

# 2026 Budget Notes

## Ombudsman Toronto

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

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact Ombudsman Toronto at 416-392-7062 or [ombudsman@toronto.ca](mailto:ombudsman@toronto.ca).

### Description

Mandated by provincial legislation (the *City of Toronto Act, 2006*), Ombudsman Toronto is an independent voice for fairness, accountability and transparency at the City of Toronto. We hold the City administration accountable to the people it serves. Through oversight of City divisions and most of its agencies, boards and corporations, we:

- Informally resolve complaints from people who believe they have been treated unfairly by the City administration.
- Formally investigate broader systemic concerns about the City's decisions or actions. When we find the City has acted unfairly, we recommend practical ways it can resolve the issue and improve its services in the future.

In addition to our core mandate, we have two newer areas of focus:

- A unique mandate to use a human rights lens to investigate and review the City's planning and delivery of housing services, policies and programs to make sure they are aligned with the City's commitment to progressively realize the right to adequate housing.
- An oversight agreement with the Toronto Police Service and Toronto Police Services Board that allows us, on our own motion, to conduct systemic investigations into their policies, practices and procedures.

### Why We Do It

- Ombudsman Toronto exists to uphold fairness at the City of Toronto. We examine how decisions are made, how people are treated and whether outcomes meet the public's needs.
- Fairness matters because City decisions and services affect the daily lives of residents. When something goes wrong, it can have serious consequences for individuals and communities.
- By listening to people with openness and curiosity, we make it easier for residents to be heard and treated fairly.
- We engage proactively with vulnerable communities to address issues that may have never otherwise come to light.
- We act as a resource to City staff, which leads to practical improvements that make City services more transparent, accountable and fair.
- Ultimately, our work reduces frustration with, and builds confidence in, the public service, making Toronto a better city for everyone.

*The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence. For further information about Ombudsman Toronto, please visit [our website](https://www.toronto.ca/ombudsman).*

**Ombudsman Toronto:**  
**Kwame Addo, Ombudsman**  
 Tel: 416-392-7061  
 Email: [Kwame.Addo@toronto.ca](mailto:Kwame.Addo@toronto.ca)

## What Services We Provide

Members of the public are the direct recipients of most of our services. However, City staff and Council also benefit since our work leads to fairer processes, treatment, decisions and outcomes. Administrative fairness is a critical underpinning of an effective public administration.

What we deliver	Who we serve		
	The public	City staff	City Council
1. Impartial, confidential and accessible complaint resolution for members of the public who believe they are experiencing unfair treatment from the City of Toronto	✓		
2. Formal investigations that uncover systemic unfairness and make recommendations to support the City administration in fixing problems	✓	✓	
3. Consultations with City staff to provide guidance and help improve service to the public		✓	
4. Outreach with the public, City staff and members of Council to educate and inform on the role of Ombudsman Toronto and the importance of fairness across all City services and operations	✓	✓	✓
5. Meaningful and targeted engagement with community members and organizations to ensure our operations are responsive to the needs of vulnerable groups	✓		

### Resources required (2026 operating budget)

Total (gross) budget: \$4.254 million

## Budget at a Glance

2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$0.0	\$0.0	\$0.0	Gross Expenditures	\$0.0	\$0.8	\$0.8
Gross Expenditures	\$4.3	\$4.4	\$4.6	Debt	\$0.0	\$0.8	\$0.8
Net Expenditures	\$4.3	\$4.4	\$4.6				
Approved Positions	24.0	24.0	24.0				

## How Well We Are Doing – Behind the Numbers

Since the office opened in 2009, the number of cases we handle annually has increased by 308%. We have served as a trusted voice for fairness at the City for the past 16 years by:

- handling more than 40,500 cases
- completing 50 investigations
- making 595 recommendations

2025 measures	Behind the numbers
<b>4,312* cases handled</b> , down 12.5% from 2024	<ul style="list-style-type: none"> <li>• In 2024, we saw a surge in email campaigns, which led to a spike in complaint numbers. In 2025, we saw fewer email campaigns, which accounts for the drop in complaint volume.</li> <li>• Nonetheless, our complaint volume steadily increases year by year and we expect this trend to continue.</li> <li>• The number of complaints handled do not reflect the growing complexity of complaints.</li> </ul>
<b>2* systemic investigation reports</b> completed into City of Toronto actions and processes <ul style="list-style-type: none"> <li>• An investigation into the City's response to a vital services outage in a multi-tenant home (Housing Unit, May 2025)</li> <li>• An investigation into the City's handling of a resident's social assistance overpayments (December 2025)</li> </ul>	<ul style="list-style-type: none"> <li>• Systemic investigations are time consuming. They take careful planning and involve meticulous analysis of large volumes of data and evidence.</li> <li>• Our office must strike a balance in assigning staff to large-scale systemic investigations while individual case volume and complexity continue to grow.</li> </ul>
<b>45* formal recommendations</b> issued through systemic investigations	<ul style="list-style-type: none"> <li>• We help City staff design fairer systems and processes stemming from the findings of our investigations.</li> </ul>
<b>25* consultations</b> with City staff	<ul style="list-style-type: none"> <li>• We regularly consult with City staff on matters related to administrative fairness and the progressive realization of the right to housing.</li> </ul>
<b>80* engagement and outreach sessions</b> with the public, City staff and elected officials	<ul style="list-style-type: none"> <li>• Our engagement and outreach session measures dropped from 121 in 2024 to 80 in 2025. While the drop seems steep on its face, this metric does not account for length of session, number of attendees or depth of engagement.</li> <li>• In 2025, we conducted more focused, in-depth engagement with underserved communities and their representatives to uncover issues that may never have come to us. These sessions require more time and staff resources to prepare, deliver and follow up on.</li> </ul>

\*Projected number to year end

## How We Are Doing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Outcome Measures						
Address complaints from the public	Number of complaints received from public	4,929 complaints	N/A	4,312 cases	N/A	N/A
Investigate systemic issues of broad and significant unfairness	Number of investigation reports with findings and recommendations to improve fairness in the delivery of City services	1	1-2	1	1-2	1-2
Investigate systemic issues related to the administration of housing programs and policies	Number of investigation reports or systems reviews with findings and recommendations to improve fairness and hold the City accountable on its right to housing commitments	1	1-2	1	1-2	1-2
Investigate systemic issues related to the administration of Toronto Police Services' and the Toronto Police Service Board's policies, practices and procedures	Number of investigation reports with findings and recommendations to improve fairness of Toronto Police's policies and procedures	1	1	0	1	1
Provide transparent, accountable and accessible information about our office's yearly activity to the public	Publishing our Annual Report, submitted to City Council and disseminated widely	1	1	1	1	1

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Issuing recommendations to the City as part of our formal investigations	Number of recommendations	40	N/A	45	N/A	N/A
Preventative ombudsmanship to give City staff advice on issues related to administrative fairness and the right to housing	Number of consultations provided to City staff	26	25	25	25	25
Conduct outreach and engagement with the public, City staff and City Council	Number of informational sessions and meetings to ensure community stakeholders know about our services and understand our role	121	110	80	110	110
<b>Service Level Measures</b>						
Resolving individual complaints	% of cases closed within 7 days and	49% closed within 7 days	48% closed within 7 days	41% closed within 7 days	48% closed within 7 days	48% closed within 7 days
	% of cases closed within 30 days	88% closed within 30 days	84% closed within 30 days	81% closed within 30 days	84% closed within 30 days	84% closed within 30 days

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Since our inception in 2009, we have evolved into a trusted institution, addressing individual and systemic unfairness and ensuring residents are treated with dignity and respect.
- Key milestones this year included:
  - The Housing Unit's second full year of operation, advancing the progressive realization of the right to adequate housing in Toronto through engagement, investigations and consultations.
  - The release of two systemic investigation reports.
  - Near completion of our Strategic Plan (2026-2028) and progress made on developing our path toward reconciliation.

### Delivering results for the public

- In 2025, we project that Ombudsman Toronto will handle 4,312 cases, up 308% from 2009. This steady climb in case volume underscores the public's trust in our work. The numbers do not, however, reflect the increasing complexity of complaints we receive, which mirror the increasing social challenges faced by people in Toronto.
- We continue to deliver strong results, leading to individual remedies that range from faster resolutions to fairer decisions to clearer communication.
  - We close 81% of cases within 30 days and 41% within a week.
- We have developed flexible strategies to maintain effective service in the face of steadily rising complaints that are also growing in complexity:
  - Resource reallocation: investigators temporarily supporting intake functions to manage volume.
  - Heightened complexity: staff engage in more detailed analysis and cross-unit collaboration to address complaints that are compounded by social issues like housing precarity, increase cost of living, inadequate income supports and mental health and addictions challenges.
- Behind our complaint numbers are real stories of impact. Our work resolved a range of issues for people, for example:
  - Ensuring the Municipal Licensing and Standards division refunded a taxi licensee incorrectly charged fees.
  - Helping a shelter user get appropriate food for dietary accommodations.
  - Assisting a homeowner to understand that the Transportation Services division had adequately consulted residents regarding the placement of a bike lane.

### Driving systemic change

- Systemic fixes help to prevent widespread problems from recurring. Our investigations uncover patterns of unfairness, gaps in process and provide recommendations to drive measurable and widespread change at the City. In 2025 we published two investigation reports:
  - An investigation into the City's response to a vital service outage in a rooming house.
  - An investigation into the City's handling of a resident's social assistance overpayments.
- While investigation reports are highly visible, much of that work continues quietly behind the scenes as we work constructively with City staff to implement our recommendations. This work can take many months to complete. In 2025, our staff collaborated with five City bodies on implementing recommendations from four investigation reports.
- Preventative ombudsmanship is an approach that aims to prevent complaints before they arise. We offer consultations to City staff to address issues related to fairness in service planning and delivery and the progressive realization of the right to adequate housing. We do this by sharing complaints trends, providing feedback on draft policies and procedures, workshopping emerging issues and providing training session with City staff on best practices.
- Examples of our consultation work from 2025 include:
  - Offering guidance to 311 Toronto on managing challenging interactions fairly.
  - Providing advice to Toronto Paramedic Services on creating a fair process for handling lost items left by patients.
  - Offering feedback to Toronto Shelter and Support Services on how shelters communicate service restrictions.

---

## Engaging meaningfully with the public

- Public outreach about our role has always been central to our mission so that people know they can trust us to address their complaints. This year, we continued to conduct outreach about fairness and our services across Toronto to individuals, community groups, legal clinics, members of Council, advocates and more.
  - We also conduct meaningful engagement with communities. We seek to meet people where they are at, understand how different groups perceive and access government services and make space for two-way dialogue, especially with communities who have been historically underserved.
  - In 2025, we held three in-depth community share-back sessions with affected and interested parties after the publication of our Housing Unit reports.
- 

## Key Challenges and Risks

### Increased volume and complexity of complaints

- The challenges and risks faced by Ombudsman Toronto are closely intertwined with those faced by the City of Toronto. First, our cases have increased steadily year to year. Resource pressures amid ongoing measures to address the City's budget shortfall affect Ombudsman Toronto's ability to deliver on its mandate.
- Second, the increasing complexity of cases mirrors challenges evident citywide, such as those linked to a lack of housing affordability and rising income inequality. Complainants frequently present issues intertwined with mental health challenges, requiring a trauma-informed approach and significantly more staff time and care.
- Third, this complexity is amplified by a rising trend of complainants using AI software to communicate with us, which shapes the volume, obscurity and veracity of complaints in a new and challenging way.

### Sustainability risks

- Ombudsman Toronto operates with one of the lowest per capita budgets among similarly situated statutory Ombuds offices in Canada.
  - Our requested budget increase is limited to adjustments related to the Cost of Living Adjustment (COLA), pay-for-performance increases and inflationary costs for non-payroll expenditures because we appreciate the fiscal constraints facing the City of Toronto. However, our current resourcing places dangerously heavy demands on our staff, who often juggle multiple roles to serve the public. While this adaptability showcases deep commitment, there are risks of staff burnout and threats to the sustainability of our operations and service levels.
  - Any reduction to Ombudsman Toronto's 2026 base operating budget request would require a gapping of vacancies that may arise in 2026 and/or a reduction of staff, which will lead to a planned decrease in service levels.
- 

## Priority Actions

Maintaining the City's investment in Ombudsman Toronto's capacity to promote fairness, responsiveness and proactive problem solving for all Torontonians is a valuable investment for the City. It helps ensure public resources are used efficiently and equitably in the face of intensifying social and fiscal challenges. Our priorities for 2026 are to:

- Strengthen internal capacity to manage complex, multi-issue complaints in line with our strong service delivery and fairness standards.
  - Implement our upcoming strategic plan to guide the next phase of the office's evolution into an organization that uses data, planning and priority-setting systems to guide operations efficiently.
  - Work constructively with the City administration through active monitoring of recommendations and preventative ombudsmanship to build fairness into service design and delivery.
  - Advance the Housing Unit mandate to hold the City accountable on its commitments to progressively realize the right to housing.
-

RECOMMENDATIONS

The Ombudsman recommends:

1. The 2026 Operating Budget for Ombudsman Toronto of \$4.254 million gross and net:

Service:

	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
Ombudsman Toronto	4,253.7	0.0	4,253.7

- The 2026 staff complement for Ombudsman Toronto comprised of 24.0 operating positions be preserved.
2. The 2027-2035 Capital Plan for Ombudsman Toronto totalling \$0.800 million in project estimates as detailed by project in [Appendix 5b](#).



# **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/	2026 Budget	Change vs. 2025 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Ombudsman Toronto	7							N/A
<b>Total Revenues</b>	<b>7</b>							<b>N/A</b>
<b>Gross Expenditures</b>								
Ombudsman Toronto	3,843	4,072	3,997	4,254		4,254	182	4.5%
<b>Total Gross Expenditures</b>	<b>3,843</b>	<b>4,072</b>	<b>3,997</b>	<b>4,254</b>		<b>4,254</b>	<b>182</b>	<b>4.5%</b>
<b>Net Expenditures</b>	<b>3,837</b>	<b>4,072</b>	<b>3,997</b>	<b>4,254</b>		<b>4,254</b>	<b>182</b>	<b>4.5%</b>
<b>Approved Positions**</b>	<b>24.0</b>	<b>24.0</b>	<b>N/A</b>	<b>24.0</b>		<b>24.0</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 \$4.254 million gross reflect an increase of \$0.182 million in spending above the 2025 Budget, predominantly arising from:

- Increase in salaries and benefits of \$0.178 million to reflect adjustments, including the Cost of Living Adjustment (COLA), Pay for Performance increases and benefit changes.
- 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 Ombudsman Toronto's 2026 Operating Budget do not have any significant equity impacts.

**2026 OPERATING BUDGET KEY COST DRIVERS**

The 2026 Net Operating Budget for Ombudsman Toronto of \$4.254 million is \$0.182 million, 4.5% 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>3,996.9</b>	<b>3,996.9</b>	<b>N/A</b>	<b>N/A</b>
<b>2025 Budget</b>		<b>4,071.9</b>	<b>4,071.9</b>	<b>24.0</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<b>Salaries and Benefits</b>					
Salaries and Benefits Adjustments		177.6	177.6		182.9
<b>Non-Salary Inflation</b>					
Inflationary Adjustments		4.2	4.2		4.0
<b>Sub-Total - Key Cost Drivers</b>		<b>181.8</b>	<b>181.8</b>		<b>186.9</b>
<b>Total 2026 Base Budget</b>		<b>4,253.7</b>	<b>4,253.7</b>	<b>24.0</b>	<b>186.9</b>
<b>2026 Budget</b>		<b>4,253.7</b>	<b>4,253.7</b>	<b>24.0</b>	
<b>Change from 2025 Budget (\$)</b>		<b>181.8</b>	<b>181.8</b>		<b>N/A</b>
<b>Change from 2025 Budget (%)</b>		<b>4.5%</b>	<b>4.5%</b>	<b>0.0%</b>	<b>N/A</b>

\*Based on 9-Month Variance

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

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

Increase in salaries and benefits of \$0.178 million to reflect projected salary and benefits needs, including the Cost of Living Adjustment (COLA), Pay for Performance increases and benefit changes.

**Non-Salary Inflation:**

Increase in non-salary expenses of \$0.004 million to reflect inflationary adjustments.

**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>			
<b>Gross Expenditures</b>			
Salaries and Benefits Changes		182.9	143.8
Inflationary Impacts		4.0	4.0
<b>Total Gross Expenditures</b>	<b>4,253.7</b>	<b>186.9</b>	<b>147.8</b>
<b>Net Expenditures</b>	<b>4,253.7</b>	<b>186.9</b>	<b>147.8</b>
<b>Approved Positions</b>	<b>24.0</b>		

**Key Outlook Drivers**

The 2027 Outlook with total gross expenditures of \$4.441 million reflects an anticipated \$0.187 million or 4.4% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$0.148 million or 3.3% above 2027 Outlook.

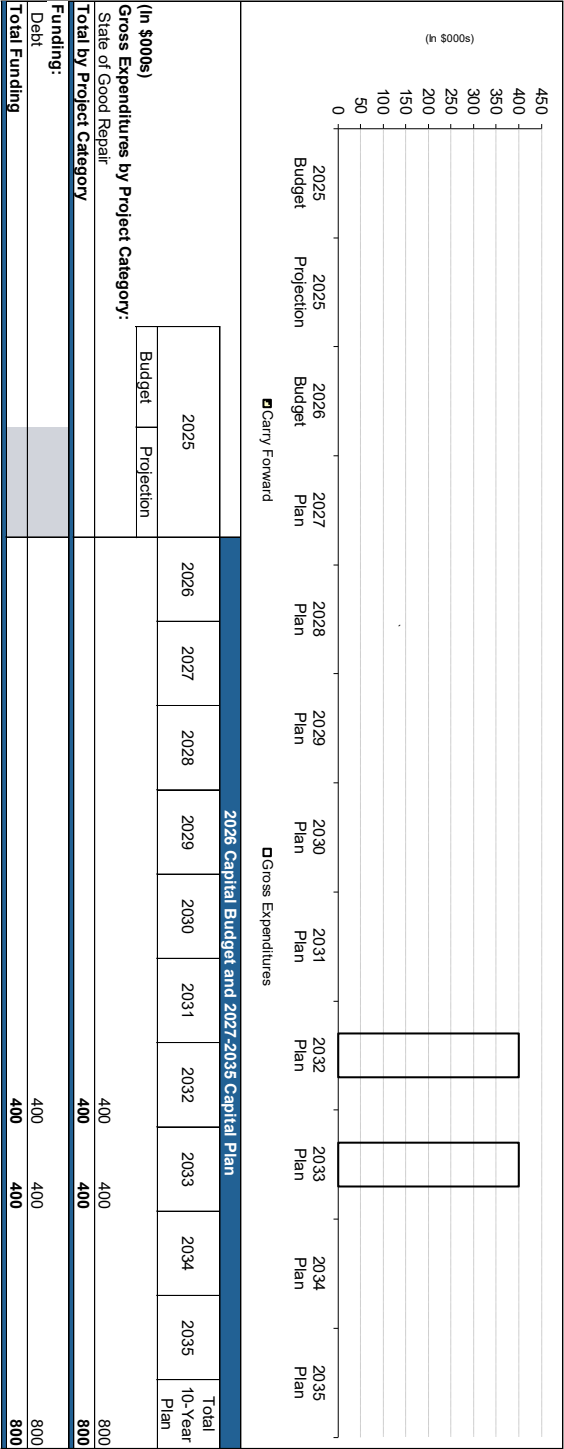
These changes arise from the following:

- **Salary and Benefits:** Increase of \$0.183 million in 2027 and \$0.144 million in 2028 is due to the 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.

# **2026–2035 CAPITAL BUDGET AND PLAN**

2026 2035 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-year Capital Plan Overview




There are no changes to the previously approved 10-year capital budget and plan for Ombudsman Toronto.

**Note:**

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2026 and 2027-2035 Capital Budget and Plan by project.

2026–2035 CAPITAL BUDGET AND PLAN

\$0.8 Million 10-Year Gross Capital Program


Enhanced Resiliency
\$0.8 M 100.0%
<i>Ombudsman Case Management System SOGR 2032</i>

How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
\$0.8 M 100.0%		\$0.0 M 0.0%	\$0.0 M 0.0%
Debt	\$ 0.8 M		

# APPENDICES



## Appendix 1

### 2026 Operating Budget by Category

Category (In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Budget	2026 Change from 2025 Budget	
	\$	\$	\$	\$	\$	%
Sundry and Other Revenue	7					N/A
<b>Total Revenues</b>	<b>7</b>					<b>N/A</b>
Salaries & Benefits	3,673	3,880	3,805	4,057	178	4.6%
Materials and Supplies	2	6	6	6	0	6.6%
Equipment	8	5	5	5	0	2.5%
Service And Rent	161	182	182	185	4	2.0%
<b>Total Gross Expenditures</b>	<b>3,843</b>	<b>4,072</b>	<b>3,997</b>	<b>4,254</b>	<b>182</b>	<b>4.5%</b>
<b>Net Expenditures</b>	<b>3,837</b>	<b>4,072</b>	<b>3,997</b>	<b>4,254</b>	<b>182</b>	<b>4.5%</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

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

Projects (In \$000s)	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	2026-2035 Total	Health and Safety/ Legislated	SOGR	Service Improvement and Growth
Ombudsman Case Management System Replacement 2032							400	400			800		800	
Total Expenditures (including carry forward from 2025)							400	400			800		800	

Appendix 5a

2026 Cash Flow and Future Year Commitments Including Carry Forward

N/A

Appendix 5b

2027-2035 Capital Plan Including Carry Forward

Projects (In \$000s)	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	2027 2035 Total	Health and Safety/ Legislated	SOGR	Service Improvement and Growth
Ombudsman Case Management System Replacement 2032						400	400			800		800	
Total Expenditures (including carry forward from 2025)						400	400			800		800	

## **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 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).