

2026 Budget Notes

Court Services

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Description

Toronto Court Services provides accessible, efficient, and effective justice administration services throughout all Provincial Offences Court and Tribunal operations. As administrators, Court Services oversees and provides a wide array of services, such as case management, trial scheduling, dispute resolution and customer support, to over two million people annually across our many locations/channels. Key stakeholders include enforcement agencies, the judiciary, police services, municipal and provincial governments, and lawyers/prosecutors. In addition to operating all the Provincial Offences Act courts, Court Services is also responsible for program governance of the Administrative Penalty System, and oversees six City Tribunals: Administrative Penalty Tribunal, Toronto Local Appeal Body, Toronto Licensing Tribunal, Multi-Tenant House Licensing, Tribunal Dangerous Dog Tribunal (DDT) and Property Standards Committee (PSC).

Why We Do It

Toronto Court Services contributes by:

- Ensuring the public has access to a fair, open, reliable, and accessible justice system for Provincial Offences in Toronto.
- Enforcing fines and penalties in a reliable and consistent manner to protect the public interest.
- Ensuring the public has access to timely, open and accessible appeals related to six City Tribunals - Administrative Penalty Tribunal, Toronto Local Appeal Body, Toronto Licensing Tribunal, Multi-Tenant Housing Tribunal, Dangerous Dog Tribunal (DDT) and Property Standards Committee (PSC).

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 Court Services, please visit: www.toronto.ca/services-payments/tickets-fines-penalties/courts/

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What Service We Provide

Provincial Offences and Tribunal Dispute Resolution

Who We Serve: Defendants, Applicants, Parties, Participants, Enforcement Officers, Prosecutors, Paralegal and Legal Representatives, Witnesses.

What We Deliver: Provides administration and courtroom support for hearings resulting from offences under the Provincial Offences Act and City by-laws, administrative hearings/review of Tribunals.

Resources (gross 2026 operating budget): \$12.6 million

Default Fine Collection Management

Who We Serve: Persons who are required to pay a court imposed fine.

What We Deliver: Provides collection management services for the timely collection and processing of outstanding fines ensuring appropriate action is taken on fines in default.

Resources (gross 2026 operating budget): \$5.8 million

Court Case Management

Who We Serve: Defendants, Applicants, Prosecutors, Paralegal and Legal Representatives, Enforcement Officers, Interpreters, Judiciary, Tribunal Members.

What We Deliver: Completing court administration processes respecting issued charges, providing information to the public, maintaining court records, scheduling trials and hearings and identifying unpaid fines for enforcement.

Resources (gross 2026 operating budget): \$23.5 million

Budget at a Glance

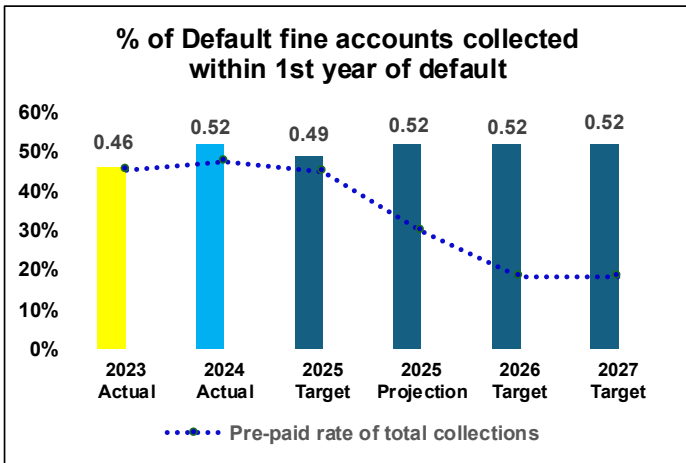
2026 OPERATING BUDGET

In \$ Millions	2026	2027	2028
Revenues	\$38.6	\$38.6	\$38.6
Gross Expenditures	\$41.9	\$43.0	\$43.9
Net Expenditures	\$3.3	\$4.4	\$5.3
Approved Positions	252.0	252.0	252.0

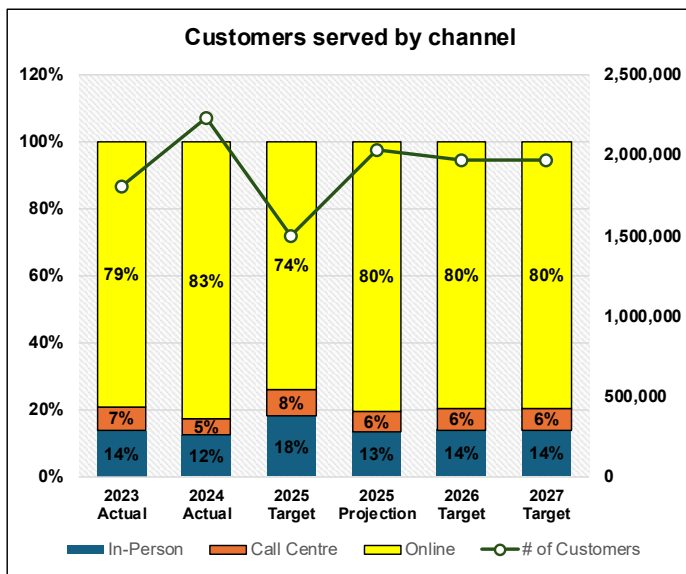
2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$2.0	\$5.6	\$7.6
Debt	\$2.0	\$5.6	\$7.6

How Well We Are Doing – Behind the Numbers



- Default fine collection rates have increased from 46% in 2023 to 52% in 2024.
- The decline in previous years was attributable to the COVID-19 Pandemic which led to the suspension of collection activities between March 2020 and April 2021 and the extension of limitation periods for *Provincial Offences Act* matters.
- Collection activities have since resumed in full through all available channels and the collection rate is projected to be maintained at 52% over the next couple of years.



- Court Services serves around 2.0 million customers across several locations and channels.
- The number of customers served has declined due to the shift of Red Light Camera (RLC) and Automated Speed Enforcement (ASE) violations to the expanded Administrative Penalty System (APS) in 2025. The cancellation of the ASE program should not affect the customers served due to the shift to APS.
- Most customers now use online service channels with the portion of online services increasing from 71% in 2020 to a peak of 86% in 2022 and is expected to stabilize around 80% starting 2025.

How Well We Are Doing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Outcome Measures						
Provincial Offences/Licensing Tribunal Dispute Resolution	Outcome of court proceedings updated within 3 business days	79%	100%	87%	100%	100%
Court Case Management	Accept incoming charges within 7 days of Service date	100%	100%	100%	100%	100%
Court Case Management	% of customers served within 45 minutes	100%	100%	100%	100%	100%
Default Fine Collection Management	Payments processed within 24 hours of receipt	100%	100%	100%	100%	100%
Default Fine Collection Management	% of fines collected within first year of default	52%	49%	52%	52%	52%

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Implemented new Administrative Penalty System (APS) for Automated Speed Enforcement (ASE) and Red Light Camera (RLC) in partnership with other divisions to advance the City's commitments to road safety under Vision Zero. Administrative Penalty System improves the timeliness of the screening and hearing process for camera-based violations. Court Services provides APS program governance, supports Administrative Penalty Tribunal operations, and accepts in-person payments for ASE and RLC violations at counters from 3 geographical locations.
- Served approximately 2 million customers through all service channels. In addition, the division increased the public's access to digital/virtual service channels, which led to approximately 80% of the public accessing court services through online service channels.
- Collaborated with other city divisions to consolidate court services located in the downtown area into the new St. Lawrence Market North facility.

Key Challenges and Risks

- Growth in tribunal hearings related to the shift of violations to APS.
- Lack of a robust collection management system to support the collection of outstanding fines.
- Delays in fully equipping courtrooms with upgraded audio-visual hardware.

Priority Actions

- Continuing to collaborate with multi divisional project team to complete the development and implementation of the case management system for administrative penalties. This will support establishing a governance structure and centralize current (RLC, Parking) and future APS violations in a single case management application.
- Taking over responsibility for the administration and secretarial functions of the Dangerous Dog Tribunal and Property Standards Committee from the City Clerks division and leverage expertise and experience in Tribunal administration to provide support and administrative oversight of the newly onboarded Tribunals.
- Continue to modernize customer service processes by further expanding digital access options.
- Ensuring full completion of audio-visual upgrades and ongoing maintenance/servicing of courtroom technology to properly support access to justice.
- Continuing to engage and collaborate with appropriate stakeholders including, the City's Technology Services Division, Ministry of the Attorney General, and Municipal Provincial Offences Partners for the implementation of Courts Digital Transformation, which will include requirements for documentation standards and collections for Provincial Offences Act court administrators.

CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for Court Services of \$41.941 million gross, \$38.645 million revenue and \$3.296 million net for the following services:

Service:	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
Provincial Offences and Tribunal Dispute Resolution	12,612.8	27,473.9	(14,861.1)
Default Fine Collection Management	5,789.4	5,589.8	199.6
Court Case Management	23,538.5	5,581.2	17,957.3
Total Program Budget	41,940.7	38,644.9	3,295.8

- The 2026 staff complement for Court Services is comprised of 252.0 operating positions.
2. The 2026 Capital Budget for Court Services with cash flows and future year commitments totaling \$7.610 million as detailed by project in [Appendix 5a](#).

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								
Court Case Management	50,676.2	5,395.3	6,785.1	5,581.2		5,581.2	185.9	3.4%
Default Fine Collection Management	8,295.1	4,625.3	6,762.8	5,589.8		5,589.8	964.5	20.9%
Provincial Offences & Tribunal Dispute Resolution	48,072.4	22,452.1	33,223.4	27,473.9		27,473.9	5,021.8	22.4%
Total Revenues	107,043.6	32,472.7	46,771.2	38,644.9		38,644.9	6,172.2	19.0%
Gross Expenditures								
Court Case Management	20,377.9	22,755.4	19,774.5	23,538.5		23,538.5	783.1	3.4%
Default Fine Collection Management	5,281.8	5,116.5	5,140.2	5,789.4		5,789.4	672.9	13.2%
Provincial Offences & Tribunal Dispute Resolution	9,280.0	12,324.2	10,259.0	12,612.8		12,612.8	288.6	2.3%
Total Gross Expenditures	34,939.7	40,196.1	35,173.7	41,940.7		41,940.7	1,744.6	4.3%
Net Expenditures	(72,103.9)	7,723.4	(11,597.5)	3,295.8		3,295.8	(4,427.6)	(57.3%)
Approved Positions**	257.2	257.2	N/A	252.0		252.0	(5.2)	(2.0%)

*2025 Projection based on 9-Month Variance

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

KEY DRIVERS

Total 2026 Budget expenditures of \$41.941 million gross reflect an increase of \$1.745 million in spending above the 2025 Budget, predominantly arising from:

- Increase in salaries and benefits primarily related to contractual obligations.
- Increase in Tribunal honorarium and legal contingency expenses due to expected higher volume of hearing requests in the Administrative Penalty Tribunal.
- Reduction of 5.2 positions as a result of the legislative change to the Automated Speed Enforcement program (Bill 56).

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Court Services 2026 Operating Budget do not have any significant equity impacts.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for Court Services of \$3.296 million is \$4.428 million, 57.3% less 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*	46,771.2	35,173.7	(11,597.5)	N/A	N/A
2025 Budget	32,472.7	40,196.1	7,723.4	257.2	N/A
Key Cost Drivers:					
Salaries and Benefits					
Salaries and Benefits Adjustments		699.8	699.8		1,194.9
Non-Salary Inflation					
Utilities		(2.5)	(2.5)		
Revenue Changes					
Fine Revenue Increase	6,504.9		(6,504.9)		
Reduction in User Fee and Application Fee	(806.7)		806.7		
Increase in Collection Agency Cost and Recovery	474.0	474.0			
Service Changes					
Legislative Change - Automated Speed Enforcement Program		(340.2)	(340.2)	(5.2)	(134.2)
Other Changes					
Tribunal Honorarium and Legal Contingency		781.3	781.3		
Review in Line-by-Line Expenditures		232.2	232.2		
Sub-Total - Key Cost Drivers	6,172.2	1,844.6	(4,327.6)	(5.2)	1,060.7
Affordability Measures		(100.0)	(100.0)		
Total 2026 Base Budget	38,644.9	41,940.7	3,295.8	252.0	1,060.7
2026 Budget	38,644.9	41,940.7	3,295.8	252.0	1,060.7
Change from 2025 Budget (\$)	6,172.2	1,744.6	(4,427.6)	(5.2)	N/A
Change from 2025 Budget (%)	19.0%	4.3%	(57.3%)	(2.0%)	N/A

*Based on 9-Month Variance

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

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

- Salaries and benefits adjustments due to cost-of-living (COLA), step increases, and pay for performance.

Non-Salary Inflation:

- Inflationary impacts of hydro and natural gas expenses.

Revenue Changes:

- Expected increase in the volume of Provincial Offences Act charges, based on 2025 trends, resulting in increased fine revenue.
- Reduction in User Fee and application fee as the division is experiencing a reduction in the number customers using the online web payment portal and the appeal application submissions.

Service Changes:

- Due to legislative changes for the Automated Speed Enforcement (ASE) program (Bill 56), there is a reduction of 5.2 positions who supported services for ASE.

Other Changes:

- Increase in Tribunal honorarium and legal contingency expenses due to expected higher volume of hearing requests in the Administrative Penalty Tribunal.
- Increase in expenditures following a detailed line-by-line review to ensure all costs are accurately reflected.

Note:

For additional information, please refer to [Appendix 2](#) for details on 2026 Service Changes.

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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
Reduction of Overtime due to Process Improvement	Efficiency Savings	No Impact		(100.0)	(100.0)				
Total Affordability Measures				(100.0)	(100.0)				

Affordability measures are specific actions taken by Court Services that achieve cost reductions without impacting service levels for City Divisions and the public.

- **Reduction to Overtime due to Process Improvement:** A review of the records management process has led to streamlining records purging resulting in permanent savings of \$0.100 million in overtime.

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

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
Revenues			
Total Revenues	38,644.9		
Gross Expenditures			
Salaries and Benefits Changes		1,060.7	939.4
Total Gross Expenditures	41,940.7	1,060.7	939.4
Net Expenditures	3,295.8	1,060.7	939.4
Approved Positions	252.0		

Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$43.001 million reflects an anticipated \$1.061 million or 2.5% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$0.939 million or 2.2% above the 2027 Outlook.

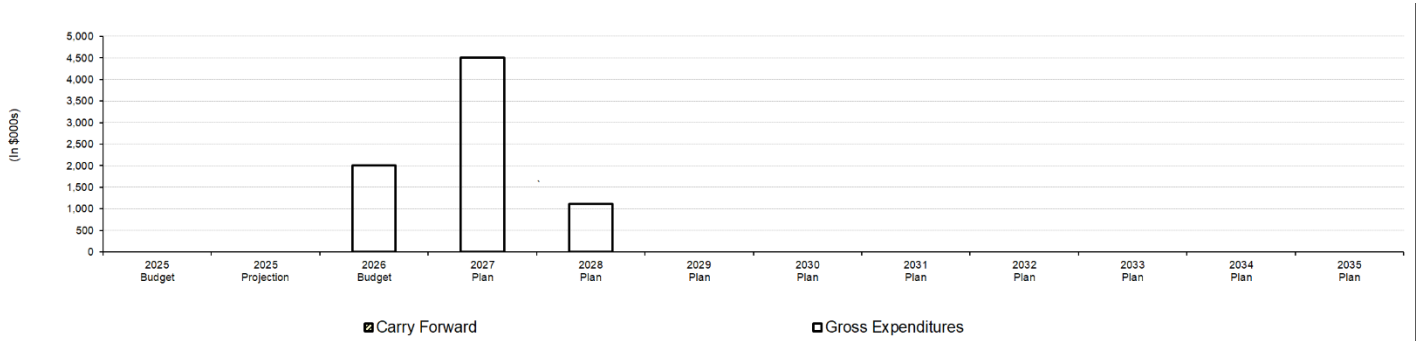
These changes arise from the following:

- **Salaries and Benefits:** Increases related to cost-of-living, step adjustments, benefits, and pay for performance.

2026-2035 CAPITAL BUDGET AND PLAN

2026-2035 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



		2026 Capital Budget and 2027-2035 Capital Plan										Total 10-Year Plan	
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035		
(In \$000s)		2025											
		Budget	Projection										
Gross Expenditures by Project Category:													
Service Improvement and Growth				2,000.0	4,500.0	1,110.0						7,610.0	
Total by Project Category				2,000.0	4,500.0	1,110.0						7,610.0	
Funding:													
Debt				2,000.0	4,500.0	1,110.0						7,610.0	
Total Funding				2,000.0	4,500.0	1,110.0						7,610.0	

New Projects
(\$7.6 Million)

The 2026-2035 Capital Budget and Plan includes the following new project:


- \$7.6 million – Phase 3 of the Administrative Penalty System (APS) to allow for expansion of the program to include additional charge/violation types.

Note:

For additional information, please refer to [Appendix 4b](#) for Capital Program Provincial/Federal Funding Streams by Projects, [Appendix 5](#) for a more detailed listing of the 2026 and 2027-2035 Capital Budget and Plan by project; [Appendix 6](#) for Capacity to Deliver Review; and [Appendix 7](#) for a Summary of Capital Delivery Constraints, respectively.

2026–2035 CAPITAL BUDGET AND PLAN

\$7.6 Million 10-Year Capital Program


Service Improvement and Growth
\$7.6 M 100.0%
Administrative Penalty System (APS) Phase 3

How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
\$7.6 M 100.0%		\$0 M 0%	\$0 M 0%
Debt	\$ 7.6 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	
	\$	\$	\$	\$	\$	%
User Fees and Donations	1,698.9	1,335.4	759.8	588.6	(746.7)	(55.9%)
Sundry and Other Revenue	105,344.8	31,137.3	46,011.4	38,056.3	6,918.9	22.2%
Total Revenues	107,043.6	32,472.7	46,771.2	38,644.9	6,172.2	19.0%
Salaries and Benefits	19,278.0	25,313.1	21,635.1	25,572.7	259.6	1.0%
Materials and Supplies	158.7	124.2	124.5	143.1	19.0	15.3%
Equipment	1,265.8	1,465.0	1,502.6	1,147.4	(317.6)	(21.7%)
Service And Rent	9,378.1	9,109.7	7,920.4	10,738.0	1,628.3	17.9%
Other Expenditures	4,856.4	4,184.1	3,991.2	4,339.4	155.3	3.7%
Inter-Divisional Charges	2.6					N/A
Total Gross Expenditures	34,939.7	40,196.1	35,173.7	41,940.7	1,744.6	4.3%
Net Expenditures	(72,103.9)	7,723.4	(11,597.5)	3,295.8	(4,427.6)	(57.3%)

*2025 Projection based on 9-Month Variance

Appendix 2

Summary of 2026 Service Changes

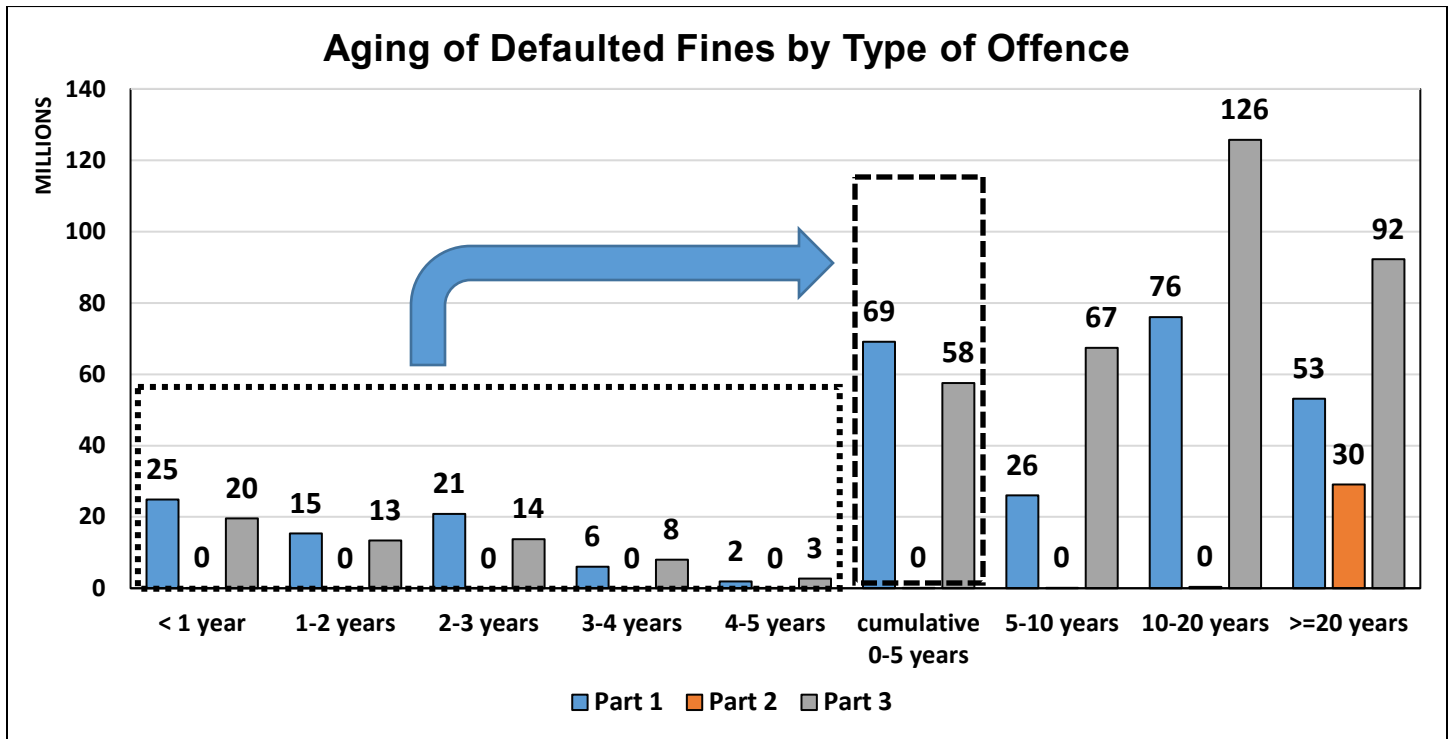
Form ID		Community and Social Services Program - Court Services	Adjustments				2027 Plan Net Change	2028 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
2026 Staff Prepared Base Budget Before Service Changes:			42,280.8	38,644.9	3,635.9	257.20	1,194.9	
37250		Legislative Change - Automated Speed Enforcement Program						
59	No Impact	Description:						
		The Province passed Bill 56, the Building a More Competitive Economy Act, 2025, which removes municipalities' authority to operate automated speed cameras. The legislation took effect on November 14, 2025, requiring the discontinuation of all municipal speed camera operations across Ontario. Given the significance of this change and its direct impact on the operational and staffing requirements of the Automated Speed Enforcement (ASE) program, Court Services is bringing forward a corresponding reduction in required expenditures and staff complement associated with the ASE program in 2026 accordingly. This includes the reduction of 5.2 FTEs who support the ASE program.						
		Service Level Impact:						
		The impact of the proposal will be that the ASE program will no longer be in effect and positions supporting that program will be removed from the 2026 Court Services operating budget.						
		Equity Statement:						
		There are no equity impacts as a result of this service change.						
		Service: Court Case Management						
		Total Staff Prepared Budget Changes:	(271.7)	0.0	(271.7)	(4.20)	(108.0)	(16.6)
		Service: Provincial Offences & Tribunal Dispute Resolution						
		Total Staff Prepared Budget Changes:	(68.5)	0.0	(68.5)	(1.00)	(26.3)	(2.8)
		Staff Prepared Service Changes:	(340.2)	0.0	(340.2)	(5.20)	(134.2)	(19.4)
Summary:								
Staff Prepared Service Changes:			(340.2)	0.0	(340.2)	(5.20)	(134.2)	(19.4)
Staff Prepared Base Budget:			41,940.7	38,644.9	3,295.8	252.00	1,060.7	939.4

Appendix 2b

Default Fine level and Collection Activities

Court Services' collection plan aims to maximize collection rates for defaulted Provincial Offences Act fines by outlining strategies for collection, establishing benchmarks, and setting key performance indicators for divisional operations. The status of the outstanding default fines and the collection rates are outlined below.

As of September 30, 2025, there was \$597 million in defaulted fines – \$529 million owing to the City and \$68 million to be collected by the City on behalf of the Province. \$470 million or 79% of the \$597 million in defaulted fines have been outstanding for more than five years.



Part 1: Offences where tickets can be issued e.g., Speeding, careless driving.

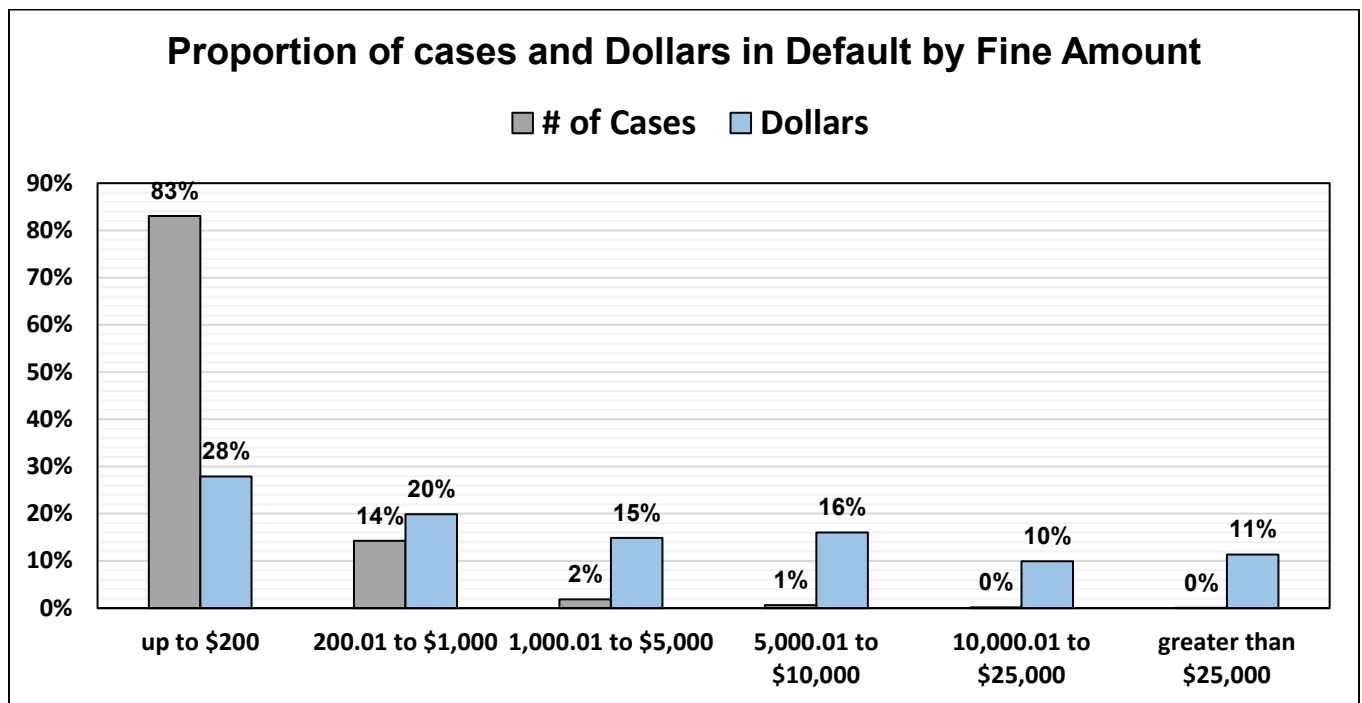
Part 2: Parking offences

Part 3: More serious offences or by-law offences where one or more defendants can be charged, or multiple charges can be issued in one charging document.

Year-Over-Year Comparison of Fine Delinquency and Collection Rates

	January to September 2024		January to September 2025	
	# of cases	\$	# of cases	\$
<u>Fines due in a particular year</u> ^(a)				
Delinquency Rate	32%	42%	33%	43%
Collection rate	68%	58%	67%	57%
<u>Fines Newly Defaulted in a particular year</u>				
Delinquency Rate	66%	73%	65%	73%
Collection rate	34%	27%	35%	27%
<u>Overall Defaulted Fines</u>				
Collection rate	4.9%	4.5%	4.5%	4.0%

a) Collections include payments of accounts due in the year, but payments received before accounts went into default.



Results of efforts to collect defaulted fines during the year compared to objectives or recovery target.

Effort	Target	Actual
Collection of Newly defaulted Fine Dollars for October 2022 to September 2023 within one year of default	42%	46%
Collection of Newly defaulted Fine Dollars for October 2023 to September 2024 within one year of default	49%	52%

Status of Collection activity of Accounts Receivable as of September 30, 2025 (in millions)

Total AR		Actively pursued		Not actively pursued ^(a)		Pending Administrative Action^(b)		New Enforcement^(c)	
# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value	# of cases	\$ Value
in millions									
2.090	597.027	1.146	513.651	0.925	64.120	0.018	18.519	0.002	0.736

- a) Include pre-1995 parking tickets enforced through vehicle owner licence plate sanctions and cases which have no fixed addresses.
- b) Include cases in transfer to appeal court, under investigations and pending plate denial.
- c) New enforcements from September 2025 which were placed with collection agencies in subsequent month.

Court Services continues to take measures to maximize the effectiveness of the defaulted fine collection tools consisting of contracted collection agencies, tax-rolling, civil enforcement and licence suspension and/or plate denial.

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
Administrative Penalty System (APS) Phase 3	2,000.0	4,500.0	1,110.0								7,610.0			7,610.0
Total Expenditures (including carry forward from 2025)	2,000.0	4,500.0	1,110.0								7,610.0			7,610.0

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 with Future Year
Administrative Penalty System (APS) Phase 3	2,000.0	4,500.0	1,110.0								7,610.0			7,610.0
Total Expenditure (including carry forward)	2,000.0	4,500.0	1,110.0								7,610.0			7,610.0

Appendix 5b

2027-2035 Capital Plan Including Carry Forward

N/A

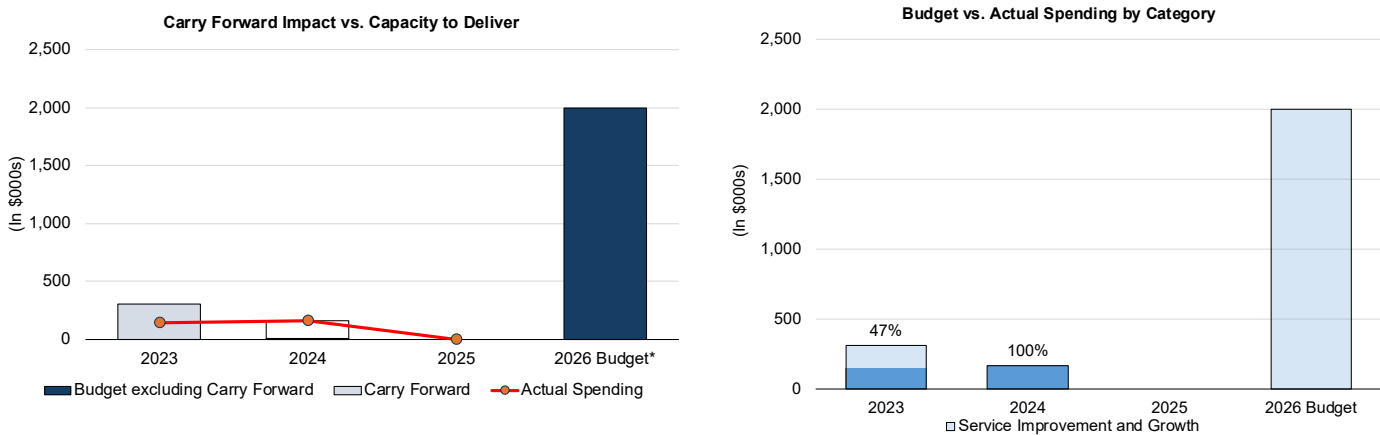
Appendix 6

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 Deliver



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

In 2025, Court Services did not have a 10-Year Capital Budget and Plan. The last capital project was for the Adjudicative Information Management System and was completed in 2024.

Appendix 7

Summary of Capital Delivery Constraints

N/A

Appendix 8

Inflows and Outflows to/from Reserves and Reserve Funds

2026 Operating Budget

N/A

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).