

2026 Budget Notes

City Planning

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Description

City Planning shapes Toronto's future by managing the physical form of the city and the opportunities it provides for growth, change, investment, and development.

City Planning leads city-wide and area-based policy development, champions design excellence, and delivers innovative policy, zoning, and research initiatives on land use issues, providing expert planning advice on housing, environmental sustainability, community and economic development, urban design, heritage conservation, and transportation.

Why We Do It

City Planning is committed to enhancing the quality of life for Torontonians by developing and implementing a planning and policy regime that meets the priorities, vision, and principles of Toronto's Official Plan and creates vibrant, inclusive, balanced, and socially and environmentally resilient physical growth.

The Official Plan vision for Toronto to 2051 includes a city of complete communities; a sustainable and resilient city; the most inclusive city in the world; and a city that contributes to a just future for Indigenous peoples.

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 City Planning, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/city-planning/>

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What Service We Provide

City Building and Policy Development

Who We Serve: Residents and organizations across Toronto; applicants; City divisions, agencies, boards and corporations; Elected Officials; provincial, federal, and regional public sector partners.

What We Deliver: Improvements to the built environment; revitalization and sustainable neighbourhoods; design excellence; rental housing protection and renewal; heritage conservation and incentives; the integration of land use and transportation; a healthy natural environment; optimization of the city's waterfront assets; major city-building initiatives; and partnerships with planning agencies and other orders of government.

Resources (gross 2026 operating budget): \$18.6 million

Development Review, Decision and Implementation

Who We Serve: Development Review applicants; residents and organizations across Toronto; City divisions, agencies, boards and corporations; Elected Officials; provincial, federal, and regional public sector partners.

What We Deliver: City Planning contributes to the review of development applications in support of good city building outcomes including community infrastructure needs, rental housing approvals, tenant assistance, heritage permits, sustainability and design excellence, and implementation of Council approvals and applying relevant provincial plans and policies.

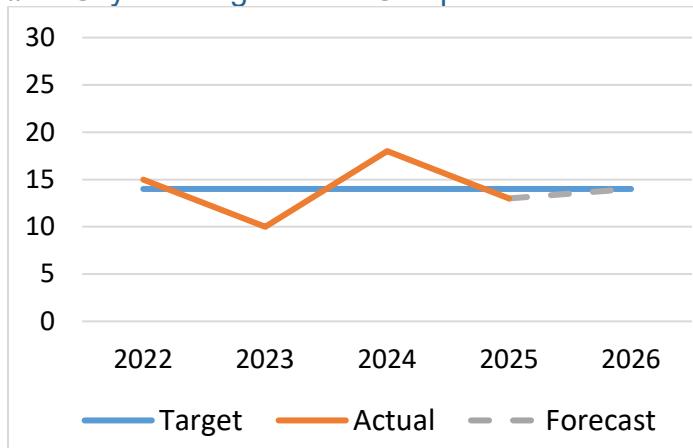
Resources (gross 2026 operating budget): \$29.9 million

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	\$35.8	\$33.3	\$33.9	Gross Expenditures	\$6.0	\$53.7	\$59.7
Gross Expenditures	\$48.5	\$51.0	\$52.5	Debt	\$3.0	\$36.3	\$39.3
Net Expenditures	\$12.7	\$17.7	\$18.6	Note: Includes 2025 carry forward funding			
Approved Positions	362.0	362.0	362.0				

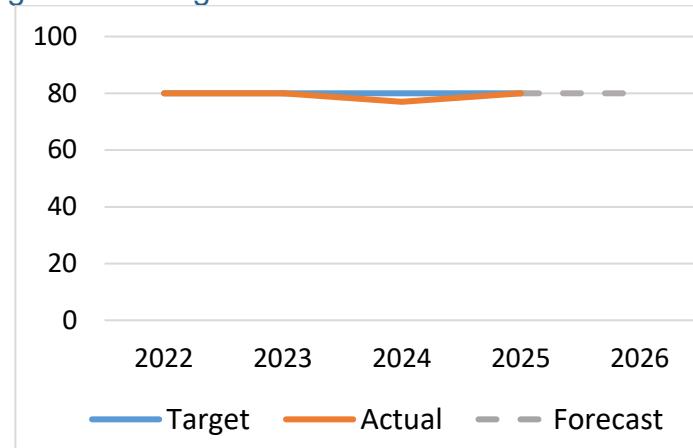
How Well We Are Doing – Behind the Numbers

of City Building Studies Completed



- In 2024, City Planning completed 18 city building studies that focused on creating more opportunities for housing and employment as part of complete, connected and resilient communities. Completion rate exceeded the target of 14 studies.
- In 2025, City Planning will complete 13 city building studies.
- City Planning is forecasting to meet the target of 14 in 2026.

% of proposed residential units in Official Plan growth management areas



- In 2025, City Planning will meet the target of 80% of proposed residential units in Official Plan growth management areas.
- City Planning is forecasting to meet the target in 2026.

Committee of Adjustment (CofA)

	Q1	Q2	Q3	YTD Q1-Q3
CofA Hearings	25	25	25	75
Applications Scheduled for Hearing	831	690	699	2,220
Consent Certificates Issued	57	58	51	166
TLAB Hearings Held	27	18	22	67

- Total number of Committee of Adjustment and Toronto Local Appeal Body (TLAB) hearings, from January to the end of September 2025.

How Well We Are Doing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Outcome Measures						
City Building and Policy Development	% of proposed residential units within 500m of higher order transit	80%	60%	60%	60%	60%
	% of Tier 1 development applications seeking Tier 2 or higher Toronto Green Standard	16%	15%	10%	15%	15%
	% of heritage property permits reviewed within 3 days	85%	90%	98%	90%	90%
Development Review, Decision and Implementation	% of proposed non-residential gross floor area in Official Plan growth management areas*	55%	60%	54%	60%	60%
	% of proposed residential units in Official Plan growth management areas*	77%	80%	79%	80%	80%
	Average # of weeks from intake of complete application to scheduled Committee of Adjustment hearing for minor variance application	7	9	6	9	9
	% of Metrolinx transit project submissions reviewed within 20 days	NA	85%	90%	90%	90%

* Includes Downtown, the Centres, Avenues and Employment Areas, and other Mixed Use areas per the Official Plan

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Key Service Level Measures						
City Building and Policy Development	# of City Building studies completed	18	14	13	14	14
	# of transportation / mobility studies completed	3	4	4	4	4
	# of City-Wide Urban Design Guidelines Completed	2	1	2	1	1
	# of Heritage studies and Heritage Conservation District (HCD) Plans completed	4	5	5	5	5
	# of Urban Design Civic Improvement projects and development-secured Public Art completed	17	21	21	18	17
Development Review, Decision and Implementation	# of heritage properties Ontario Heritage Act designated (Individual Part IV and Part V, Heritage Conservation District)*	1,486	1,760	1,743	1,050	100**
	# of heritage property permits reviewed	2,058	2,000	2,000	2,000	2,000
	# of development application (Zoning Amendment, Official Plan Amendment) report graphic files provided with graphic and visualization support	192	200	190	200	200

* The number of properties designated annually is comprised two legislated property types under the Ontario Heritage Act: Part IV, which designates individual properties, and Part V, which designates a group of properties (known as a Heritage Conservation District) within a boundary area. Every property within the boundary area is counted as one designation.

** No Heritage Conservation District plans are expected to come into force and effect, so target number includes Part IV designations only.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Created more housing options through zoning and policy initiatives, such as expanded multiplex permissions, approval of 25 Major Transit Station Areas and 95 Protected Major Transit Stations Areas and designating 283 kilometers of new Avenues.
- Advanced major developments such as the Downsview - Taxiway West District Plan, the Bloor-Kipling Block 3 (approximately 698 new rental units, including 230 affordable rental units), multiple Transit Oriented Communities and the future mixed-use development on Ookwemin-Miniseng.
- Worked to support tenants and investment in rental housing renewal through the Rental Replacement Implementation Guidelines and secured a total of 302 replacement rental units, including 186 affordable replacement rental units (as of September 30, 2025).
- Advanced policy initiatives to identify and remove barriers to the delivery of missing middle and midrise housing by completing a comprehensive review of zoning for multiplex development, monitoring the success of multiplex development to date and preparing zoning amendments to improve implementation, monitoring of Toronto's zoning by-law for Garden Suites, along with zoning amendments to improve implementation and provide flexibility to align with provincial regulations.
- Supported economic development and local businesses by advancing work to modernize home occupation permissions providing increased opportunities for small-scale commercial uses and facilitating incentives for business expansion through Community Improvement Plans.
- Delivered recommendations on permitting six-plex development across the city to further grow potential for gentle density in Toronto's neighbourhoods.
- Facilitated building renewal and investment with 1,965 Heritage Permits approvals (as of September 30, 2025).
- Advanced development proposals through Committee of Adjustment service improvements, including publication of a plain-language Participation Guide to assist public participants and applicants to successfully navigate the administrative tribunal process.
- Invested in communities through deliverables such as city-wide Thermal Comfort Guidelines, the Bloor West Village Urban Design Guidelines, Elm Street Streetscape Vision, and the Kennedy Station Public Realm Master Plan.
- Helped to deliver new public spaces and places including East Bayfront Community Recreation Centre and Biidaasige Park.
- Provided insights and analysis into growth and investment through the Toronto Employment Survey; the Development Pipeline Bulletin; the Neighbourhood Intensification Research Bulletin and EHON Monitoring.

Key Challenges and Risks

- Uncertainties resulting from new/updated legislative requirements:
 - Responding to various provincial legislative and policy changes, including Bill 17, *Protect Ontario by Building Faster and Smarter Act, 2025*, and Bill 60, *Fighting Delays, Building Faster Act, 2025*, and more than ten associated regulations, diverts resources and capacity away from City priorities.
 - Impact of legislative challenges will result in continuous realignment of priorities and initiatives.
- Uncertain market conditions negatively impacting revenues required to sustain current service levels and achieve housing targets.

Priority Actions

- Unlocking missing middle and midrise housing by advancing policy initiatives and identifying and removing barriers to the cost-effective delivery of missing middle and midrise housing.
- Advancing city building studies including Regeneration Areas, Downsview District Plans, and Secondary Plans in Glencairn, North York Centre, Scarborough Centre and Woodbine.
- Delivering as-of-right zoning for Avenues and Major Transit Station Areas and Protected Major Transit Station Areas across Toronto.
- Developing policies and practices to deliver design excellence in private and public development.
- Advancing waterfront development including public infrastructure and new housing and employment.
- Developing a strategy for advancing a more robust transit network that connects people, jobs and services, builds ridership, and keeps a growing City moving, in partnership with the Toronto Transit Commission (TTC), Transportation Services, Transit Expansion, and others.
- Delivering design excellence and conserving protected heritage properties through review of new development applications, supporting inter-divisional partners in the delivery of new public buildings and spaces, delivering civic improvements, and leading the review and update of procurement practices.
- Delivering complete communities, through aligning cross-divisional leadership and partnerships, supporting other service areas, developing integrated policies, and leading research and data analysis.
- Taking action on climate change and building resilience, such as green infrastructure through the Toronto Green Standard, Growing Green Streets Initiative, and implementing Green Infrastructure.
- Co-developing policies and practices with First Nations that implement the Reconciliation Action Plan, such as the Toronto Heritage Survey's Indigenous Heritage Engagement Project and the facilitation of legal agreements for First Nations within City-led archaeological assessments.

CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for City Planning of \$48.472 million gross, \$35.820 million revenue and \$12.652 million net for the following services:

Service:	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
City Building and Policy Development	18,556.0	2,517.5	16,038.5
Development Review, Decision and Implementation	29,916.2	33,302.7	(3,386.5)
Total Program Budget	48,472.2	35,820.2	12,652.0

- The 2026 staff complement for City Planning of 362.0 positions comprised of 21.1 capital positions and 340.9 operating positions.

2. The 2026 Capital Budget for City Planning with cash flows and future year commitments totaling \$10.650 million as detailed by project in [Appendix 5a](#).
3. The 2027-2035 Capital Plan for City Planning totalling \$49.050 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/ Enhanced	2026 Budget	Change vs. 2025 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
City Building and Policy Development	2,326	2,090	2,043	2,517		2,517	428	20.5%
Development Review, Decision and Implementation	47,429	33,051	33,972	33,303		33,303	251	0.8%
Total Revenues	49,756	35,141	36,015	35,820		35,820	679	1.9%
Gross Expenditures								
City Building and Policy Development	26,387	18,282	19,404	18,556		18,556	274	1.5%
Development Review, Decision and Implementation	45,903	27,827	29,526	29,916		29,916	2,089	7.5%
Total Gross Expenditures	72,291	46,110	48,930	48,472		48,472	2,363	5.1%
Net Expenditures	22,535	10,969	12,915	12,652		12,652	1,683	15.3%
Approved Positions**	564.0	360.0	N/A	362.0		362.0	2.0	0.6%

*2025 Projection based on 9-Month Variance

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

KEY DRIVERS

Total 2026 Budget expenditures of \$48.472 million gross reflect an increase of \$2.363 million in spending above the 2025 Budget, predominantly arising from:

- Inflationary increases and other wage and benefit adjustments to salaries and benefits for existing positions.
- Addition of five new capital funded positions to support the Next Phase of Waterfront Revitalization ([EX19.2](#)) and two new capital funded positions for the As of Right Zoning Implementation initiative as part of the City's Housing Action Plan.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in City Planning's 2026 Operating Budget do not have any significant equity impacts.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for City Planning of \$12.652 million is \$1.683 million, 15.3% 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*	36,014.6	48,929.7	12,915.1	N/A	N/A
2025 Budget	35,140.9	46,109.5	10,968.6	360.0	N/A
Key Cost Drivers:					
<i>Delivery of Capital Projects</i>					
Next Phase of Waterfront Revitalization		-	-	5.0	
As of Right Zoning Implementation		-	-	2.0	
<i>Salaries and Benefits</i>					
Salaries and benefits changes		2,743.4	2,743.4		2,509.5
Completion of projects	(503.3)	(503.3)	-	(5.0)	
<i>Revenue Changes</i>					
User Fee inflationary changes	1,258.7		(1,258.7)		(559.0)
Capital, recoveries and other revenue changes	979.5	452.4	(527.1)		(241.1)
Contribution from Reserve Funds	(1,041.8)		1,041.8		3,337.0
Sub Total Key Cost Drivers	693.1	2,692.6	1,999.4	2.0	5,046.4
Affordability Measures:					
Line by Line / Matching Actuals	(13.8)	(199.9)	(186.0)		
Efficiencies		(130.0)	(130.0)		
Affordability Measures	(13.8)	(329.9)	(316.0)		
Total 2026 Base Budget	35,820.2	48,472.2	12,652.0	362.0	5,046.4
2026 New/Enhanced					
2026 Budget	35,820.2	48,472.2	12,652.0	362.0	5,046.4
Change from 2025 Budget (\$)	679.3	2,362.7	1,683.4	2.0	N/A
Change from 2025 Budget (%)	1.9%	5.1%	15.3%	0.6%	N/A

*Based on 9-Month Variance

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

Key Base Drivers:

Delivery of Capital Projects:

- Five additional positions to support the Next Phase of Waterfront Revitalization ([EX19.2](#)) with gross expenditures of \$0.866 million fully funded by the Waterfront Revitalization Initiative Capital.
- Two additional positions for the As of Right Zoning Implementation required to satisfy the City's commitment under its Housing Accelerator Fund application to the Federal government, with gross expenditures of \$0.291 million fully funded by recoveries of \$0.291 million from Housing Secretariat's capital program.

Salaries and Benefits:

- Salaries and benefits increase due to cost-of-living adjustment (COLA) increases, union step increases, pay for performance and other wage and benefit increases for existing positions.
- Reduction of five positions due to completion of projects; four for Housing Now and one for Employment Area Conversions Reviews.

Revenue Changes:

- Inflationary increases to development application review fees of 4.82%.
- Increases to recoveries for positions working on Waterfront Revitalization, Transit Planning and Transit Oriented Communities, Update Downsview and other projects.
- Reduction of the draw from the Development Application Review Reserve Fund of \$1.042 million.

Affordability Measures

Table 3: Affordability Measures

Recommendation	Savings Type	Equity Impact	(In \$000s)			2026	2027 (Incremental)		
			Revenues	Gross Expenditures	Net Expenditures		Positions	Gross Expenditures	Net Expenditures
Line by Line / Matching Actuals	Line-by-line	No Impact	(14)	(200)	(186)				
Efficiencies	Efficiency Savings	No Impact		(130)	(130)				
Total Affordability Measures			(14)	(330)	(316)				

Affordability measures, as described below, are specific actions taken by City Planning that achieve cost reductions. For 2026, City Planning has identified total budget reduction of \$0.316 million net through the following initiatives:

- **Line by Line / Matching Actuals** – Reduced base budget expenditure requirements in materials, contracted, consulting and other professional services, and other expenses to reflect actual experience (\$0.186 million net).
- **Efficiencies** – Reassessed budgeted expenditure requirements in professional legal services, printing, mileage and other expenses (\$0.130 million net).

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

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
Revenues			
User fee inflationary increases		559.0	570.1
Contribution from Reserve		(3,337.0)	
Recoveries and other revenues		241.1	7.1
Total Revenues	35,820.2	(2,536.9)	577.3
Gross Expenditures			
Salaries and Benefits Changes		2,509.5	1,537.2
Total Gross Expenditures	48,472.2	2,509.5	1,537.2
Net Expenditures	12,652.0	5,046.4	960.0
Approved Positions	362.0		

Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$50.982 million reflects an anticipated \$2.510 million or 5.2% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$1.537 million or 3.0% above the 2027 Outlook.

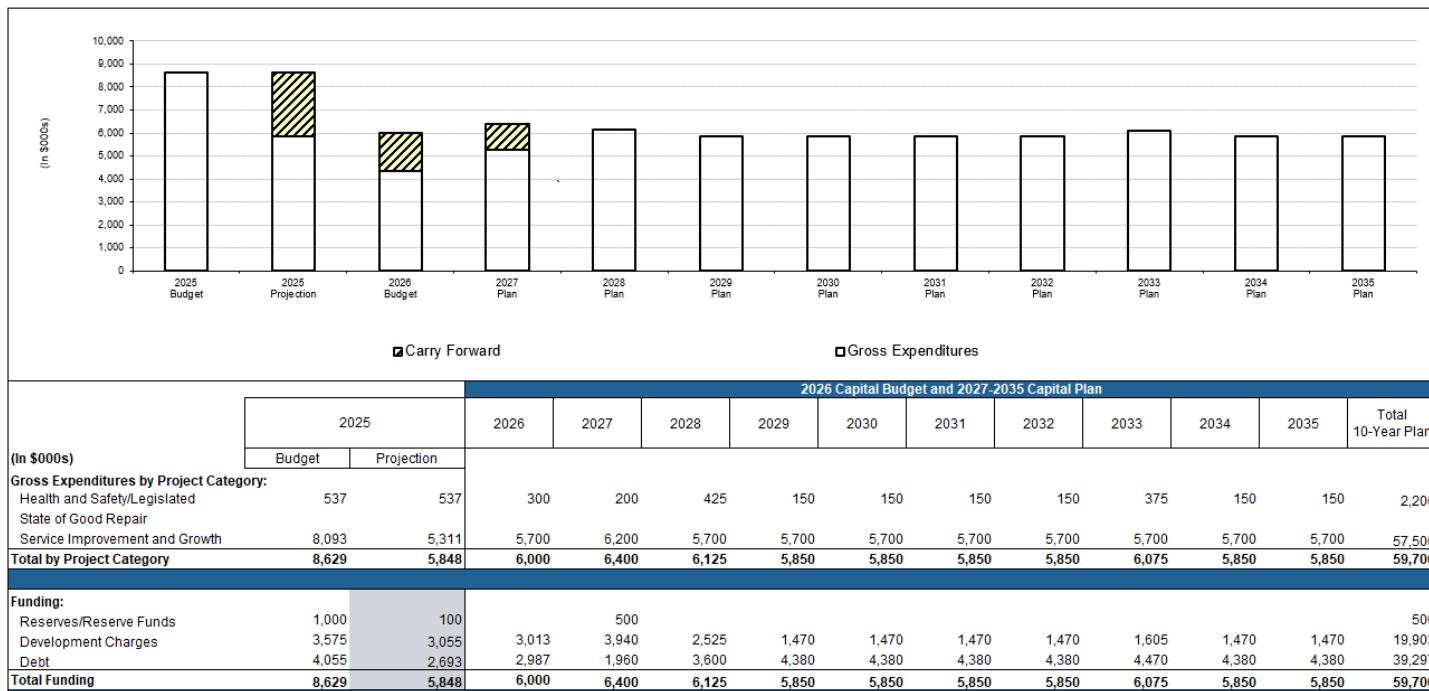
These changes arise from the following:

- Inflationary increases of \$2.510 million in 2027 and \$1.537 million in 2028 for salaries and benefits.
- Anticipated end of funding for balancing from the Development Application Review Reserve Fund.
- Anticipated inflationary increase in user fees (2027 and 2028).
- Anticipated increases from external recoveries, capital, and other revenues for positions working on capital, transit, and other projects.

2026-2035
CAPITAL BUDGET AND PLAN

2026-2035 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



Project Updates (\$0.5 Million)

- The 2026-2035 Capital Budget and Plan reflects a net increase of \$0.500 million, primarily due to the Scarborough Transit Adaptive Reuse project ([EX19.6](#)), funded from the Capital Financing Reserve (\$0.500 million).

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 and [Appendix 6](#) for Capacity to Deliver Review, respectively.

2026-2035 CAPITAL BUDGET AND PLAN**\$59.7 Million 10-Year Capital Program**

			
Development Studies	Civic Improvements	Legislated	Heritage and Other
\$23.0 M 38.5%	\$30.0 M 50.3%	\$2.2 M 3.7%	\$4.5 M 7.5%
<ul style="list-style-type: none"> • Growth and Area Studies • Transportation and Transit Studies 	<ul style="list-style-type: none"> • Places 	<ul style="list-style-type: none"> • Official Plan 5-Year Review • Official Plan (Zoning by-law) Conformity Review 	<ul style="list-style-type: none"> • Heritage Studies • Cultural Heritage Resource Assessments • Scarborough Rapid Transit Adaptive Reuse

How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
\$59.7 M 100%		\$0 M 0%	\$0 M 0%
Reserves/ Reserve Funds	\$ 0.5 M		
Development Charges	\$ 19.9 M		
Debt	\$ 39.3 M		

STATE OF GOOD REPAIR (SOGR) FUNDING AND BACKLOG

City Planning does not manage infrastructure that require State of Good Repair (SOGR) funding and therefore also does not have a SOGR backlog.

APPENDICES

Appendix 1

2026 Operating Budget by Category

Category (In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Budget	2026 Change from 2025 Budget	
	\$	\$	\$	\$	\$	%
User Fees and Donations	33,315	27,186	28,118	28,459	1,273	4.7%
Contribution From Reserves/Reserve Funds	13,591	5,086	5,086	3,903	(1,182)	(23.3%)
Sundry and Other Revenue	2,850	2,869	2,811	3,458	589	20.5%
Inter-Divisional Recoveries						N/A
Total Revenues	49,756	35,141	36,015	35,820	680	1.9%
Salaries and Benefits	69,061	43,643	46,962	46,307	2,664	6.1%
Materials and Supplies	105	92	51	75	(17)	(18.2%)
Equipment	542	428	372	429	2	0.4%
Service And Rent	2,062	1,391	999	1,135	(256)	(18.4%)
Other Expenditures	514	556	545	526	(30)	(5.4%)
Inter-Divisional Charges	7					N/A
Total Gross Expenditures	72,291	46,110	48,930	48,472	2,363	5.1%
Net Expenditures	22,535	10,969	12,915	12,652	1,683	15.3%

*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
Growth and Area Studies	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	18,000			18,000
Transportation and Transit Studies	500	500	500	500	500	500	500	500	500	500	5,000			5,000
Heritage Studies	400	400	400	400	400	400	400	400	400	400	4,000			4,000
Places - Civic Improvements	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000			30,000
Five Year review of the Official Plan	300	200	200	150	150	150	150	150	150	150	1,750			1,750
Official Plan Conformity Review				225				225			450			450
Scarborough Rapid Transit Adaptive Reuse		500									500			500
Total Expenditures (including carry forward from 2025)	6,000	6,400	6,125	5,850	59,700	2,200		57,500						

Appendix 5a

2026 Cash Flow and Future Year Commitments 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	Total 2026 Cash Flow and FY Commitments	Previously Approved	Change in Scope	New w/ Future Year
Growth and Area Studies	1,800	1,800									3,600	2,274		1,326
Transportation and Transit Studies	500	250									750	400		350
Heritage Studies	400										400			400
Places - Civic Improvements	3,000	2,100									5,100	3,407		1,693
Five Year review of the Official Plan	300										300			300
Official Plan Conformity Review														
Scarborough Rapid Transit Adaptive Reuse		500									500	500		
Total Expenditure (including carry forward)	6,000	4,650									10,650	6,581		4,069

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	SOCR	Service Improvement and Growth
Growth and Area Studies		1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	14,400			14,400
Transportation and Transit Studies	250	500	500	500	500	500	500	500	500	4,250			4,250
Heritage Studies	400	400	400	400	400	400	400	400	400	3,600			3,600
Places - Civic Improvements	900	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	24,900			24,900
Five Year review of the Official Plan	200	200	150	150	150	150	150	150	150	1,450	1,450		
Official Plan Conformity Review		225					225			450		450	
Total Expenditures	1,750	6,125	5,850	5,850	5,850	5,850	6,075	5,850	5,850	49,050	1,900		47,150

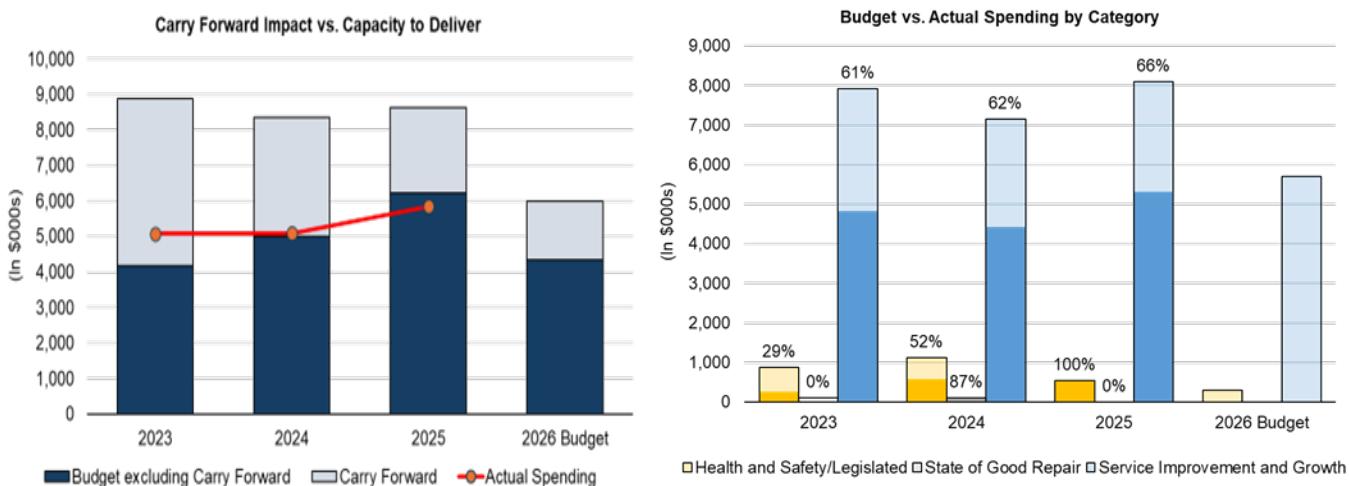
Appendix 6

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 flow includes evaluating historical capacity to deliver by project categories (Chart 3 below) and assessing projected 2025 underspending that will be carried forward into the 2026-2035 Capital Budget and Plan.

Chart 3 – Capacity to Delivery



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

- City Planning continues to review its capacity to deliver and has adjusted the 10-year capital plan to approximately \$6.0 million each year. \$2.78 million of unspent 2025 funds is expected to be carried forward into 2026.
- Growth projects, such Civic Improvement projects and Growth Studies, on average account for about 96% of the annual capital budget. These projects may experience project underspending due in part to the timing of construction projects coordinated with partner divisions or the complexity of studies.
- City Planning's actual spending over the previous three years, from 2023 to 2025, has averaged \$5.340 million per year or 62%.
- The projected spending for 2025 is \$5.848 million or 67.8% of the 2025 Council Approved Capital Budget. Challenges in spending for projects are mainly due to delays in procurement of consultants for different types of studies including growth and area, transportation and transit, and heritage.

Appendix 7

Summary of Capital Delivery Constraints

N/A

Appendix 8

Inflows and Outflows to/from Reserves and Reserve Funds

2026 Operating Budget

While some years are showing a negative ending balance, it is anticipated that one time funding injection/changing priorities and revised expenditures will adjust the balance.

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1306 (\$000)	CP Development Technology	Opening Balance	11,849.9	11,542.3	11,231.6
		*Contributions (+)			
		Total Contributions	0.0	0.0	0.0
		*Withdrawals (-)			
		Operating Budget			
		<i>City Planning</i>	(424.0)	(424.0)	(424.0)
		Sub-Total Operating Withdrawals	(424.0)	(424.0)	(424.0)
		Capital Budget and Plan			
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0
		Total Withdrawals	(424.0)	(424.0)	(424.0)
		Interest Income	116.4	113.3	110.2
		Closing Balance	11,542.3	11,231.6	10,917.8

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1307 (\$000)	Development Application Review	Opening Balance	26,916.5	13,109.1	2,033.5
		*Contributions (+)			
		Total Contributions	0.0	0.0	0.0
		*Withdrawals (-)			
		Operating Budget			
		<i>City Clerk's Office</i>	(130.0)	(130.0)	(130.0)
		<i>City Manager Services</i>	(83.1)	(83.1)	(83.1)
		<i>City Planning</i>	(3,337.0)	0.0	0.0
		<i>Development Review</i>	(8,776.8)	(9,687.5)	(10,339.0)
		<i>Legal Services</i>	0.0	0.0	0.0
		<i>Policy, Planning, Finance & Administration</i>	(1,250.4)	(1,250.4)	(1,250.4)
		<i>Toronto Cyber Security</i>	(429.3)	0.0	0.0
		Sub-Total Operating Withdrawals	(14,006.6)	(11,150.9)	(11,802.4)
		Capital Budget and Plan			
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0
		Total Withdrawals	(14,006.6)	(11,150.9)	(11,802.4)
		Interest Income	199.1	75.3	0.0
		Closing Balance	13,109.1	2,033.5	(9,768.9)

Corporate Reserve/Reserve Funds

Inflows and Outflows to/from Reserves and Reserve Funds

2026-2035 Capital Budget and Plan

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).