

2026 Budget Notes

Parks and Recreation

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Description

Toronto's parks, green spaces and recreation facilities are vital community hubs where Torontonians come together to play, celebrate, explore and connect. Parks and Recreation's goal is to enrich the lives of residents and visitors through the quality time they spend in public parks and recreational facilities that we care for. Parks and Recreation ensures that our recreation centres, programs, parks, trails, playing fields and courts, ice rinks, and pools are safe, accessible, vibrant, and continually evolving to meet the needs of a growing city.

Why We Do It?

A vibrant network of parks, green spaces, recreation facilities, and programs empowers Torontonians of all ages to be healthier, happier, and better connected, and makes our neighbourhoods and city more equitable, productive, liveable, and resilient to climate change and other shocks and stresses.

What we want for Torontonians:

- Equitable access to inclusive and welcoming parks, green spaces, recreational facilities and programs
- Safe, clean, high-quality parks, recreation facilities and programs that improve wellbeing.
- Greener infrastructure and operations, and a parkland system that enhances biodiversity and ecosystem functions, contributing to climate resilience, mitigation and adaptation.

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 Parks and Recreation, please visit: [Parks and Recreation – City of Toronto](#)

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What Service We Provide

Who We Serve:

Every Torontonians, including Indigenous, Black, and equity-deserving residents and Torontonians of all ages; visitors to the city; public benefit organizations, including sports and recreation groups, conservation and environmental stakeholders, social service providers and school boards; and business sectors including Business Improvement Areas.

Community Recreation

What We Deliver: We provide high-quality, affordable, and accessible recreation programs for all ages, tailored to local needs and delivered through a growing network of well-maintained facilities. This network includes 127 community centres, more than 200 aquatic assets, 126 indoor and outdoor rinks, and 10 supervised swimming beaches. Our offerings include drop-in and instructional programs, camps and after-school care, seniors' activities, and youth programs that foster skill-building, leadership development, and local employment opportunities.

We facilitate community use of recreational spaces through facility booking and special events for families and youth, build capacity through community engagement and volunteerism, and secure investments through strategic partnerships.

Resources (gross 2026 operating budget): \$306.7 million

Parks

What We Deliver: We manage and maintain Toronto's extensive network of more than 1,500 parks, encompassing 6,800 hectares of land and a wide range of outdoor amenities. As the city grows, we expand and enhance this system through design excellence to ensure parkland remains accessible, functional, connected, and resilient.

We also support community access to park spaces through facility booking and special event coordination, strengthen local capacity through engagement and volunteer initiatives, and attract investment by fostering strategic partnerships.

Resources (gross 2026 operating budget): \$188.1 million

Budget at a Glance

2026 OPERATING BUDGET

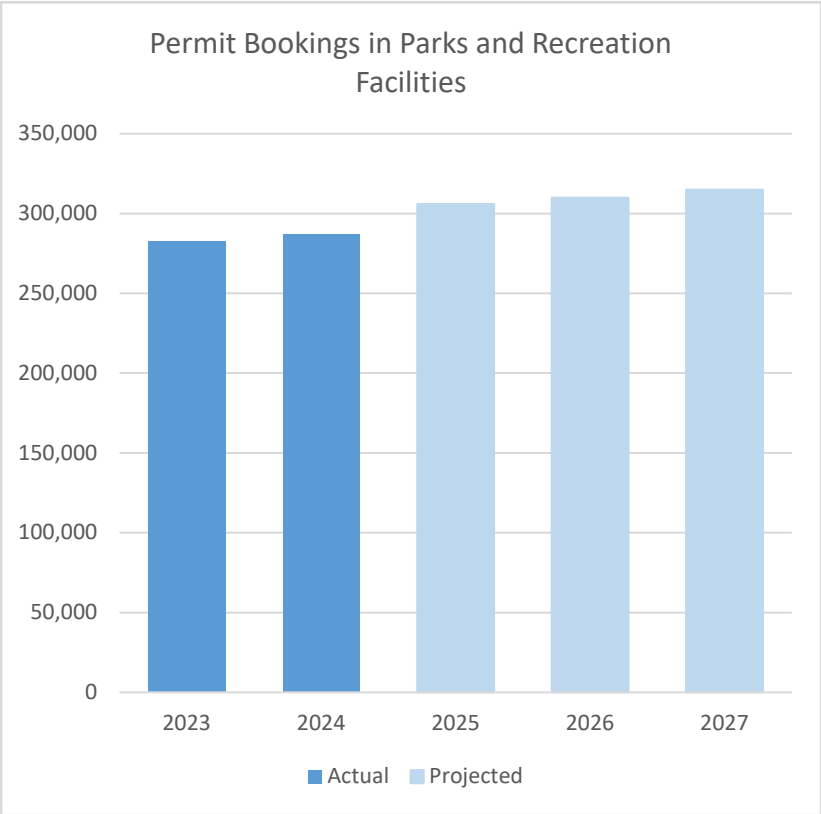
In \$ Millions	2026	2027	2028
Revenues	\$119.5	\$115.7	\$117.6
Gross Expenditures	\$494.8	\$551.7	\$569.0
Net Expenditures	\$375.3	\$436.0	\$451.4
Approved Positions	5,125.5	5,172.0	5,166.3

2026-2035 10-YEAR CAPITAL PLAN

In \$ Millions	2026	2027-2035	Total
Gross Expenditures	\$415.1	\$3,895.1	\$4,310.2
Debt	\$196.7	\$1,884.8	\$2,081.5

Note: Includes 2025 carry forward funding

How Well We Are Doing – Behind the Numbers



- **Toronto’s parks provide major benefits;** physical, mental health, environmental, and social—for residents.
- The estimated annual value of ecosystem services (stormwater retention, carbon storage, air quality) from City-owned parks is **\$7.7 billion** (TRCA, 2023).
- In **2025**, parks and recreation facilities hosted **306,000 bookings**, up **19,000 (7%)** from the previous year.
- The Division completed **20 new parks and park expansions** in 2025, including Biidaasige Park and **5,759 m²** of added green space.
- In **2026**, the Division anticipates opening **25 new parks** and adding amenities such as **six cricket pitches, three skate parks, one basketball court, and one pickleball court.**



- **Recreation program participation grew by 3% in 2025** compared to 2024.
- The Division continues to provide **quality, affordable programs**, including at **39 Free Centres**, with **14% of registrations** projected to use the Welcome Policy, slightly above the population eligibility rate.
- In **2026**, community access will expand with **full-year operations** at Rouge Valley and East Bayfront Community Recreation Centres, the **revitalized Wallace Emerson Centre**, and the **reopening of L’Amoreaux Kidstown Water Park** featuring safety and accessibility upgrades.
- **Ongoing user feedback surveys** are in place to guide **data-driven improvements** in service quality and delivery.

How Well We Are Doing

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Outcome Measures						
Community Recreation and Parks • High-quality recreation facilities and programs, parks and green spaces	# of recreation program registrations	482,301	540,000	495,000	510,000	530,000
	Total hectares of parkland ¹	8,110	6,841	8,140	6,883	6,886
	# of bookings in parks and recreation facilities	287,116	306,000	306,000	310,000	315,000
Community Recreation and Parks • Equitable access to inclusive, safe, and welcoming recreational facilities and programs, parks and green spaces	% registrations supported by Welcome Policy ²	15%	15%	14%	15%	15%
Key Service Level Measures						
Community Recreation	# of drop-in program hours ³	938,962	935,000	935,000	940,000	945,000
Parks	Winter washrooms operational ⁴	153	156	156	171	192

Comments:

¹2025 target was lower than previous years due to the anticipated transfer of approximately 1260 ha of parkland to Parks Canada for inclusion in Rouge National Urban Park (transferred operationally over previous years, but with official transfer anticipated to be in 2025). The 2025 Projection has reverted to including Rouge National Urban Park (1,260 ha), because the transfer of these parklands to Parks Canada is now not anticipated to take place until 2026.

²Calculated as registrations supported by Welcome Policy subsidy as a percentage of all programs with a registration fee (i.e. excluding free programs).

³2024 Actuals restated to include operating hours for Splash Pads

⁴Washroom Enhancement Program will convert seasonal park washrooms to year-round use, with 15 newly converted washrooms operational by November 2026 and an additional 21 operational by November 2027.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Successes in 2025

Creating and Caring for Quality Spaces

- 81% public satisfaction with parks and 82% with recreation centres, driven by effective maintenance and improvements.
- Opened Biidaasige Park as a major Port Lands destination, among the 20 new parks and expansions opened.
- Added 119,000 sq. ft. of indoor community space with new East Bayfront and Rouge Valley Community Recreation Centres.
- Improved cleanliness with dedicated custodial staff at 25 centres and 21 pools, and refreshed interiors at 22 facilities.
- Delivered city-wide cleaning blitzes in partnership with other divisions to enhance outdoor spaces.
- Upgraded amenities: 18 playgrounds, 38 tennis courts and created 31 dedicated pickleball courts through the Back on Track program, four splashpads, two ice rinks, two pickleball facilities, three off-leash areas, and through the restoring local gathering spaces funding, 51 funded projects confirmed across all wards.
- Built new sports facilities at Centennial Park, including baseball, volleyball, pickleball, soccer, and a FIFA World Cup 2026 (FWC26) training pitch with a net-zero field house.
- Enhanced beach access with accessible mats at all 10 supervised beaches.
- Launched Park Washroom Enhancement Program, targeting 125 washrooms over six years.
- Implemented Dog Off-Leash Area Strategy, securing annual investments and updated design guidelines.
- Executed a phase one donation agreement with Weston Foundation to advance preliminary design and public engagement related to the revitalization of Queen's Park North, with phase two donation agreement planned to be finalized in 2026.
- Advanced over 350 capital projects, including 12 new community recreation centres—the largest annual capital program in Parks and Recreation (PR) history.

Providing Quality Programs and Services to Residents

- 95% satisfaction with recreation programs and services in 2025, up 5% from 2024.
- Added 8,000+ hours of outdoor swimming, attracting over 100,000 visits during extended seasons.
- New camp nutrition program delivered healthy snacks to 53,800 participants at 89 centres; nearly 50% of families reported saving money, and 89% of parents/caregivers rated snacks as nutritious.
- Expanded youth programming with weekly youth nights at recreation centres and summer drop-ins at 46 school sites in priority neighbourhoods.
- Early local registration pilot at free centres boosted local participation from 24% to 67%, expanded to 10 centres by year-end.
- New online registration and booking system completed its first full year: 1 million transactions and satisfaction increased from 30% to 60%.
- Launched initiatives to improve access and streamline booking of parks and recreation facilities leading to more frequent use of community amenities. Specifically:
 - 1 in 3 bookings of outdoor ovens in parks were completed online.
 - Nearly 400% year-over-year growth in online outdoor tennis and pickleball bookings from 350 to 1,400 online bookings.
 - Increasing community interest in the new no-fee community activations booking category with 28 events hosted in parks.
- Supported organizations to deliver over 1,000 major special events in parks city-wide.
- Responded to encampments with 2,700 wellness checks, outreach referrals, and cleanup of 27,000 needles/pipes across 300 parks.

Modern, Accountable, and Responsive Operations and Project Delivery

- Launched integrated 311 park service requests, enabling residents to report and track repairs against clear timelines.
- Implemented the Parks Quality Assurance Framework and transitioned work order management from paper to digital tools.
- Increased the capital delivery rate, projecting to spend \$383 million of the \$425 million capital budget, representing a 90% delivery rate.

- Connected with over 46,500 residents in park and facility design through over 260 public engagement events and activities.
- Introduced the Recreation User Experience Survey to capture feedback and guide improvements.
- Completed transitions of forestry and ferry operations to partner divisions and remain on track for the upgraded electric ferry fleet.

Key Challenges and Risks

- **Aging Infrastructure and Rising Costs:** The division manages an aging asset portfolio and faces a \$1.2 billion state of good repair (SOGR) backlog. Many critical systems are at or near end-of-life, increasing the likelihood of equipment failures and service disruptions.
- **Escalating Compliance Costs:** Addressing the backlog will cost more as upgrades are needed to meet Toronto Green Standards, net-zero goals, and emerging codes.
- **Growth Pressures:** New parks and facilities require operating funds to maintain service standards and meet population-driven demand, creating above-inflationary budget pressures.
- **Climate Change Impacts:** Extreme and unpredictable weather is driving higher costs and operational challenges.
- **Inadequate Development Charges (DC) to Support Growth-Related Projects:** The City's ability to fund growth-related capital projects in the 10-Year Capital Plan is currently at risk due to deferred cash flow impacts from recent legislative changes, worsened by current market conditions and a slowdown in development activity. Staff will need to monitor the availability of DCs and projects may need to be adjusted, which is challenging when considering major multi-year projects with long planning and implementation horizons.

Priority Actions for 2026

High Quality Customer and Community Experiences

Parks and Recreation will continue to attract residents, visitors, and communities to enjoy and explore Toronto's parks and recreation facilities. PR will:

- Maintain enhanced cleaning protocols for safe, welcoming spaces.
- Offer programs that reflect community interests, boosting participation in both free and paid areas.
- Support community gatherings and "Friends of" groups through amenity improvements and no-fee activations.
- Expand online booking tools for easier access to recreational spaces.
- Activate parks through partnerships, including expanded food and beverage options.
- Grow youth development programs, providing certifications, skills, and job readiness.
- Broaden early local registration for free centres and expand camp nutrition programs as resources allow.
- Establish local advisory groups at free centres to strengthen engagement and guide programming.
- Implement comprehensive park signage and wayfinding for trails to improve navigation across the trail network.

Modernization and Accountability

Parks and Recreation will improve quality and efficiency by expanding digital tools and data-driven practices for greater accountability. PR will:

- Modernize operations with phased adoption of digital work management tools.
- Integrate Community Recreation Service Requests into 311 for seamless resident access.
- Adopt advanced capital project management software to improve tracking and governance.
- Build AI-readiness and integrated data systems to enhance service delivery and operational efficiency.

Asset Management, Planning and Capital Delivery

Parks and Recreation will lead the delivery of complex capital projects that repair, improve, and expand Toronto's parks and recreation network. PR will:

- Present updated Facilities Plan and Parkland Strategy to City Council for approval.
- Deliver ambitious 10-year, \$4.3 billion capital plan to advance transformative projects city-wide.
- Deliver new parks in low-provision and priority areas, including the second phase of Biidaasige Park.
- Accelerate critical equipment upgrades at aging rinks, pools, and community centres to prevent service disruptions.
- Prioritize condition assessments so that asset condition data is fully updated and no more than five years old, improving accuracy in planning and investment decisions.
- Accelerate citywide park washroom upgrades and replacements.
- Deliver and operate FWC26 facilities for use during the tournament and as legacy assets for the community.
- Develop a fully costed plan to achieve net-zero goals, aligning investments with climate commitments.

CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for Parks and Recreation of \$494.794 million gross, \$119.517 million revenue and \$375.277 million net for the following services:

Service:	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
Community Recreation	306,666.1	77,352.8	229,313.3
Parks	188,127.5	42,164.1	145,963.4
Total Program Budget	494,793.6	119,516.9	375,276.7

The 2026 staff complement for Parks and Recreation of 5,125.5 positions comprised of 294.8 capital positions and 4,830.7 operating positions.

2. The 2026 Capital Budget for Parks and Recreation with cash flows and future year commitments totaling \$3,325.0 million as detailed by project in [Appendix 5a](#).
3. The 2027-2035 Capital Plan for Parks and Recreation totalling \$985.2 million in project estimates as detailed by project in [Appendix 5b](#).
4. That all third-party funding included in the 2026 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2026 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

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								
Community Recreation	67,505	77,455	79,453	77,353		77,353	(102)	(0.1%)
Parks	31,817	41,518	33,884	42,164		42,164	646	1.6%
Total Revenues	99,322	118,973	113,337	119,517		119,517	544	0.5%
Gross Expenditures								
Community Recreation	254,803	286,493	289,473	306,166	500	306,666	20,174	7.0%
Parks	168,034	187,867	178,746	188,127		188,127	260	0.1%
Total Gross Expenditures	422,837	474,360	468,219	494,294	500	494,794	20,434	4.3%
Net Expenditures	323,515	355,387	354,882	374,777	500	375,277	19,890	5.6%
Approved Positions**	4,908.8	4,960.2	N/A	5,119.5	6.0	5,125.5	165.3	3.3%

*2025 Projection based on 9-Month Variance

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

KEY DRIVERS

Total 2026 Budget expenditures of \$494.8 million gross reflect an increase of \$20.4 million over the 2025 Budget, predominantly arising from:

- Operating impacts of capital from completed capital projects for new community recreation centres, parks and sustainment for digital customer service improvements.
- Salary and benefit adjustments to reflect cost of living increases and progression pay.
- Cost escalations for contracted services and other economic factors.
- New and Enhanced program to expand existing CampTO nutrition program to increase number of participants and locations.

EQUITY IMPACTS OF BUDGET CHANGES

Medium-positive equity impacts: The changes in PR's 2026 Operating Budget have an overall medium-positive equity impact.

Parks and Recreation principal equity-advancing initiative for 2026 is the expansion of the CampTO Nutrition Program to all sites, up to 185 camp locations city-wide. The expansion of this Program is designed to enhance food accessibility, financial security and child development by increasing the accessibility of the program to more low-income households across the city. This service enhancement represents a medium-positive equity impact for low-income families, children, newcomers and to those living within a Neighbourhood Improvement Area.

Through the Program, PR will continue to advance equity through targeted service improvements that reduce barriers and enhance access to recreation and food security. Through ongoing evaluation and community engagement, PR remains committed to ensuring that all residents—particularly those most impacted by systemic inequities—can access and benefit from high-quality City parks, facilities, and recreation services.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for Parks and Recreation of \$375.3 million is \$19.9 million, 5.6% 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*	113,336.8	468,219.3	354,882.4	N/A	N/A
2025 Budget	118,973.2	474,359.8	355,386.6	4,960.2	N/A
Key Cost Drivers:					
Prior Year Impacts					
Annualization of Enhance Cleaning at Recreation Facilities Initiative		1,793.5	1,793.5		
Reverse one-time capitalization of Parks construction costs		10,098.5	10,098.5		
Operating Impacts of Capital					
New and revitalized community recreation facilities and parks, and sustainment for digital customer service improvements	1,514.1	16,657.1	15,142.9	227.8	14,990.7
Delivery of capital positions				32.8	
Capitalization of parks construction costs		(14,168.0)	(14,168.0)		14,168.0
Salaries and Benefits					
COLA, salaries and benefit adjustments		7,422.3	7,422.3		17,665.5
Non-Salary Inflation					
Economic factors and contract cost escalations		3,303.5	3,303.5		1,740.5
Revenue Changes					
User fees inflationary increase	1,952.3		(1,952.3)		1,728.8
Other Changes					
Alignment of registration sales to historical actuals	(5,022.5)	(5,022.5)		(101.0)	
Welcome Policy adjustment		500.0	500.0		1,500.0
Enhance quality assurance, sustainment and optimize partnerships and licences	2,099.6	2,099.6		25.8	8,979.9
Sub Total Key Cost Drivers	543.6	22,684.1	22,140.5	185.4	60,773.5
Affordability Measures		(2,750.4)	(2,750.4)	(26.2)	(49.4)
Total 2026 Base Budget	119,516.9	494,293.6	374,776.7	5,119.5	60,724.1
2026 New/Enhanced		500.0	500.0	6.0	11.4
2026 Budget	119,516.9	494,793.6	375,276.7	5,125.5	60,735.5
Change from 2025 Budget (\$)	543.6	20,433.7	19,890.1	165.3	N/A
Change from 2025 Budget (%)	0.5%	4.3%	5.6%	3.3%	N/A

*Based on 9-Month Variance

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

Key Base Drivers:**Prior Year Impacts:**

- An increase of \$1.8 million net is required to support the annualization of Enhanced Cleaning at Recreation Facilities Initiative.
- Reverse one-time transfer of \$10.1 million net from operating to capital budget for capitalization of staffing costs related to parks construction and improvement in state of good repair.

Operating Impacts of Capital:

- The 2026 Operating Budget reflects an overall operating impact of \$15.1 million net in 2026 and additional 227.8 operational and maintenance positions resulting from previously approved capital projects, including:
 - New parks and amenities, such as Biidaasige Park and upgrades at Centennial Park.
 - New community recreation centres, including Rouge Valley and East Bayfront, along with enhanced customer service through technology improvements such as the new registration and booking system (ACTIVENet) and Public Wi-Fi at recreation centres.
- Increased capital delivery capacity, with 32.8 new positions to ensure projects proceed as planned, fully funded through the 2026 Capital Budget.
- Transfer of \$14.2 million net from operating to capital budget for capitalization of staffing costs related to parks construction and improvement in state of good repair.

Salaries and Benefits:

- Salary and benefits are projected to increase by \$7.4 million due to cost-of-living adjustments, union step adjustments, provincially regulated minimum increases, vacancy adjustments aligned with recruitment strategies, and non-union pay-for-performance.

Non-Salary Inflation:

- Non-Salary Economic Factors of \$3.3 million, comprising of contract cost escalations of \$1.4 million, and inflationary increases on utilities, materials and supplies of \$1.9 million.

Revenue Changes:

- Two percent increase has been applied to user fees and permits to offset inflationary cost increases which will generate \$1.7 million in incremental revenue. An additional \$0.3 million will be generated with golf fees aligned to market rates.

Other Changes:

- Alignment of instructional programming operating budget to 2025 experience, removing planned resources of \$5.0 million along with the corresponding revenue targets. There is no impact to service, as the adjusted revenue targets align to 2025 service delivered. PR is working to strengthen community engagement through local outreach, and program and service advisory groups to enhance local input into its service delivery, ensuring that its services best meet the needs of local communities and maximize participation.
- Welcome Policy volume adjustment of \$0.5 million net, reflecting higher program utilization and associated costs for staffing, equipment and supplies.
- \$2.1 million gross investment, net \$0, to optimize business development opportunities, including revenue growth through partnerships and licensing, and formalizing quality assurance positions under the Parks Quality Assurance Framework to strengthen quality control activities.
- It should be noted that PR continues to rely on base one-time funding of \$5.1 million from the Federal support for the encampment program in 2026.

Affordability Measures

Table 3: Affordability Measures

Recommendation	Savings Type	Equity Impact	(In \$000s)						
			2026				2027 (Incremental)		
			Revenues	Gross Expenditures	Net Expenditures	Positions	Gross Expenditures	Net Expenditures	Positions
Non-Program Support Positions (part-time)	Efficiency Savings	No Impact		(1,300)	(1,300)	(26.2)	(49)	(49)	
Use of M5 software for Small Engine Inventory	Efficiency Savings	No Impact		(440)	(440)				
Modernization of Office Work Processes	Efficiency Savings	No Impact		(350)	(350)				
Reduction of Agriculture Supplies Use	Efficiency Savings	No Impact		(300)	(300)				
Reduction of De-icers Use	Efficiency Savings	No Impact		(300)	(300)				
Reduction in Diesel Use	Efficiency Savings	No Impact		(60)	(60)				
Total Affordability Measures				(1,010)	(1,010)				

Affordability measures are specific actions taken by PR that achieve cost reductions without impacting service levels and the public.

- **Non-Program Support Positions** – effective service planning and improved staff scheduling to optimize part-time recreation worker hours, resulting in \$1.3 million in expenditure reductions.
- **Use of M5 Software for Small Engine Inventory** – modernization through the utilization of software for small engine inventory will assist in management of maintenance and lifecycles of this equipment, resulting in \$0.4 million in expenditure reductions.
- **Modernization of Office Work Processes** – digitalization and streamlining of workflows through the use of technology, resulting in \$0.4 million in expenditure reductions.
- **Reduction of De-icers Use** – less de-icers are required due to consistently moderate temperatures during the winter season. In addition, more efficient salting practices through staff training and the use of mechanical salters results in the use of less product. Taken together, this results in \$0.3 million in expenditure reductions.
- **Reduction of Agriculture Supplies Use** – economies of scale realized by collapsing contracts for certain agricultural supplies into broader City-wide contracts, resulting in \$0.3 million in expenditure reductions.
- **Reduction in Diesel Use** – review of procured fuels and change in operational requirements, resulting in \$0.1 million in expenditure reductions.

New and Enhanced Requests

Table 4: New/Enhanced Requests

New/Enhanced Request	2026				2027 Annualized Gross	Equity Impact	Supports Key Outcome/Priority Actions
	Revenues	Gross Expenditures	Net Expenditures	Positions			
(In \$000s)							
1 Universal Camp Nutrition Program at 185 Camp Locations		500	500	6.0	511	Medium-positive	Expand existing camp nutrition program to increase number of participants and locations receiving a mid-morning snack from 50,000 to 115,000 participants and from 89 to 185 camp locations.
Total New/Enhanced		500	500	6.0	511		

Note:

For additional information, please refer to [Appendix 2](#) for details on 2026 Service Changes; [Appendix 3](#) for the 2026 New and Enhanced Service Priorities and [Appendix 4a](#) for Operating Program Provincial/Federal Funding Streams by Funding Source, respectively.

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

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
Revenues			
Federal Grants	5,100.0	(5,100.0)	
Other Revenue	118,189.0	1,317.2	1,856.0
Total Revenues	119,516.9	(3,782.8)	1,856.0
Gross Expenditures			
Salaries and Benefits	373,546.5	44,059.5	11,931.1
Non-Salary Expenditures	121,247.1	12,893.2	5,295.5
Total Gross Expenditures	494,793.6	56,952.7	17,226.6
Net Expenditures	375,276.7	60,735.5	15,370.6
Approved Positions	5,125.5	46.5	(5.8)

Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$551.7 million reflects an anticipated \$56.9 million or 11.5% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$17.2 million or 3.1% above the 2027 Outlook. These changes arise from the following:

Revenue Changes

- Reversing one-time federal grant funding of \$5.1 million in 2027 that supports park encampment activities as part of the City's outreach support and response.
- \$1.7 million User Fee Inflationary increase in 2027 and \$1.8 million in 2028.

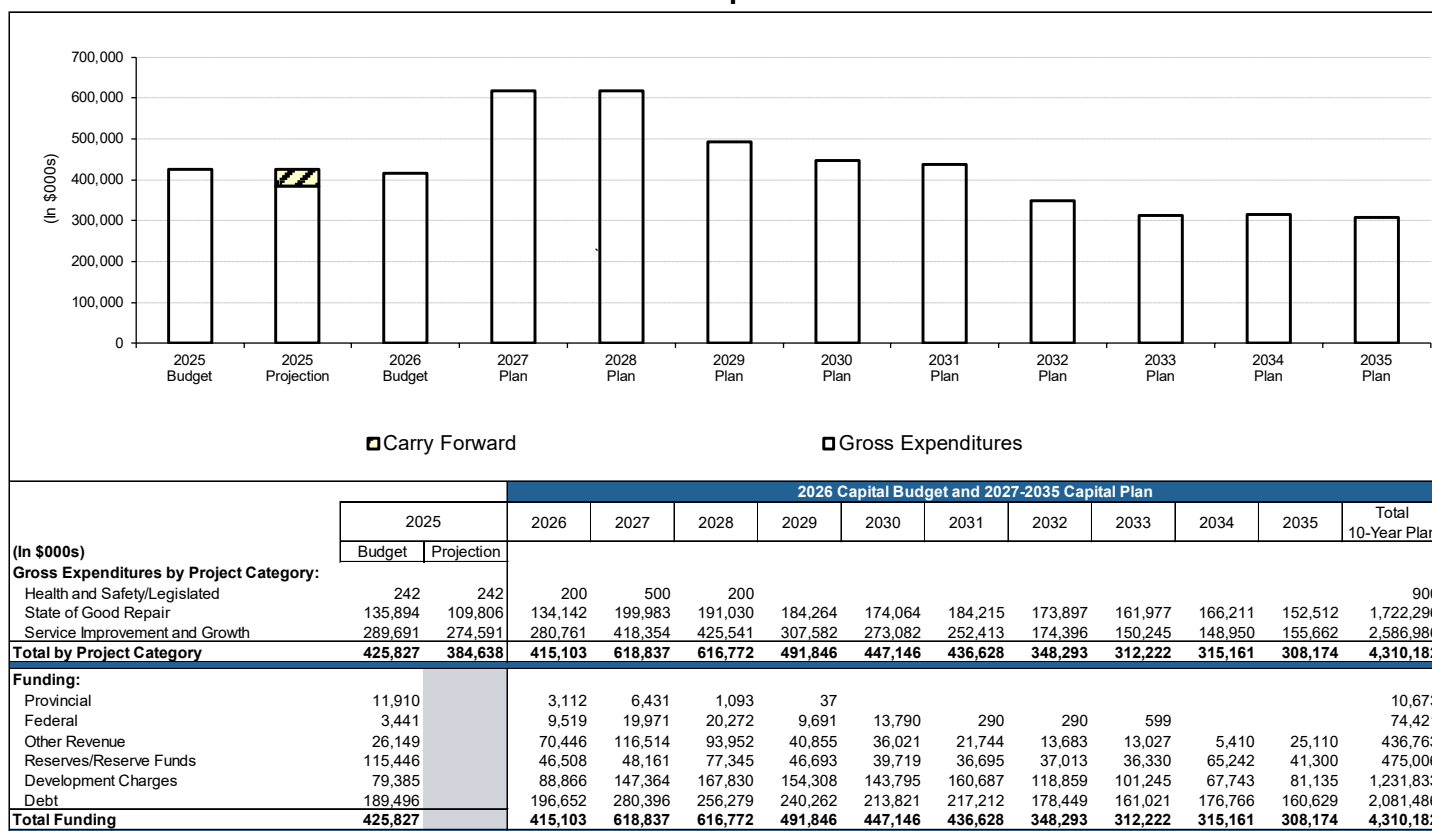
Salary and Benefits

- \$21.7 million related to cost-of-living adjustment, union step, progression pay, impacts from the collective agreement and recruitment strategy in 2027 and \$11.9 million in 2028.
- \$8.2 million related to the opening of new facilities and parks, and redevelopment of existing facilities in 2027, including Biidaasige Park, Davisville Aquatic Centre, Wallace Emerson Community Recreation Centre and Centennial Park Master Plan Phase one, including Centennial Park Skate Trail.
- Reversing one-time capitalization of staffing costs of \$14.2 million in 2027 related to parks construction and improvement in state of good repair.

Non-Salary Expenditures

- \$6.1 million to support the opening of new facilities and parks in 2027.
- \$1.5 million to account for economic factor to non-labour in 2027 and \$1.5 million in 2028.
- \$5.3 million to support roll out of IBM Maximo Enterprise Work Management System, Trimble Project Management and Digital Signage Software Licenses from Capital to Operating in 2027.

2026-2035 CAPITAL BUDGET AND PLAN

2026–2035 CAPITAL BUDGET AND PLAN OVERVIEW**Chart 1: 10-Year Capital Plan Overview**

Project Updates

(\$323.0 Million)

The 2026-2035 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2026-2034):

- \$275.1 million in additional SOGR funding, including \$55.7 million towards accelerated replacement of critical equipment and an additional \$161.7 million for arenas and other major facilities, \$23.9 million in condition assessments and other targeted increases to address construction cost escalation and emerging asset needs
- \$40.2 million in additional funding to support the Playground Enhancement Program, which aims to upgrade 265 playgrounds across the City within the 10-Year plan. This increase accounts for cost escalations and ensures the continuation of this highly successful program
- \$108.0 million in additional funding to fully fund the Washroom Enhancement Program, enabling accelerated upgrades and the replacement of 125 park washrooms city-wide.
- \$38.9 million additional for Wabash Parkdale new community centre
- \$45.6 million additional on wayfinding and park signage
- \$5.0 million additional for High Park Forestry School Building
- \$5.5 million additional on various Sports Fields including lighting and other state of good repair work
- \$19.0 million additional for various Park Development projects to reflect updated cost estimates, scope changes, and phased project implementation including: 320 Markham Rd, 34 Hanna Avenue Park Development, Edwards Gardens Improvements, Grand Avenue Park Expansion

Phase 3, Village of Yorkville Park Lighting Improvements, Wallace Emerson Park Redevelopment Phase 1

- Offset by deferrals of the following:
 - \$214.3 million in cash flow for the implementation of various FMP projects that have shifted outside of the 10-Year Capital Plan, with the redevelopment and repurpose projects requiring both debt and growth financing to proceed. These projects are listed in Appendix 7 Summary of Capital Delivery Constraints.
-

**New
Projects**
(\$95.9 Million)










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


- \$27.2 million on technology modernization initiatives to reduce operational risk, improve staff efficiency, enhance client access and experience, and establish the foundational systems and governance needed to support PR's long-term digital transformation
 - \$1.2 million for High Park Potable Water Improvements
 - \$1.8 million for Love Park Improvements
 - \$1.8 million for Olive Square Park
 - \$5.9 million for Pricefield Road Playground Improvements
 - \$8.0 million for the Civic Precinct New Park
 - \$8.5 million towards the construction of the new Don Mills Arena
 - \$2.0 million for Weston Loop Park Improvements
 - \$2.9 million for Clarence Square Park
 - \$12.0 million for Spadina Pier – Base Park Improvements
 - \$9.0 million for the Yellow Creek Rehabilitation and Vale of Avoca Trail
 - \$15.6 million for Ravines and Waterfront, including the Cherry Beach, Humber Bay Park East, Mid Humber Gap, and Riverdale Top of Bank
-

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**\$4.3 Billion 10-Year Capital Program**

				
Addressing Gaps and Serving Growing Communities	Enhanced Resiliency	Health and Safety, and Aging Infrastructure	Land Acquisition and Park Development	Improving User Access and Information Technology
\$2,099.0 M 48.7%	\$185.1 M 4.3%	\$1,052.8 M 24.4%	\$897.5 M 20.8%	\$75.6 M 1.8%
Maintain and upgrade parks and facilities for safety and long-term use. 	Protect assets from extreme weather and invest in climate-ready infrastructure. 	Deliver new and SOGR projects at parks, recreation centres, and inclusive community spaces. 	Expand parkland to serve growing communities and support citywide strategies 	Modernize systems and technology to enhance public access and service quality.

 - Project supports Climate Resiliency and/or Greenhouse Gas (GHG) Reduction*

*Information above includes full project/sub-project 2026-2035 Budget and Plan cash flows. Does not break out the climate component costs separately.

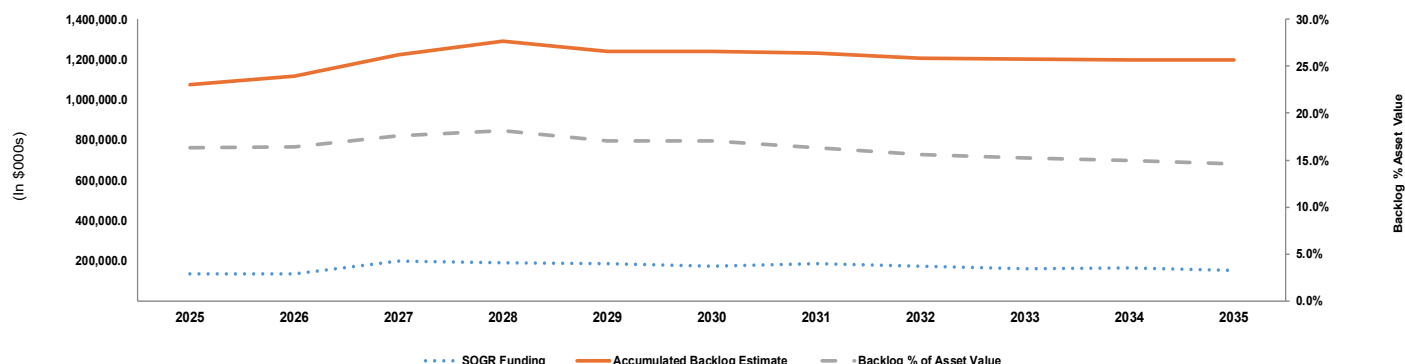
- This budget prioritizes advancing capital projects based on Council direction, investing in parks, recreation facilities, infrastructure and ravines to maintain services, support growth, and improve delivery for residents.
- Significant cost increases are occurring across capital projects compared to prior years and/or pre-tender cost estimates, including additional SOGR needs identified through condition assessments and detailed design and further improvements beyond SOGR required to comply with regulatory codes. Project timelines are being revised to align with available funding sources, including debt and growth funding tools.
- The City's ability to fund growth-related capital projects in the 10-Year Capital Plan is currently at risk due to deferred cash flow impacts from recent legislative changes, worsened by current market conditions and a slowdown in development activity. This has resulted in reduced revenues and a funding shortfall for planned growth-related projects, requiring project deferrals.
- The capital plan also includes funding for several other areas, including fitness equipment, golf courses, fleet, lighting, parking lots, outdoor amenities, security, lawn bowling, and emergencies. The wide range of these categories, encompassing more than 1,000 projects, underscores the depth and diversity of services that PR delivers city-wide.

How the Capital Program is Funded

City of Toronto		Provincial Funding		Federal Funding	
\$4,225.1 M 98.0%		\$10.7 M 0.2%		\$74.4 M 1.7%	
Debt	\$ 2,081.5 M	Investing In Canada Infrastructure Program	\$ 10.7 M	Investing In Canada Infrastructure Program	\$ 12.8 M
Reserves / Reserve Funds	\$ 644.9 M			Natural Infrastructure Fund	\$ 13.3M
Development Charges*	\$ 1,231.8 M			Disaster Mitigation and Adaptation Fund	\$ 3.3 M
Section 42 Above 5% Cash-in-lieu*	\$ 130.7 M			Green and Inclusive Community Buildings	\$ 45.0 M
Section 37	\$ 123.9 M				
Section 45	\$ 1.6 M				
Community Benefit Charge	\$ 2.0 M				
Other: Various	\$ 8.7 M				

STATE OF GOOD REPAIR (SOGR) FUNDING AND BACKLOG

Through the division's Asset Management Program, Parks and Recreation manages capital improvements and state-of-good-repair needs for parks, recreation centres, ice rinks, pools, bridges, park washrooms, sports fields, sports courts, field houses, yards, and other amenities, ensuring these assets remain safe, functional, and accessible for public use. The chart below presents SOGR funding levels and accumulated backlog estimates for key asset categories within the division.

Chart 2: Total SOGR Funding and Backlog

(In \$000s)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
SOGR Funding	135,893.9	134,142.0	199,983.0	191,030.4	184,264.4	174,064.2	184,215.0	173,897.0	161,977.0	166,211.0	152,512.0
Accumulated Backlog Estimate	1,075,488.0	1,118,353.3	1,224,933.8	1,290,476.6	1,240,439.7	1,239,886.1	1,230,546.3	1,204,589.5	1,200,477.9	1,197,506.3	1,196,857.3
Backlog % of Asset Value	16.3%	16.4%	17.5%	18.1%	17.1%	17.1%	16.3%	15.6%	15.3%	14.9%	14.6%
Total Asset Value	6,592,372.6	6,823,105.7	6,980,037.1	7,119,638.8	7,262,030.6	7,262,030.6	7,555,416.6	7,706,524.9	7,860,655.4	8,017,868.6	8,178,225.9

- The accumulated backlog is projected to increase from \$1.08 billion in 2025 to \$1.2 billion by 2035, representing 14.6% of the total asset value, which is estimated to reach \$8.2 billion by 2035.
- The SOGR backlog is anticipated to increase by \$346.4 million by 2034 when compared to the 2025-2034 Capital Budget and Plan. This reflects the requirements identified from newly completed 2024 condition assessments, as well as rising costs associated with incorporating the Toronto Green Standard into renewals and retrofits, updated building codes and asset standards, and additional investments required to reduce greenhouse-gas emissions in existing City facilities.
- The accumulated backlog is a function of both funding availability, and the time needed to complete multi-year SOGR projects. It fluctuates year-to-year as new assets enter the portfolio through capital projects or development, and as updated condition assessments refine life cycle and renewal planning.
- The average age of community recreation centres is 40 years, arenas 50 years, pools 40 years and other facility types 60 years. SOGR investment has increased from a historical average of \$90 million to approximately \$134 million in the 2026 capital budget, with further increases still required to effectively manage the backlog. Investing in SOGR now helps the City mitigate future renewal liabilities and maintain reliable service delivery.
- Due to aging infrastructure, SOGR needs are seen across various amenities. To improve facility reliability, the division will adopt a targeted approach that prioritizes the renewal of the most critical equipment and components ahead of full facility renewals. This approach allows the division to respond more effectively to urgent issues, ensuring repairs are completed without delaying core renewal work, while full facility renewals and aesthetic improvements continue on a longer timeline.
- This targeted SOGR program will prioritize the infrastructure that most directly affects service delivery from Arenas and Pools to other high-use recreation amenities allowing operations to continue during peak seasons and minimizing disruptions for residents.
- While the most critical SOGR needs are prioritized, the backlog of assets in poor and very poor condition will continue to grow without additional sustained funding. Through a focused and adaptive approach, we will allocate renewal efforts to safeguard the most essential services and mitigate the highest risks, recognizing that we cannot maintain facilities system-wide under current funding levels.

- The division will continue to refine SOGR project estimates based on the latest building condition assessments and current replacement values, including costs to incorporate the Toronto Green Standards, net-zero goals, accessibility upgrades, and other regulatory requirements.
- The division is increasing the frequency of condition assessments to ensure data is current, accurate, and comprehensive, which will strengthen citywide repair prioritization and investment planning.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2026 Capital Budget will result in an overall operating impact of \$78.5 million net, driven by net new assets and amenities added through completed projects. This reflects the completion of 227 projects, as summarized 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														
Arena													243	1.9
Community Centres	7,784.0	119.0	4,485.2	56.0	186.7						12,456.0	175.0	18,456.0	275.0
Facility Components							30.0	0.2	30.0	0.2	60.0	0.4	240	1.4
Information Technology	(65.3)	2.0	576.4	2.0	294.3	2.0					805.4	6.0	8,674	26.5
Outdoor Recreation Centres	356.3	9.5	1,955.1	28.0	148.7	4.5	474.2	3.8			2,934.3	45.8	2,934	45.8
Park Development	2,742.7	28.9	1,359.7	2.5	104.2		607.7	4.9	300.0	2.4	5,114.2	38.6	10,674	92.9
Playgrounds/Waterplay	1,394.1	16.3	(131.4)		35.2						1,297.9	16.3	1,298	16.3
Pool													5,821	97.1
Special Facilities	289.3	6.2	36.8	0.4	18.9						345.1	6.6	345	6.6
Trails & Pathways							15.8	0.1			15.8	0.1	15.8	0.1
Sub-Total: Previously Approved	12,501.0	181.8	8,281.9	88.9	788.0	6.5	1,127.7	9.0	330.0	2.6	23,028.7	288.8	48,700.8	563.6
New Projects - 2026														
Arena													4,986.0	81.2
Community Centres									3,840.0	62.5	3,840.0	62.5	3,840.0	62.5
Information Technology	2,352.8	15.0	966.1	1.0	348.6	1.0					3,667.5	17.0	3,667.5	17.0
Outdoor Recreation Centres	817.6	28.0	2,035.3		164.1						3,016.9	28.0	3,016.9	28.0
Park Development													17.6	0.1
Playgrounds/Waterplay							85.4	0.6			85.4	0.6	85.4	0.6
Special Facilities							180.0	1.4			180.0	1.4	180.0	1.4
Sub-Total: New Projects - 2026	3,170.4	43.0	3,001.4	1.0	512.7	1.0	265.4	2.0	3,840.0	62.5	10,789.8	109.5	15,793.4	190.8
New Projects - Future Years														
Arena													187.8	1.5
Community Centres							141.1	2.3			141.1	2.3	11,397.9	185.5
Outdoor Recreation Centres							445.4	3.6	135.3	1.1	580.8	4.7	1,024.1	8.6
Park Development									340.5	2.7	340.5	2.7	1,251.9	9.8
Parking Lots and Tennis Courts													33.1	0.3
Playgrounds/Waterplay													138.9	0.8
Sub-Total: New Projects - Future Years							586.5	5.9	475.9	3.8	1,062.4	9.7	14,033.7	206.5
Total (Net)	15,671.4	224.8	11,283.3	89.9	1,300.7	7.5	1,979.6	16.9	4,645.9	68.9	34,880.9	408.0	78,527.9	960.9

For 2026, Parks and Recreation will require additional operating funding of \$15.7 million net and 224.8 positions for the preparation of operation of the new Davisville Aquatic Centre, Wallace Emerson Community Centre, various new and improved parks including the Biidaasige Park (phase two) and Centennial Park, to sustain and support the implementation of the digital signage and 311 integration.

Over the period of 2027-2035, the operating costs of completed capital projects are projected to be \$62.9 million with an increase of 736.1 positions, which includes some of the following:

- \$25.9 million for 12 new and revitalized community centres and spaces which includes, Etobicoke Civic Centre, Western North York, Wabash Parkdale, Lawrence Heights, John Innes, Masaryk-Cowan, Ramsden, Jenner Jean-Marie, Central Etobicoke, and Main Square.
- \$9.2 million for various Park Development projects including master parks plan implementations for Centennial Park, Eglinton Park, Toronto Island Park, Mouth of the Creek/Lower Garrison Creek, 310 Markham Road (Grant Faulkner Park), Six Points Parks, Green Line Parks, 10 Ordance and 801 Wellington, 20 Castlefield Avenue, 229 Richmond Street, Moss Park Redevelopment, Lower Yonge Park, and Lawrence Heights Neighbourhood Parks.
- \$10.1 million for Information Technology projects which will improve user access and increase efficiency and will require funding for ongoing software and lifecycle maintenance.

The 2026 operating costs associated with the completion of new parks and recreation infrastructure in 2026, as mentioned above, have been included in the 2026 Operating Budget for Parks and Recreation. Any future operating impacts will be reviewed each year and be considered as part of future year budget processes.

APPENDICES

Appendix 1

2026 Operating Budget by Category

Category (In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Budget	2026 Change from 2025 Budget	
	\$	\$	\$	\$	\$	%
Federal Subsidies	56			5,100	5,100	N/A
Provincial Subsidies	1,065	1,043	1,188	1,043		0.0%
User Fees and Donations	85,400	99,241	94,550	101,119	1,878	1.9%
Contribution From Reserves/Reserve Funds	2,574	3,454	3,451	1,417	(2,037)	(59.0%)
Sundry and Other Revenue	7,808	6,830	7,372	6,830		0.0%
Inter-Divisional Recoveries	2,417	8,406	6,776	4,008	(4,397)	(52.3%)
Total Revenues	99,322	118,973	113,337	119,517	544	0.5%
Salaries and Benefits	321,269	357,046	348,583	373,546	16,500	4.6%
Materials and Supplies	40,718	46,118	45,714	45,636	(481)	(1.0%)
Equipment	2,079	4,413	4,514	5,406	994	22.5%
Service And Rent	43,710	49,041	51,400	51,841	2,799	5.7%
Contribution To Capital		360	360		(360)	(100.0%)
Contribution To Reserves/Reserve Funds	6,957	7,836	8,188	7,837	1	0.0%
Other Expenditures	6,891	8,767	8,553	9,729	962	11.0%
Inter-Divisional Charges	1,213	779	908	798	19	2.4%
Total Gross Expenditures	422,837	474,360	468,219	494,794	20,434	4.3%
Net Expenditures	323,515	355,387	354,882	375,277	19,890	5.6%

*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

Form ID		Community and Social Services Program - Parks & Recreation	Adjustments				2027 Plan Net Change	2028 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
37385		Universal Camp Nutrition Program at 185 Camp Locations						
74	Positive	Description: Request for incremental funding of \$0.500 million gross and net to create a universal camp nutrition model at 185 camp locations and approximately 115,000 participants during summer and holiday camps by combining the funding received in 2025's operating budget of \$1.017 million for a camp nutrition program at 89 CampTO locations. Service Level Impact: The number of participants receiving a mid-morning snack will increase from 54,000 participants to 115,000 participants at 89 locations to 185 locations. Equity Statement: Universal Camp Nutrition Program at 185 camp locations budget proposal's overall equity impact is medium positive for all Vulnerable Populations. Children and youth of low-income residents will participate in a nutrition program and be served 2 of the 4 nutritional items as outlined in the Nutrition Guidelines Summary for Student Nutrition Program developed by Toronto Public Health. Service: Community Recreation Total Staff Prepared Budget Changes:						
			500.0	0.0	500.0	6.04	11.4	9.3
		Staff Prepared New/Enhanced Service Priorities:	500.0	0.0	500.0	6.04	11.4	9.3
Summary:								
		Staff Prepared New/Enhanced Service Priorities:	500.0	0.0	500.0	6.04	11.4	9.3

Appendix 4a

Operating Program Provincial/Federal Funding Streams by Program

Fund Name – Program (in \$000s)	2026 Budget	2027 Outlook	2028 Outlook
Provincial Funding			
<i>Ontario's After School Program</i>	983	983	983
<i>Seniors Active Living Program - Birkdale Community Centre</i>	30	30	30
<i>Seniors Active Living Program - Stephen Leacock Community Centre</i>	30	30	30
Sub-Total: Provincial Funding	1,043	1,043	1,043
Federal Funding			
<i>Unsheltered Homelessness and Encampments Initiative</i>	5,100		
Sub-Total: Federal Funding	5,100		
Total Funding	6,143	1,043	1,043

*Funding subject to renewal by other levels of government

Appendix 4b

Capital Program Provincial/Federal Funding Streams by Project

Fund Name – Project (in \$000s)	2026 Budget	2027-2035 Plan	Total
Provincial Funding			
The Investing in Canada Infrastructure Program (ICIP)			
High Park Nature Centre Renovation	994	757	1,751
High Park Recreational Trail Improvements	59	1,130	1,190
Repair, Rehabilitation, and Improvement of George Bell Arena	685	584	1,269
Capital Asset Management Program: Artificial Ice Rink State of Good Repair for Sir Adam Beck and Rosedale	117	948	1,065
Artificial Ice Rinks - Capital Asset Management Program (Ramsden)	1,580		1,580
Rehabilitation of Pine Point and Bill Bolton Arenas	470	579	1,049
Don Montgomery Recreation Facility Rehabilitation	190	1,667	1,857
Tam Heather Curling Club State of Good Repair Rehabilitation	11	903	914
Sub-Total: Provincial Funding	4,107	6,567	10,673
Federal Funding			
The Investing in Canada Infrastructure Program (ICIP)			
High Park Nature Centre Renovation	1,193	908	2,102
High Park Recreational Trail Improvements	71	1,357	1,428
Repair, Rehabilitation, and Improvement of George Bell Arena	823	700	1,523
Capital Asset Management Program: Artificial Ice Rink State of Good Repair for Sir Adam Beck and Rosedale	140	1,138	1,278
Artificial Ice Rinks - Capital Asset Management Program (Ramsden)	1,896		1,896
Rehabilitation of Pine Point and Bill Bolton Arenas	564	694	1,258
Don Montgomery Recreation Facility Rehabilitation	228	2,000	2,228
Tam Heather Curling Club State of Good Repair Rehabilitation	13	1,084	1,097
Natural Infrastructure Fund (NIF)			
Toronto's Ravine Strategy	2,986	10,285	13,271
Disaster Mitigation and Adaptation Fund (DMAF)			
The Tree Canopy and Waterfront Shoreline	548	2,772	3,320
Green and Inclusive Community Buildings (GICB)			
The Lawrence Heights Community Recreation Centre (CRC) located at 5 Replin Rd.		25,000	25,000
The Downsview Community Recreation Centre		20,000	20,000
Sub-Total: Federal Funding	8,462	65,938	74,400
Total Funding			85,073

Appendix 5

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

													Health and Safety/ Legislated	SOGR	Service Improvement and Growth
Arena	☑	6,059	49,063	46,872	35,600	35,775	31,780		65	735	800	206,749			206,749
Community Centres	☑	34,178	108,135	121,042	143,800	172,565	172,665	130,988	105,600	52,325	54,125	1,095,423		132,102	963,321
Environmental Initiatives	☑	15,296	13,580	20,440	9,790	10,299	100	100	100	100	100	69,906		64,060	5,846
Facility Components	☑	122,332	194,943	173,488	150,524	115,850	150,752	136,714	138,925	168,257	155,632	1,507,417		1,417,505	89,912
Information Technology		22,034	20,123	17,757	6,494	3,630	2,536	1,000	1,000	1,000		75,574			75,574
Land Acquisition	☑	19,584	18,469	39,231	32,100	30,500	30,000	30,000	30,000	50,192	35,000	315,076	900		314,176
Outdoor Recreation Centres	☑	35,862	50,690	56,953	42,755	33,962	8,591	6,942	6,345	6,714	3,777	252,591		28,729	223,862
Park Development	☑	96,011	119,550	111,335	45,208	22,380	18,654	21,004	11,685	23,248	8,110	477,185		24,200	452,985
Parking Lots and Tennis Courts		712	3,090	1,010		60	1,040					5,912		500	5,412
Playgrounds/Waterplay		22,310	19,716	13,870	12,075	12,025	10,510	12,545	9,410	11,040	8,380	131,881		1,500	130,381
Pool	☑	27,671	7,672						8,092	1,550	42,250	87,235			87,235
Special Facilities	☑	7,385	13,484	12,780	13,500	10,000	10,000	9,000	1,000			77,149		53,700	23,449
Trails & Pathways	☑	5,669	322	1,992		100						8,083			8,083
													900	1,722,296	2,586,986

☑ - Project supports Climate Resiliency and/or Greenhouse Gas (GHG) Reduction

*Information above includes full project/sub-project 2026-2035 Budget and Plan cash flows. Does not break out the climate component costs separately.

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
Arena	6,059	49,063	46,872	35,600	35,400	25,900					198,894	23,064	450	175,380
Community Centres	34,178	108,135	120,342	114,150	83,065	68,215	27,788				555,873	382,450	48,423	125,000
Environmental Initiatives	15,296	13,580	20,440	9,790	10,299	100	100	100	100	100	69,906	4,706	9,640	55,560
Facility Components	122,332	182,943	161,488	121,524	86,850	121,752	107,714	109,925	139,257	126,632	1,280,417	27,174	21,000	1,232,243
Information Technology	22,034	20,123	17,757	6,494	3,630	2,536	1,000	1,000	1,000		75,574	11,428	10,476	53,669
Land Acquisition	19,584	18,444	35,556	31,600	30,000	30,000	30,000	30,000	50,192	35,000	310,376	301,413	263	8,700
Outdoor Recreation Centres	35,862	48,025	42,631	4,545	29,600	6,000	40	585		20	167,308	72,506	88,491	6,311
Park Development	96,011	119,085	103,725	34,933	12,629	9,899	12,259	5,610	14,210	5,610	413,971	266,605	77,246	70,121
Parking Lots and Tennis Courts	712	3,090	1,010								4,812	4,312		500
Playgrounds/Waterplay	22,310	19,716	13,870	12,000	10,560	8,970	11,060	9,350	11,040	8,380	127,256	8,285		118,971
Pool	27,671	7,672									35,343	34,893	250	200
Special Facilities	7,385	13,484	12,780	13,500	10,000	10,000	9,000	1,000			77,149	13,749	63,400	
Trails & Pathways	5,669	322	1,992		100						8,083	4,269	3,814	
Total Expenditure (including carry forward)	415,103	603,682	578,465	384,136	312,133	283,372	198,961	157,570	215,799	175,742	3,324,963	1,154,854	323,454	1,846,655

Appendix 5b

2027-2035 Capital Plan Including Carry Forward

Projects (In \$000s)	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	2027-2035 Total	Health and Safety/ Legislated	SOG	Service Improvement and Growth
Arena				375	5,880		65	735	800	7,855			7,855
Community Centres		700	29,650	89,500	104,450	103,200	105,600	52,325	54,125	539,550		90,102	449,448
Facility Components	12,000	12,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	227,000		209,000	18,000
Land Acquisition	25	3,675	500	500						4,700			4,700
Outdoor Recreation Centres	2,665	14,322	38,210	4,362	2,591	6,902	5,760	6,714	3,757	85,283		21,797	63,486
Park Development	465	7,610	10,275	9,751	8,755	8,745	6,075	9,038	2,500	63,214		8,000	55,214
Parking Lots and Tennis Courts				60	1,040					1,100			1,100
Playgrounds/Waterplay			75	1,465	1,540	1,485	60			4,625			4,625
Pool							8,092	1,550	42,250	51,892			51,892
Total Expenditures (including carry forward from 2025)	15,155	38,307	107,710	135,013	153,256	149,332	154,652	99,362	132,432	985,219		328,899	656,320

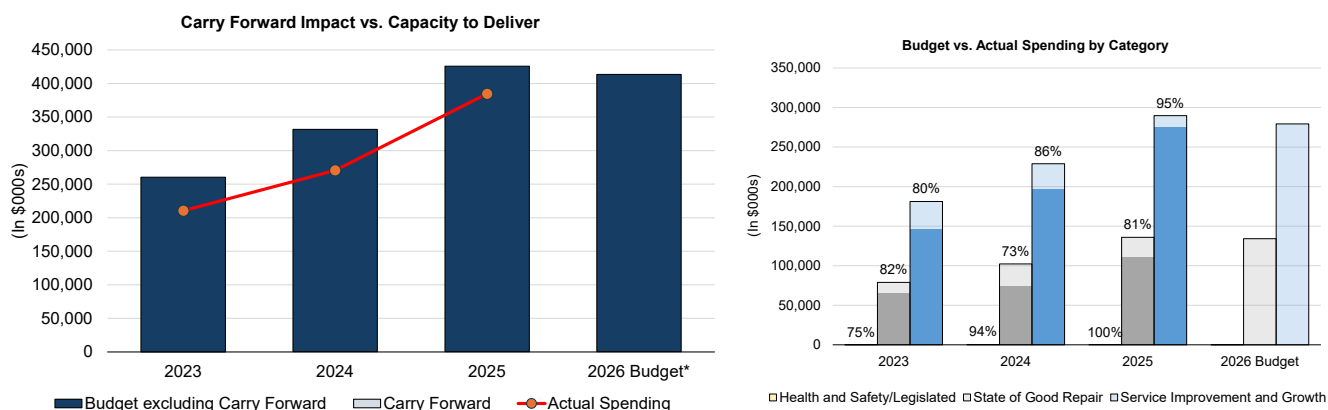
Appendix 6

Capacity to Deliver Review

The 10-Year Plan has been developed with consideration of Parks and Recreation's 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

- Parks and Recreation's actual spending over the previous three years, from 2023-2025, has averaged \$288.3 million per year or 84%. Capital spending for PR has been trending upwards over the past three years. This upward trend in spending reflects staff resources to implement capital projects and better alignment of cash flow to project delivery timelines.
- The projected spending for 2025 is \$384.6 million or 90% of the 2025 Capital Budget of \$425.8 million, including 81% on SOGR and 95% on Service Improvement and Growth. Challenges in spending for projects and programs are often related to the cumulative impact of the following:
 - Procurement Delays: Timing gaps between design completion and tender issuance, along with longer evaluation, award and legal agreement periods—especially for large construction contracts.
 - Design and Readiness Changes: Permitting and approvals timelines, scope adjustments based on public engagement and feedback, stakeholder and permit reviewers feedback or new standards.
 - Coordination Requirements: Construction starts can be delayed due to complex and necessary permit reviews as well as coordination with external partners or pending land conveyance and environmental clearances.
 - Seasonal Constraints: Winter and spring weather limit when work can begin, shortening the construction window and reducing activity in early 2026.

Appendix 7

Summary of Capital Delivery Constraints

Projects	Total Project	Non-Debt Funding	Debt Required	Cash Flow (In \$ Millions)									
				2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
NOT INCLUDED													
<i>Ravine Strategy - Priority Improvement Areas</i>													
State of Good Repair - Rehabilitation of Existing Amenities	20.2		20.2	1.1	1.5	1.2	1.0	1.0	3.0	2.0	2.4	3.0	4.0
Service Improvement - New Amenities	30.0		30.0	1.5	1.5	2.5	3.0	2.5	3.9	3.2	3.3	3.9	4.7
<i>Cost Escalations Associated with the Implementation of FMP</i>													
CRC Newtonbrook Development	5.0	5.0											5.0
FMP CRC Golden Mile	7.0	7.0											7.0
FMP CW Bike Park	0.9	0.9											0.9
FMP CW BMX Features Program	0.6	0.6											0.6
FMP Multi-Use Field Artificial Turf Program	4.9	4.9											4.9
FMP Skate Spot Program	3.5	3.5											3.5
FMP Soccer Field Program	1.6	1.6											1.6
Rees Park AC & Park Development	21.5	21.5											21.5
FMP Central Etobicoke CRC	28.8	28.8											28.8
FMP CRC Fallstaff Redevelopment	70.3	70.3											70.3
FMP SW Scarborough CRC	70.3	70.3											70.3
Dennis R Timbrell RC Redevelopment Design	8.0	0.1	7.9								0.3	4.0	3.7
Scarborough Centennial RC Redevelopment	130.0		130.0					0.2	3.0	30.3	32.2	32.2	32.2
North Rexdale CRC	133.0	65.4	67.6							33.2	36.5	30.7	32.7
Scadding Court Pool Replacement	45.5		45.5						0.6	2.0	12.7	28.1	2.1
Scarborough Gymnasium Addition	20.5		20.5							0.4	6.4	13.8	
North York Gymnasium Addition Design	1.8		1.8								0.4	1.4	
Program Space Addition (2) Design & Construction	7.5		7.5							0.1	2.5	4.0	0.9
Program Space Addition (3) Design	0.5		0.5									0.2	0.3
Arena Redevelopment Twin Pad Design	7.0		7.0							0.3	3.5	3.0	0.2
Arena Repurpose (1)	4.4	0.0	4.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	4.0	0.0
Arena Repurpose (2)	4.4	0.0	4.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	4.0	0.0
Total Needs Constraints (Not Included)	626.9	279.8	347.1	2.6	3.0	3.7	4.0	3.7	10.5	71.5	100.7	132.3	295.0

In addition to the 10-Year Capital Budget and Plan, PR has identified \$626.9 million in Capital Delivery Constraints as reflected in the table above. These unfunded projects will be included on the list to be considered with other City priorities in future year budget processes and include:

- Challenges to Implement Council Approved Parkland Strategy and Facilities Master Plan (FMP 2019-2038):**
 The Parkland Strategy and Facilities Master Plan 2019-2038 were approved by City Council at the October 29 and 30, 2019 meeting (EX9.5). Projects totaling \$576.7 million, envisioned to be delivered before 2035, are currently unfunded and appear on the capital constraint list shown in the table above.
- The funding constraints are:
 - Reduced DC Funding:** The City's ability to fund growth-related capital projects in the 10-Year Capital Plan is currently at risk due to deferred cash flow impacts from recent legislative changes, worsened by current market conditions and a slowdown in development activity. As a result, DC funding projections have reduced.
 - Debt Funding limitations:** Several FMP priorities appear on the constraint list due to limited debt capacity and competing city-wide pressures. The available debt funding cannot support their advancement at this time, requiring they be deferred until debt room is restored or alternative funding is identified.
 - Ongoing SOGR Investment:** The 2026–2035 Capital Budget and Plan include \$334 million in additional investment to address State of Good Repair (SOGR) pressures in parks and facilities identified through the Capital Needs Constraints in the 2025 budget. As the division continues to advance comprehensive condition assessments across its facility portfolio, project scopes and cost estimates within the plan are being refined to ensure alignment with current building codes, new and emerging standards, and the City's net-zero greenhouse gas emission objectives. This enhanced condition data and updated cost information will support future budget submissions and inform decisions regarding appropriate financing strategies, including the use of debt where warranted.

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
XQ1201		Opening Balance	19,199.7	22,495.6	15,937.5
(\$000)	Vehicle Reserve - Parks, Forestry & Rec	<i>*Contributions (+)</i>			
		<i>Environment, Climate & Forestry</i>	95.7	95.7	95.7
		<i>Parks & Recreation</i>	6,648.7	10,203.5	13,648.7
		Total Contributions	6,744.4	10,299.1	13,744.4
		<i>*Withdrawals (-)</i>			
		<i>Operating Budget</i>			
		Sub-Total Operating Withdrawals	0.0	0.0	0.0
		<i>Capital Budget and Plan</i>			
		<i>Fleet Services</i>	(3,448.5)	(16,857.3)	(11,716.0)
		Sub-Total Capital Budget and Plan Withdrawals	(3,448.5)	(16,857.3)	(11,716.0)
		Total Withdrawals	(3,448.5)	(16,857.3)	(11,716.0)
		<i>Interest Income</i>			
		Closing Balance	22,495.6	15,937.5	17,965.9

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1222		Opening Balance	0.0	519.7	1,039.4
(\$000)	Parks Capital Replacement	<i>*Contributions (+)</i>			
		<i>Parks & Recreation</i>	519.7	519.7	
		Total Contributions	519.7	519.7	0.0
		<i>*Withdrawals (-)</i>			
		<i>Operating Budget</i>			
		Sub-Total Operating Withdrawals	0.0	0.0	0.0
		<i>Capital Budget and Plan</i>			
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0
		Total Withdrawals	0.0	0.0	0.0
		<i>Interest Income</i>			
		Closing Balance	519.7	1,039.4	1,039.4

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1410		Opening Balance	13,968.1	8,210.6	5,921.6
(\$000)	Public Realm	<i>*Contributions (+)</i>			
		<i>Transportation Services</i>	39,084.2	15,633.7	15,633.7
		Total Contributions	39,084.2	15,633.7	15,633.7
		<i>*Withdrawals (-)</i>			
		<i>Operating Budget</i>			
		<i>Environment, Climate & Forestry</i>	(998.4)	(998.4)	(998.4)
		<i>Parks & Recreation</i>	(1,341.8)	(1,341.8)	(1,341.8)
		<i>Transportation Services</i>	(35,967.9)	(8,249.8)	(8,492.2)
		Sub-Total Operating Withdrawals	(38,308.0)	(10,589.9)	(10,832.3)
		<i>Capital Budget and Plan</i>			
		<i>Transportation Services</i>	(6,644.0)	(7,403.1)	(8,631.7)
		Sub-Total Capital Budget and Plan Withdrawals	(6,644.0)	(7,403.1)	(8,631.7)
		Total Withdrawals	(44,952.0)	(17,993.1)	(19,464.0)
		<i>Interest Income</i>	110.3	70.3	40.1
		Closing Balance	8,210.6	5,921.6	2,131.3

Appendix 8 (continued)

2026 Operating Budget

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1716 (\$000)	Green Energy	Opening Balance	540.7	566.2	592.0
		<i>*Contributions (+)</i>			
		<i>Parks & Recreation</i>	20.0	20.0	20.0
		Total Contributions	20.0	20.0	20.0
		<i>*Withdrawals (-)</i>			
		Operating Budget			
		Sub-Total Operating Withdrawals	0.0	0.0	0.0
		Capital Budget and Plan			
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0
		Total Withdrawals	0.0	0.0	0.0
		Interest Income	5.5	5.8	6.0
		Closing Balance	566.2	592.0	618.0

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR3009 (\$000)	Racquet Sports- Scarborough	Opening Balance	586.5	612.5	638.7
		<i>*Contributions (+)</i>			
		<i>Parks & Recreation</i>	70.0	70.0	70.0
		Total Contributions	70.0	70.0	70.0
		<i>*Withdrawals (-)</i>			
		Operating Budget			
		<i>Parks & Recreation</i>	(50.0)	(50.0)	(50.0)
		Sub-Total Operating Withdrawals	(50.0)	(50.0)	(50.0)
		Capital Budget and Plan			
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0
		Total Withdrawals	(50.0)	(50.0)	(50.0)
		Interest Income	6.0	6.2	6.5
		Closing Balance	612.5	638.7	665.2

Appendix 8 (continued)

Inflows and Outflows to/from Reserves and Reserve Funds

2026-2035 Capital Budget and Plan

Program Specific Reserve/Reserve Funds

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
XR2202	Parkland Acq-West Dist Local Land	Opening Balance	25,159.6	21,779.1	16,957.8	11,485.3	3,233.6	3,653.8	4,078.3	4,507.0	4,940.0	5,377.3
		Total Contributions	386.0	386.0	386.0	386.0	386.0	386.0	386.0	386.0	386.0	386.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Parks & Recreation	(4,000.0)	(5,400.0)	(6,000.0)	(8,711.0)	0.0	0.0	0.0	0.0	0.0	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(4,000.0)	(5,400.0)	(6,000.0)	(8,711.0)	0.0	0.0	0.0	0.0	0.0	0.0
		Total Withdrawals	(4,000.0)	(5,400.0)	(6,000.0)	(8,711.0)	0.0	0.0	0.0	0.0	0.0	0.0
		Interest Income	233.5	192.7	141.5	73.2	34.3	38.5	42.7	47.0	51.3	55.7
		Closing Balance	21,779.1	16,957.8	11,485.3	3,233.6	3,653.8	4,078.3	4,507.0	4,940.0	5,377.3	5,819.0
XR2203	Parkland Acq-West Dist Local Dev	Opening Balance	8,449.0	7,515.4	5,495.1	2,546.1	2,934.4	3,351.7	3,773.1	4,198.8	4,628.7	5,062.9
(\$000)		*Contributions (+)										
		Corporate	386.0	386.0	386.0	386.0	386.0	386.0	386.0	386.0	386.0	386.0
		Total Contributions	386.0	386.0	386.0	386.0	386.0	386.0	386.0	386.0	386.0	386.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Parks & Recreation	(1,399.0)	(2,471.0)	(3,375.0)	(25.0)	0.0	0.0	0.0	0.0	0.0	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(1,399.0)	(2,471.0)	(3,375.0)	(25.0)	0.0	0.0	0.0	0.0	0.0	0.0
		Total Withdrawals	(1,399.0)	(2,471.0)	(3,375.0)	(25.0)	0.0	0.0	0.0	0.0	0.0	0.0
		Interest Income	79.4	64.7	40.0	27.3	31.3	35.4	39.7	43.9	48.2	52.6
		Closing Balance	7,515.4	5,495.1	2,546.1	2,934.4	3,351.7	3,773.1	4,198.8	4,628.7	5,062.9	5,501.5
XR2204	Parkland Acq-East Dist Local Land	Opening Balance	14,523.9	11,058.2	6,150.8	2,184.2	2,615.1	3,050.3	3,489.8	3,933.8	4,382.2	4,835.0
(\$000)		*Contributions (+)										
		Corporate	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0
		Total Contributions	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Parks & Recreation	(4,000.0)	(5,400.0)	(4,415.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(4,000.0)	(5,400.0)	(4,415.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Total Withdrawals	(4,000.0)	(5,400.0)	(4,415.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Interest Income	127.3	85.6	41.5	23.9	28.2	32.5	36.9	41.4	45.9	50.4
		Closing Balance	11,058.2	6,150.8	2,184.2	2,615.1	3,050.3	3,489.8	3,933.8	4,382.2	4,835.0	5,292.4

Appendix 8 (continued)

2026-2035 Capital Budget and Plan

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
XR2205 (\$000)	Parkland Acq-East Dist Local Dev	Opening Balance	4,879.6	4,790.7	3,132.1	3,120.2	3,470.0	2,487.7	2,921.6	3,359.8	3,802.5	4,249.5
		*Contributions (+)										
		Corporate	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0
		Total Contributions	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0	407.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Parks & Recreation	(544.0)	(2,105.0)	(450.0)	(90.0)	(1,419.0)	0.0	0.0	0.0	0.0	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(544.0)	(2,105.0)	(450.0)	(90.0)	(1,419.0)	0.0	0.0	0.0	0.0	0.0
		Total Withdrawals	(544.0)	(2,105.0)	(450.0)	(90.0)	(1,419.0)	0.0	0.0	0.0	0.0	0.0
		Interest Income	48.1	39.4	31.1	32.8	29.6	26.9	31.3	35.6	40.1	44.5
		Closing Balance	4,790.7	3,132.1	3,120.2	3,470.0	2,487.7	2,921.6	3,359.8	3,802.5	4,249.5	4,701.0
XR2206 (\$000)	Parkland Acq-North Dist Local Land	Opening Balance	21,901.5	19,013.0	14,869.6	8,825.5	5,516.8	6,816.2	8,128.5	9,454.0	10,792.7	12,144.9
		*Contributions (+)										
		Corporate	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0
		Total Contributions	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Parks & Recreation	(4,330.0)	(5,550.0)	(7,400.0)	(4,618.0)	0.0	0.0	0.0	0.0	0.0	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(4,330.0)	(5,550.0)	(7,400.0)	(4,618.0)	0.0	0.0	0.0	0.0	0.0	0.0
		Total Withdrawals	(4,330.0)	(5,550.0)	(7,400.0)	(4,618.0)	0.0	0.0	0.0	0.0	0.0	0.0
		Interest Income	203.6	168.6	117.9	71.4	61.4	74.4	87.5	100.7	114.1	127.6
		Closing Balance	19,013.0	14,869.6	8,825.5	5,516.8	6,816.2	8,128.5	9,454.0	10,792.7	12,144.9	13,510.5
XR2207 (\$000)	Parkland Acq-North Dist Loc Dev	Opening Balance	13,298.7	12,187.5	7,563.8	5,779.2	8,626.8	11,553.2	14,524.0	14,343.6	17,377.4	20,441.6
		*Contributions (+)										
		Additional Operating Contribution	1,638.0	1,638.0	1,638.0	1,638.0	1,638.0	1,638.0	1,638.0	1,638.0	1,638.0	1,638.0
		Corporate	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0	1,238.0
		Total Contributions	2,876.0	2,876.0	2,876.0	2,876.0	2,876.0	2,876.0	2,876.0	2,876.0	2,876.0	2,876.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Parks & Recreation	(4,114.0)	(7,598.0)	(4,727.0)	(100.0)	(50.0)	(35.0)	(3,200.0)	0.0	0.0	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(4,114.0)	(7,598.0)	(4,727.0)	(100.0)	(50.0)	(35.0)	(3,200.0)	0.0	0.0	0.0
		Total Withdrawals	(4,114.0)	(7,598.0)	(4,727.0)	(100.0)	(50.0)	(35.0)	(3,200.0)	0.0	0.0	0.0
		Interest Income	126.8	98.3	66.4	71.7	100.4	129.7	143.6	157.8	188.2	218.8
		Closing Balance	12,187.5	7,563.8	5,779.2	8,626.8	11,553.2	14,524.0	14,343.6	17,377.4	20,441.6	23,536.3

Appendix 8 (continued)

2026-2035 Capital Budget and Plan

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
XR2208 (\$000)	Parkland Acq-South Dist Local Land	Opening Balance	100,033.3	103,942.1	109,146.2	104,175.5	102,497.8	96,532.0	104,576.5	97,626.5	90,607.0	88,487.0
		*Contributions (+)										
		Corporate	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0
		Total Contributions	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Parks & Recreation	(4,150.0)	(2,900.0)	(13,076.0)	(9,750.0)	(14,000.0)	0.0	(15,000.0)	(15,000.0)	(10,055.0)	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(4,150.0)	(2,900.0)	(13,076.0)	(9,750.0)	(14,000.0)	0.0	(15,000.0)	(15,000.0)	(10,055.0)	0.0
		Total Withdrawals	(4,150.0)	(2,900.0)	(13,076.0)	(9,750.0)	(14,000.0)	0.0	(15,000.0)	(15,000.0)	(10,055.0)	0.0
		Interest Income	1,014.8	1,060.1	1,061.3	1,028.2	990.2	1,000.5	1,006.0	936.5	891.0	920.1
		Closing Balance	103,942.1	109,146.2	104,175.5	102,497.8	96,532.0	104,576.5	97,626.5	90,607.0	88,487.0	96,451.1
XR2209 (\$000)	Parkland Acq-South Dist Local Dev	Opening Balance	57,939.6	54,274.4	45,402.3	24,658.9	23,692.4	30,692.0	42,901.1	53,747.0	65,855.0	79,013.8
		*Contributions (+)										
		Additional Operating Contribution	8,044.0	8,044.0	8,044.0	8,044.0	8,044.0	8,044.0	8,044.0	8,044.0	8,044.0	8,044.0
		Corporate	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0	7,044.0
		Total Contributions	15,088.0	15,088.0	15,088.0	15,088.0	15,088.0	15,088.0	15,088.0	15,088.0	15,088.0	15,088.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Fleet Services	(2,000.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Parks & Recreation	(17,311.5)	(24,456.0)	(36,180.0)	(16,295.0)	(8,359.0)	(3,245.0)	(4,723.0)	(3,575.0)	(2,650.0)	(20,250.0)
		Sub-Total Capital Budget and Plan Withdrawals	(19,311.5)	(24,456.0)	(36,180.0)	(16,295.0)	(8,359.0)	(3,245.0)	(4,723.0)	(3,575.0)	(2,650.0)	(20,250.0)
		Total Withdrawals	(19,311.5)	(24,456.0)	(36,180.0)	(16,295.0)	(8,359.0)	(3,245.0)	(4,723.0)	(3,575.0)	(2,650.0)	(20,250.0)
		Interest Income	558.3	495.9	348.6	240.6	270.6	366.1	480.8	595.0	720.7	764.3
		Closing Balance	54,274.4	45,402.3	24,658.9	23,692.4	30,692.0	42,901.1	53,747.0	65,855.0	79,013.8	74,616.1
XR2210 (\$000)	Parkland Acq-City Wide Land Acq	Opening Balance	166,573.5	177,359.6	188,253.6	191,884.8	195,868.0	190,867.0	171,746.1	167,508.9	163,229.4	133,644.3
		*Contributions (+)										
		Corporate	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0
		Total Contributions	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Parks & Recreation	0.0	0.0	(7,335.0)	(7,021.0)	(16,000.0)	(30,000.0)	(15,000.0)	(15,000.0)	(40,137.0)	(35,000.0)
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	(7,335.0)	(7,021.0)	(16,000.0)	(30,000.0)	(15,000.0)	(15,000.0)	(40,137.0)	(35,000.0)
		Total Withdrawals	0.0	0.0	(7,335.0)	(7,021.0)	(16,000.0)	(30,000.0)	(15,000.0)	(15,000.0)	(40,137.0)	(35,000.0)
		Interest Income	1,711.1	1,819.0	1,891.2	1,929.1	1,924.1	1,804.0	1,687.8	1,645.5	1,477.0	1,206.8
		Closing Balance	177,359.6	188,253.6	191,884.8	195,868.0	190,867.0	171,746.1	167,508.9	163,229.4	133,644.3	108,926.2

Appendix 8 (continued)

2026-2035 Capital Budget and Plan

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
XR2211 (\$000)	Parkland Acq-City Wide Development	Opening Balance	37,186.1	33,802.7	33,654.4	31,620.1	40,988.3	51,988.9	61,694.5	71,233.3	85,473.0	98,327.4
		*Contributions (+)										
		Additional Operating Contribution	12,075.0	12,075.0	12,075.0	12,075.0	12,075.0	12,075.0	12,075.0	12,075.0	12,075.0	12,075.0
		Corporate	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0	9,075.0
		Total Contributions	21,150.0	21,150.0	21,150.0	21,150.0	21,150.0	21,150.0	21,150.0	21,150.0	21,150.0	21,150.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Environment, Climate & Forestry	(1,452.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Parks & Recreation	(23,434.5)	(21,633.9)	(23,509.1)	(12,143.0)	(10,612.0)	(12,010.0)	(12,272.5)	(7,690.0)	(9,210.0)	(11,160.0)
		Sub-Total Capital Budget and Plan Withdrawals	(24,886.5)	(21,633.9)	(23,509.1)	(12,143.0)	(10,612.0)	(12,010.0)	(12,272.5)	(7,690.0)	(9,210.0)	(11,160.0)
		Total Withdrawals	(24,886.5)	(21,633.9)	(23,509.1)	(12,143.0)	(10,612.0)	(12,010.0)	(12,272.5)	(7,690.0)	(9,210.0)	(11,160.0)
		Interest Income	353.2	335.6	324.7	361.2	462.6	565.6	661.3	779.6	914.4	1,033.2
		Closing Balance	33,802.7	33,654.4	31,620.1	40,988.3	51,988.9	61,694.5	71,233.3	85,473.0	98,327.4	109,350.6
XR2213 (\$000)	Alternative Parkland Dedication	Opening Balance	472,004.2	446,690.8	396,911.8	352,733.0	337,298.0	330,371.7	332,670.5	335,997.2	335,264.8	338,617.4
		*Contributions (+)										
		Total Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Parks & Recreation	(24,639.0)	(53,976.0)	(29,897.4)	(18,868.0)	(10,248.0)	(1,000.0)	0.0	(4,072.0)	0.0	0.0
		Waterfront Revitalization Initiative	(5,245.0)	0.0	(18,011.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(29,884.0)	(53,976.0)	(47,908.4)	(18,868.0)	(10,248.0)	(1,000.0)	0.0	(4,072.0)	0.0	0.0
		Total Withdrawals	(29,884.0)	(53,976.0)	(47,908.4)	(18,868.0)	(10,248.0)	(1,000.0)	0.0	(4,072.0)	0.0	0.0
		Interest Income	4,570.6	4,197.0	3,729.6	3,433.0	3,321.7	3,298.7	3,326.7	3,339.6	3,352.6	3,386.2
		Closing Balance	446,690.8	396,911.8	352,733.0	337,298.0	330,371.7	332,670.5	335,997.2	335,264.8	338,617.4	342,003.6
XR3200 (\$000)	Harbourfront Parkland	Opening Balance	5,481.3	4,832.6	3,875.9	3,512.7	3,547.8	3,583.3	3,619.1	3,655.3	3,691.9	(4,908.1)
		*Contributions (+)										
		Total Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		*Withdrawals (-)										
		Operating Budget										
		Sub-Total Operating Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Capital Budget and Plan										
		Parks & Recreation	(700.0)	(1,000.0)	(400.0)	0.0	0.0	0.0	0.0	0.0	(8,600.0)	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(700.0)	(1,000.0)	(400.0)	0.0	0.0	0.0	0.0	0.0	(8,600.0)	0.0
		Total Withdrawals	(700.0)	(1,000.0)	(400.0)	0.0	0.0	0.0	0.0	0.0	(8,600.0)	0.0
		Interest Income	51.3	43.3	36.8	35.1	35.5	35.8	36.2	36.6	0.0	0.0
		Closing Balance	4,832.6	3,875.9	3,512.7	3,547.8	3,583.3	3,619.1	3,655.3	3,691.9	(4,908.1)	(4,908.1)

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).