

(In \$000's)	2025 Budget	2025 Projection	2026 Base	2026 New / Enhanced Services	2026 Total Budget	Budget to Budget	
						\$	%
<b>Community and Emergency Services</b>							
Economic Development & Culture	108,293	108,685	109,235	2,603	111,838	3,545	3.3%
Fire Services	575,043	604,737	587,874		587,874	12,832	2.2%
Parks & Recreation	488,911	481,800	494,294	500	494,794	5,883	1.2%
Toronto Emergency Management	8,249	7,520	8,949		8,949	699	8.5%
Toronto Paramedic Services	393,374	365,979	446,551	4,731	451,282	57,907	14.7%
Toronto Shelter and Support Services	912,032	837,579	786,068		786,068	(125,964)	(13.8%)
<b>Sub-Total Community and Emergency Services</b>	<b>2,485,902</b>	<b>2,406,300</b>	<b>2,432,970</b>	<b>7,834</b>	<b>2,440,804</b>	<b>(45,098)</b>	<b>(1.8%)</b>
<b>Community Development and Social Services</b>							
Children's Services	1,677,477	1,588,925	1,582,693		1,582,693	(94,784)	(5.7%)
Seniors Services and Long-Term Care	427,421	422,035	451,131		451,131	23,709	5.5%
Social Development, Finance & Administration	151,394	154,684	155,536	1,803	157,339	5,945	3.9%
Toronto Employment & Social Services	1,373,516	1,197,727	1,318,883		1,318,883	(54,633)	(4.0%)
<b>Sub-Total Community Development and Social Services</b>	<b>3,629,808</b>	<b>3,363,371</b>	<b>3,508,243</b>	<b>1,803</b>	<b>3,510,046</b>	<b>(119,762)</b>	<b>(3.3%)</b>
<b>Infrastructure Services</b>							
Engineering & Construction Services	10,810	9,732	11,332		11,332	522	4.8%
Municipal Licensing & Standards	91,090	87,781	96,649	996	97,645	6,555	7.2%
Policy, Planning, Finance & Administration	19,316	18,738	20,876		20,876	1,560	8.1%
Transit Expansion	9,122	8,246	9,878		9,878	756	8.3%
Transportation Services	530,937	540,574	512,676	3,288	515,964	(14,974)	(2.8%)
<b>Sub-Total Infrastructure Services</b>	<b>661,276</b>	<b>665,070</b>	<b>651,411</b>	<b>4,284</b>	<b>655,695</b>	<b>(5,581)</b>	<b>(0.8%)</b>
<b>Development &amp; Growth Services</b>							
City Planning	46,110	48,930	48,472		48,472	2,363	5.1%
Development Review	54,592	54,392	58,317		58,317	3,725	6.8%
Housing Secretariat	852,446	837,288	864,032	2,600	866,632	14,186	1.7%
Toronto Building	91,670	79,544	102,112		102,112	10,442	11.4%
<b>Sub-Total Development &amp; Growth Services</b>	<b>1,044,817</b>	<b>1,020,153</b>	<b>1,072,933</b>	<b>2,600</b>	<b>1,075,533</b>	<b>30,716</b>	<b>2.9%</b>
<b>Corporate Services</b>							
Corporate Real Estate Management	212,732	222,516	225,315		225,315	12,583	5.9%
Customer Experience	22,764	23,512	24,423		24,423	1,659	7.3%
Environment, Climate & Forestry	112,914	105,855	115,732	1,387	117,119	4,205	3.7%
Fleet Services	77,112	77,662	95,588		95,588	18,476	24.0%
Technology Services	171,546	165,697	181,425		181,425	9,880	5.8%
Toronto Cyber Security	34,351	33,665	35,992		35,992	1,642	4.8%
<b>Sub-Total Corporate Services</b>	<b>631,419</b>	<b>628,907</b>	<b>678,476</b>	<b>1,387</b>	<b>679,863</b>	<b>48,444</b>	<b>7.7%</b>
<b>Finance and Treasury Services</b>							
Financial Operations & Control	79,685	72,031	77,312		77,312	(2,373)	(3.0%)
Office of the Chief Financial Officer and Treasurer	43,641	39,043	45,885		45,885	2,244	5.1%
<b>Sub-Total Finance and Treasury Services</b>	<b>123,326</b>	<b>111,074</b>	<b>123,197</b>		<b>123,197</b>	<b>(129)</b>	<b>(0.1%)</b>
<b>City Manager</b>							
City Manager Services (Excluding FIFA)	78,016	73,915	84,239	330	84,569	6,553	8.4%
City Manager Services (FIFA Only)	54,697	27,900	189,997		189,997	135,301	247.4%
<b>Sub-Total City Manager</b>	<b>132,713</b>	<b>101,815</b>	<b>274,237</b>	<b>330</b>	<b>274,567</b>	<b>141,854</b>	<b>106.9%</b>
<b>Other City Programs</b>							
City Clerk's Office	57,377	57,617	76,125	12	76,137	18,760	32.7%
City Council	29,689	27,939	33,521		33,521	3,831	12.9%
Court Services	40,196	35,174	41,941		41,941	1,745	4.3%
Legal Services	69,056	60,870	72,710		72,710	3,654	5.3%
Mayor's Office	3,129	3,079	3,194		3,194	65	2.1%
<b>Sub-Total Other City Programs</b>	<b>199,447</b>	<b>184,679</b>	<b>227,490</b>	<b>12</b>	<b>227,502</b>	<b>28,055</b>	<b>14.1%</b>
<b>Accountability Offices</b>							
Auditor General's Office	8,828	8,580	9,119		9,119	291	3.3%
Integrity Commissioner's Office	845	655	873		873	28	3.3%
Office of the Lobbyist Registrar	1,437	1,037	1,483		1,483	46	3.2%
Office of the Ombudsman	4,072	3,997	4,254		4,254	182	4.5%
<b>Sub-Total Accountability Offices</b>	<b>15,182</b>	<b>14,269</b>	<b>15,728</b>		<b>15,728</b>	<b>547</b>	<b>3.6%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>8,923,891</b>	<b>8,495,638</b>	<b>8,984,684</b>	<b>18,250</b>	<b>9,002,935</b>	<b>79,044</b>	<b>0.9%</b>

(In \$000's)	2025 Budget	2025 Projection	2026 Base	2026 New / Enhanced Services	2026 Total Budget	Budget to Budget	
						\$	%
<b>Agencies</b>							
CreateTO	15,393	15,393	16,258		16,258	865	5.6%
Exhibition Place	70,363	75,122	79,899		79,899	9,536	13.6%
Heritage Toronto	1,620	1,384	1,528		1,528	(92)	(5.7%)
Sankofa Square	3,464	3,489	3,803		3,803	339	9.8%
TO Live	45,273	42,651	43,007		43,007	(2,266)	(5.0%)
Toronto & Region Conservation Authority	11,935	11,935	12,293		12,293	358	3.0%
Toronto Atmospheric Fund	12,224		11,700		11,700	(524)	(4.3%)
Toronto Police Service	1,538,687	1,573,385	1,704,298		1,704,298	165,611	10.8%
Toronto Police Service Board	3,609	3,537	3,708		3,708	99	2.7%
Toronto Public Health	301,511	261,214	301,422	6,000	307,422	5,911	2.0%
Toronto Public Library	273,301	278,112	293,818	2,239	296,057	22,756	8.3%
Toronto Transit Commission - Conventional	2,674,655	2,555,300	2,825,998	(144)	2,825,853	151,199	5.7%
Toronto Transit Commission - Wheel Trans	182,707	187,133	201,655		201,655	18,948	10.4%
Toronto Zoo	72,624	69,074	75,736	100	75,836	3,212	4.4%
<b>TOTAL - AGENCIES</b>	<b>5,207,366</b>	<b>5,077,732</b>	<b>5,575,123</b>	<b>8,195</b>	<b>5,583,318</b>	<b>375,952</b>	<b>7.2%</b>
<b>TOTAL CITY OPERATIONS &amp; AGENCIES</b>	<b>14,131,256</b>	<b>13,573,370</b>	<b>14,559,807</b>	<b>26,445</b>	<b>14,586,252</b>	<b>454,996</b>	<b>3.1%</b>
<b>Corporate Accounts</b>							
<u>Capital &amp; Corporate Financing</u>							
Capital from Current	278,724	152,796	156,941		156,941	(121,783)	(43.7%)
Debt Charges	968,531	972,722	1,018,013		1,018,013	49,482	5.1%
Technology Sustainment	21,297	21,297	21,297		21,297		
<b>Capital &amp; Corporate Financing</b>	<b>1,268,553</b>	<b>1,146,815</b>	<b>1,196,251</b>		<b>1,196,251</b>	<b>(72,301)</b>	<b>(5.7%)</b>
<u>Non-Program Expenditures</u>							
Assessment Function (MPAC)	49,069	49,069	51,074		51,074	2,006	4.1%
Funding of Employee Related Liabilities	83,065	83,065	68,049		68,049	(15,016)	(18.1%)
Heritage Property Taxes Rebate	1,500	1,057	1,250		1,250	(250)	(16.7%)
Insurance Contributions	53,862	53,862	53,886		53,886	24	0.0%
Other Corporate Expenditures	6	13,563	(21,978)	2,000	(19,978)	(19,984)	(312680.9%)
Parking Tag Enforcement & Operations Exp	72,207	68,948	76,594		76,594	4,387	6.1%
Programs Funded from Reserve Funds	167,590	161,651	163,469		163,469	(4,122)	(2.5%)
Solid Waste Management Services Rebate	75,371	75,371	75,371		75,371		
Tax Deficiencies/Write offs	25,000	31,981	25,000		25,000	(0)	(0.0%)
Tax Increment Equivalent Grants (TIEG)	44,686	27,468	41,294		41,294	(3,392)	(7.6%)
Tax Increment Funding (TIF)	7,231	7,231	7,231		7,231		
<b>Non-Program Expenditures</b>	<b>579,587</b>	<b>573,265</b>	<b>541,239</b>	<b>2,000</b>	<b>543,239</b>	<b>(36,348)</b>	<b>(6.3%)</b>
<u>Non Program Revenues</u>							
Administrative Support Recoveries - Health & EMS							
Administrative Support Recoveries - Water							
Casino Woodbine Revenues	134	134	134		134		
Dividend Income	25,000	25,000	25,000		25,000		
Interest/Investment Earnings	17,172	11,859	13,477		13,477	(3,696)	(21.5%)
Municipal Accommodation Tax (MAT)	73,120	73,120	62,431		62,431	(10,689)	(14.6%)
Municipal Land Transfer Tax	215,047	30,119	65,047		65,047	(150,000)	(69.8%)
Other Corporate Revenues	67	67	67		67		
Other Tax Revenues	176	176	166		166	(10)	(5.7%)
Parking Authority Revenues							
Parking Tag Enforcement & Operations Rev							
Payments in Lieu of Taxes							
Provincial Revenue							
Supplementary Taxes							
Tax Penalty Revenue							
Third Party Sign Tax							
Vacant Home Tax	105,000	105,000	95,000		95,000	(10,000)	(9.5%)
<b>Non-Program Revenues</b>	<b>435,717</b>	<b>245,475</b>	<b>261,322</b>		<b>261,322</b>	<b>(174,395)</b>	<b>(40.0%)</b>
Arena Boards of Management	11,523	11,805	12,111		12,111	588	5.1%
Association of Community Centres	13,484	13,216	14,812		14,812	1,328	9.8%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>2,308,864</b>	<b>1,990,574</b>	<b>2,025,736</b>	<b>2,000</b>	<b>2,027,736</b>	<b>(281,128)</b>	<b>(12.2%)</b>
<b>TOTAL LEVY OPERATING BUDGET</b>	<b>16,440,120</b>	<b>15,563,944</b>	<b>16,585,543</b>	<b>28,445</b>	<b>16,613,988</b>	<b>173,868</b>	<b>1.1%</b>



CITY OF TORONTO  
2026 STAFF PREPARED OPERATING BUDGET  
GROSS EXPENSES

Appendix 1.1

(In \$000's)	2025 Budget	2025 Projection	2026 Base	2026 New / Enhanced Services	2026 Total Budget	Budget to Budget	
						\$	%
City Building Fund (CBF) Grouping Capital Levies (CBF and Special Scarborough Transit Levy)	383,757 40,699	383,757 40,699	458,754		458,754	34,297	8.1%
<b>TOTAL LEVY OPERATING BUDGET and CBF</b>	<b>16,864,576</b>	<b>15,988,400</b>	<b>17,044,297</b>	<b>28,445</b>	<b>17,072,742</b>	<b>208,165</b>	<b>1.2%</b>
<b>NON LEVY OPERATION</b>							
Solid Waste Management Services	424,354	418,171	406,468		406,468	(17,885)	(4.2%)
Toronto Parking Authority	144,174	136,911	121,882		121,882	(22,292)	(15.5%)
Toronto Water	518,567	512,334	542,361		542,361	23,794	4.6%
<b>TOTAL NON LEVY OPERATING BUDGET</b>	<b>1,087,095</b>	<b>1,067,415</b>	<b>1,070,711</b>		<b>1,070,711</b>	<b>(16,383)</b>	<b>(1.5%)</b>