet the 200 EOC trained staff target.

## How Well We Are Doing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Outcome Measures						
Emergency Management	Community Events Attended and Workshops Hosted	16	20	30	25	30
Emergency Management	Emergency Management Education Materials Distributed	1,300	1,625	3,800	2,000	2,500
Emergency Management	City Staff Trained in Incident Management System (IMS)	336	300	120	160	160
Emergency Management	City Staff Trained in Emergency Reception Centre (ERC) Operation	-	-	-	150	200
Key Service Level Measures						
Emergency Management	City Divisions with a current business continuity plan.	93%	90%	90%	90%	90%
Emergency Management	% of appropriate staffing at Emergency Operation Centre within 15 minutes of requests during regular business hours.	100%	100%	100%	100%	100%
Emergency Management	% compliance under the Emergency Management and Civil Protection Act	100%	100%	100%	100%	100%
<ul style="list-style-type: none"> <li>Community engagement team is targeting 25% annual growth for 2026, and 20% annual growth for 2027 for events attended and education materials distributed.</li> <li>For 2025 and 2026, the FIFA Toronto Integrated Safety and Security Unit (T-ISSU) has assumed responsibility for delivering Incident Management System (IMS) training related to the FIFA World Cup.</li> <li>2026 TEM IMS training will be limited due to the resource demands of the 2026 FIFA World Cup. TEM's train-the-trainer initiative has also given many divisions the ability to deliver their own IMS training for their staff; thereby increasing overall capacity.</li> <li>Emergency reception centre (ERC) training is a new program and will begin in 2026.</li> </ul>						

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Activated the Toronto Emergency Operations Centre (TEOC) for 4 major planned events including New Year's Eve, Carnival Grand Parade, Pride, and the Blue Jays World Series games, and 3 major unplanned emergencies include two winter storms, and one multi-residential fire.
- Provided emergency social services for 28 incidents involving 121 residents displaced from their homes due to fire, floods or other emergencies.
- Launched a city-wide Emergency Preparedness Survey to help better understand Toronto residents' level of preparedness for different types of emergencies. The survey results have provided key insights into resident's understandings of emergency preparedness and have been used to adjust and create new education materials.
- Attended 28 community events/workshops with an average satisfaction rating of 97% and distributed 3,500 education pamphlets to residents in the first three quarters of 2025, surpassing total for all of 2024.
- Led a significant revision of the City's Emergency Response Plan (Base Plan), incorporating lessons learned, jurisdictional scans, and emergency management best practices.
- Conducted a nuclear emergency exercise to evaluate Toronto's preparedness, interoperability, decision-making, and communications. The exercise included the Canadian Red Cross, York University, Ontario Power Generation, provincial, municipal, and non-governmental partners.
- Secured a new emergency management coordination software (D4H) to enable increased management of incident management team activations and duties.
- Launched a pilot project to test Federal Emergency Management Agency (FEMA) Community Lifelines during TEOC activations. Community Lifelines assist with identifying the most impacted critical city services during emergencies to allow for prioritization and support leadership decision-making through improved impact analysis.
- Delivered an in-person "Introduction to Business Continuity" training course to Divisional Leads to provide a general awareness on business continuity management, an overview of the City's Business Continuity Management Program and the roles and responsibilities.
- Launched an online training course for staff on how to complete a Business Impact Analysis and Business Continuity Plan.

### Key Challenges and Risks

- The 2026 FIFA World Cup will impact regular operations as the TEOC will remain active for all of the tournament. Should a concurrent emergency occur during the duration of the FIFA World Cup, TEM's capacity to response may be affected.
- Climate change is driving an increased frequency of extreme weather events requiring more TEOC activations.
- TEM and Technology Services will launch a Business Continuity Information System in 2026.

---

**Priority Actions**

- Finalize emergency management preparations for the 2026 FIFA World Cup including completing responsibilities under the T-ISSU. Monitor, coordinate and respond as necessary once the tournament begins, and maintain regular service levels.
  - Strengthen corporate business continuity by launching an enterprise level business continuity program that will allow automation and expanded capabilities for divisions to create, update, and test their business continuity plans.
  - Update The Toronto Emergency Response Plan (Base Plan) and Chapter 59 of the Toronto Municipal Code in response to Provincial Bill 25: Emergency Management Modernization Act, and subsequent changes to the Emergency Management and Civil Protection Act.
  - Review of the Emergency Human Services policy and Emergency Social Services program including measuring the impacts of 2025 expanded eligibility for residents impacted by significant vital service disruptions.
  - Continue building on enhanced Heat Relief Strategy measures from 2025 to support extreme heat response and prepare for increased frequency of heat, and extreme weather, related activations due to climate change.
  - Enhance community engagement and long-term resiliency planning through collaboration and partnerships with communities.
  - Design a comprehensive suite of public education materials, tailored to diverse formats and audiences, to effectively address varying informational needs.
  - Develop a digital strategy for TEM's website to improve public awareness of risks and emergencies.
  - Develop long-term public education and city staff training programs that strengthen nuclear response preparedness.
  - Train City staff to take roles in emergency reception centres and incident management teams to enhance the city's capacity and response to emergencies.
  - Complete a Hazard Identification and Risk Assessment (HIRA), a legislated requirement for all municipalities in Ontario per the Emergency Management and City Protection Act.
-

## CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for Toronto Emergency Management of \$8.949 million gross, \$3.229 million revenue and \$5.720 million net for the following services:

<b>Service:</b>	<b>Gross Expenditures (\$000s)</b>	<b>Revenues (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Emergency Management	8,948.6	3,228.8	5,719.8
<b>Total Program Budget</b>	<b>8,948.6</b>	<b>3,228.8</b>	<b>5,719.8</b>

- The 2026 staff complement for Toronto Emergency Management comprised of 46.0 operating positions.
2. That all third-party funding included in the 2026 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2026 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

# **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>								
Toronto Emergency Management	1,166.9	2,877.4	2,437.6	3,228.8		3,228.8	351	12.2%
<b>Total Revenues</b>	<b>1,166.9</b>	<b>2,877.4</b>	<b>2,437.6</b>	<b>3,228.8</b>		<b>3,228.8</b>	<b>351</b>	<b>12.2%</b>
<b>Gross Expenditures</b>								
Toronto Emergency Management	5,823.6	8,249.2	7,519.6	8,948.6		8,948.6	699	8.5%
<b>Total Gross Expenditures</b>	<b>5,823.6</b>	<b>8,249.2</b>	<b>7,519.6</b>	<b>8,948.6</b>		<b>8,948.6</b>	<b>699</b>	<b>8.5%</b>
<b>Net Expenditures</b>	<b>4,656.6</b>	<b>5,371.8</b>	<b>5,082.0</b>	<b>5,719.8</b>		<b>5,719.8</b>	<b>348</b>	<b>6.5%</b>
<b>Approved Positions**</b>	<b>38.0</b>	<b>44.0</b>	<b>N/A</b>	<b>46.0</b>		<b>46.0</b>	<b>2.0</b>	<b>4.5%</b>

\*2025 Projection based on 9-Month Variance

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

### KEY DRIVERS

**Total 2026 Budget** expenditures of \$8.949 million gross reflect an increase of \$0.699 million in spending above the 2025 Budget, predominantly arising from:

- Salaries and benefits increase related to contractual obligations and the annualization of the positions added in the prior year to support the 2026 FIFA World Cup emergency and security planning, fully funded from the interdivisional recoveries from the City's FIFA Secretariat.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in Toronto Emergency Management's 2026 Operating Budget do not have any significant equity impacts.

**2026 OPERATING BUDGET KEY COST DRIVERS**

The 2026 Net Operating Budget for Toronto Emergency Management of \$5.720 million is \$0.348 million, 6.5% 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**	
<b>2025 Projection*</b>	<b>2,437.6</b>	<b>7,519.6</b>	<b>5,082.0</b>	<b>N/A</b>	<b>N/A</b>
<b>2025 Budget</b>	<b>2,877.4</b>	<b>8,249.2</b>	<b>5,371.8</b>	<b>44.0</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<b>Prior Year Impacts</b>					
Reversal of 2025 Emergency Management Grant	(50.0)	(50.0)			
Ontario Power Generation Funding	(195.3)		195.3		(15.5)
<b>Salaries and Benefits</b>					
2026 FIFA World Cup	596.7	596.7			
Positions to meet service demands		321.5	321.5	2.0	7.9
Salary and benefits adjustments		(158.0)	(158.0)		135.6
<b>Other Changes</b>					
Hazard Identification and Risk Assessment		84.2	84.2		
<b>Sub Total Key Cost Drivers</b>	<b>351.3</b>	<b>794.4</b>	<b>443.0</b>	<b>2.0</b>	<b>127.9</b>
<b>Affordability Measures</b>		(95.0)	(95.0)		
<b>Total 2026 Base Budget</b>	<b>3,228.8</b>	<b>8,948.6</b>	<b>5,719.8</b>	<b>46.0</b>	<b>127.9</b>
<b>2026 New/Enhanced</b>					
<b>2026 Budget</b>	<b>3,228.8</b>	<b>8,948.6</b>	<b>5,719.8</b>	<b>46.0</b>	
<b>Change from 2025 Budget (\$)</b>	<b>351.3</b>	<b>699.3</b>	<b>348.0</b>	<b>2.0</b>	<b>N/A</b>
<b>Change from 2025 Budget (%)</b>	<b>12.2%</b>	<b>8.5%</b>	<b>6.5%</b>	<b>4.5%</b>	<b>N/A</b>

\*Based on 9-Month Variance

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

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

- Reversal of one-time Emergency Management Grant
- Removal of Ontario Power Generation funding carried forward from prior years.

**Salaries and Benefits:**

- Annualization impact of the six positions added in the prior year to support local safety and security planning for the 2026 FIFA World Cup fully funded from interdivisional recoveries from the City's FIFA Secretariat.
- Additional two positions to meet service demands that are critical to delivering the City's emergency nuclear program and ensure long-term sustainability of the Planning Section within the Division.

**Other Changes:**

- Funding to perform the initial phase of Hazard Identification and Risk Assessment, a legislated requirement for all municipalities in Ontario per the Emergency Management and City Protection Act.

## Affordability Measures

**Table 3: Affordability Measures**

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2026				2027 (Incremental)		
			Revenues	Gross Expenditures	Net Expenditures	Positions	Gross Expenditures	Net Expenditures	Positions
Realignment to Actuals	Line-by-line	No Impact		(95)	(95)				
<b>Total Affordability Measures</b>				(95)	(95)				

### Realignment to Actuals (Line by Line):

- As regular practice, a review of base expenditures for actual experience resulted in overall savings of \$0.095 million in non-salary costs.

### **Note:**

For additional information, please refer to [Appendix 4a](#) for Operating Program Provincial/Federal Funding Streams by Funding Source.

**2027 AND 2028 OUTLOOK****Table 5: 2027 and 2028 Outlook**

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
<b>Revenues</b>			
2026 FIFA World Cup		(2,452.9)	
Ontario Power Generation (OPG) Funding		15.5	15.8
<b>Total Revenues</b>	<b>3,228.8</b>	<b>(2,437.4)</b>	<b>15.8</b>
<b>Gross Expenditures</b>			
2026 FIFA World Cup		(2,452.9)	
Salaries and Benefits Changes		143.5	109.5
<b>Total Gross Expenditures</b>	<b>8,948.6</b>	<b>(2,309.5)</b>	<b>109.5</b>
<b>Net Expenditures</b>	<b>5,719.8</b>	<b>127.9</b>	<b>93.6</b>
<b>Approved Positions</b>	<b>46.0</b>	<b>(11.0)</b>	

**Key Outlook Drivers**

The 2027 Outlook with total gross expenditures of \$6.639 million reflects an anticipated \$2.310 million or 25.8% decrease in gross expenditures below the 2026 Operating Budget. The 2028 Outlook expects an increase of \$0.110 million or 16.5% above the 2027 Outlook.

These changes arise from the following:

- **2026 FIFA World Cup:** Decrease of \$2.453 million in 2027 due to the completion of the 2026 FIFA World Cup and the associated reduction of 11 positions, fully funded by interdivisional recoveries from the from the City's FIFA Secretariat.
- **Salaries and Benefits:** Inflationary increases of \$0.144 million in 2027 and \$0.110 million in 2028 related to cost-of-living, step adjustments, benefits, and pay for performance.

**APPENDICES**

## Appendix 1

### 2026 Operating Budget by Category

Category (In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Budget	2026 Change from 2025 Budget	
	\$	\$	\$	\$	\$	%
Provincial Subsidies	679	1,021	1,021	776	(245)	(24.0%)
Contribution From Reserves/Reserve Funds	488					
Inter-Divisional Recoveries		1,856	1,416	2,453	597	32.1%
<b>Total Revenues</b>	<b>1,167</b>	<b>2,877</b>	<b>2,438</b>	<b>3,229</b>	<b>351</b>	<b>12.2%</b>
Salaries	4,558	5,539	5,485	6,078	539	9.7%
Benefits	956	1,383	1,371	1,449	66	4.8%
Materials and Supplies	53	100	85	73	(27)	(26.9%)
Equipment	71	62	87	18	(44)	(71.0%)
Service And Rent	185	1,165	491	1,330	165	14.2%
<b>Total Gross Expenditures</b>	<b>5,824</b>	<b>8,249</b>	<b>7,520</b>	<b>8,949</b>	<b>699</b>	<b>8.5%</b>
<b>Net Expenditures</b>	<b>4,657</b>	<b>5,372</b>	<b>5,082</b>	<b>5,720</b>	<b>348</b>	<b>6.5%</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

Fund Name – Program (in \$000s)	2026 Budget	2027 Plan	2028 Plan	Total
<b>Provincial Funding</b>				
<i>Ontario Power Generation (OPG) Funding Agreement</i>	776	791	807	2,374
<b>Total Funding</b>	<b>776</b>	<b>791</b>	<b>807</b>	<b>2,374</b>

## 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 5b**

### **2027-2035 Capital Plan 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**

**N/A**

## Appendix 9

### Glossary

**Approved Position:** Permanent or temporary position 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 has 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, pay for performance 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).