

## 2026 Budget Notes

### Toronto Police Service Board

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#### Description

The Toronto Police Service Board (the “Board”) is the seven member civilian body that governs and oversees the Toronto Police Service (the “Service”) under Ontario’s *Community Safety and Policing Act* (the “Act”). The Board is dedicated to ensuring that Toronto’s police services are delivered in partnership with our communities, making the city the safest and most vibrant place to live.

The *Community Safety and Policing Act* requires the Board to, among other things:

- ensure adequate and effective policing in the City of Toronto;
- generally determine the objectives and priorities for police services in the municipality, after consultation with the Chief of Police;
- set policies for the effective management of the police force;
- recruit and appoint the Chief of Police, Deputy Chiefs of Police, the Chief Administrative Officer, and the Chief Transformation Officer;
- direct the Chief of Police and monitor their performance;
- negotiate the labour contracts with the associations/organizations representing the Service’s members; and,
- determine the budget for the police service.

#### Why We Do It

The Board is responsible for ensuring the provision of adequate and effective police services in Toronto. As the employer of all members of the Toronto Police Service, the Board is responsible for negotiating all labour contracts, the hiring and termination of all members, and monitoring the disciplinary processes applied by the Chief. The Board and Office of the Police Services Board work closely with the Chief of Police and senior leadership team to set the strategic vision for the Service and provide oversight through policies and other legally binding direction. The Board also creates forums for members of the public from all communities to engage and provide their perspectives and input concerning today’s policing issues.

*The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence. For further information about the Toronto Police Service Board, please visit: [www.tpsb.ca](http://www.tpsb.ca)*

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## What Service We Provide

### **Governance and Oversight**

**Who We Serve:** Toronto residents, businesses and community organizations/groups, as well as those who work in or visit the city; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General.

**What We Deliver:** Modern and effective governance that is viewed as leading in Canada; evidence-based oversight and accountability measures, which are responsive to community and Service demands.

### **Policy Development**

**Who We Serve:** Toronto residents, businesses and community organizations/groups, as well as those who work in or visit the city; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General.

**What We Deliver:** Leading methods and approaches to evidence-based policy development, which effectively engage the public, community organizations, government and other stakeholders into the police governance process.

### **Public Engagement and Consultation**

**Who We Serve:** Toronto residents, businesses and community organizations/groups; the Toronto Police Service; the Ministry of the Solicitor General and Ministry of the Attorney General; community organizations/groups, government and other stakeholders.

**What We Deliver:** Leading methods and approaches to effectively engage the public across Toronto's diverse communities, community organizations/groups, government and other stakeholders on current issues in the policing and police governance environment.

**Resources (gross 2026 operating budget):** \$3.7 million

## Budget at a Glance

### 2026 OPERATING BUDGET

| In \$ Millions     | 2026  | 2027  | 2028  |
|--------------------|-------|-------|-------|
| Revenues           | \$1.1 | \$1.1 | \$1.1 |
| Gross Expenditures | \$3.7 | \$3.8 | \$3.8 |
| Net Expenditures   | \$2.6 | \$2.7 | \$2.7 |
| Approved Positions | 10.5  | 10.5  | 10.5  |

### 2026-2035 10-YEAR CAPITAL PLAN

| In \$ Millions | 2026 | 2027-2035 | Total |
|----------------|------|-----------|-------|
|----------------|------|-----------|-------|

Toronto Police Service Board does not have a 10-Year Capital Budget and Plan.

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Strategic Planning Leadership - Developing the Board's four-year Strategic Plan, including phase two consultations with partners, community organizations and the public, which informed the *What We Heard* report. This report reflects more than 1,200 voices – community members, advocates, service providers, business leaders, and Toronto Police Service Members – who shared their experiences and expectations for the future of policing in our city. This report will shape the forthcoming strategic plan;
- Collaboration with the City - Maintained a strong working relationship with the City of Toronto in implementation of SafeTO, the City's community safety and well-being plan;
- Inclusive Engagement - Ongoing work with the Board's Anti-Racism Advisory Panel and Mental Health and Addictions Advisory Panel, and an overall review of our engagement processes;
- Indigenous Partnership - Strengthened relationships with Indigenous communities in Toronto to enhance their direct engagement with the Board to meaningfully bring Indigenous voices into the decision-making process;
- Leadership - Participating in professional forums to profile the innovative practices developed by Board Office staff, and to contribute to modern civilian police governance approaches in Canada and abroad;
- Governance Alignment - Continuing engagement with policing governance bodies (i.e., the Ontario Association of Police Service Boards and the Canadian Association of Police Governance) to enhance and align practices of police governance in Ontario and across Canada;
- Regulatory Collaboration - Working closely with the Province on the regulatory development process led by the Ministry of the Solicitor General with the coming into force of the Community Safety and Policing Act, including providing commentary on and proposals concerning new regulations;
- Policing Reform Implementation - Continuing to work with the Service on the implementation of the 81 recommendations on comprehensive policing reform in Toronto – a body of work that other police boards and commissions in Canada have relied on, and used to guide their own work, as well as the recommendations from the *Missing and Missed* report on missing person investigations;
- Human Rights Integration - Working with the Ontario Human Rights Commission (OHRC) following the publication of the Commission's *From Impact to Action* report, to develop an implementation approach for the Commission's recommendations;
- Governance Modernization - Aligning the Board's governance structure to comply with the new requirements in the Act; and,
- Enhanced Oversight - Enhancing the Board's governance supports through work undertaken pursuant to a Memorandum of Understanding with the Auditor General, and with Ombudsman Toronto to diversify information channels and expertise.

### Key Challenges and Risks

The Board with the support of the Office of the Police Service Board must:

- Maintain Strong Community Engagement - Continue its high degree and meaningful engagement with diverse communities on policing and police governance and oversight issues;
- Advance Civilian Governance - Continue to evolve civilian governance structures, processes, policies and approaches to maintain its position as a national and international leader, particularly during the most significant legislative changes to Ontario's policing environment in decades;
- Strengthen Data-Driven Oversight - Continue to improve access to information and analysis on the impact and effectiveness of implementing policing standards, Board Policies and direction to the Chief, and the Service's programs and initiatives. This will ensure a continuous 'feedback loop' that drives improvement and innovation;
- Improve Transparency and Accessibility - Continue to improve public transparency and accessibility to its work and governance processes; and,
- Manage Competing Priorities - Address the many and wide-ranging priorities, initiatives, including those forecasted for 2026 while maintaining public confidence in police governance in Toronto, while ensuring Board Members and Board Office staff can respond to unanticipated events.

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**Priority Actions**

- Finalize the Strategic Plan - Completing the development of the Board's Strategic Plan for Policing in Toronto, based on robust consultations with various stakeholders and the public and the insights of the What We Heard report;
- Advance Community Safety Initiatives - Continuing work with City partners on the SafeTO Community Safety and Well-Being Plan, the implementation and expansion of the Toronto Community Crisis Service and other alternative service delivery approaches;
- Strengthen Community Engagement - Enhancing outreach and engagement of diverse communities, including Black, Indigenous and other racialized communities across Toronto;
- Modernize Governance Enhancing work to streamline, modernize and improve the Board's governance approaches through analysis of the impacts of statutory adequacy standards, Board Policies and directions, and the development of new leading police governance policies in Canada;
- Implement Key Recommendations - Continuing collaboration with the Service in the implementation of the remainder of the Board's 81 recommendations on Police Reform, 151 Recommendations from the Missing and Missed report concerning missing persons investigations, the Auditor General's recommendations on 9-1-1 response, and the Ontario Human Rights Commission's recommendations on racial profiling and discrimination of Black persons; and
- Improve Transparency and Accountability - Continually enhancing the quality of information and level of analysis on the effectiveness and the impacts of the Service's various initiatives that are made available to the Board and the public.

Throughout 2026, the Board will continue this and other work in a transparent and consultative spirit, in a manner that ensures continued effective governance and fair and accountable policing in Toronto.

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## CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for the Toronto Police Service Board of \$3.7 million gross, \$1.1 million revenue and \$2.6 million net for the following services:

| <b>Service:</b>              | <b>Gross<br/>Expenditures<br/>(\$000s)</b> | <b>Revenues<br/>(\$000s)</b> | <b>Net<br/>Expenditures<br/>(\$000s)</b> |
|------------------------------|--|------------------------------|--|
| Toronto Police Service Board | 3,708.0                                    | 1,065.7                      | 2,642.3                                  |
| <b>Total Program Budget</b>  | <b>3,708.0</b>                             | <b>1,065.7</b>               | <b>2,642.3</b>                           |

- The 2026 staff complement for the Toronto Police Service Board is comprised of 10.5 operating positions.

# **2026 OPERATING BUDGET**

## 2026 OPERATING BUDGET OVERVIEW

Table 1: 2026 Operating Budget by Service

| (In \$000s)                     | 2024<br>Actual | 2025<br>Budget | 2025<br>Projection* | 2026<br>Base<br>Budget | 2026 New/<br>Enhanced | 2026<br>Budget | Change vs. 2025<br>Budget |             |
|---------------------------------|----------------|----------------|---------------------|------------------------|-----------------------|----------------|---------------------------|-------------|
| By Service                      | \$             | \$             | \$                  | \$                     | \$                    | \$             | \$                        | %           |
| <b>Revenues</b>                 |                |                |                     |                        |                       |                |                           |             |
| Toronto Police Service Board    | 846.1          | 1,065.7        | 993.8               | 1,065.7                |                       | 1,065.7        |                           |             |
| <b>Total Revenues</b>           | <b>846.1</b>   | <b>1,065.7</b> | <b>993.8</b>        | <b>1,065.7</b>         |                       | <b>1,065.7</b> |                           | <b>0.0</b>  |
| <b>Gross Expenditures</b>       |                |                |                     |                        |                       |                |                           |             |
| Toronto Police Service Board    | 3,290.1        | 3,609.1        | 3,537.2             | 3,708.0                |                       | 3,708.0        | 98.9                      | 2.7%        |
| <b>Total Gross Expenditures</b> | <b>3,290.1</b> | <b>3,609.1</b> | <b>3,537.2</b>      | <b>3,708.0</b>         |                       | <b>3,708.0</b> | <b>98.9</b>               | <b>2.7%</b> |
| <b>Net Expenditures</b>         | <b>2,444.0</b> | <b>2,543.4</b> | <b>2,543.4</b>      | <b>2,642.3</b>         |                       | <b>2,642.3</b> | <b>98.9</b>               | <b>3.9%</b> |
| <b>Approved Positions**</b>     | <b>10.5</b>    | <b>10.5</b>    | <b>N/A</b>          | <b>10.5</b>            |                       | <b>10.5</b>    | <b>0.0</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 \$3.7 million gross reflect an increase of \$98.9 thousand in spending above the 2025 Budget, predominantly arising from:

- Collective Bargaining Agreement impacts resulting in an increase of \$62.0 thousand in salary and benefit costs.
- Salary step progression, promotions and hiring to fill vacancies resulting in an increase of \$48.4 thousand.

### EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in the Toronto Police Service Board's 2026 Operating Budget do not have any significant equity impacts.

**2026 OPERATING BUDGET KEY COST DRIVERS**

The 2026 Net Operating Budget for the Toronto Police Service Board of \$2.6 million is \$98.9 thousand, 3.9% 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<br>Annualized<br>Impact (Net) |
|--|----------|-----------------------|---------------------|-------------|------------------------------------|
|  | Revenues | Gross<br>Expenditures | Net<br>Expenditures | Positions** |                                    |
| 2025 Projection*                             | 993.8    | 3,537.2               | 2,543.4             | N/A         | N/A                                |
| 2025 Budget                                  | 1,065.7  | 3,609.1               | 2,543.4             | 10.5        | N/A                                |
| <b>Key Cost Drivers:</b>                     |          |                       |                     |             |                                    |
| <i>Prior Year Impacts</i>                    |          |                       |                     |             |                                    |
| Reversal of one-time cost in 2025            |          | (11.5)                | (11.5)              |             |                                    |
| <i>Salaries and Benefits</i>                 |          |                       |                     |             |                                    |
| Salary and Benefits                          |          | 48.4                  | 48.4                |             | 3.7                                |
| <b>Sub-Total - Key Cost Drivers</b>          |          | 36.9                  | 36.9                |             | 3.7                                |
| <b>Total 2026 Base Budget</b>                | 1,065.7  | 3,646.0               | 2,580.3             | 10.5        | 3.7                                |
| <b>2026 Budget without CBA</b>               | 1,065.7  | 3,646.0               | 2,580.3             | 0.0         | 3.7                                |
| <b>Change from 2025 Budget (\$)</b>          |          | 36.9                  | 36.9                |             | N/A                                |
| <b>Change from 2025 Budget (%)</b>           |          | 1.0%                  | 1.5%                |             | N/A                                |
| <b>Collective Bargaining Agreement (CBA)</b> |          | 62.0                  | 62.0                |             | 57.5                               |
| <b>2026 Budget</b>                           | 1,065.7  | 3,708.0               | 2,642.3             | 10.5        | 61.2                               |
| <b>Change from 2025 Budget (\$)</b>          |          | 98.9                  | 98.9                |             | N/A                                |
| <b>Change from 2025 Budget (%)</b>           |          | 2.7%                  | 3.9%                |             | N/A                                |

\*Based on 9-Month Variance

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

**Key Base Drivers:**

**Prior Year Impacts – decrease of \$11.5 thousand gross and net (0.5%):**

- Reversal of one-time cost in 2025 associated with the replacement of board meeting management software.

**Salaries and Benefits – increase of \$48 thousand gross and net (1.9%):**

- This includes salary step progression of existing staff.

**Collective Bargaining Agreement – increase of \$62 thousand gross and net (2.4%):**

- Salary and benefit increase for Board Staff is in line with those in the Collective Bargaining Agreement for the Toronto Police Service's Senior Officer Organization.



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

| (In \$000s)                     | 2026<br>Budget | 2027<br>Incremental<br>Outlook | 2028<br>Incremental<br>Outlook |
|---------------------------------|----------------|--------------------------------|--------------------------------|
| <b>Revenues</b>                 |                |                                |                                |
| <b>Total Revenues</b>           | <b>1,065.7</b> |                                |                                |
| <b>Gross Expenditures</b>       |                |                                |                                |
| CBA and Benefit Rate Increases  |                | 61.2                           | 69.5                           |
| <b>Total Gross Expenditures</b> | <b>3,708.0</b> | <b>61.2</b>                    | <b>69.5</b>                    |
| <b>Net Expenditures</b>         | <b>2,642.3</b> | <b>61.2</b>                    | <b>69.5</b>                    |
| <b>Approved Positions</b>       | <b>10.5</b>    |                                |                                |

**Key Outlook Drivers**

The 2027 Outlook with total gross expenditures of \$3.8 million reflects an anticipated \$61.2 thousand or 1.7% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$69.5 thousand or 1.8% above the 2027 Outlook.

Primary factors driving these changes include:

- Collective Bargaining Agreement
- Estimated increase in benefit rates based on industry standards.

**APPENDICES**

## Appendix 1

### 2026 Operating Budget by Category

| Category<br>(In \$000s)                  | 2024<br>Actual | 2025<br>Budget | 2025<br>Projection* | 2026<br>Budget | 2026 Change from<br>2025 Budget |             |
|--|----------------|----------------|---------------------|----------------|---------------------------------|-------------|
|  | \$             | \$             | \$                  | \$             | \$                              | %           |
| Contribution From Reserves/Reserve Funds | 846.1          | 1,065.7        | 993.8               | 1,065.7        |                                 |             |
| <b>Total Revenues</b>                    | <b>846.1</b>   | <b>1,065.7</b> | <b>993.8</b>        | <b>1,065.7</b> |                                 |             |
| Salaries and Benefits                    | 1,653.1        | 1,916.6        | 1,654.5             | 2,027.0        | 110.4                           | 5.8%        |
| Materials and Supplies                   | 6.5            | 7.2            | 7.2                 | 7.2            | 0.0                             | 0.0%        |
| Equipment                                | 5.1            | 6.7            | 6.7                 | 1.6            | (5.1)                           | (76.1%)     |
| Service and Rent                         | 1,200.5        | 1,253.8        | 1,444.0             | 1,247.4        | (6.4)                           | (0.5%)      |
| Contribution To Reserves/Reserve Funds   | 424.8          | 424.8          | 424.8               | 424.8          | 0.0                             | 0.0%        |
| <b>Total Gross Expenditures</b>          | <b>3,290.1</b> | <b>3,609.1</b> | <b>3,537.2</b>      | <b>3,708.0</b> | <b>98.9</b>                     | <b>2.7%</b> |
| <b>Net Expenditures</b>                  | <b>2,444.0</b> | <b>2,543.4</b> | <b>2,543.4</b>      | <b>2,642.3</b> | <b>98.9</b>                     | <b>3.9%</b> |

\*Projection based on 9-Month Variance

## **Appendix 2**

**Summary of 2026 Service Changes**

**N/A**

## **Appendix 3**

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

**N/A**

## **Appendix 4a**

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

**N/A**

## **Appendix 4b**

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

**N/A**

## **Appendix 5**

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

**N/A**

## **Appendix 5a**

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

**N/A**

## **Appendix 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

#### 2026 Operating Budget

| Reserve Account   | Reserve/Reserve Fund Name | Inflow/Outflow/Balance       | 2026             | 2027             | 2028             |
|-------------------|---------------------------|------------------------------|------------------|------------------|------------------|
| XQ1901<br>(\$000) | Police Legal Liabilities  | Opening Balance              | 6,115.1          | 3,028.1          | 433.9            |
|                   |                           | <b>*Contributions (+)</b>    |                  |                  |                  |
|                   |                           | Toronto Police Service       | 930.0            | 1,430.0          | 1,930.0          |
|                   |                           | Toronto Police Service Board | 424.8            | 424.8            | 424.8            |
|                   |                           | <b>Total Contributions</b>   | <b>1,354.8</b>   | <b>1,854.8</b>   | <b>2,354.8</b>   |
|                   |                           | <b>*Withdrawals (-)</b>      |                  |                  |                  |
|                   |                           | Operating Budget             |                  |                  |                  |
|                   |                           | Toronto Police Service       | (3,376.1)        | (3,383.3)        | (3,388.1)        |
|                   |                           | Toronto Police Service Board | (1,065.7)        | (1,065.7)        | (1,065.7)        |
|                   |                           | <b>Total Withdrawals</b>     | <b>(4,441.8)</b> | <b>(4,449.0)</b> | <b>(4,453.8)</b> |
|                   |                           | Interest Income              |                  |                  |                  |
|                   |                           | <b>Closing Balance</b>       | <b>3,028.1</b>   | <b>433.9</b>     | <b>(1,665.1)</b> |

\*While the reserve currently forecasts negative ending balances, it is anticipated that one time funding injection(s), changing priorities, a revision in expenditures, and/or the actual experience in the agency will adjust the reserve ending balance.

## 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).