2026 Budget Notes
Toronto Cyber Security

Description

Cyber resiliency and intelligence are essential to securing the City of Toronto against evolving threats. In a dynamic threat landscape, resiliency empowers the City to adopt new technologies swiftly and securely.

The Toronto Cyber Security vision is to advance its position as a Global Leader in Cyber Innovation, delivering world-class cyber services to strengthen the cyber posture of the City and its agencies and corporations. Key focus areas:

- Cyber Governance Risk and Compliance
- Identity Protection
- Cyber Threat Management
- Cyber Awareness
- Critical Infrastructure Protection

Our strategy goal is to continue building resilient and cyber intelligent cyber capabilities across the City's divisions, agencies and corporations to predict, prevent and respond to emerging threats.

Why We Do It

In addition to delivering societal value, Toronto Cyber Security remains focused on its core mandate to:

- Minimize the impact of cyber incidents that could lead to financial loss, reputational harm, service disruption, legal exposure, or loss of life through robust cyber governance.
- Support the City's strategic priorities of keeping Toronto moving by contributing to improvement initiatives.
- Promote financial sustainability by driving automation, efficiency, and streamlined processes to contain costs.

Toronto Cyber Security is committed to delivering these outcomes equitably, efficiently, and with excellent service, enhancing the lives of Torontonians while earning their trust and confidence.

For further information about Toronto Cyber Security, please visit: https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/office-of-the-chief-information-security-officer/

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What Service We Provide

Cyber Governance

Who We Serve: All City Divisions, Agencies and Corporations, Councillors, and the Public**.**

What We Deliver:

- Strategy, governance, risk management, and advisory accountabilities across the City's divisions and its agencies and corporations.

- Cyber culture, awareness, and training.

- Robust risk management practices to identify, assess, and mitigate cyber threats effectively and support the operationalization of programs and cloud initiatives.

- Provide oversight for cyber compliance and focus on enhancing overall cyber practices.

- Detection, prevention, and mitigation strategies for cyber risk including safeguarding the critical infrastructure of the City and its agencies and corporations.

Resources (gross 2026 operating budget): $14.2 million

Business Resilience

Who We Serve: All City Divisions, Agencies and Corporations, Councillors, and the Public

What We Deliver:

- Enhanced business resilience and support for processes that drive seamless business operations.

- Comprehensive cyber risk assessments and robust measures to protect against unauthorized access to business applications.

- Expertise and review of potential technology suppliers including their products and services.

- Protection to safeguard personal and health information of City staff and the public.

Resources (gross 2026 operating budget): $21.8 million

Budget at a Glance*

2026 OPERATING BUDGET			
In $ Millions	**2026**	**2027**	**2028**
Revenues	$0.4	$0.0	$0.0
Gross Expenditures	$36.0	$37.7	$38.6
Net Expenditures	$35.6	$37.7	$38.6
Approved Positions	95.0	93.0	93.0

2026-2035 10-YEAR CAPITAL PLAN			
In $ Millions	**2026**	**2027-2035**	**Total**
Gross Expenditures	$4.1	$4.6	$8.7
Debt	$4.1	$4.6	$8.7
Note: Includes 2025 carry forward funding			

How Well We Are Doing – Behind the Numbers

Mandatory cyber awareness training completed yearly for all Staff

(Chart showing Approved bars at 85% for all years; Actual line: 88% 2023, 95% 2024, 93% 2025 Target; Forecast dashed line: 93% 2025 Projection, 90% 2026 Target, 90% 2027 Target)

Categories: 2023 Actual, 2024 Actual, 2025 Target, 2025 Projection, 2026 Target, 2027 Target

Legend: Approved, Actual, Forecast
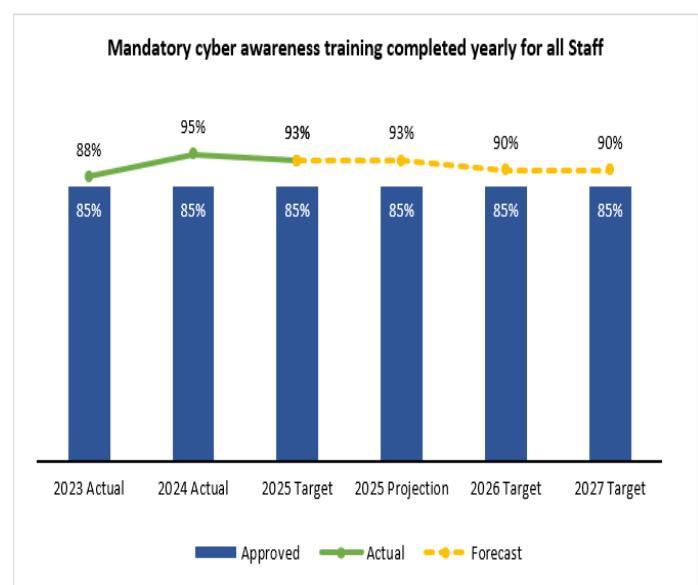
- Annual cyber awareness training completed ahead of schedule in 2025, with participants from across all divisions, agencies, and corporations.

- The training covered key cyber security topics including deepfakes, ransomware, malicious QR codes, securing home offices and business email compromise, amongst others.

- In 2025, Toronto Cyber Security prioritized onboarding City agencies and corporations into a robust cyber awareness training program. This included conducting targeted phishing simulations to educate staff, strengthen cyber vigilance, and foster a culture of cyber security across each organization.

Enterprise cyber risk assessment completed within SLA

(Chart showing Approved bars at 90% for all years; Actual line: 99% 2023, 96% 2024, 90% 2025 Target; Forecast dashed line: 90% 2025 Projection, 90% 2026 Target, 90% 2027 Target)

Categories: 2023 Actual, 2024 Actual, 2025 Target, 2025 Projection, 2026 Target, 2027 Target

Legend: Approved, Actual, Forecast
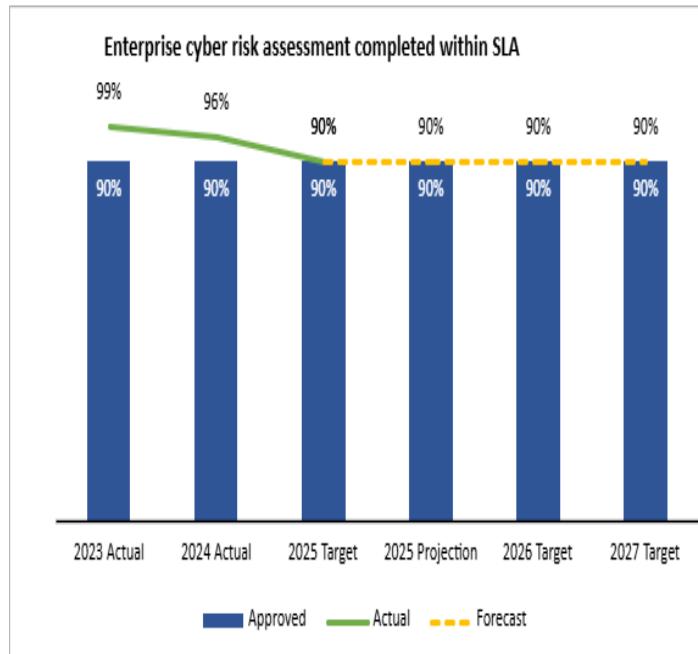
- Following the Chief Information Security Officer's (CISO) extended mandate adopted in 2024 (EX14.3), which broadened responsibilities to include City agencies and corporations, the volume and complexity of assessments rose significantly. Despite this surge, the team successfully maintained its 90% Service Level Agreement (SLA) target throughout 2025, demonstrating strong operational resilience and commitment to excellence.

- Toronto Cyber Security consistently enhanced its processes and proactively engaged with divisions to meet defined SLA targets. Performance is projected to remain steady at 90%, driven by continued process improvements, ongoing engagement, and prioritization of high-risk assessments to safeguard systems, data, and operational resilience.

How Well We Are Doing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Outcome Measures						
Cyber Governance	% of scheduled vulnerability scans completed per quarter	100%	100%	100%	100%	100%
	% of existing endpoints monitored by the threat management solution (servers, workstations, mobiles)	96%	95%	95%	95%	95%
Business Resilience	% of risk assessments conducted for critical risk projects	100%	100%	100%	100%	100%
	% of investigations reviewed within 30 days	100%	100%	100%	100%	100%
Service Level Measures						
Cyber Governance	Inquiries responded and/or actioned within one (1) business day	100%	100%	100%	100%	100%
	Cyber service requests responded within two (2) business days	98%	90%	98%	90%	90%
	Cyber policies, procedures and standards review requests from City divisions and its agencies and corporations actioned within ten (10) business days	100%	100%	100%	100%	100%
	Mandatory cyber awareness training completed yearly for all staff	95%	85%	93%	85%	85%

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Service Level Measures						
Cyber Operations	Standard Cyber Incident Management Response Targets • Priority 1: 1 hour • Priority 2: 2 hours • Priority 3: 16 business hours (2 days) • Priority 4: 80 business hours (10 days)	100%	100%	100%	100%	100%
	Ad-hoc cyber security vulnerability scans scheduled within 24 hours *(based on approved change window, scans are scheduled after normal office hours)*	100%	90%	100%	90%	90%
	New assets added for vulnerability scanning within four hours *(based on assets requests received)*	100%	90%	100%	90%	90%
	Addition/changes for security scans within two business days *(based on approved user lists for addition/change)*	100%	90%	100%	90%	90%
	Enterprise cyber risk assessments completed within 12 weeks*	96%	90%	90%	90%	90%

*Assessments include cloud, threat risk, technical security, architecture reviews, critical infrastructure, vulnerability management, penetration testing, and code scanning. The assessment timeline begins once requirements elicitation is complete, and project documentation has been delivered by the divisions.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Of the City's 40 agencies and corporations identified in 2024.EX14.3, 98% (39) have executed agreements to receive cyber security services and support from Toronto Cyber Security, under the extended mandate, adopted in May 2024.
- Core cyber security services identified at the outset of the extended mandate have been fully deployed and are operational across agencies and corporations, providing 24/7/365 monitoring. Additional deployments are underway, and new cyber services are introduced annually to meet evolving needs.
- The overall resilience of the City, agencies and corporations has improved by 37% since November 2024.
- 66 critical business applications are now safeguarded under advanced cyber monitoring services – a 46% increase from 2024 – ensuring robust protection and operational resilience across the City, agencies and corporations.
- 33,000 users completed cyber awareness training in 2025, achieving a 93% completion rate across the City, agencies and corporations.
- Cyber Security Awareness Month achieved strong engagement through on-site booths and digital communications, with campaign materials also shared with agencies and corporations to extend the impact.
- In 2025, Toronto Cyber Security engaged in over 13,800 client interactions related to cyber services, ranging from cyber risk assessments of business applications and emerging technologies to new cyber policies, standards, cyber forensics investigations, and cyber requirements in procurement initiatives and agreements.
- Over 700 Cyber Risk Assessments were completed across City divisions, agencies and corporations, fortifying resilience and mitigating potential vulnerabilities.
- Toronto Cyber Security transitioned to the new workspace, the largest municipal Cyber Command Center in Canada, establishing a new benchmark for municipal cyber defence infrastructure and capabilities.
- In partnership with the Technology Services Division, Toronto Cyber Security expanded the City's Web Application Protection solution across critical domains, enhancing enterprise-wide protection and maintaining compliance with Payment Card Industry (PCI) requirements.

Key Challenges and Risks

- Rapidly evolving cyber threats, including AI-driven attacks, increase the risk of incidents impacting critical services.
- Legacy systems and delays in adopting modern technologies reduce the City's ability to fully leverage advanced cyber security measures, creating challenges in addressing emerging cyber threats.
- Decentralized cyber functions across City divisions, agencies and corporations create challenges in maintaining consistent cyber security practices, effectively safeguard against evolving threats and ensure robust governance.
- Interconnectivity with third-party vendors and systems exposes the City to external vulnerabilities.

Priority Actions

Enhance Cyber Foundation
- Strengthen the cyber workforce through improved retention and targeted training.
- Advance threat intelligence to provide actionable insights for emerging threats.
- Update cyber security policies to align with evolving standards.
- Enhance the cyber awareness program to deliver continuous learning and engagement.

Expand Cyber Services
- Broaden the cyber service portfolio and extend coverage to additional agencies and corporations.
- Expand proactive cyber threat detection by continuously onboarding applications into monitoring and strengthening incident response.
- Strengthen cyber risk management to improve oversight and resilience.

Strengthen Business Resilience
- Elevate overall cyber maturity across City divisions, agencies and corporations.
- Strengthen the resilience of critical infrastructure against evolving threats.
- Optimize service management to enable faster, coordinated cyber response.

CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for Toronto Cyber Security of $35.992 million gross and $35.563 million net for the following services:

Service:

	Gross Expenditures ($000s)	Revenue ($000s)	Net Expenditures ($000s)
Toronto Cyber Security	$35,992.4	$429.3	$35,563.1
Total Program Budget	**$35,992.4**	**$429.3**	**$35,563.1**

- The 2026 staff complement for Toronto Cyber Security comprised of 95.0 operating positions.

2. The 2026 Capital Budget for Toronto Cyber Security with cash flows and future year commitments totaling $8.667 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								
Toronto Cyber Security	415.9	601.1	467.2	429.3		429.3	(171.8)	(28.6%)
Total Revenues	**415.9**	**601.1**	**467.2**	**429.3**		**429.3**	**(171.8)**	**(28.6%)**
Gross Expenditures								
Toronto Cyber Security	28,934.5	34,350.6	33,665.1	35,992.4		35,992.4	1,641.8	4.8%
Total Gross Expenditures	**28,934.5**	**34,350.6**	**33,665.1**	**35,992.4**		**35,992.4**	**1,641.8**	**4.8%**
Net Expenditures	**28,518.6**	**33,749.5**	**33,197.9**	**35,563.1**		**35,563.1**	**1,813.6**	**5.4%**
Approved Positions**	**80.0**	**96.0**	**N/A**	**95.0**	**0.0**	**95.0**	**N/A**	**N/A**

*2025 Projection based on 9-Month Variance
**Year-over-year comparison based on approved positions

KEY DRIVERS

Total 2026 Budget expenditures of $35.992 million gross reflect an increase of $1.642 million in spending above the 2025 Budget, predominantly arising from:

- The implementation of web and email cyber security solutions across the City's divisions, agencies and corporations.

- Expansion of cyber security services to agencies and corporations.

- Annualization impact of new complement approved in 2025.

- Increase in salaries and benefits primarily related to contractual obligations.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in Toronto Cyber Security's 2026 Operating Budget do not have any significant equity impacts.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for Toronto Cyber Security of $35.563 million is $1.814 million, 5.4% 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 $000s)	2026				2027 Annualized Impact (Net)
	Revenues	Gross Expenditures	Net Expenditures	Positions**	
2025 Projection*	**467.2**	**33,665.1**	**33,197.9**	**N/A**	**N/A**
2025 Budget	**601.1**	**34,350.6**	**33,749.6**	**96.0**	**N/A**
Key Cost Drivers:					
Operating Impacts of Capital		930.0	930.0		745.5
Salaries and Benefits					
Salary and Benefit Adjustments	(171.8)	713.3	835.8	(1.0)	565.3
Other Changes					
Increase in Demand for Cyber Security Services		468.5	468.5		373.7
Revenue Changes					
Decrease Recovery from Reserve					429.3
Sub Total Key Cost Drivers	**(171.8)**	**2,111.8**	**2,234.3**	**(1.0)**	**2,113.9**
Affordability Measures		**(470.0)**	**(470.0)**		
Total 2026 Base Budget	**429.3**	**35,992.4**	**35,563.1**	**95.0**	**2,113.9**
2026 New/Enhanced					
2026 Budget	**429.3**	**35,992.4**	**35,563.1**	**95.0**	
Change from 2025 Budget ($)	**(171.7)**	**1,641.8**	**1,813.5**	**(1.0)**	**N/A**
Change from 2025 Budget (%)	**(28.6%)**	**4.8%**	**5.4%**	**(1%)**	**N/A**

*Based on 9-Month Variance

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

Key Base Drivers:

Operating Impact of Capital
- An allocation of $0.930 million in operating funds to support licensing and maintenance of cyber security tools implemented through capital projects for the City and its agencies and corporations to ensure capital investments achieve their intended cyber security outcomes.

Salaries and Benefits:
- Annualization impact of new complement approved in 2025 for the expansion of cyber security services to agencies and corporations.
- Salaries and benefits adjustments due to cost-of-living (COLA), step increases, and pay for performance.
- Deletion of one temporary staff funded by the Development and Growth Services Reserve in 2026

Other Changes:
- Expansion of the City's cyber security service offerings, including the implementation of enhanced web and email cyber security solutions across divisions, agencies, and corporations.

Affordability Measures

Table 3: Affordability Measures

			(In $000s)						
				2026			**2027 (Incremental)**		
Recommendation	**Savings Type**	**Equity Impact**	**Revenues**	**Gross Expenditures**	**Net Expenditures**	**Positions**	**Gross Expenditures**	**Net Expenditures**	**Positions**
2026 Efficiency Target Submission	Efficiency Savings	No Impact		(470.0)	(470.0)		470.0	470.0	
Total Affordability Measures				**(470.0)**	**(470.0)**		**470.0**	**470.0**	

Efficiency measures, as described below, are specific actions taken by Toronto Cyber Security that achieves cost reductions without impacting service levels for customers.

- The City discontinued legacy Operational Technology (OT) licenses and fully transitioned to a unified platform, which integrates OT/ Information Technology vulnerability management. Licenses are now transferable across environments, eliminating the need for additional procurement. This transition yields annual savings of $0.470 million and significantly improves operational efficiency. By consolidating platforms, the City streamlines cyber security operations, reduces vendor complexity, and strengthens visibility, risk prioritization, and incident response across critical infrastructure. The unified approach also lowers operational overhead, supports future scalability, and maintains full security coverage with uninterrupted service levels.

2027 AND 2028 OUTLOOK

Table 5: 2027 and 2028 Outlook

(In $000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
Revenues			
Contribution from Reserve		(429.3)	
Total Revenues	**429.3**	**(429.3)**	
Gross Expenditures			
Salaries and Benefits Changes		565.3	964.4
Inflationary Impacts		373.8	(27.0)
Impacts of 2026 Decisions		745.5	
Total Gross Expenditures	**35,992.4**	**1,684.6**	**937.4**
Net Expenditures	**35,563.1**	**2,113.9**	**937.4**
Approved Positions	**95.0**	**(2.0)**	

Key Outlook Drivers

The 2027 Outlook, with total gross expenditures of $37.677 million, represents an increase of $1.685 million (4.7%) in gross expenditures above the 2026 Operating Budget. The 2028 Outlook projects a further increase of $0.937 million (2.5%) over the 2027 Outlook.

These changes arise from the following:

- **Revenue Changes**: Elimination of reserve recovery for two temporary Development and Growth services position following project completion.

- **Salary and Benefit**: Increase of $0.565 million in 2027 and $0.964 in 2028 is due to known inflationary increases including performance pay, cost of living adjustments and benefit rate changes.

- **Inflationary Impacts**: Price increases in cyber solutions, such as subscriptions and professional services.

- **Impacts of 2026 Decisions**: Continued cyber security services to agencies and corporations.

2026-2035
CAPITAL BUDGET AND PLAN

2026–2035 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview

(In $000s)	2025		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total 10-year Plan
	Budget	Projection											
Gross Expenditures by Project Category:													
Health and Safety/Legislated													
State of Good Repair													
Service Improvement and Growth	7,922	5,582	4,096	2,182	600	1,789							8,667
Total by Project Category	**7,922**	**5,582**	**4,096**	**2,182**	**600**	**1,789**							**8,667**
Funding:													
Debt			4,096	2,182	600	1,789							8,667
Debt Recoverable													
Total Funding			**4,096**	**2,182**	**600**	**1,789**							**8,667**

- The 2026-2035 Capital Budget and Plan reflect no changes to existing projects over the nine common years (2026-2034).

Note:

For additional information, please refer 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

$8.7 Million 10-Year Capital Program

A Well Run City	Infrastructure
$1.55 M **17.9%**	**$7.12 M** **82.1%**
• Implementation cost for new cyber initiatives to detect, protect and respond to cyber threats.	• Managed Security Service Provider Infrastructure • Infrastructure cost for new cyber initiatives to detect, protect and response to cyber threats.

How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
$8.7 M **100.0%**		**$0 M** **0%**	**$0 M** **0%**
Debt	**$8.7 M**		

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2026 Capital Budget will impact the 2027 Operating Budget by a total of $0.93 million net arising from completing initiatives within the Cyber Foundation project, as shown in Table 6 below.

Table 6: Net Operating Impact Summary

Projects	2026 Budget		2027 Plan		2028 Plan		2029 Plan		2030 Plan		2026-2030		2026-2035	
	$000s	Positions	$000s	Positions	$000s	Positions	$000s	Positions	$000s	Positions	$000s	Positions	$000s	Positions
Previously Approved														
Cyber Foundation			930.0								930.0			
Sub-Total: Previously Approved			**930.0**								**930.0**			
Total (Net)			**930.0**								**930.0**			

Previously Approved projects

- The completion of initiatives under Cyber Foundation project will result in net operating costs of $0.93 million in 2027 to cover subscription and maintenance costs, with no incremental expenses anticipated in subsequent years.

APPENDICES

Appendix 1

2026 Operating Budget by Category

Category (In $000s)	2024 Actual $	2025 Budget $	2025 Projection* $	2026 Budget $	2026 Change from 2025 Budget $	%
Contribution From Reserves/Reserve Funds	415.9	601.1		429.3	(171.7)	(28.6%)
Sundry and Other Revenue			467.2			N/A
Total Revenues	**415.9**	**601.1**	**467.2**	**429.3**	**(171.7)**	**(28.6%)**
Salaries and Benefits	15,422.0	19,919.9	19,108.3	20,805.0	885.1	4.4%
Materials and Supplies	0.2	20.0		1.0	(19.0)	(94.9%)
Equipment	40.9	40.7		11.2	(29.5)	(72.5%)
Service And Rent	13,471.2	14,370.0	14,556.8	15,175.2	805.2	5.6%
Total Gross Expenditures	**28,934.3**	**34,350.6**	**33,665.1**	**35,992.4**	**1,641.8**	**4.8%**
Net Expenditures	**28,518.4**	**33,749.6**	**33,197.9**	**35,563.1**	**1,813.5**	**5.4%**

*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;
2026-2035 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
Cyber Foundation	3,600	2,182	600	1,789							8,171			8,171
Cyber Command Centre	496										496			496
Total Expenditures (including carry forward from 2025)	4,096	2,182	600	1,789							8,667			8,667

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
Cyber Foundation	3,600	2,182	600	1,789							8,171	8,171		
Cyber Comman Centre	496										496	496		
Total Expenditure (including carry forward)	**4,096**	**2,182**	**600**	**1,789**							**8,667**	**8,667**		

Appendix 5b

## 2027-2035 Capital Plan Including Carry Forward

N/A

Appendix 6

Capacity to Deliver Review

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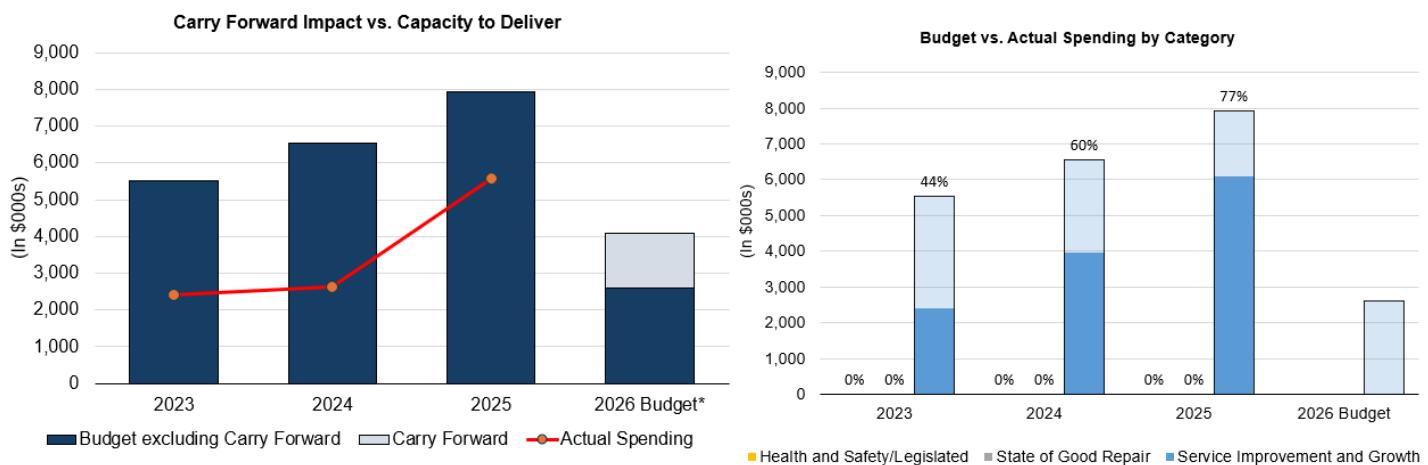
Impact of Capacity to Deliver Review on the 10-Year Plan

- Toronto Cyber Security's actual spending over the previous three years, from 2023-2025, has averaged $2.825 million per year, a 47% spend rate.

- The projected spending for 2025 is $5.6 million or 70.5% of the 2025 Capital Budget. The underspending is primarily due to lower-than-anticipated costs for the Cyber Command Centre renovation.

- Based on the review of historical capital spending and current delivery capacity, a portion of the 2025 underspend has been reprofiled, resulting in $1.0 million being deferred to 2026 and additional $0.5 million to 2028.

Appendix 7

Summary of Capital Delivery Constraints

N/A

Appendix 8

Inflows and Outflows to/from Reserves and Reserve Funds

2026 Operating Budget

Program Specific Reserve/Reserve Funds

N/A

Corporate Reserve

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1307	Development Application Review	Opening Balance	26,916.5	13,109.1	2,033.5
		Total Contributions	0.0	0.0	0.0
		Withdrawals (-)			
		Operating Budget			
		Other Programs	(13,577.2)	(11,150.9)	(11,802.4)
		Toronto Cyber Security	(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)
		Closing Balance	13,109.1	2,033.5	(9,768.9)

*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 division/agency will adjust the reserve ending balance.

Inflows and Outflows to/from Reserves and Reserve Funds

2026-2035 Capital Budget and Plan

Program Specific Reserve

N/A

Corporate Reserve

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).