

2026 Budget Notes

Toronto Police Service

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Description

The Toronto Police Service (Service) is committed to providing essential public safety services that are intelligence-driven and responsive to community needs. In a rapidly growing city, these efforts rely on collaboration and teamwork to address challenges and seize opportunities, including police reform.

Why We Do It

Public safety is a major factor in terms of where people choose to live, work, visit, and invest. The Service is dedicated to delivering policing services as set out in the *Community Safety and Policing Act, 2019* (CSPA) and in partnership with our communities, to keep Toronto the best and safest place to be. Under the CSPA, as defined by Ontario Regulation 392/23: Adequate and Effective Policing (General) as amended by Ontario Regulation 381/24, the Police Service Board and the Municipality are responsible for the provision of adequate and effective police services in the municipality. Adequate and effective police services must include, at a minimum, the following: crime prevention, law enforcement, assistance to victims of crime, maintaining the public peace, and emergency response.

The public expects the police to serve and protect the community, and the Service is committed to fostering a safe, thriving city. This commitment includes responding to emergencies, investigating crimes, and enforcing the law. Beyond these core duties, the police are expected to uphold individual rights, treat all community members with respect, and remain accountable for their actions. The public also looks to the police to prevent crime and enhance public safety through proactive strategies such as community policing and partnerships with other organizations.

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.

For further information about the Toronto Police Service, please visit: <https://www.tps.ca>.

Program/Agency

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What Service We Provide

Who We Serve:

Children, youth, adults and older adults, incident victims, community groups, social services, local businesses, visitor/tourists, City and agency staff.

What We Deliver:

9-1-1 Response and Patrol

As the largest area of service, this ensures that the people in Toronto in need of emergency services receive a timely and appropriate response that provides the required assistance, ensuring Toronto residents, businesses and visitors feel their needs in an emergency are effectively addressed. A broad service that encompasses three distinct areas: call taking, response to calls for service and proactive patrol. The Service operates the 9-1-1 Public Safety Answering Point for the City of Toronto and all emergency (9-1-1) and non-emergency (416-808-2222) calls are answered by the Service's communications operators. The call takers triage all incoming calls and ensure an appropriate response. If an immediate police response is required, police officers are dispatched by Communications Operators to attend.

Investigations and Victim Support

Investigations conducted by highly qualified investigators and immediate support provided to victims to ensure incidents of criminality and victimization are addressed and reduced and the impact mitigated. Investigations range in complexity and encompass crimes against persons, crimes against property, shootings, hate crimes, frauds and human trafficking. To achieve justice for victims, a significant amount of time is devoted to participating in prosecutions and court through the timely disclosure of evidence and case preparation. With the rise of video, digital tools, and communication, the evidence collection and disclosure effort has grown exponentially. When a member of the public or their family is impacted by one of these crimes, victim support is provided by liaising with victims and their families throughout the entire investigative process.

Crime Prevention

Crime prevention initiatives and activities that reduce crime, strengthen community relationships, as well as increase community resiliency and capacity to maintain their own safety. Examples of the programs and initiatives under this service include the Neighbourhood Community Officer Program, Auxiliary Program, Mobile Crisis Intervention Teams (MCIT), Toronto Crime Stoppers, Bail Compliance efforts, Aboriginal Peacekeeping Unit, and Furthering Our Communities Uniting Services – Toronto (FOCUS). The Service also leads several efforts in support of the City's implementation of the SafeTO Plan and has been evolving its response to mental health related calls.

Events and Protests

Services to ensure safety of citizens, property and infrastructure through effective planning, preparation, action and follow-up during planned and unplanned events and protests in the City of Toronto. This includes the public safety associated with large-scale parades, sporting events, and festivals as well as unplanned protests and gatherings.

Traffic and Parking Enforcement

Through effective enforcement, enhanced visibility, public awareness, and educational programs, the Service aims to reduce traffic-related fatalities and serious injuries on Toronto's streets, aligning with the City's Vision Zero Road Safety Plan. While Parking Enforcement is delivered by the Service, its budget is presented separately under the Parking Enforcement Unit's budget notes.

Courts and Prisoner Management

Security in Toronto court locations and prisoner management (taking into custody, securing, transporting) to ensure the public, judiciary, and all justice participants have access to safe and secure locations under our care.

Resources (gross 2026 operating budget): \$1,704 million

Budget at a Glance*

2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
In \$ Millions	2026	2027	2028	In \$ Millions	2026	2027-2035	Total
Revenues	\$271.4	\$215.2	\$215.2	Gross Expenditures	\$150.3	\$1,145.4	\$1,295.7
Gross Expenditures	\$1,704.3	\$1,779.0	\$1,880.8	Debt	\$111.3	\$966.8	\$1,078.1
Net Expenditures	\$1,432.9	\$1,563.9	\$1,665.7				
Approved Positions	8,419	8,535	8,602				

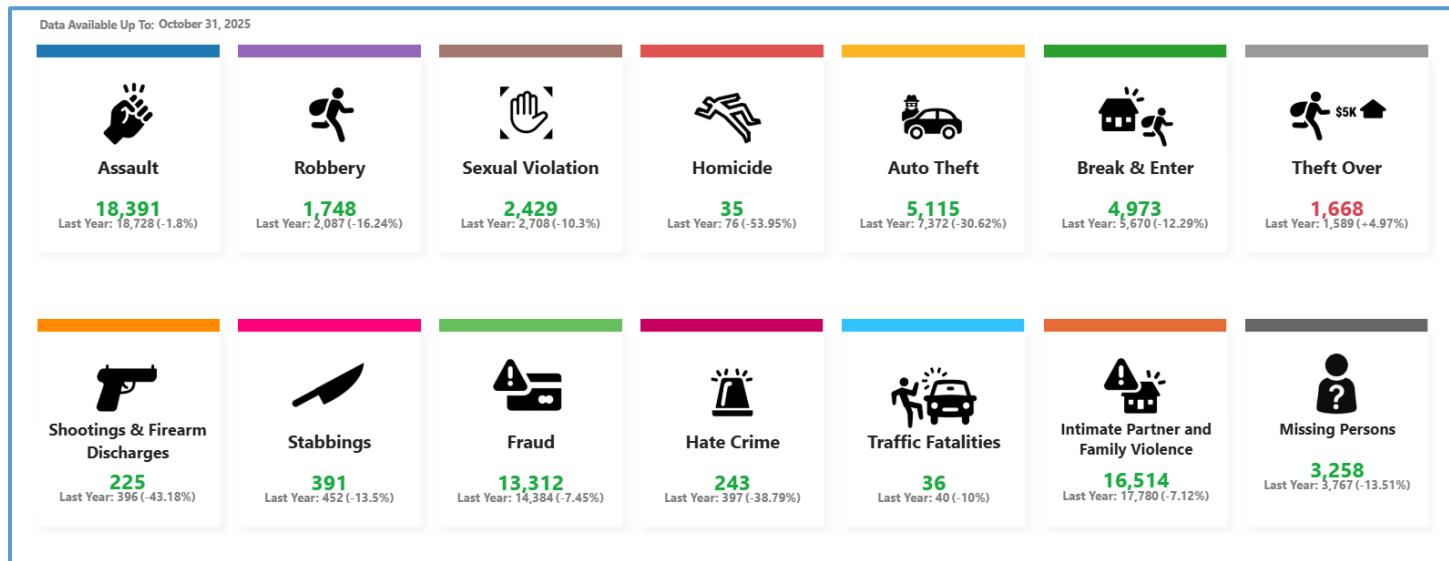
Note: Includes 2025 carry forward funding

* This document which reflects the 2026 Operating Budget and the 2026–2035 Capital Budget and Plan as prepared by the City Manager and the Chief Financial Officer and Treasurer, is consistent with the budget approved by the Toronto Police Service Board at its meeting on December 10, 2025.

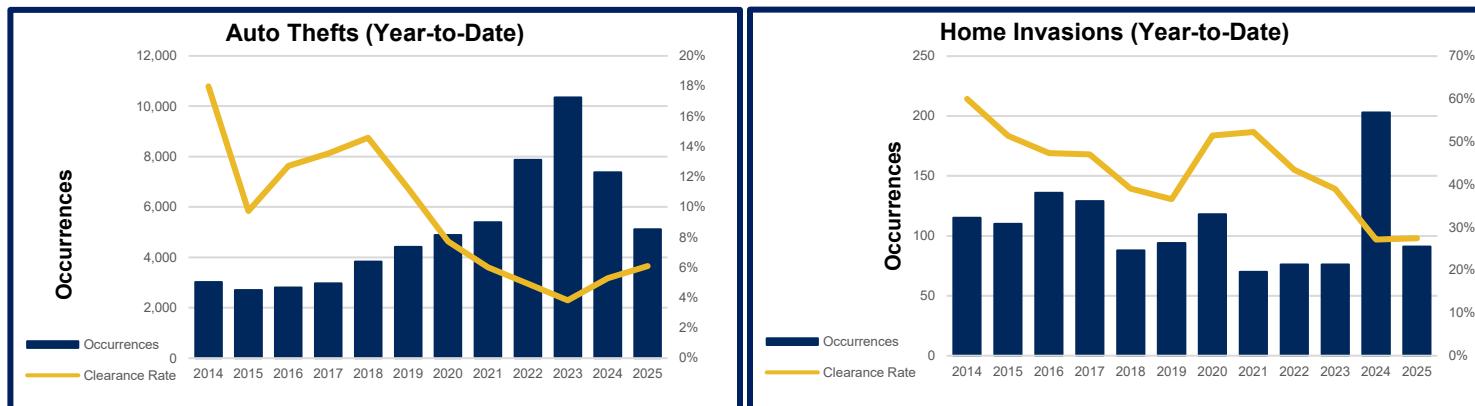
How Well We Are Doing – Behind the Numbers

Community Safety Indicators (Year-to-Date as of October 31, 2025)

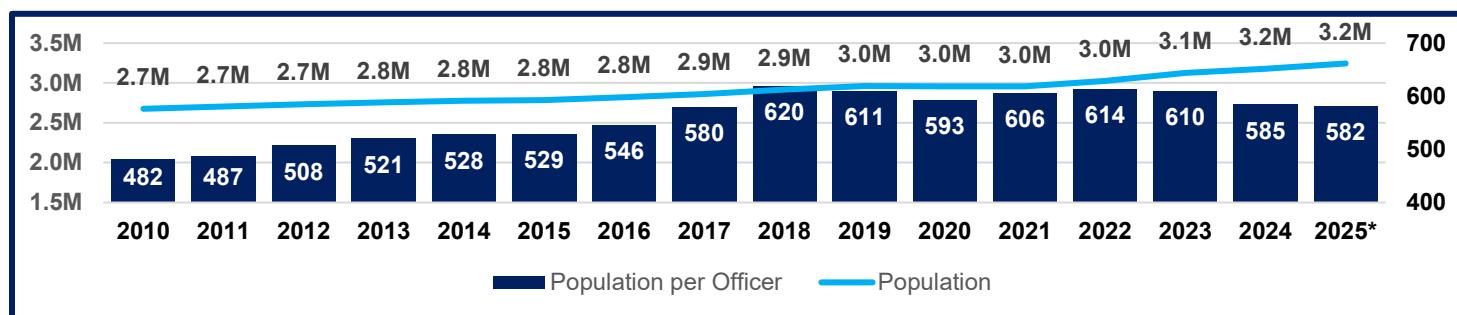
Toronto's position as a global city, combined with its location along the Highway 401 corridor, increases exposure to crime and disorder, including human trafficking, gang activity, organized crime, and the movement of illegal goods.



- Compared to the year-to-date figures for 2024 (January 1– October 31), most crime categories have declined, except for thefts (over \$5,000).
- These increases in crimes and victimization drive workload in the 9-1-1 Response and Patrol, Crime Prevention, Investigations and Victim Support, and Court Security and Prisoner Management service areas.
- Case closure rates and investigative backlog continue to be a focus for the Service. This is in part due to the increased complexity of crimes, volume and timeliness of disclosure to courts, as well as rising crime rates and incidences over the long term as noted above. We will continue to resource these critical roles and support investigations and victim support as part of our service delivery.
- Auto thefts and home invasions have demonstrated a persistent upward trajectory over the long term, with a sharp spike recorded in the previous years. This trend highlights the evolving nature of these high-risk crime types and reinforces the need for sustained attention, proactive strategies, and adaptive policing measures to address emerging threats. We have established a dedicated team which works closely with other law enforcement agencies to address auto thefts and have dedicated substantial resources towards identifying those responsible for these crimes.



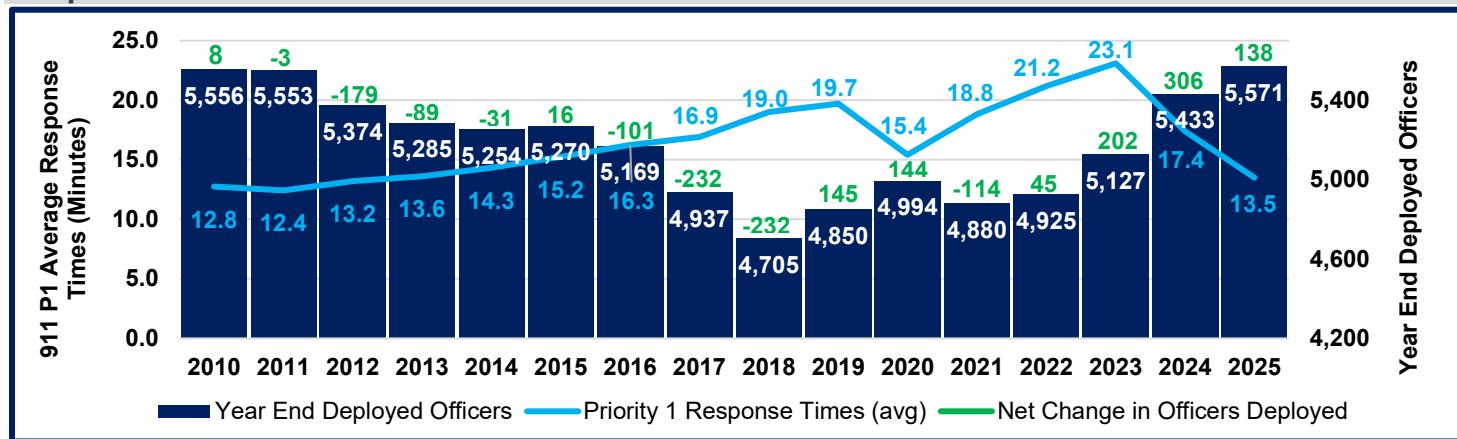
Service Delivery – Responding to the Demand



* Note: 2025 Uniform deployment is based on projection

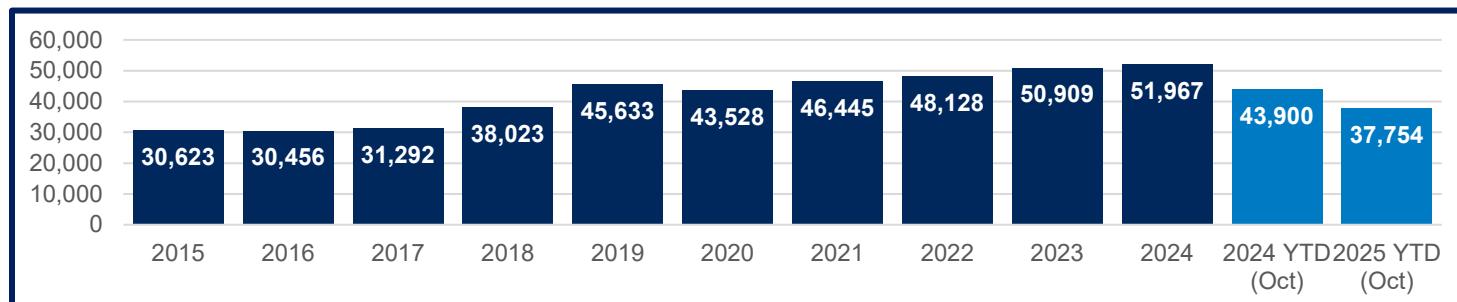
- The population has grown 21.2% since 2010, reaching 3.24 million by the end of 2025, not including 27.5 million visitors and 800,000 daily commuters.
- From 2000 to 2024, the number of residents per officer grew from around 470 to 585, peaking at 620 in 2018. With ongoing hiring, this is expected to improve to 582 residents per officer in 2025.

Response Times



- Priority 1 response time (the most urgent emergency calls) averaged 12.8 minutes in 2010, at a time when the Service had approximately 5,500 officers deployed at year-end.
- From 2010 to 2023, Priority 1 response times rose to over 23.1 minutes due to population growth, heavier workloads, and fewer officers. In the past two years, increased frontline staffing and operational improvements have reduced average response times to 13.5 minutes—a 42% improvement over 2023.

Calls Attended



- Increasing demands for Priority 1 calls for service attended continues to drive resource needs. Overall, Priority 1 calls for service attended increased by 66.2% from 2015 to 2023.
- Between 2024 year-to-date (January 1– October 31) and 2025 year-to-date (January 1– October 31), Priority 1 calls for service attended have declined by 14%. However, when viewed over the past decade, Priority 1 call volumes show an overall upward trend.

Investigative Workload



- Increasing number of occurrences assigned to investigators has caused rising investigative demand across the Service. While workloads have continued to rise, the clearance rate since 2022 remains steady averaging at 57%.
- Overall, the number of occurrences assigned increased by 31% from 2015 to 2025. Within the same period, clearance rates declined by 21%, this can be explained by the time lag of investigations that remain in progress.
- Between 2024 year-to-date (January 1– October 31) and 2025 year-to-date (January 1– October 31), the number of assigned occurrences has decreased by 5%. This is consistent with the overall downward trend with a reduction in community safety indicators as well as calls for service.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- **The Multi-Year Hiring Plan:** The Toronto Police Service Board (Board) approved a five-year hiring plan at its meeting of December 12, 2024. The hiring plan provides flexibility for the Service to allocate personnel where they are most needed to address core service delivery gaps. Over the course of five years, a total of 502 net new officers are projected to be hired, increasing the number of deployed officers from 5,433 in 2024 to 5,935 officers by 2029.
- **9-1-1 Response Times:** The Service remains committed to improving response times through various strategies which has led to a marked improvement in Priority 1 average response times from over 17.4 minutes in 2024 to 13.5 minutes year-to-date (January 1 – October 31), a 22% decrease.
- **Case Closures and Arrests:** The Service recorded a 3% increase in total arrests. Firearm-related arrests declined by 23% compared to 2024, mirroring the significant reduction in firearm discharges and shootings in 2025. Court activity has increased, as in-person appearances grew by 19% compared to the previous year.
- **Road Safety:** The Service remains focused on education and enforcement as a form of deterrence. So far in 2025 (January 1 – October 31), the Service has issued over 280,000 tickets; 85% (~238,000) of these tickets issued were Highway Traffic Act related. Compared to the same period in 2024, the volume of total tickets issued has increased by 9%. The Service also issued more than 54,000 warnings this year which is up 16% compared to 2024.
- **Crime Prevention and Partnerships:** The Service works in collaboration with key partners, including hospitals, crisis call diversion (Toronto Community Crisis Service (TCCS) and 211, Toronto Crime Stoppers, Bail Compliance, FOCUS, and the Youth in Policing Initiative. As of October 2025, the Service made 208 SafeTO notifications and brought 500 situations to FOCUS. Neighbourhood Community Officers made 309 referrals. Calls to 911 decreased by 9.5% for emergencies and 14.6% for non-emergencies, with a reduction of 18.5% in mental health calls in 2025 compared to 2024. Proportionally, the total number of mental health calls to date in 2025 (January 1 – October 31) decreased to 7% of total calls for service attended compared to 7.5% of total calls for service attended during the same period in 2024. From May 6 to October 31, TPS has referred 2,280 calls for service to TCCS, an increase of 63% over the same period in 2024.
- **Social Media and Community Safety Awareness:** As of October 2025, the @TorontoPolice account on X received 57.5 million impressions, of which approximately 14.5 million were related to crime prevention.
- **Community Responsive Programming:** The Hate Crime Unit was augmented to address the rising trend in hate crimes. In addition, the Service has attended thousands of unplanned protests, demonstration and proactive patrols as a result of the tense geopolitical environment. The Community Outreach Response and Engagement (CORE) Team has been launched, in partnership with Public Health, to support vulnerable individuals in the Yonge and Dundas area, improving access to health and social services. As of November 2025, there have been 1,402 community engagements documented by the CORE team involving providing supports to those experiencing addiction, mental health or housing issues and more. The increase in Neighbourhood Community Officers has fostered trust and addressed community concerns, benefiting a wide range of groups.
- **Internal Equity and Reform:** The Service recently published its very own Equity Strategy: The Road to Creating an Inclusive Workplace and Fairness in Community Safety. Significant progress has been made through efforts such as race-based data collection, greater analysis and public reporting; internal investigative reform; delivering training specific to equity, inclusion and human rights; and building a diverse workforce that reflects the city. The Service's Executive Leadership Team is made-up of over 50% female and 25% racialized leaders.

Key Challenges and Risks

- **People Risks:**
 - 37% of the current uniform workforce has less than 10 years of experience – adequate supervision and training are critical.
 - Retirements and resignations are increasing – by 2029, 21% of the total uniform workforce will be eligible to retire and further, 84% of uniform senior officers will be eligible to retire by that date.
 - Labour conditions need to be competitive to attract and retain members.
 - Long uniform hiring and training process – requires 9 to 12 months of lead time.
- **Workload Risks:**
 - Call volume and caseload are increasing faster than resourcing.

- Evidence collection and legislatively required disclosure requirements are placing pressure on the backlog of investigative work, increasing the risk of not meeting judicial timelines.
- **Process and Technology Risks:** The Service continues to be reliant on people rather than process and technology. Adequate staffing must serve as a stop gap until additional benefits from process and technology investments are realized.
- **Reputational Risks:** The public safety dynamics of the city radiate nationally and internationally.
- **Maintaining Adequate and Effective Police Services:** The Service focuses on ensuring that there are sufficient resources to respond to the complex and unique demands of a growing city in a timely manner, while recognizing the need to contain costs by delivering services efficiently and effectively while implementing best practices in the areas of policy, procedure, and technology.
- **Special Events and Demonstrations:** So far in 2025 (January 1– October 31), the Service responded to over 1,600 events related to geopolitical issues occurring worldwide. Due to geopolitical events around the world, the Service has experienced a dramatic rise in the number of unplanned protests and demonstrations and requirement for greater proactive presence to keep the City's diverse communities safe.
- **Legislative Impacts:** CSPA establishes regulatory standards and introduces new legislative requirements that will affect the Service. Costs associated with the implementation of CSPA and arbitration represent a budget pressure to the Service.
- **Premium Pay:** Premium pay requirements have historically exceeded budgeted funding, resulting in an ongoing pressure that the Service must manage. This is often mitigated by vacancy management which is not sustainable over the long term. The Service faces the challenges of balancing large premium pay demands while fulfilling public safety responsibilities, including priority call response and the impact of major unplanned events such as demonstrations, emergency events, and homicide/missing persons.
- **Investigation and Disclosure Capacity:** The Service continues to have a backlog of cases that need to be reviewed for legally mandated disclosure submission. Reduced capacity adds time in moving cases through the justice system and challenges the Service from achieving the desired outcomes of reducing incidents of criminality and reducing victimization.

Priority Actions

The Board is currently developing its Strategic Plan for 2025-2028. In the interim, the Service has pursued its goals outlined in the December 19, 2022, Change of Command Ceremony by Chief Demkiw:

1. Improving trust in and within the Service.
2. Accelerating police reform and professionalization.
3. Supporting safer communities.

- Improving trust in and within the Service:
 - Expansion of the Neighbourhood Community Officer program and greater digital engagement.
 - Augment supervision to increase accountability and minimize operational risk.
 - Maintain internal focus on the wellness, development, and training of our people for a healthy, diverse, and professionalized workforce that places equity at the forefront.
- Accelerating police reform and professionalization through:
 - Continue developing trusted partnerships and improving the Service's consultation model.
 - Implement police reform recommendations made by the Auditor General, Justice Epstein, and the Ontario Human Rights Commission (OHRC).
 - Technology and digital enablement to create capacity, deliver services more effectively and improve trust.
- Supporting safer communities by focusing on core service delivery and addressing growth:
 - Augment frontline resources to address priority response times.
 - Create more investigative capacity for more timely case closure and to support the judicial process.
 - Improve evidence management and court disclosure compliance.
 - Support community safety priorities such as road safety and traffic enforcement, mental health response model, strategies to address gun and gang violence and preventing hate crimes.

- Continue diversion efforts through partners and technology to improve service delivery with resources who are best equipped to address the issue.
- Establish long-term sustainable funding that supports growth, a resilient pipeline, adequate and effective service delivery, and recognizes the unique characteristics and pressures of the City of Toronto.
- The 2026 Budget represents the second year of the 5-year hiring plan. This budget continues to build on hiring that started in 2022 to increase the Service's capacity to address growing demands for public safety services, prevents further degradation of services, and continues building trust.

CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for the Toronto Police Service of \$1,704.3 million gross, \$271.4 million revenue and \$1,432.9 million net for the following services:

Service:	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
Toronto Police Service	1,704,297.8	271,425.8	1,432,872.0
Total Program Budget	1,704,297.8	271,425.8	1,432,872.0

- The 2026 staff complement for the Toronto Police Service comprised of 8,419 positions.
- 2. The 2026 Capital Budget for the Toronto Police Service with cash flows and future year commitments totaling \$181.8 million as detailed by project in [Appendix 5a](#).
- 3. The 2027-2035 Capital Plan for the Toronto Police Service totalling \$1,113.9 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							
911 Response and Patrol	66,459.2	67,465.9	75,988.6	74,128.3		74,128.3	6,662.3 9.9%
Investigations and Victim Support	66,939.7	57,896.9	67,695.3	63,346.2		63,346.2	5,449.3 9.4%
Crime Prevention	22,169.0	16,713.0	18,824.4	18,453.3		18,453.3	1,740.3 10.4%
Events and Protest	2,768.8	2,760.2	3,083.7	3,031.3		3,031.3	271.1 9.8%
Traffic and Parking Enforcement	7,939.5	7,914.2	8,905.2	8,732.6		8,732.6	818.3 10.3%
Courts and Prisoner Management	46,214.2	46,892.8	47,523.7	47,462.6		47,462.6	569.8 1.2%
Total Revenues Excluding FIFA	212,490.3	199,643.1	222,020.9	215,154.3		215,154.3	15,511.2 8.1%
FIFA Revenue ***				56,271.5		56,271.5	N/A N/A
Total Revenues	212,490.3	199,643.1	222,020.9	271,425.8		271,425.8	71,782.7 36.0%
Gross Expenditures							
911 Response and Patrol	580,100.7	625,042.3	650,369.6	652,807.3		652,807.3	27,765.0 4.4%
Investigations and Victim Support	523,383.2	537,698.1	552,182.6	559,247.0		559,247.0	21,548.8 4.0%
Crime Prevention	147,557.3	149,194.5	155,605.8	153,987.3		153,987.3	4,792.8 3.2%
Events and Protest	38,331.2	36,337.6	29,111.1	38,840.6		38,840.6	2,503.0 6.9%
Traffic and Parking Enforcement	74,381.7	74,141.0	75,713.7	78,229.1		78,229.1	4,088.1 5.5%
Courts and Prisoner Management	105,255.0	116,273.7	110,402.6	114,169.1		114,169.1	(2,104.7) (1.8%)
Gross Expenditures Excluding CBA and FIFA	1,469,009.2	1,538,687.3	1,573,385.4	1,597,280.3		1,597,280.3	58,593.0 3.8%
CBA Impact				50,746.1		50,746.1	50,746.1 N/A
FIFA Expenditures ***				56,271.5		56,271.5	N/A N/A
Total Gross Expenditures	1,469,009.2	1,538,687.3	1,573,385.4	1,704,297.9		1,704,297.9	165,610.6 10.8%
Net Expenditures	1,256,518.8	1,339,044.2	1,351,364.5	1,432,872.1		1,432,872.1	93,827.9 7.0%
Approved Positions**	8,037.0	8,207.0	N/A	8,419.0		8,419.0	212.0 2.6%

*2025 Projection based on 9-Month Variance

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

*** 2026 FIFA Budget has not been allocated to the Service areas

KEY DRIVERS

Total 2026 Budget expenditures of \$1,704.3 million gross reflect an increase of \$165.6 million in spending above the 2025 Budget, predominantly arising from:

- Salaries increase related to the five year hiring plan, annualizations, separations, and reclassification costs.
- Benefits increase related to statutory deductions and benefits. This increase is driven by higher costs for medical coverage, as well as legislated and contractual rate increases for Employment Insurance Yearly Maximum Pensionable Earnings increase for Canada Pension Plan Employer Health Tax, and Ontario Municipal Employee Retirement System (OMERS) salary increases under the Collective Bargaining Agreement. These costs are offset with potential OMERS savings from WSIB in the Collective Agreement.
- Other Expenditures including computer hardware, software and maintenance, contracted services, as well as required training and equipment to comply with Ontario Regulations under the CSPA. These increases reflect contractual or inflationary cost increases, as well as costs from increased volume due to new recruits.
- Collective Bargaining Agreement (CBA) Impact.
- FIFA World Cup 2026 related costs, which are fully offset by direct funding from the City's FIFA Secretariat.

EQUITY IMPACTS OF BUDGET CHANGES

The Toronto Police Service is committed to delivering police services which are sensitive to the needs of the communities it serves, involving collaborative partnerships. The operational roadmap of the Service is built upon the Community Safety and Wellbeing (CSWB) vision. The CSWB consists of strengthening partnerships and relationships with communities, being deliberate in the data collected and analyzed, precision and focus on individuals involved in crime, standardizing investigations, and building a healthy organization for its members.

The Multi-Year Hiring Plan addresses the growing operational demands and community needs. In 2026, the Service plans to add 143 net new uniform officers. These hires will strengthen frontline capacity, enhance investigative units, and

support the expansion of the Neighbourhood Community Officer Program into four additional neighbourhoods with 16 new officers.

Expanding the Neighbourhood Community Officer (NCO) Program into four additional neighbourhoods will have a high positive equity impact, which will affect a wide range of groups including Indigenous peoples, immigrants, refugees and undocumented individuals, women, 2SLGBTQI+, persons with disabilities, Black and racialized groups, and vulnerable youth and seniors. The NCO program deploys officers into neighbourhoods that overlap with the City of Toronto Neighbourhood Improvement Areas in the Toronto Strong Neighbourhoods Strategy. NCOs are integral in supporting neighbourhoods: addressing community concerns, providing community referrals, developing youth programs, and fostering trust between the communities and police. Enhancing NCOs is part of the Service's investment in Crime Prevention through preventative policing along with community partners and agencies, participation in FOCUS, community consultative and advisory committees, Gang Exit Referrals and Safe TO.

This budget continues to allocate resources to critical equity initiatives, including implementing the Equity Strategy; race-based data collection; advancing gender-diverse and trans inclusion; promoting a healthy and respectful workplace; delivering equity, inclusion, and human rights training; and building a workforce that mirrors and meets the needs of the diversity of the city. It also funds community-focused programs and relationship-building efforts led by the Service's Community Partnerships and Engagement Unit, such as the Neighbourhood Community Officer Program.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for the Toronto Police Service of \$1,432.9 million is \$93.8 million, 7.0% 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*	222,020.9	1,573,385.4	1,351,364.5	N/A	N/A
2025 Budget ***	199,643.1	1,538,687.3	1,339,044.2	8,207	N/A
Key Cost Drivers:					
<i>Prior Year Impacts</i>					
FIFA - 2025 Salary and Benefits	(3,387.9)	(3,387.9)			
FIFA - 2025 Non-Salary	(3,290.1)	(3,290.1)			
<i>Salaries and Benefits</i>					
Uniform Multi-Year Hiring	20,526.4	20,526.4	172	29,772.0	
Civilian Hiring - Mission Critical Positions	1,455.0	1,455.0	40	3,500.0	
Annualized Impact, Step Increases and Other	10,032.7	10,032.7		16,091.3	
Paid Duty	11,000.0	11,000.0			
Benefits (Medical, Dental, WSIB, OMERS and etc.)	15,242.2	15,242.2		17,037.6	
<i>Other Base Expenditure Changes</i>					
Computer Hardware, Software and Maintenance	5,600.0	5,600.0		3,495.4	
Uniform Outfitting	1,900.0	1,900.0		2,500.0	
Operating Impact from Capital	916.0	916.0		2,157.0	
Missing and Missed Initiatives	500.0	500.0			
Various Other Expenditures	5,098.6	5,098.6		11,500.0	
<i>Other Base Revenue Changes</i>					
Paid Duty - Officer Salary	11,000.0	(11,000.0)			
Other Various Revenues	7,144.0	(7,144.0)			
Recovery and Fees Revenues	3,474.0	(3,474.0)			
Paid Duty - Equipment Rental and Admin fees	750.0	(750.0)			
Reduced Provincial Funding for Court Services	(178.8)	178.8			
Sub-Total - Key Cost Drivers	15,511.2	65,592.9	50,081.7	212	86,053.3
Affordability Measures					
Total 2026 Base Budget	215,154.3	1,597,280.2	1,382,125.9	8,419	86,053.3
2026 Collective Bargaining Agreement Impact		50,746.1	50,746.1		44,928.0
Collective Bargaining Agreement Impact		50,746.1	50,746.1		44,928.0
FIFA - 2026 Salary and Benefits	47,311.5	47,311.5			
FIFA - 2026 Non-Salary	8,960.0	8,960.0			
FIFA Total	56,271.5	56,271.5			
2026 New/Enhanced					
2026 Budget	271,425.8	1,704,297.8	1,432,872.0	8,419	130,981.3
Change from 2025 Budget (\$)	71,782.7	165,610.5	93,827.8	212	N/A
Change from 2025 Budget (%)	36.0%	10.8%	7.0%	2.6%	N/A

*Based on 9-Month Variance

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

*** 2025 Budget includes the financial impacts of the 2025 Collective Bargaining Agreement and FIFA in-year adjustment.

Key Base Drivers:

Salary – increase of \$43.0 million

- New Uniform Officers – \$20.5 million for 143 net new officers under the multi-year hiring plan, plus 29 additional hires due to fewer separations and delayed 2024 hires. Includes projected 217 separations in 2026.
- New Civilian Hires – Net increase of \$1.5 million. Funding for 40 prioritized roles to address structural gaps, reduce overtime, and support modernization.
- Annualization Impact and Other – \$10.0 million for annualization of 2025 hires, reclassifications, promotions, and vacancy rate management.
- Paid Duty – \$11.0 million increase fully offset by revenues; driven by higher demand and improved fill rates.

Statutory Deductions and Benefits – increase of \$8.2 million

- \$15.2 million in higher costs for medical/dental (\$8.9 million), life insurance/retiree healthcare (\$1.1 million), and payroll deductions (\$4.8 million) due to Canada Pension Plan enhancements and WSIB claims under Post-Traumatic Stress Disorder legislation (\$0.4 million); offset by \$7.0 million efficiency (included under Affordability Measures) from WSIB process changes effective Jan 2026 under new Collective Bargaining Agreement.

Premium Pay – Maintained at 2025 levels

- The Premium Pay budget has remained flat while the overspending is expected to be \$18.8 million for 2025. Various cost containment measures will continue to be implemented.

Other Base Expenditures – increase of \$14.0 million

- \$5.6 million for computer maintenance (contracts, cybersecurity, scalability).
- \$4.8 million CSPA requirement is necessary for training and equipment to comply with Ontario Regulation 393/23, which mandates law enforcement preparedness.
- \$3.6 million for hiring-related costs and tech infrastructure.

Base Revenues – increase of \$22.2 million

- Paid duty - \$11.8 million increase for 2026, driven by higher rates and demand. \$11.0 million offsets related salary costs, resulting in no net impact; remaining revenue from admin fees and equipment rentals.
- Court Security and Prisoner Transportation (CSPT): Provincial funding reduced by \$0.2 million, from \$41.4 million (2024) to \$37.8 million (2026) due to updated expenditure-based allocation.
- Other Recoveries and Fees (\$10.6 million): Includes Vision Zero enforcement recoveries and reimbursements for CSPA-related costs and reserve contributions.

Collective Bargaining Agreement – increase of \$50.7 million

- A five-year Collective Bargaining Agreement (CBA) has been ratified between the Toronto Police Services Board (TPSB) and both the Toronto Police Association (TPA) and the Senior Officer Organization (SOO).
- The 2026 budget impact of this agreement is \$50.7 million, reflecting a salary increase of 2.72% effective January 1, followed by an additional 0.39% increase on July 1.

FIFA – Net zero impact of Revenue and Expenses, \$49.6 million

- A total of \$56.3 million is budgeted for FIFA-related operational costs (incremental \$49.6 million from 2025). This includes materials, supplies, equipment, services, and rents, along with salary and benefits. These costs, which are part of the overall approval budget for FIFA World Cup 2026, are fully offset by direct funding from the City's FIFA Secretariat, resulting in no net impact on operating expenses.

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
Benefits Savings from WSIB per Collective Agreement	Other	No Impact		(7,000.0)	(7,000.0)						
Total Affordability Measures				(7,000.0)	(7,000.0)						

Affordability measures are specific actions taken by Toronto Police Service that achieve cost reductions without impacting service levels for City Agencies and the public.

- **Benefits Savings from WSIB** - Effective January 1, 2026, changes will be implemented to the WSIB administration with net pay top-up practices for WSIB claims, as outlined in the new CBA. These adjustments are expected to generate cost savings of salary related benefits (CPP, EI and EHT) and OMERS contributions for the Service.

2027 AND 2028 OUTLOOK

Table 5: 2027 and 2028 Outlook

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
Revenues			
Reversing FIFA Recoveries			
Total Revenues	271,425.8	56,271.5	
Gross Expenditures			
Uniform Multi-Year-Hiring Incremental Cost		29,772.0	24,910.0
Civilian Salary including Annulizations		9,791.3	4,578.7
Premium Pay Right Sizing		9,800.0	4,700.0
Medical, Dental and Salary related Benefits		17,037.6	11,409.7
Reversing FIFA Expenditures	(56,271.5)		
Contribution to Reserves		11,500.0	2,000.0
Operating Impact from Capital		2,157.0	(652.0)
Other Increases - Existing Contracts, Inflationary Expenditures		5,995.4	2,262.3
Total Gross Expenditures excluding Collective Bargaining Agreement	1,653,551.7	29,781.8	49,208.7
Collective Bargaining Agreement (CBA)	50,746.1	44,928.0	52,609.0
Total Gross Expenditures	1,704,297.8	74,709.8	101,817.7
Net Expenditures	1,432,872.0	130,981.3	101,817.7
Approved Positions	8419.0	116.0	67.0

Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$1.779 billion or 4.4% increase above the 2026 Operating Budget. The 2028 Outlook expects a further increase of \$0.102 billion or 5.7% over the 2027 Outlook.

These changes arise from the following:

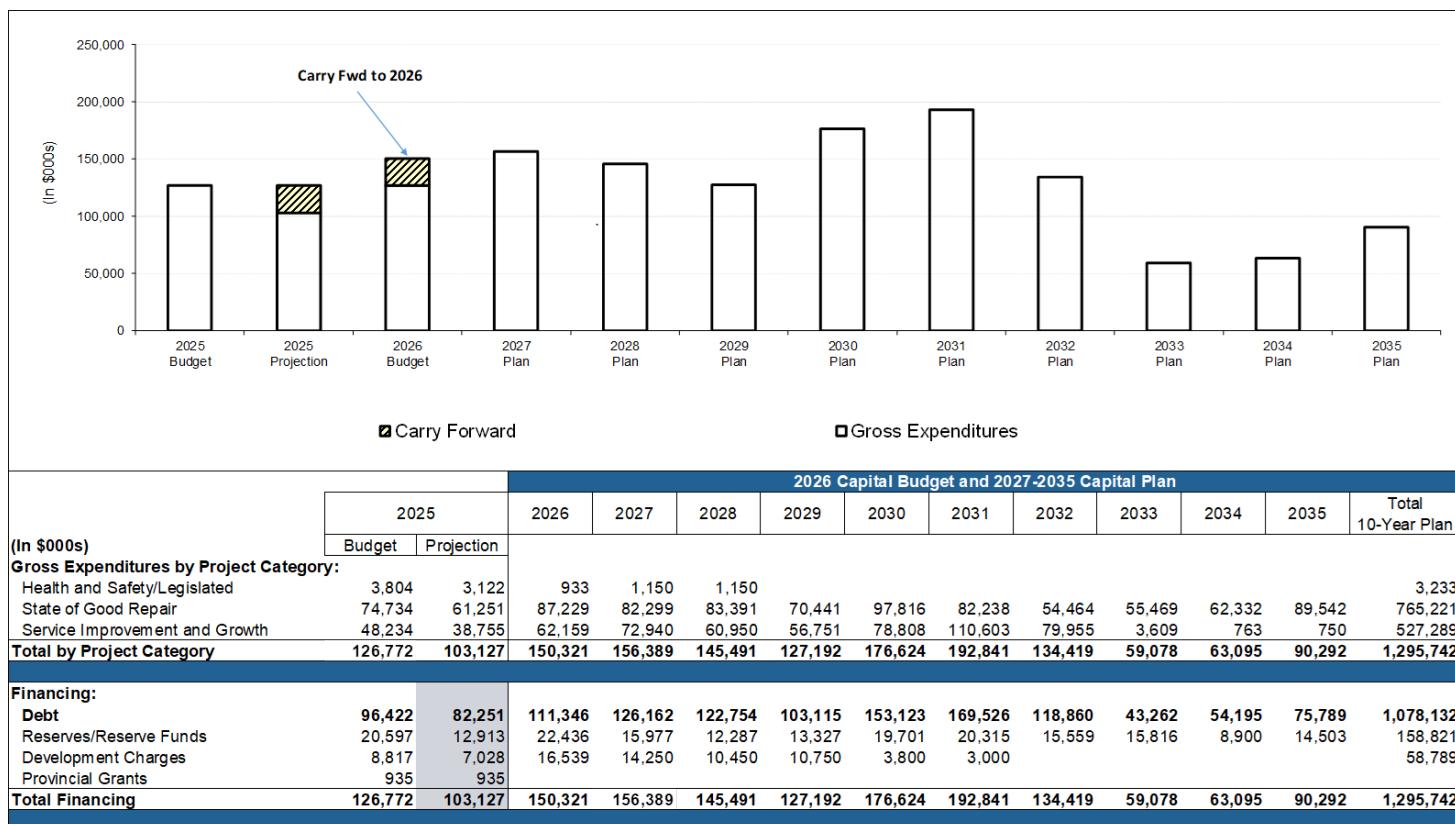
- **Multi-Year Hiring Plan:**
 - 2027: Hiring 87 net new officers, bringing the year-end uniform strength to 5,801.
 - 2028: Hiring 50 net new officers to maintain the 2026 cop-to-pop ratio, resulting in a year-end uniform strength of 5,851.
- **Civilian Hiring Requirement:** Based on the number of Uniform increases (assumed half year)
 - 2027: Hiring 29 net new Civilian Professionals from areas related to Front-line support, resulting in a year-end strength of 2,734.
 - 2028: Hiring 17 net new Civilian Professionals from areas related to Front-line support, resulting in a year-end strength of 2,751.
- **Premium Pay:** \$9.8 million increase in 2027 and \$4.7 million increase in 2028 respectively to right-size the Premium Pay requirement.
- **Benefits:** Additional costs for benefits and employee non-discretionary costs through 2027 and 2028. In addition, OMERS has announced changes to its contribution rates, which will take effect on January 1, 2027. This change will impact the Service by additional contributions of approximately \$4 million in 2027.
- **Reserve:** Contributions to maintain healthy reserve balances.
- **Inflationary impacts and other items:** The 2027 and 2028 outlooks reflect anticipated inflation or known contractual changes.
- **FIFA:** The \$56.3 million decrease in both revenue and expense is due to the conclusion of the FIFA event in 2026.
- **Collective Bargaining Agreement with the TPA and SOO:** as per the newly ratified agreements.

2026-2035

CAPITAL BUDGET AND PLAN

2026-2035 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



Project Updates (\$161.1 Million)

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

- Long Term Facility Plan – \$32.1 million (54 Division); \$29.5 million (13 Division); and \$25.7 million (55 Division) – Increase in cost estimates based on a third-party assessment that reflects current market conditions.
- \$10.4 million – Increase in Next Generation (NG) 9-1-1 Equipment Replacement due to inflationary impact and cost escalation related to updated hardware requirements.
- \$10.2 million – Increase in Real Time Operations Centre (RTOC) for the cost requirements of the Multi-Agency Integrated Command Center (MICC) build and the RTOC pilot program.
- \$9.5 million – Increase in Gun Range Remediation Upgrades and ongoing maintenance.
- \$8.1 million – Increase in Vehicle and Equipment Lifecycle Replacement due to inflationary impact and

New Projects (\$28.2 Million)

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

- \$15.8 million – Headquarters Modernization Phase 1 to support the renovation of various floors of the Police Headquarter to enhance the Service's operational flexibility and accommodate future growth.
- \$7.5 million – Mounted Unit Remediation to renovate the existing facility and accommodate larger stalls for the Service's current horse breed.
- \$4.9 million – Police Dog Services Building Remediation to address deficiencies at the aging building and ensure long-term operational needs are met.

additional vehicles scheduled for lifecycle replacement under the multi-year hiring plan.

- \$7.2 million – Increase in Radio Replacement reflecting inflationary increases and updates to radio model requirements.
- \$5.2 million – Increase in Connected/Mobile Officer Lifecycle Replacement driven by anticipated requirements for mobile devices and updated service provider contracts.
- \$5.1 million – Increase in New Records Management System project to account for anticipated costs for Service-wide training.
- \$5 million – Increase in 41 Division – Long Term Facility Plan funding requirements driven by the delay of anticipated Phase 2 occupancy from 2026 to 2027.
- \$4.8 million – Increase in Furniture Lifecycle Replacement primarily driven by furniture requirements for the Headquarters Modernization Phase 1 project.

Note:

For additional information, please refer to [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**\$1,295.7 Million 10-Year Capital Program**

				
Facilities	Information Technology	Vehicles	Communication	Equipment
\$554.4M 42.8%	\$151.9M 11.7%	\$171.3M 13.2%	\$48.2M 3.7%	\$369.9M 28.6%

54 Division  Workstations, Laptops, Printers
 55 Division  New Record Management System (RMS)
 41 Division  Mobile Workstations
 13 Division  Real Time Operations Centre
 State of Good Repair
 Headquarters Modernization Phase 1
 Information Technology Storage Growth
 Digital Program (Platform and Transformation)

Vehicle Replacement 

Radio Replacement

Information Technology (IT) Infrastructure
 Body Worn Camera
 Connected/Mobile Officer Furniture
 Next Generation 9-1-1 Equipment Replacement
 Automated License Plate Recognition (ALPR)
 Technology for Parking Enforcement
 Vehicle Impound Program (VIP) Replacement

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

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

The 2026-2035 Capital Plan will address improvements or replacements to the aging infrastructure, update core operational systems, and allow for the lifecycle replacement of vehicle and equipment.

The 10-Year Capital Plan also accounts for the anticipated capital implications of the multi-year hiring plan as the Service scales to accommodate increased staffing. This includes costs for vehicles and associated fit-up equipment to account for anticipated growth, maintenance and lifecycle replacement needs. It will also enable the Service's maintenance and modernization efforts.

How the Capital Program is Funded

City of Toronto		Provincial Funding		Federal Funding	
\$1,295.7M 100%		\$0M 0%		\$0M 0%	
Debt	\$1,078.1M	Provincial Grants	\$0M	Federal Funding	\$0M
Reserve/ Reserve Fund	\$158.8M				
Development Charges	\$58.8M				

STATE OF GOOD REPAIR (SOGR) FUNDING AND BACKLOG

The City Toronto's Corporate Real Estate Management (CREM) is responsible for carrying out SOGR work at the Service's facilities addressing mechanical, electrical, re-roofing, heating, ventilation, and air conditioning (HVAC), and structural issues (with the exception of Forensic Identification Services (FIS) HVAC Lifecycle Replacement project due to specific project requirements). As a result, the value of these assets, associated SOGR backlog and the funding required to address these issues are reflected in the 10-Year Capital Plan for CREM.

The Service is responsible for addressing SOGR issues within its facilities for work including, but is not limited to, renovations and repairs, painting and upgrades to locker rooms and washrooms.

The 10-Year Capital Plan for the Service provides funding to address SOGR backlog and covers equipment, associated vehicles, radio infrastructure and security systems.

Other equipment/systems are replaced according to the Service's lifecycle programs and are included as replacements in the Service's capital program. There is no accumulated backlog for these assets, as the SOGR is funded through the Service's 10-Year Capital Plan.

The SOGR category of projects accounts for \$765.2 million or 59.1% of the total 10-Year Capital Budget and Plan and includes the SOGR projects as well as lifecycle replacement projects.

- SOGR (\$44.7 million) - The SOGR project addresses priority needs required within the Service facilities, including renovations and repairs to ensure the safety of its members and the public.
- Major lifecycle replacement projects include:
 - IT Infrastructure (\$169.0 million)
 - Vehicle and Equipment (\$157.0 million)
 - Workstations, Printers and Laptops (\$50.5 million)
 - Radio Replacement (\$48.2 million)
 - Connected/Mobile Officer (\$33.7 million)
 - Mobile Work Stations (\$27.5 million)
 - Body Worn Camera (\$27.1 million)
 - Furniture (\$25.1 million)
 - Small Equipment – Auditorium Audio and Visual Equipment (\$16.1 million)
 - NG 9-1-1 Equipment (\$13.1 million)
 - Small Equipment – Telephone handset (\$12.9 million)
 - Conducted Energy Devices (\$10.7 million)
 - Wireless Parking System (\$10.0 million)
 - Uninterrupted Power Supply (\$9.2 million)
 - Hydrogen Fuel Cells (\$6.5 million)
 - Divisional Closed-Circuit Television and Digital Video Asset Management I and II (\$5.5 million)

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

The 10-Year Capital Plan will impact future year Operating Budget for the Service by \$4.7 million net and is estimated to require seven positions over the 10-year period. For 2026, there will be anticipated operating impact for ongoing maintenance for projects such as NG 9-1-1, Infrastructure Lifecycle Replacement and Mobile Workstations, as show 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														
NG 9-1-1	472.0	1.0	14.0		33.0		(5.0)		18.0		532.0	1.0	630.0	1.0
Real Time Operating Centre							400.0	3.0	340.0		740.0	3.0	740.0	3.0
Sub-Total: Previously Approved	472.0	1.0	14.0		33.0		395.0	3.0	358.0		1,272.0	4.0	1,370.0	4.0
New Projects - 2026														
Audio and Visual Equipment for Command Vehicle	4.0										4.0		4.0	
Infrastructure Lifecycle	274.0										274.0		274.0	
Mobile workstation	78.0										78.0		78.0	
Uninterrupted Power Supply Lifecycle	23.0				45.0		40.0		40.0		148.0		308.0	
Vehicles and Operating Equipment - Net New	65.0		63.0		75.0		68.0				271.0		271.0	
Sub-Total: New Projects - 2026	444.0		63.0		120.0		108.0		40.0		775.0		935.0	
New Projects - Future Years														
Digital Program (Platform and Transformation)							578.0				578.0		578.0	
New RMS			1,835.0	3.0	(1,015.0)						820.0	3.0	820.0	3.0
Radio Replacement			245.0		210.0		210.0		210.0		875.0		1,015.0	
Sub-Total: New Projects - Future Years			2,080.0	3.0	(805.0)		788.0		210.0		2,273.0	3.0	2,413.0	3.0
Total (Net)	916.0	1.0	2,157.0	3.0	(652.0)		1,291.0	3.0	608.0		4,320.0	7.0	4,718.0	7.0

Previously Approved Projects

- Next Generation 9-1-1 – The total incremental impact for the 10-year program is \$0.6 million. In 2026, \$0.5 million is required for maintenance of internet links and network nodes, cyber security, system maintenance and support, as well as the transition of one permanent position from capital funding to the operating budget upon project completion.
- Real Time Operations Centre – The total incremental impact for the 10-year program is \$0.7 million beginning in 2029. Operating costs will cover software licenses, hardware maintenance, consulting services, as well as three permanent positions for system maintenance.

New Projects

- Audio and Visual Equipment for Command Vehicle – The total incremental impact for the 10-year program is \$4.0 thousand which is required in 2026 for maintenance of technical infrastructure related to communication services.
- Infrastructure Lifecycle – The total incremental impact for the 10-year program is \$0.3 million which is required in 2026 for ongoing identity and access management.
- Mobile Workstations (MWS) – The total incremental impact for the 10-year program is \$78.0 thousand which is required in 2026 for ongoing maintenance of the messaging and data-streaming platform that supports MWS.
- Uninterrupted Power Supply Lifecycle – The total incremental impact for the 10-year program is \$0.3 million. In 2026, \$23.0 thousand is required for ongoing preventive maintenance, monitoring, and periodic servicing to ensure reliability of backup power systems.
- Vehicles and Operating Equipment – Net New – The total incremental impact for the 10-year program is \$0.3 million. In 2026, \$65.0 thousand is required to support telecom connectivity services, i.e., mobile data and network access.
- Digital Program – The total incremental impact for the 10-year program is \$0.6 million beginning in 2029 for application software licenses.
- New Records Management System (RMS) – The total incremental impact for the 10-year program is \$0.8 million. In 2027, \$1.8 million is required, out of which \$1.0 million is required temporarily for one year to support the temporary overlap of the existing and new RMS during the roll out phase when both systems will operate in parallel. The remaining \$0.8 million is an ongoing requirement to cover software licenses and the transition of three permanent positions from capital funding to the operating budget upon project completion.

- Radio Lifecycle Replacement – The total incremental operating impact for the 10-year program is \$1.0 million beginning in 2027 for subscription costs of portable radios.

The 2026 Capital Budget has an incremental operating impact of \$0.9 million in the 2026 Operating Budget. Any future operating impact will be reviewed annually and considered as part of the budget process for future years.

APPENDICES

Appendix 1

2026 Operating Budget by Category

Category (In \$000s)	2024	2025	2025	2026	2026 Change from 2025 Budget	
	Actual	Budget	Projection*	Budget	\$	%
	\$	\$	\$	\$	\$	%
Provincial Subsidies	57,961	39,949	43,966	37,800	(2,149)	(5.4%)
User Fees and Donations	70,928	65,863	73,662	88,993	23,131	35.1%
Contribution From Reserves/Reserve Funds	48,967	51,367	49,797	47,856	(3,511)	(6.8%)
Sundry and Other Revenue	25,894	26,754	37,619	30,841	4,087	15.3%
Inter-Divisional Recoveries	8,741	15,710	16,977	65,935	50,225	319.7%
Total Revenues	212,490	199,643	222,021	271,426	71,783	36.0%
Salaries and Benefits	1,357,772	1,407,405	1,441,428	1,553,331	145,926	10.4%
Materials and Supplies	24,593	27,681	23,307	28,623	943	3.4%
Equipment	9,036	9,436	12,456	7,972	(1,463)	(15.5%)
Service And Rent	63,793	80,352	82,439	100,549	20,197	25.1%
Contribution To Reserves/Reserve Funds	13,713	13,713	13,653	13,713		0.0%
Inter-Divisional Charges	102	102	103	110	8	7.8%
Total Gross Expenditures	1,469,009	1,538,687	1,573,385	1,704,298	165,611	10.8%
Net Expenditures	1,256,519	1,339,044	1,351,365	1,432,872	93,828	7.0%

*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

Fund Name - Program (in \$000s)	2026 Budget	2027 Outlook	2028 Outlook
Provincial Funding			
Court Security and Prisoner Transportation Program	37,800	37,800	37,800
Salary & Benefits cost recoveries from various grants*	24,225	24,225	24,225
Reduce Impaired Driving Everywhere (RIDE) Grant	187	187	187
Repeat Offender Parole Enforcement (ROPE) Squad Secondments	1,120	1,120	1,120
Sub-Total: Provincial Funding	63,332	63,332	63,332
Intergovernmental Funding			
Ontario New Deal Funding**		12,615	12,615
Sub-Total: Intergovernmental Funding		12,615	12,615
Total Funding	63,332	75,947	75,947

*Amounts not finalized for 2027 and 2028. Examples of grants included in this line are the Community Safety and Policing (CSP) Grant, Guns and Gangs Grant, and Joint Air Support Unit Grant

**\$12.6 million is funded from the City's reserves for 2026. The 2027 and 2028 outlooks reflect anticipated funding from the New Deal 2.0 agreement with the Ontario Government.

Appendix 4b

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 5

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

Projects (In \$000s)	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	2026-2035 Total	Health and Safety/Legislated	SOGR	Service Improvement and Growth
Automated External Defibrillator (AED)	14	4	9	29	4	179	9	29	13		290			290
Automated Fingerprint Identification System (AFIS) replacement				1,285	2,304					4,286	7,875		7,875	
Automated License Plate Recognition (ALPR) Technology for Parking Enforcement	4,975										4,975			4,975
Audio and Visual Equipment for Command Vehicle	110	110	75			110	110	75			590		590	
Automatic Vehicle Locator System (AVLS) Replacement Lifecycle			2,845					2,960			5,805		5,805	
Body Worn Camera Lifecycle	2,284	2,294	3,313	2,916	2,929	2,940	2,616	2,616	2,616	2,616	27,140		27,140	
Closed Circuit Television (CCTV)		2,675						2,830			5,505			5,505
Conducted Energy Devices (CED) Replacement	914	918	1,162	1,166	1,172	1,177	1,046	1,046	1,046	1,046	10,693		10,693	
Communication Center 9th Floor Renovation	1,789	6,856	5,909								14,554		14,554	
Connected Officer Lifecycle Replacement	3,282	2,836	3,071	3,460	3,074	3,321	3,734	3,324	3,583	4,012	33,697		33,697	
Divisional Closed Circuit Television Management (DVAMS) I, II Lifecycle Replacement	647	426	517	643	910	700	557	248	415	426	5,489		5,489	
Digital Photography Lifecycle Replacement	415				1,092	550					2,057		2,057	
Digital Program (Platform and Transformation)	3,200	2,900	1,500								7,600			7,600
Electronic Surveillance System Lifecycle Replacement	400	197				400	197				1,194		1,194	
Forensic Identification Services (FIS) Facility Replacement	400										400			400
FIS Building Heating, Ventilation and Air Conditioning (HVAC) Lifecycle	1,067	3,252	2,760								7,079		7,079	
Facial Recognition System Replacement	1,300				800						2,100		2,100	
Furniture Lifecycle Replacement	7,614	1,350	1,950	2,100	1,500	2,150	2,200	1,850	2,150	2,200	25,064		25,064	
Gun Range Remediation Upgrades	1,773	1,000	1,000		2,000	1,000	1,000		2,000	2,200	11,973		11,973	
Headquarters Modernization Phase 1	5,246	5,273	5,299								15,818		15,818	
Hydrogen Fuel Cells		1,000			2,300	2,000	1,200				6,500		6,500	
Information Technology Storage Growth	750	750	750	750	750	750	750	750	750	750	7,500			7,500
Infrastructure Lifecycle	17,950	8,200	14,500	20,600	26,400	15,000	7,700	13,100	19,100	26,400	168,950		168,950	
Livescan Replacement				771							921		1,692	
Locker Replacement	695	540	540	540	540	540	540	540	540	540	5,555		5,555	
54 Division - Long Term Facility Plan	<input checked="" type="checkbox"/>	15,165	44,231	50,076	24,415						133,887		133,887	
41 Division - Long Term Facility Plan	<input checked="" type="checkbox"/>	12,247	5,000								17,247			17,247

Appendix 5 (Continued)

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	
Consulting - Long Term Facility Plan	100										100			100	
55 Division - Long Term Facility Plan	<input checked="" type="checkbox"/>		1,128	16,805	47,154	57,274	23,596				145,957			145,957	
13 Division - Long Term Facility Plan	<input checked="" type="checkbox"/>		1,700	9,730	30,900	52,400	55,600				150,330			150,330	
Marine Vessel Electronics		960						1,120			2,080		2,080		
Mobile Workstation	2,050	146	180	182	8,710	6,700	58	118	202	9,170	27,516		27,516		
Mounted Unit Remediation	318	2,755	4,398								7,471		7,471		
Next Generation (NG) 9-1-1 Equipment Replacement	2,962	2,960				3,585	3,582				13,089		13,089		
New Records Management System (RMS)	9,402	12,098									21,500			21,500	
NG 9-1-1	933	1,150	1,150								3,233			3,233	
Police Dog Services Building Remediation	204	1,960	2,722								4,886			4,886	
Property and Evidence Racking	981										981			981	
Property and Evidence Scanners Lifecycle		45					45				90			90	
Radar Unit Repalcement	88	238	101		96	38	14	202	94	204	1,075			1,075	
Radio Replacement	200	11,070	9,934	9,760	9,745	7,154	33	33	33	215	48,177			48,177	
Real Time Operations Centre	9,766	1,700	2,000	1,700							15,166			15,166	
State of Good Repair (SOGR)	4,674	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	44,724			44,724	
Small Equipment Replacement	3,930	1,900	1,624	5,328	4,700	4,802	2,320	1,729	2,076	6,163	34,572			34,572	
Transforming Corporate Support	1,086										1,086			1,086	
Uninterrupted Power Supply (UPS) Lifecycle	1,059	900	900	900	1,200	1,100		1,300	900	900	9,159			9,159	
Vehicle and Equipment Lifecycle Replacement	<input checked="" type="checkbox"/>	14,103	13,674	13,709	13,744	14,275	17,843	18,563	16,672	17,097	17,291	156,971			156,971
Vehicle Impound Program (VIP) Replacement		1,000									1,000			1,000	
Vehicles and Operating Equipment - Net New	<input checked="" type="checkbox"/>	4,074	3,582	3,787	3,322							14,765			14,765
Wireless Parking System	5,023					3,567	1,456					10,046			10,046
Workstation, Printers and Laptops	6,131	6,989	2,432	2,596	6,052	5,222	4,499	4,086	6,030	6,502	50,539				50,539
Total Expenditures (including carry forward from 2025)	150,321	156,389	145,491	127,192	176,624	192,841	134,419	59,078	63,095	90,292	1,295,742	3,233	765,221	527,289	

- 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
Automated External Defibrillator (AED)	14										14	10		4
Automated License Plate Recognition (ALPR) Technology for Parking Enforcement	4,975										4,975	4,975		
Audio and Visual Equipment for Command Vehicle	110										110		110	
Body Worn Camera Lifecycle	2,284										2,284		2,284	
Conducted Energy Devices (CED) Replacement	914										914		914	
Communication Center 9th Floor Renovation	1,789	6,856	5,909								14,554	12,577	1,977	
Connected Officer Lifecycle Replacement	3,282										3,282	501		2,781
Divisional Closed Circuit Television Management (DVAMS) I, II Lifecycle Replacement	647										647	77		570
Digital Photography Lifecycle Replacement	415										415	54	361	
Digital Program (Platform and Transformation)	3,200										3,200	400		2,800
Electronic Surveillance System Lifecycle Replacement	400										400		400	
Forensic Identification Services (FIS) Facility Replacement	400										400		400	
FIS Building Heating, Ventilation and Air Conditioning (HVAC) Lifecycle	1,067	3,252	2,760								7,079	5,470	1,609	
Facial Recognition System Replacement	1,300										1,300	1,300		
Furniture Lifecycle Replacement	7,614										7,614	914		6,700
Gun Range Remediation Upgrades	1,773										1,773	273		1,500
Headquarters Modernization Phase 1	5,246										5,246			5,246
Information Technology Storage Growth	750										750		750	
Infrastructure Lifecycle	17,950										17,950	800		17,150
Locker Replacement	695										695	155		540
54 Division - Long Term Facility Plan	15,165										15,165	4,084	11,081	
41 Division - Long Term Facility Plan	12,247	5,000									17,247	13,055	4,192	

Appendix 5a (Continued)

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
Consulting - Long Term Facility Plan	100										100	100		
Mobile Workstation	2,050										2,050	2,000	50	318
Mounted Unit Remediation	318										318			2,962
Next Generation (NG) 9-1-1 Equipment Replacement	2,962										2,962			5,900
New Records Management System (RMS)	9,402										9,402	3,502		
NG 9-1-1	933	1,150	1,150								3,233	2,983	250	204
Police Dog Services Building Remediation	204										204			
Property and Evidence Racking	981										981	981		
Radar Unit Repalcement	88										88	34	54	200
Radio Replacement	200										200			
Real Time Operations Centre	9,766	1,700	2,000	1,700							15,166	7,653	7,513	
State of Good Repair (SAGR)	4,674										4,674	224		4,450
Small Equipment Replacement	3,930										3,930	1,067		2,863
Transforming Corporate Support	1,086										1,086	1,086		
Uninterrupted Power Supply (UPS) Lifecycle	1,059										1,059	159		900
Vehicle and Equipment Lifecycle Replacement	14,103										14,103	464		13,639
Vehicle Impound Program (VIP) Replacement	1,000										1,000	400	600	
Vehicles and Operating Equipment - Net New	4,074										4,074	764		3,310
Wireless Parking System	5,023										5,023	3,023	2,000	
Workstation, Printers and Laptops	6,131										6,131	562		5,569
Total Expenditure (including carry forward)	150,321	17,958	11,819	1,700							181,798	70,047	26,622	85,129

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	SOGR	Service Improvement and Growth
Automated External Defibrillator (AED)	4	9	29	4	179	9	29	13	4,286	7,875			276
Automated Fingerprint Identification System (AFIS) replacement			1,285	2,304								7,875	
Audio and Visual Equipment for Command Vehicle	110	75			110	110	75			480		480	
Automatic Vehicle Locator System (AVLS) Replacement Lifecycle		2,845					2,960			5,805		5,805	
Body Worn Camera Lifecycle	2,294	3,313	2,916	2,929	2,940	2,616	2,616	2,616	2,616	24,856		24,856	
Closed Circuit Television (CCTV)	2,675						2,830			5,505			5,505
Conducted Energy Devices (CED) Replacement	918	1,162	1,166	1,172	1,177	1,046	1,046	1,046	1,046	9,779		9,779	
Connected Officer Lifecycle Replacement	2,836	3,071	3,460	3,074	3,321	3,734	3,324	3,583	4,012	30,415		30,415	
Divisional Closed Circuit Television Management (DVAMS) I, II Lifecycle Replacement	426	517	643	910	700	557	248	415	426	4,842		4,842	
Digital Photography Lifecycle Replacement				1,092	550					1,642		1,642	
Digital Program (Platform and Transformation)	2,900	1,500								4,400			4,400
Electronic Surveillance System Lifecycle Replacement	197				400	197				794		794	
Facial Recognition System Replacement			800							800		800	
Furniture Lifecycle Replacement	1,350	1,950	2,100	1,500	2,150	2,200	1,850	2,150	2,200	17,450		17,450	
Gun Range Remediation Upgrades	1,000	1,000		2,000	1,000	1,000			2,000	2,200		10,200	
Headquarters Modernization Phase 1	5,273	5,299										10,572	
Hydrogen Fuel Cells	1,000			2,300	2,000	1,200				6,500		6,500	
Information Technology Storage Growth	750	750	750	750	750	750	750	750	750	6,750			6,750
Infrastructure Lifecycle	8,200	14,500	20,600	26,400	15,000	7,700	13,100	19,100	26,400	151,000		151,000	
Livescan Replacement			771							921		1,692	
Locker Replacement	540	540	540	540	540	540	540	540	540	4,860		4,860	
54 Division - Long Term Facility Plan	44,231	50,076	24,415							118,722			118,722
55 Division - Long Term Facility Plan		1,128	16,805	47,154	57,274	23,596				145,957			145,957
13 Division - Long Term Facility Plan		1,700	9,730	30,900	52,400	55,600				150,330			150,330

Appendix 5b (Continued)

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	SOGR	Service Improvement and Growth
Marine Vessel Electronics	960						1,120			2,080		2,080	
Mobile Workstation	146	180	182	8,710	6,700	58	118	202	9,170	25,466		25,466	
Mounted Unit Remediation	2,755	4,398				3,585	3,582			7,153		7,153	
Next Generation (NG) 9-1-1 Equipment Replacement	2,960									10,127		10,127	
New Records Management System (RMS)	12,098									12,098			12,098
Police Dog Services Building Remediation	1,960	2,722								4,682		4,682	
Property and Evidence Scanners Lifecycle	45					45				90		90	
Radar Unit Repalcement	238	101		96	38	14	202	94	204	987		987	
Radio Replacement	11,070	9,934	9,760	9,745	7,154	33	33	33	215	47,977		47,977	
State of Good Repair (SOGR)	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	40,050		40,050	
Small Equipment Replacement	1,900	1,624	5,328	4,700	4,802	2,320	1,729	2,076	6,163	30,642		30,642	
Uninterrupted Power Supply (UPS) Lifecycle	900	900	900	1,200	1,100		1,300	900	900	8,100		8,100	
Vehicle and Equipment Lifecycle Replacement	13,674	13,709	13,744	14,275	17,843	18,563	16,672	17,097	17,291	142,868		142,868	
Vehicles and Operating Equipment - Net New	3,582	3,787	3,322			3,567	1,456			10,691			10,691
Wireless Parking System										5,023		5,023	
Workstation, Printers and Laptops	6,989	2,432	2,596	6,052	5,222	4,499	4,086	6,030	6,502	44,408		44,408	
Total Expenditures (including carry forward from 2025)	138,431	133,672	125,492	176,624	192,841	134,419	59,078	63,095	90,292	1,113,944		659,215	454,729

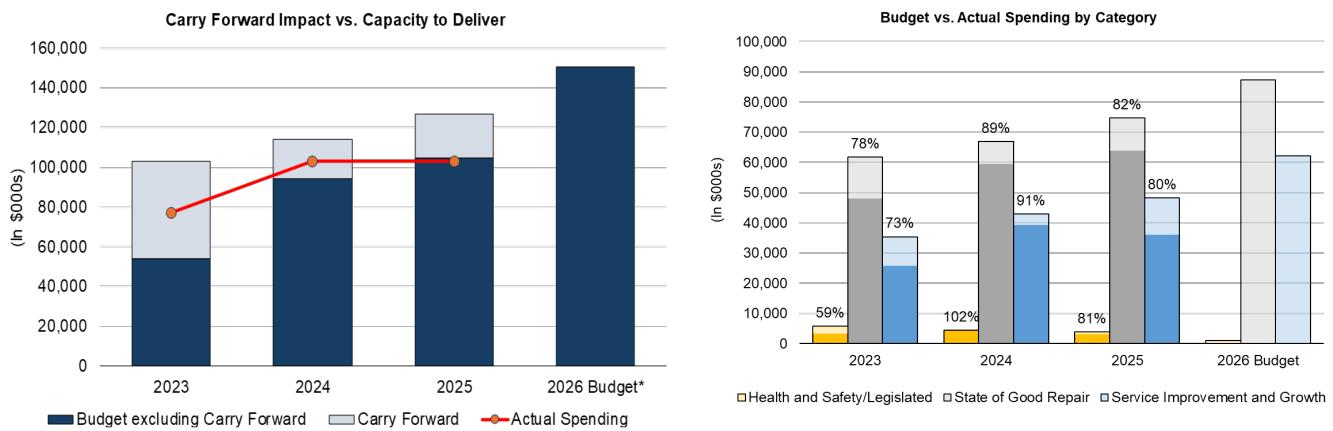
Appendix 6

Capacity to Deliver Review

The 10-Year Plan has been developed with consideration of historically demonstrated capacity to deliver within any given year of a 10-Year Plan. In addition, a review was undertaken to ensure budgets align with the capacity available in the market to deliver on capital projects and assets.

A key component in determining an appropriate level of annual cash flow includes evaluating historical capacity to deliver by project categories (Chart 3 below) and assessing projected 2025 underspending that will be carried forward into the 2026-2035 Capital Budget and Plan.

Chart 3 – Capacity to Deliver



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

- The Service's actual spending over the previous three years, from 2023-2025, has averaged \$94.5 million per year or 82.2%. The high spending rate was driven by the implementation and construction phases of various projects being well underway.
- The projected spending for 2025 is \$103.1 million or 81.3% of the 2025 available capital funding. Based on historical capital spending and an assessment of capacity to deliver, the 2025 projected unspent cash flow funding is \$23.6 million, of which \$23.5 million will be carried forward to 2026 to continue the required capital work, and the remaining \$0.1 million will be returned to the Vehicle and Equipment Reserve.
- The Service's 2026 cash flow funding requirement is higher than the historic 3-year average spending as reflected in Chart 3 above as there have been significant 2026 cost increases in various projects in progress:
 - Long Term Facility Plan – 54 Division – Increase in funding requirements of \$10.3 million based on updated cost estimates based on an updated third-party assessment that reflects current market conditions.
 - Real Time Operations Centre – Increase of \$10.2 million for cost requirements of the MICC build and the RTOC pilot program.
 - Furniture and Small Furniture Lifecycle Replacement – Increase of \$4.7 million due to updated furniture requirements under the Headquarters Modernization Phase 1 project.
 - Next Generation 9-1-1 Equipment Replacement – Increase of \$1.8 million due to inflationary impact and cost escalation related to updated hardware requirements.

Appendix 7

Summary of Capital Delivery Constraints

Projects	Total Project Cost	Non Debt Funding	Debt Required	Cash Flow (In \$ Millions)									
				2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
NOT INCLUDED													
Artificial Intelligence (AI) Operationalization	5.6		5.6		1.2	1.0	1.0	1.0	1.0	0.5			
Closed Circuit Television (CCTV) Expansion and Integration	1.1		1.1		0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Drone as a First Responder (DFR)	3.0		3.0		0.5	0.4	0.4	0.6	0.2	0.2	0.2	0.2	0.2
Emergency Task Force - Facility Expansion	79.3		79.3		1.7	3.5	5.5	14.6	26.1	27.9			
Explosive Disposal Unit Robotics Lifecycle Replacement	0.6		0.6		0.2		0.2			0.2			
Forensic Identification Services (FIS) Facility Replacement	254.6		254.6		1.6	7.2	60.0	73.0	51.4	57.4	4.0		
Glock Modernization	3.0		3.0		3.0								
Headquarters Modernization Phase 2	41.8		41.8				5.3	5.4	5.6	5.9	6.2	6.5	6.8
New 9-1-1 Communication Centre	270.2		270.2			0.2	2.0	5.0	65.5	67.5	67.5	62.5	
Small Equipment Replacement - FIS	0.7		0.7		0.2	0.3	0.2		0.0	0.0		0.1	
Unmanned Aerial System (UAS) Detection System	2.0		2.0		0.5		0.5		0.5		0.5		
Total Needs Constraints (Not Included)	661.8		661.8		8.9	12.7	75.2	99.6	150.5	159.7	78.6	69.4	7.2

In addition to the 10-Year Capital Plan of \$1,295.7 million, the Service has identified eleven projects under capital delivery constraints as reflected in the table above. The capital delivery constraints are substantial in scope and require significant funding. These projects will be considered for funding in future years' budget processes.

Artificial Intelligence (AI) Operationalization

- The project involves investments in AI to support the Service's evolving operational needs through increasing capacity and capability to manage, enabling real-time incident response and data-driven decision-making, as well as improving productivity across the Service.

Closed-Circuit Television (CCTV) Expansion and Integration

- This project expands and integrates CCTV systems into operational workflows including real-time command, disclosure, and post-event analysis.

Drone as a First Responder

- This project aims to conduct a feasibility study of rooftop-based drone docking stations to assess real-time response to emergencies.
- Starting with six docks as a Proof of Concept, the project will test feasibility, compliance, and integration, with plans to expand to 24 docks if successful.

Emergency Task Force – Facility Expansion

- This project involves building a new close-combat training area in the existing vehicle garage area, a new larger vehicle garage deployment addition to the west of the existing building, and underground parking structure for staff and member parking.

Explosive Disposal Unit Robotics Lifecycle Replacement

- The Service's three existing robots are nearing the end of their 10-year lifecycle and require replacement to meet the Service's operational requirements.

Forensic Identification Services (FIS) Facility Replacement

- The objective of this project is to build a new facility for FIS to replace the existing building, originally constructed in 1979 and retrofitted in 1999 to meet FIS needs. This building has passed its useful life and significantly deteriorated over the last several years.
- Please note that the immediate and urgent renovations required have been included under the SOGR and FIS HVAC Lifecycle Replacement projects.

Glock Modernization

- This project aims to transition the Service from the outdated .40 Smith & Wesson platform to the more modern 9mm standard, aligning with current policing practices while enhancing officer proficiency, improving public safety, and reducing operational costs.

Headquarters Modernization Phase 2

- The Headquarters Modernization project involves the renovation of various floors of the Police Headquarter to enhance its operational flexibility and accommodate future growth. It addresses critical space limitations by upgrading facilities to improve operational efficiency and support staff well-being.
- The project will follow a phased approach:
 - Phase 1 (2026-2028) has been included as a New Project under the 2026-2035 Capital Budget and Plan.
 - Phase 2 (2029-2035) has been placed under the unfunded category due to funding constraints.

New 9-1-1 Communications Centre

- The objective of this project is to build a new 9-1-1 communications centre to meet increased requirements resulting from the implementation of NG 9-1-1. The existing communication centre is outdated and too small to accommodate the expected growth in communication operator positions, as well as the necessary training and infrastructure needs. The new facility will provide additional space to accommodate the expansion requirements.
- This project and its funding options could be coordinated jointly with other City emergency services.

Small Equipment Replacement – FIS

- Various FIS equipment items have reached their end of useful life and require replacement to meet the Service's operational requirements.

Unmanned Aerial System Detection System

- This project aims to provide real-time detection, identification, and tracking of unauthorized drones in Toronto to strengthen public safety.

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
XR1720	Police Health Care Spending (\$000)	Opening Balance	3,849.8	0.0	(753.2)
		*Contributions (+)			
		Toronto Police Service Parking Enforcement Unit	186.1	186.1	186.1
		Toronto Police Service	100.0	3,600.0	4,600.0
		Total Contributions	286.1	3,786.1	4,786.1
		*Withdrawals (-)			
		Operating Budget			
		Toronto Police Service Parking Enforcement Unit	(186.1)	(186.1)	(186.1)
		Toronto Police Service	(3,949.8)	(4,353.2)	(4,837.2)
		Total Withdrawals	(4,135.9)	(4,539.3)	(5,023.3)
		Interest Income	0.0	0.0	0.0
		Closing Balance	0.0	(753.2)	(990.4)

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

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1701	Police Central Sick Pay (\$000)	Opening Balance	5,283.3	0.0	217.8
		*Contributions (+)			
		Toronto Police Service Parking Enforcement Unit	341.4	341.4	341.4
		Toronto Police Service	1,916.7	7,416.7	7,916.7
		Total Contributions	2,258.1	7,758.1	8,258.1
		*Withdrawals (-)			
		Operating Budget			
		Toronto Police Service Parking Enforcement Unit	(341.4)	(341.4)	(341.4)
		Toronto Police Service	(7,200.0)	(7,200.0)	(7,200.0)
		Total Withdrawals	(7,541.4)	(7,541.4)	(7,541.4)
		Interest Income	0.0	1.1	5.8
		Closing Balance	0.0	217.8	940.2

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

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

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

Appendix 8 (continued)

2026 Operating Budget

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XQ1903 (\$000)	Toronto Police Servs Modernization	Opening Balance	3,813.6	128.7	128.7
		*Contributions (+)			
		Total Contributions	0.0	0.0	0.0
		*Withdrawals (-)			
		Operating Budget			
		Toronto Police Service	(3,684.9)	0.0	0.0
		Total Withdrawals	(3,684.9)	0.0	0.0
		Interest Income			
		Closing Balance	128.7	128.7	128.7
Reserve Account XQ4003 (\$000)	Reserve/Reserve Fund Name Police Museum	Inflow/Outflow/Balance	2026	2027	2028
		Opening Balance	223.5	223.5	223.5
		*Contributions (+)			
		Total Contributions	0.0	0.0	0.0
		*Withdrawals (-)			
		Total Withdrawals	0.0	0.0	0.0
		Interest Income			
		Closing Balance	223.5	223.5	223.5

Appendix 8 (continued)

Inflows and Outflows to/from Reserves and Reserve Funds

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
XQ1701	Vehicle & Equipment Reserve - Police	Opening Balance	8,454.4	150.8	306.2	4,151.6	6,957.0	3,388.4	(94.2)	1,179.2	2,195.6	10,128.0
		*Contributions (+)										
		Toronto Police Service Parking Enforcement Unit	3,366.4	3,366.4	3,366.4	3,366.4	3,366.4	3,366.4	3,366.4	3,366.4	3,366.4	3,366.4
		Toronto Police Service	10,766.0	12,766.0	12,766.0	12,766.0	12,766.0	13,466.0	13,466.0	13,466.0	13,466.0	13,466.0
		Total Contributions	14,132.4	16,132.4	16,132.4	16,132.4	16,132.4	16,832.4	16,832.4	16,832.4	16,832.4	16,832.4
		*Withdrawals (-)										
		Capital Budget and Plan										
		Toronto Police Service	(22,436.0)	(15,977.0)	(12,287.0)	(13,327.0)	(19,701.0)	(20,315.0)	(15,559.0)	(15,816.0)	(8,900.0)	(14,503.0)
		Sub-Total Capital Budget and Plan Withdrawals	(22,436.0)	(15,977.0)	(12,287.0)	(13,327.0)	(19,701.0)	(20,315.0)	(15,559.0)	(15,816.0)	(8,900.0)	(14,503.0)
		Total Withdrawals	(22,436.0)	(15,977.0)	(12,287.0)	(13,327.0)	(19,701.0)	(20,315.0)	(15,559.0)	(15,816.0)	(8,900.0)	(14,503.0)
		Interest Income										
		Closing Balance	150.8	306.2	4,151.6	6,957.0	3,388.4	(94.2)	1,179.2	2,195.6	10,128.0	12,457.4

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

Appendix 9

Glossary

Approved Position: Permanent or temporary position that support the delivery of City services and service levels in annual budget.

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

Capacity to Deliver Ability to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

Capital Budget and Plan: A Capital Budget and Plan is the City's 10-year strategy to acquire/build assets or extend the useful lives of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

Capital Delivery Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency has the capacity to deliver.

Complement: Positions that support the delivery of City services and service levels as approved by Council.

Efficiencies: Reductions in the cost of delivering a service without a reduction in service level.

New/Enhanced Service Priorities: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provide services.

Operating Impact of Completed Capital Projects: The Operating Budget Impact of Capital is the change in operating expenditure and/or revenue, which is projected to occur during the implementation of a capital project and/or when a capital project is completed. These changes should be documented on a Business Case Form in the appropriate category.

Rate-Supported Budget: Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority.

Salary and Benefit Adjustments: General increases related to contractual obligations, such as cost of living, step increases, pay for performance and progression pay.

State of Good Repair (SOGR): The cost of maintaining assets to ensure that they can support the delivery of City services and meet service outcomes.

Tax-Supported Budget: Budget funded by property taxes.

User Fees: Includes all program-generated fees and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).