

## 2026 Budget Notes

### Solid Waste Management Services

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#### Description

Solid Waste Management Services (SWMS) manages close to 700,000 tonnes (almost 1.5 billion pounds) of waste each year. This includes the collection, transport, and disposal of municipal and some private sector garbage, recyclables, organics, electronic waste, household hazardous waste, yard waste and organic waste processing.

Solid Waste Management Services manages three collection yards and one litter collection yard, seven transfer stations, six household hazardous waste depots, two organics processing facilities, Green Lane Landfill and 160 former landfills.

Solid Waste Management Services provides waste collection services to single-family homes, multi-residential buildings, small businesses, special events, schools, City divisions, agencies and corporations, and private waste is accepted at our drop-off depots and landfill.

Solid Waste Management Services also provides City-wide benefits through litter pick-up, park bin and street litter bin collection, promotion and education, community outreach, and Community Environment Days.

#### Why We Do It

Solid Waste Management Services ensures that Torontonians live in a city where:

- Waste is collected in a timely, safe, reliable, and efficient manner.
- Waste is managed in an innovative, environmentally, and fiscally sustainable manner.

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 Solid Waste Management Services, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/solid-waste-management-services/>

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## What Service We Provide

### **City Beautification**

**Who We Serve:** Public realm users, local communities, and local businesses.

**What We Deliver:** Litter pick-up, park bins and street litter bin collection, special event collection.

**Resources (gross 2026 operating budget):** \$52.347 million

### **Residual Management**

**Who We Serve:** Residential customers, including single-family homes and multi-residential buildings; commercial and industrial businesses; schools; City divisions, agencies, and corporations (DACs); charities; institutions; and religious organizations.

**What We Deliver:** Management of the Green Lane Landfill site, perpetual care, and energy generation.

**Resources (gross 2026 operating budget):** \$55.720 million

### **Solid Waste Collection and Transfer**

**Who We Serve:** Residential customers, including single-family homes and multi-residential buildings, commercial and industrial businesses, schools, DACs, charities, institutions, and religious organizations.

**What We Deliver:** Collection of garbage; blue bin recycling from commercial and industrial businesses, City divisions, agencies, and corporations (DACs), charities, institutions and religious organizations; green bin organics; durable goods; yard waste; municipal hazardous and special waste; oversized items and transfer station management.

**Resources (gross 2026 operating budget):** \$150.390 million

### **Solid Waste Education and Enforcement**

**Who We Serve:** Residential customers, including single-family homes and multi-residential buildings, public realm users, schools, DACs, charities, institutions, and religious organizations.

**What We Deliver:** Promotion, education, enforcement, community outreach, and environmental days.

**Resources (gross 2026 operating budget):** \$8.938 million

### **Solid Waste Processing and Transport**

**Who We Serve:** Residential customers, including single-family homes and multi-residential buildings, commercial and industrial businesses, schools, DACs, charities, institutions, and religious organizations.

**What We Deliver:** Recyclables, organics, leaf/yard waste and durable goods processing and haulage.

**Resources (gross 2026 operating budget):** \$139.072 million

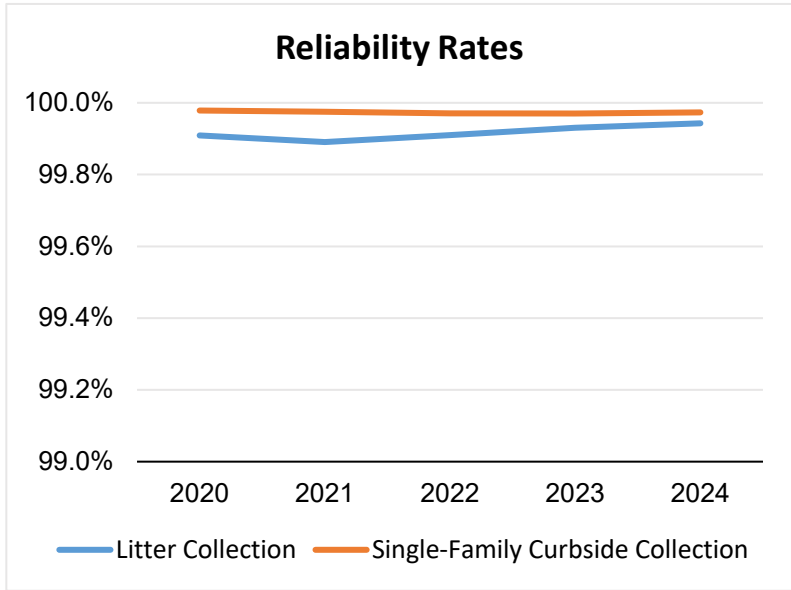
Budget at a Glance

2026 OPERATING BUDGET			
\$ Million	2026	2027	2028
Revenues	\$ 412.6	\$ 420.2	\$ 437.4
Gross Expenditures	\$ 406.5	\$ 411.6	\$ 433.1
Capital Contribution	\$ 6.1	\$ 8.6	\$ 4.3
Approved Positions	1,205.4	1,203.7	1,203.7

2026 - 2035 10-YEAR CAPITAL PLAN			
\$ Million	2026	2027-2035	Total
Gross Expenditures	\$ 86.0	\$ 1,370.3	\$ 1,456.3
Recoverable Debt	\$ 39.3	\$ 999.7	\$ 1,039.0
Note: Includes 2025 carry-forward funding			

How Well We Are Doing – Behind the Numbers

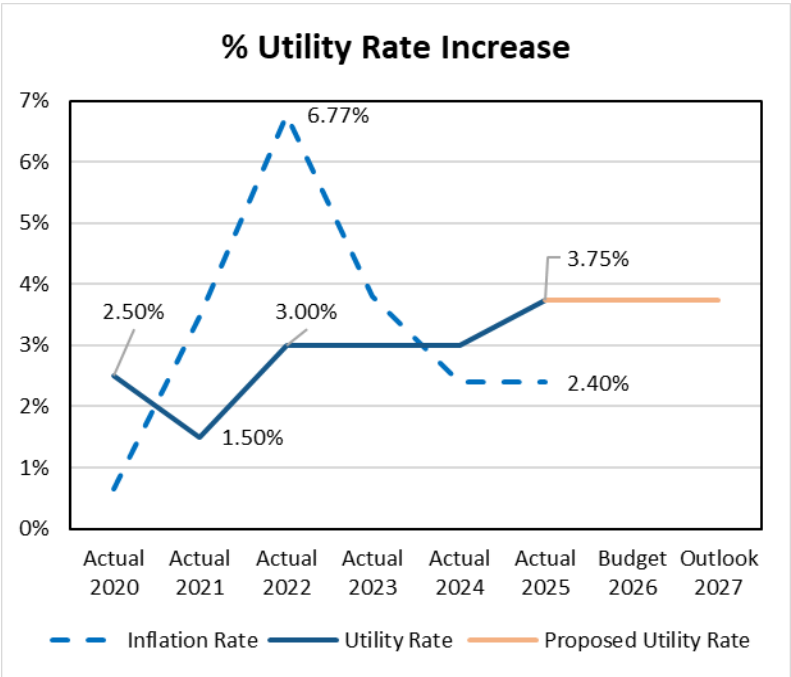
Reliability Rates



Solid Waste Management Services strives to deliver collection services in a reliable manner. There are over 70 million touchpoints annually with single-family curbside customers across the City, and in 2024, approximately 18,600 service requests were received for missed collection. This represents a 99.97% reliability rate, demonstrating that the collection services provided are highly reliable.

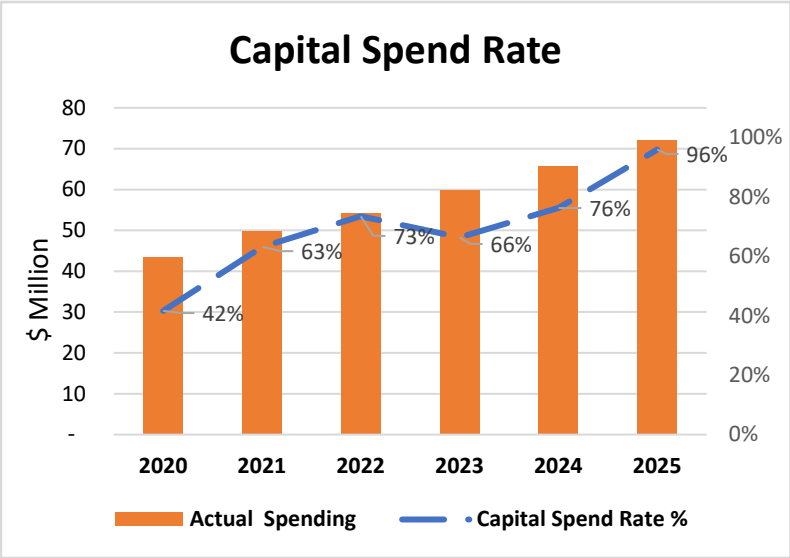
SWMS also strives to deliver collection services for litter bins in a reliable manner. There are over 2.6 million scheduled litter bin collections annually, and in 2024, approximately 1,500 service requests were received for overflowing bins or bins not picked up on schedule. This represents a 99.94% reliability rate, demonstrating that the collection services provided for litter bins are highly reliable.

% Utility Rate Increase



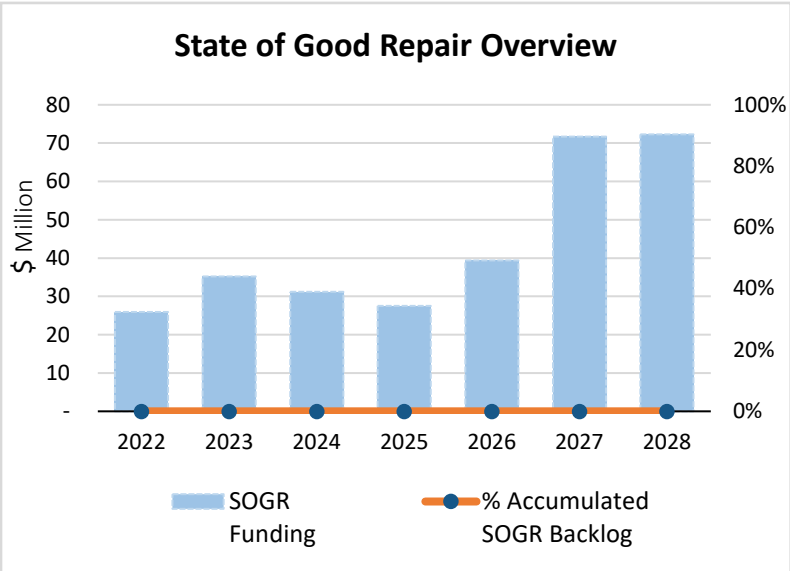
To ensure sufficient reserve balances and mitigate the financial impacts of inflation, 2026 reflects a 3.75% rate increase, forecasted to continue year over year. This is in alignment with the planned increases brought forward in the 10-year rate forecast.

Solid Waste Management Services will assess projected future annual rates and increases on an annual basis to ensure that service levels and funding for the 10-year Capital Budget and Plan are able to be sustained.



Project readiness and capacity to deliver approved projects is measured by Capital Spend Rate which is a key measure to successful project implementation. SWMS capital spend rate has steadily increased from 42% of the capital budget in 2020 a forecasted spend of 96% by the end of 2025.

As a result, actual spending has steadily increased from \$43.416M in 2020 to a projected \$71.997M in 2025. Over this period the capital program has been reviewed based on state of readiness to complete within the timeframes proposed in the capital budget submission.



Solid Waste Management Services has no State of Good Repair Backlog. The recommended 3.75% rate increase in 2026, and future years provides necessary funding to support divisional SOGR requirements outlined in the Corporate Asset Management plan, ensures State of Good Repair (SOGR) projects within the 10-year Capital plan remain fully funded, and maintains a 0% SOGR backlog.

## How Well We Are Doing

Service	Measure	2024	2025	2025	2026	2027
		Actual	Target	Projection	Target	Target
Outcome Measures						
<b>Collection Services:</b> Torontonians live in a city where waste is collected in a timely, safe, reliable, and efficient manner.	Number of service requests	166,429	160,000	160,000	160,000	160,000
	Service requests resolved within the service standard	91.6%	90.0%	90.0%	90.0%	90.0%
	Reliability that litter bins were collected and not overflowing	99.94%	99.93%	99.93%	99.93%	99.93%
	Reliability of collection for single-family households	99.97%	99.97%	99.97%	99.97%	99.97%
<b>Utility Rate:</b> Torontonians live in a city where waste is managed in an innovative, environmentally, and fiscally sustainable manner.	% Utility rate increase	3.0%	3.75%	3.75%	3.75%	3.75%

Service	Measure	2024 Actual	2025 Target	2025 Projection	2026 Target	2027 Target
Key Service Level Measures						
<b>City Beautification</b>	Litter pick-up, park bins, street bins	1 to 7 times collection per week	1 to 7 times collection per week	1 to 7 times collection per week	1 to 7 times collection per week	1 to 7 times collection per week
<b>Residual Management</b>	Compliance with Certificate of Approval for Green Lane Landfill Site and Closed Landfills	100%	100%	100%	100%	100%
<b>Collection and Transfer</b>	Collection of Garbage, Recyclables and Organics	Bi-weekly to 1 to 2 times per week, depending on customer type	Bi-weekly to 1 to 2 times per week, depending on customer type	Bi-weekly to 1 to 2 times per week, depending on customer type	Bi-weekly to 1 to 2 times per week, depending on customer type	Bi-weekly to 1 to 2 times per week, depending on customer type
<b>Education and Enforcement</b>	Community Environment Days	54 Events (7 Events at Drop-off Depots and 47 Ward Events)	Up to 58 Events (7 at Drop-off Depots and 2 per Ward, plus 1 for Mayor)	54 Events (7 at Drop-off Depots and 47 Ward Events)	Up to 58 (7 at Drop-off Depots and 2 per Ward, plus 1 for Mayor)	Up to 58 (7 at Drop-off Depots and 2 per Ward plus 1 for Mayor)

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Work with Circular Materials and their contracted collector to ensure smooth transition of recycling collection operations and continued efforts to communicate service provider change to residents.
- Continued implementation of the City Council adopted Residual Waste Disposal Workplan, including:
  - Issued a Request for Information to private landfill operators to gauge their interest in partnering with the City to provide residual waste services.
  - Executed agreements with alternate landfills to divert tonnage away from Green Lane Landfill.
  - Completed technical feasibility study into the viability of expanding the existing Green Lane Landfill.
  - Conducted engagement sessions and surveys of residents on perceptions related to Energy-From-Waste (EFW) technologies.
  - Provided an update on the workplan implementation to the Infrastructure and Environment Committee on September 26, 2025, and will continue to action the workplan throughout 2026.
- Work to update the 2016 Long Term Waste Management Strategy continues, having completed 2 Phases of Consultation, with Phase 3 consultation to be completed by the end of 2025. Waste Strategy Update will be presented to the City Council in 2026 for approval.
- Presented update to City Council on the implementation plan and considerations for bringing District 2 (West of Yonge St. to Humber River) curbside collections in-house following the expiration of the next collection contract (2031/2033 including option years).
- Work to amend the Rehrig bin contract to extend it to December 1, 2030.
- Continue to work with Fleet Services to roll out telematics and improve public safety.
- Completed the collection operations phase 2 implementation and design requirements and request for proposal (RFP) for the Maximo Enterprise Work Management Solution (EWMS) system.
- Continue to work on pilot testing of bin sensor technology for street and park bins.
- Prepare for FIFA activities and the planned 2027 transition of mechanical litter vacuum from a hybrid in-house and contracted service delivery model to full in-house operations.
- Support Corporate Real Estate Management (CREM) division in review and studies related to facilities needs for consideration of future District 2 (D2) in-sourcing of curbside collection operations.
- Transition of Blue Box Program to Extended Producer Responsibility (EPR), ensuring an effective and efficient transition of operations.
- Work to improve training and development of Heavy Equipment Operators and Long-haul drivers, as well as the handling of tractor-trailers at the landfill.
- Advance Transfer Station projects: unattended kiosks, Material Recovery Facility (MRF) rehabilitation, lighting, stormwater management, automated gates, and electronic signage.
- Post-EPR planning and engagement of all Drop and Load customers, survey, and renewed contracts.
- Continue evaluation of the feasibility of Renewable Natural Gas (RNG) utilization at Keele Valley landfill; assisted with applications for Green Municipal Fund and Clean Fuel Fund subsidy.
- Retained a consultant to complete the planned Expansion Technical Feasibility Study of Green Lane Landfill with findings included in the report to the council in the third quarter of 2025, in line with the Council-approved Residual Waste Management Work Plan.
- Continue development of Green Lane Landfill East Optimization Area, including construction of a vehicle access ramp, installation of a new Landfill Gas collection Header, and a leachate force main.
- Secure capacity at alternate landfills to extend the life of Green Lane Landfill in alignment with the Residual Waste Management Workplan.
- Continue producing RNG from organic waste that is being used to help fuel the City fleet and heat City buildings.
- Procure professional services to develop a Divisional Green House Gas (GHG) Emissions Inventory.



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## Key Challenges and Risks

- **Blue Box Extended Producer Responsibility (EPR):** City's existing negotiated agreement with Producers for Blue Box services currently ends December 31, 2025. Post-transition plans are underway and have been developed, including system optimization efforts and operational efficiencies such as collection route changes.
- **Organics Processing Capacity:** Limited regional capacity to address increasing volume demand and population growth.
- **Landfill Capacity Constraints:** Long-term availability of provincial landfill space is limited and further compounded by recent changes to provincial legislation under the *Environmental Assessment Act*.
- **Litter Vacuum Operation:** Any unanticipated delays to capital improvements at select yards and facilities that will be required to support in-sourcing of mechanical litter vacuum operations and associated procurements.

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## Priority Actions

- **Blue Box Extended Producer Responsibility (EPR):** Full EPR transition will commence January 1, 2026, with the City no longer providing any contracted services (i.e., promotion and education, bin provision, collection, transfer, and haulage) with the exception of a joint collection schedule. Associated change impacts will take place in January, including product day changes in Districts 2 and 3, to realize operational routing and balancing efficiencies for staff and equipment. City coordination with Circular Materials will continue to ensure seamless service delivery. Associated staffing plan changes and equipment rationalization will commence. An additional review of night collection operations will be undertaken to refine the needs of Industrial, Commercial and Institutional (ICI), Division, Agency and Commissions (DAC), and Charities, Institutions and Religious Organizations (CIRO) customers.
- **Organics Processing Capacity:** Continue advancing work to expand the Disco Road Organics Processing Facility to increase processing capacity and Renewable Natural Gas (RNG) potential. Planning and design work to be completed in 2026, construction award in 2027 and completion in 2029. Continue advancing work to expand and improve the Dufferin Organics Processing Facility to meet the City's desired performance specifications, resulting in an increased processing capacity and RNG potential. Planning and design work to be completed in 2026, construction award in 2027 and completion in 2029.
- **Landfill / Residual Disposal Capacity:** Preserve capacity and extend the lifespan of Green Lane Landfill by redirecting waste to private alternate landfills through short and medium-term disposal contracts. Continued implementation of the Residual Waste Management Work Plan, including gathering additional information and conducting research to better understand economic, social, and environmental considerations related to disposal options to support a report back to Council.
- **Bringing Litter Vacuum Operations in-house in 2027:** Estimated cost saving of \$1.2M over a 5-year period.
- **Climate Change Resiliency:** Continue to produce RNG at the Dufferin and Disco Road Organics Processing Facilities and explore beneficial use of landfill gas at Green Lane Landfill. Continue to advance the technical feasibility study for the renewable energy project at the closed Keele Valley Landfill. Support Waga Energy funding applications and initiate reviews for the Gas Rights Agreement.
- **Health and Safety:** Continue joint work with Fleet Services to retrofit side guards on SWMS vehicles and roll out telematics on vehicles. Pilot small-scale Supervisor Training curriculum for succession planning and skills development for frontline operational supervisors.
- **Long Term Waste Management Strategy (LTWMS):** The updated LTWMS will be brought to Council for approval in 2026, and implementation will also begin in 2026. This will also include the work to review the Utility Rate in 2026, which will be brought to Council in 2027.
- **Implementation of enhanced service delivery options being introduced in 2026:** New customer care team hired in the second quarter of 2025 in place to provide strategic support of prioritized service delivery and operational needs, including product day changes in Districts 2 and 3 and finalizing review of all night collection routes and material balances (with any communications to impacted customers) post-EPR. Operations will also ensure that FIFA activation zones have their waste collection needs met and that implementation work continues in-sourcing mechanical litter vacuum collection in preparation for 2027 implementation.

## CITY STAFF PREPARED BUDGET

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

1. The 2026 Operating Budget for Solid Waste Management Services of \$406.468 million gross expenditures, \$412.621 million revenue, and \$6.153 million net for the following services:

<b>Service:</b>	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Capital Contribution (\$000s)</b>
City Beautification	52,347.5	3,665.5	(48,682.0)
Residual Management	55,720.0	7,449.7	(48,270.3)
Solid Waste Collection and Transfer	150,390.1	370,692.4	220,302.3
Solid Waste Education and Enforcement	8,938.8	2.8	(8,936.0)
Solid Waste Processing and Transport	139,072.1	30,811.5	(108,260.6)
<b>Solid Waste Program Budget</b>	<b>406,468.5</b>	<b>412,621.9</b>	<b>6,153.4</b>

- The 2026 staff complement for Solid Waste Management Services of 1,205.4 positions comprised of 67.3 capital positions and 1,138.1 operating positions.
2. The 2026 Capital Budget for Solid Waste Management Services with cash flows and future year commitments totalling \$741.489 million as detailed by project in [Appendix 5a](#).
  3. The 2027-2035 Capital Plan for Solid Waste Management Services, totalling \$714.848 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 the 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	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
City Beautification	1,208.7	11,457.2	11,496.1	3,665.5		3,665.5	(7,791.7)	(68.0%)
Residual Management	6,800.1	8,301.8	7,530.1	7,449.7		7,449.7	(852.1)	(10.3%)
Solid Waste Collection & Transfer	382,123.6	385,584.9	385,310.2	370,692.4		370,692.4	(14,892.5)	(3.9%)
Solid Waste Education & Enforcement	55.1	2.5	2.5	2.8		2.8	0.3	10.1%
Solid Waste Processing & Transport	24,676.3	29,692.4	30,192.7	30,811.5		30,811.5	1,119.0	3.8%
<b>Total Revenues</b>	<b>414,863.8</b>	<b>435,038.8</b>	<b>434,531.7</b>	<b>412,621.7</b>		<b>412,621.7</b>	<b>(22,417.1)</b>	<b>(5.2%)</b>
<b>Gross Expenditures</b>								
City Beautification	48,977.1	51,557.5	51,214.3	52,347.5		52,347.5	790.0	1.5%
Residual Management	63,599.1	59,045.8	57,743.6	55,720.0		55,720.0	(3,325.8)	(5.6%)
Solid Waste Collection & Transfer	150,773.8	159,957.1	160,002.7	150,390.1		150,390.1	(9,567.0)	(6.0%)
Solid Waste Education & Enforcement	7,424.0	8,930.7	8,661.3	8,938.8		8,938.8	8.1	0.1%
Solid Waste Processing & Transport	122,871.6	144,862.8	140,548.7	139,072.1		139,072.1	(5,790.7)	(4.0%)
<b>Total Gross Expenditures</b>	<b>393,645.5</b>	<b>424,353.8</b>	<b>418,170.6</b>	<b>406,468.4</b>		<b>406,468.4</b>	<b>(17,885.5)</b>	<b>(4.2%)</b>
Capital Contribution	13,856.0	10,685.0	10,685.0	6,153.3		6,153.3	(4,531.6)	(42.4%)
Surplus (2025 Projection)	7,362.3		5,676.1					N/A
<b>Total Capital Contribution</b>	<b>21,218.3</b>	<b>10,685.0</b>	<b>16,361.1</b>	<b>6,153.3</b>		<b>6,153.3</b>	<b>(4,531.6)</b>	<b>(42.4%)</b>
<b>Approved Positions**</b>	<b>1,184.3</b>	<b>1,243.4</b>	<b>N/A</b>	<b>1,205.4</b>		<b>1,205.4</b>	<b>(38.0)</b>	<b>N/A</b>

\*2025 Projection based on 9-Month Variance

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

### KEY DRIVERS

**Total 2026 Budget** expenditures of \$406.468 million gross (prior to capital contribution) reflect a decrease of \$17.886 million in spending from the 2025 budget, arising from:

- The transition of Toronto's blue box program to Extended Producer Responsibility
- A decrease in contributions to the Green Lane Perpetual Care reserve, Fleet reserve, and Debt reserve
- Savings due to various affordability measures.

The above savings are offset by increased costs for organics processing, contract volume adjustments, interdivisional charges, and salary and benefits adjustments, including 10 new positions to support corporate and divisional initiatives.

The 2026 Operating Budget includes a 3.75% rate increase, effective January 1, 2026, resulting in additional revenues of approximately \$14.138 million.

### EQUITY IMPACT OF BUDGET CHANGES

**No significant equity impacts:** The changes in Solid Waste Management Services 2026 Operating Budget do not have any significant equity impacts.

**2026 OPERATING BUDGET KEY COST DRIVERS**

The 2026 Operating Budget for Solid Waste Management Services is \$406.468 million gross or 4.2% lower than the 2025 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**	
<b>2025 Projection*</b>	<b>434,531.7</b>	<b>418,170.6</b>	<b>16,361.1</b>	<b>N/A</b>	<b>N/A</b>
<b>2025 Budget</b>	<b>435,038.8</b>	<b>424,353.8</b>	<b>10,685.0</b>	<b>1,243.4</b>	<b>N/A</b>
<b>Key Cost Drivers:</b>					
<b>Prior Year Impacts</b>					
Unsheltered, Homelessness & Encampment Initiative	(374.1)	(374.1)		(5.0)	
Blue Box Program Customer Care Team		285.4	(285.4)		(18.3)
Mechanical Litter Removal Operations - In-House		926.3	(926.3)		1,299.8
<b>Operating Impacts of Capital</b>					
Software Support and Maintenance		81.0	(81.0)		(145.0)
<b>Salaries and Benefits</b>					
Salaries & Benefit inflation and changes		6,215.8	(6,215.8)	(1.0)	(5,347.8)
EPR Transition - Redundant Positions		(2,561.0)	2,561.0	(42.0)	1,898.7
New Positions		693.3	(693.3)	10.0	(752.4)
<b>Non-Salary Impacts</b>					
Collection Contract Increase		11,329.0	(11,329.0)		(14,256.2)
EPR Transition - CMO recovery & Blue Bin Collection	(37,405.7)	(11,414.1)	(25,991.7)		(8,676.2)
Inter-Divisional Charges Increase		1,684.3	(1,684.3)		1,478.4
<b>Revenue Changes</b>					
User Fee, RNG and Other Revenue	15,362.7		15,362.7		16,260.8
<b>Other Changes</b>					
Reserve Contributions		(20,666.3)	20,666.3		10,640.5
Other Changes		1,611.6	(1,611.6)		(1,597.8)
<b>Sub Total Key Cost Drivers</b>	<b>(22,417.1)</b>	<b>(12,188.6)</b>	<b>(10,228.5)</b>	<b>(38.0)</b>	<b>784.6</b>
<b>Affordability Measures</b>		(5,696.9)	5,696.9		1,631.7
<b>Total 2026 Base Budget</b>	<b>412,621.7</b>	<b>406,468.4</b>	<b>6,153.3</b>	<b>1,205.4</b>	<b>2,416.3</b>
<b>2026 Budget</b>	<b>412,621.7</b>	<b>406,468.4</b>	<b>6,153.3</b>	<b>1,205.4</b>	<b>2,416.3</b>
<b>Change from 2025 Budget (\$)</b>	<b>(22,417.1)</b>	<b>(17,885.5)</b>	<b>(4,531.6)</b>	<b>(38.0)</b>	<b>N/A</b>
<b>Change from 2025 Budget (%)</b>	<b>-5.2%</b>	<b>-4.2%</b>	<b>-42.4%</b>	<b>-3.1%</b>	<b>N/A</b>

\*Based on 9-Month Variance

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

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

- Annualized impact of Unsheltered, Homelessness and Encampments Initiative funded by the Housing, Infrastructure and Communities Canada, ending on March 31, 2026.
- Annualized cost of four positions to support customer care needs following the transition of the Blue Box program to Extended Producer Responsibility (EPR).
- Annualized cost of 42 positions created in 2025 to bring the City's mechanical litter removal operations in-house, effective September 2026.

**Operating Impacts of Capital:**

- Operating impacts of technology capital for software support and maintenance.

**Salaries and Benefits:**

- Decrease of one temporary and 42 full-time collection operator positions, both due to EPR transition as SWMS is no longer responsible for residential Blue Bin collection. The 42 new mechanical litter removal positions added in 2025 offset the loss of these full-time positions.
- Increase of 10 new positions in 2026 to support corporate and divisional initiatives including a new Customer Care Team to support the post-transition of EPR; and the Unsheltered, Homelessness and Encampments Initiative.

**Non-Salary and Revenue Changes:**

- Cost increase for multi-residential and District 2 collection contracts, and inflationary increases on various material, processing, and disposal contracts.
- Loss of revenue recovered from Circular Materials Ontario (CMO) for the EPR transition as the agreement with Producers for Blue Box services ends December 31, 2025, offset by reduced collection contract costs for blue bin materials.
- Inter-divisional inflationary increase primarily from Revenue Services, Corporate Real Estate and Technology Services.
- User fee revenue increased by a 3.75% rate increase, offset by lost Renewable Natural Gas (RNG) carbon tax revenue.

**Other Changes:**

- Decreases in contribution to Fleet Reserve due to EPR and Debt Reserve based on operational needs and capital funding, offset by a marginal increase in contributions to Insurance Reserve Fund.

**Affordability Measures****Table 3: Affordability Measures**

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2026				2027 (Incremental)		
			Revenue	Gross Expenditures	Net Expenditures	Positions	Gross Expenditures	Net Expenditures	Positions
D2 Route Optimization	Efficiency Savings	No Impact		(433.8)	433.8		(598.4)	598.4	
Organics & Leaf and Yard Waste	Efficiency Savings	No Impact		(5,263.1)	5,263.1		(1,033.2)	1,033.2	
<b>Total Affordability Measures</b>				<b>(5,696.9)</b>	<b>5,696.9</b>	<b>-</b>	<b>(1,631.7)</b>	<b>1,631.7</b>	<b>-</b>

Affordability measures are specific actions taken by Solid Waste Management Services that achieve cost reductions without impacting service levels for City Divisions and the public. For 2026, SWMS has identified \$5.7 million in efficiency savings through the following initiatives:

- Savings in the contract costs through the optimization routes within District 2 (West of Yonge St. to Humber River) for the collection of organics, garbage, yard waste, non-eligible recycling and oversized and metal items.
- Reduction in organic and leaf and yard waste processing contract rates.
- Savings in organics haulage costs by utilizing internal resources previously used for blue bin haulage to material recovery facility.

**2027 AND 2028 OUTLOOK****Table 4: 2027 and 2028 Outlook**

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
<b>Revenues</b>			
User Fee Rate and Volume Impact		15,052.6	16,273.2
Extended Producer Responsibility Transition Impact		(8,615.7)	55.1
Other Revenue Changes		1,111.3	890.5
<b>Total Revenues</b>	<b>412,621.7</b>	<b>7,548.2</b>	<b>17,218.7</b>
<b>Gross Expenditures</b>			
Salaries and Benefits		7,646.8	4,504.8
Inflationary Impacts		15,344.0	3,626.1
External Producer Responsibility Transition Impact		60.5	41.5
Contribution to Reserves		(10,640.5)	13,201.1
Other Expenditures		(7,278.8)	75.1
<b>Total Gross Expenditures</b>	<b>406,468.4</b>	<b>5,132.0</b>	<b>21,448.5</b>
<b>Capital Contribution</b>	<b>6,153.3</b>	<b>2,416.3</b>	<b>(4,229.8)</b>
<b>Approved Positions</b>	<b>1,205.4</b>	<b>(1.7)</b>	<b>0.0</b>

**Key Outlook Drivers**

The 2027 Outlook, with a capital contribution of \$8.570 million, reflects an anticipated \$2.416 million, or a 39.3% increase, above the 2026 Operating Budget. The 2028 Outlook, with a capital contribution of \$4.340 million, expects a decrease of \$4.230 million or 49.4% below the 2027 Operating Budget.

These changes arise from the following:

- Lower revenues arising from the Extended Producer Responsibility transition projected impacts.
- Anticipated inflationary cost increases for contracted services.
- Salary and benefits adjustments including annualization of new positions added in 2026.

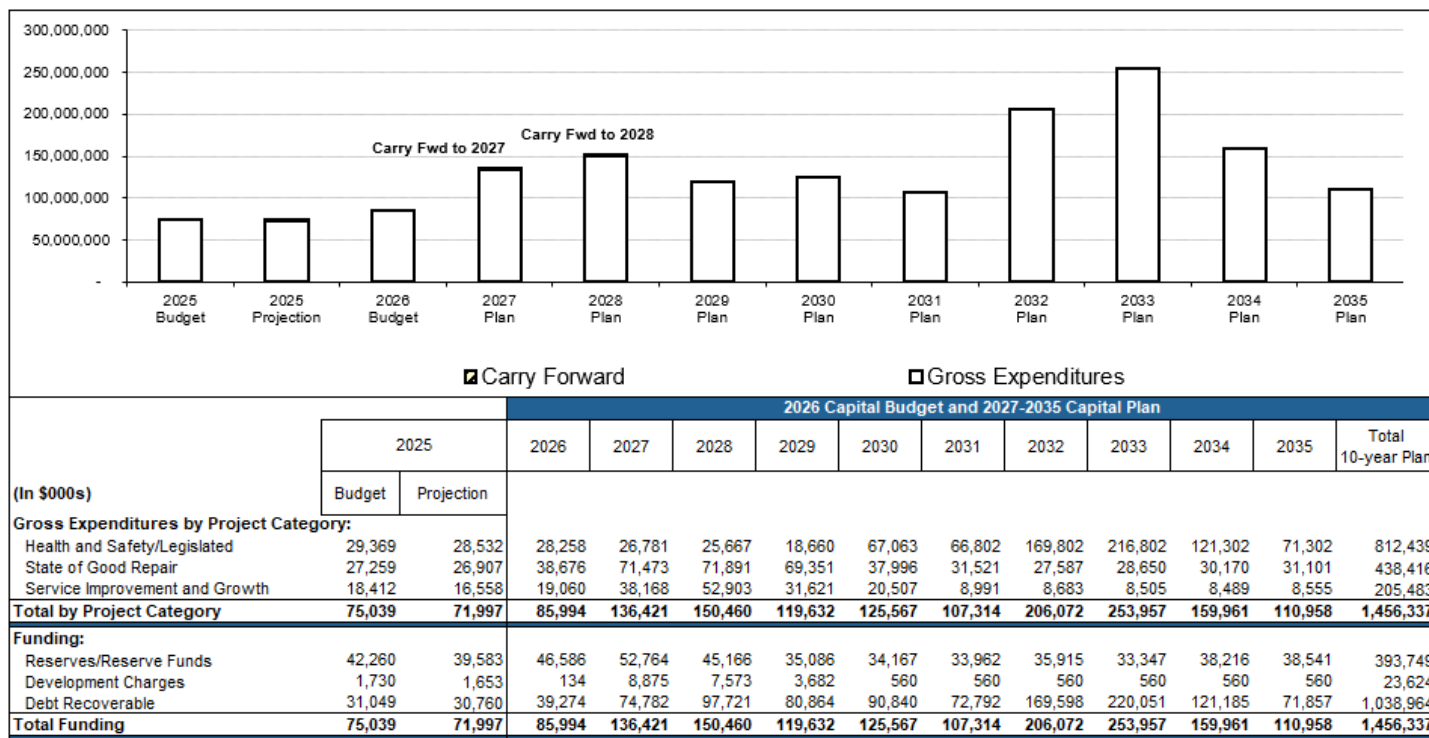
The above pressures are partially offset by the following: lower costs for Extended Producer Responsibility transition, changes to reserve contributions, and an anticipated 3.75% rate increase in both 2027 and 2028 outlook years and forecast out to 2035.

# **2026–2035 CAPITAL BUDGET AND PLAN**



## 2026–2035 CAPITAL BUDGET AND PLAN

Chart 1: 10-year Capital Plan Overview



\*Projection based on 9-month variance.

### Project Updates (-\$11.974 Million)

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

- Major Increases include \$44.074 million for *Organics Processing Facility (OPF) Asset Management*, \$23.302 million for *Dufferin Waste Facility Site Improvement*, \$10.767 million for *Long Term Waste Management Strategy*, \$6.190 million for *New Fleet*, and \$2.700 million for *Perpetual Care of Landfills*
- Major Decreases include \$44.471 million for *Residual Disposal Capacity*, \$35.806 million for *OPF Facility Expansion*, \$8.907 million for *Green Lane Landfill Development*, \$5.552 million for *IT Application Initiatives*, and \$3.735 million for *Collection Yard Asset Management*.






### New Projects (\$0.0 Million)

There are no new projects in the 2026-2035 Capital Budget and Plan.

#### 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 Capital Delivery Constraints, respectively.

**2026–2035 CAPITAL BUDGET AND PLAN****\$1.5 Billion 10-Year Gross Capital Program**

				
<b>Maintaining Infrastructure</b>	<b>Landfill Development and Management</b>	<b>Long Term Waste Management Strategy</b>	<b>Organics Processing Facilities</b>	<b>Biogas/Landfill Gas Utilization</b>
<b>\$526.4 M</b> <b>36.1%</b>	<b>\$812.4 M</b> <b>55.8%</b>	<b>\$21.7 M</b> <b>1.5%</b>	<b>\$94.7 M</b> <b>6.5%</b>	<b>\$1.1 M</b> <b>0.1%</b>
Transfer Station Asset Management Collection Yard Asset Management Dufferin Waste Facility Site Improvement <input checked="" type="checkbox"/> Organics Processing Facility Asset Management <input checked="" type="checkbox"/> Diversion Systems – Bins SWM IT Application Initiatives	Green Lane Landfill Perpetual Care of Closed Landfills Residual Disposal Capacity	Long Term Waste Management Strategy <input checked="" type="checkbox"/>	Dufferin SSO Facility <input checked="" type="checkbox"/> OPF Facility Expansion <input checked="" type="checkbox"/>	Renewable Natural Gas Biogas Utilization <input checked="" type="checkbox"/>

☒ - 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.

Funding in the SWMS's 2026-2035 Capital Budget and Plan includes:

- Re-estimated project cost due to price escalation and scope change to carry out capital improvements at the Dufferin Organic Processing Facility (OPF Asset Management) and new construction at Dufferin Waste Facility Site Improvement.
- Other project cost escalation due to post-EPR implementation impact include Long-Term Waste Management Strategy costs, in-house acquisition of litter vacuum program (New Fleet), and Perpetual Care of Landfills.
- Reallocation of project cost for Dufferin OPF to OPF Asset Management project from the OPF Facility Expansion project.
- Other project cost re-estimates because of budget planning review for Residual Disposal Capacity, Green Lane Landfill Development, IT Applications initiatives, and Collection Yard Asset Management, in the common 9 years (2026-2034), were offset by the re-allocation of budget to 2035.
- Capacity to deliver review leading to project cost deferral for Transfer Station Asset Management and other project expenses beyond 2035.
- Higher cost of capital plan requiring increased debt borrowing cost, putting pressure on future rate increases.
- Development Charges (DC) collections were reduced due to Bill 17 adding a funding pressure to the capital budget.

### How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
<b>\$1,456.3M</b> <b>100%</b>		<b>\$0.0M</b> <b>0%</b>	<b>\$0.0M</b> <b>0%</b>
Recoverable Debt	\$1,039.0M		
Reserve Draws	\$393.7M		
Development Charges	\$23.6M		

### STATE OF GOOD REPAIR (SOGR) FUNDING AND BACKLOG

Solid Waste Management Services has not currently identified a backlog of State of Good Repair projects. At this time, the funding allocated in the 10-Year Capital Plan for Solid Waste Management Services for State of Good Repair projects is appropriate to maintain the assets at the required level of service in a steady state of good repair.

### OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2026 Capital Budget will have an impact of \$0.081 million on the 2026 Operating Budget, arising from completing Solid Waste Management Services IT Initiatives, as shown in Table 6 below.

**Table 6: Net Operating Impact Summary**  
(In \$000's)

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
<b>Previously Approved</b>														
OPF Facility Expansion														
RNG project operating expenses							9,075.0				9,075.0		9,075.0	
RNG Sale Revenue							(9,075.0)				(9,075.0)		(9,075.0)	
Dufferin Waste Facility Site Improvement							83.3		916.7		1,000.0		1,000.0	
SWM IT Application Initiatives	81.0		319.0		23.0		138.3		320.1		881.4		1,409.7	
<b>Total (Net)</b>	<b>81.0</b>		<b>319.0</b>		<b>23.0</b>		<b>221.6</b>		<b>1,236.7</b>		<b>1,881.4</b>		<b>2,409.7</b>	

#### Previously Approved projects:

- Solid Waste IT Initiatives have an estimated annual operational impact of \$0.081 million in 2026 and an incremental impact of \$0.319 million in 2027.
- Organics Processing Facility Expansion is expected to be completed in 2029 and will result in an estimated annual operational cost of \$9.075 million, for which a full cost recovery is expected through the sales revenue of Renewable Natural Gas (RNG).
- Dufferin Waste Facility Site Improvement is expected to be completed in 2029 and will result in an estimated annual operational cost of \$0.083 million in 2029 and an incremental \$0.917 million commencing in 2030.

The 2026 operating impact of \$0.081 million from the completion of previously approved capital projects, as shown in Table 6 above, has been included in the SWMS's 2026 Operating Budget. 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	
	\$	\$	\$	\$	\$	%
Industry Stewardship Funding	1,623.9	1,368.6	1,129.8	1,191.7	(177.0)	(12.9%)
Service Rates and Fees	355,550.7	371,187.5	371,398.0	384,967.0	13,779.5	3.7%
Sundry and Other Revenues	50,003.6	54,798.2	54,289.8	18,382.4	(36,415.8)	(66.5%)
Inter-Divisional Recoveries	7,685.6	7,684.6	7,714.1	8,080.7	396.1	5.2%
<b>Total Revenues</b>	<b>414,863.8</b>	<b>435,038.8</b>	<b>434,531.7</b>	<b>412,621.7</b>	<b>(22,417.1)</b>	<b>(5.2%)</b>
Salaries and Benefits	108,331.8	114,863.9	118,770.3	120,525.5	5,661.7	4.9%
Materials and Supplies	8,995.7	11,464.1	10,837.9	10,803.3	(660.8)	(5.8%)
Equipment	351.7	399.1	408.6	431.1	32.1	8.0%
Service and Rent	128,745.6	152,061.3	140,697.1	148,170.9	(3,890.4)	(2.6%)
Contribution To Reserves/Reserve Funds	100,449.4	98,300.7	98,300.7	77,634.4	(20,666.3)	(21.0%)
Other Expenditures	4,611.9	4,573.7	4,464.9	4,527.6	(46.1)	(1.0%)
Inter-Divisional Charges	42,159.5	42,691.1	44,691.1	44,375.4	1,684.3	3.9%
<b>Total Gross Expenditures</b>	<b>393,645.5</b>	<b>424,353.8</b>	<b>418,170.6</b>	<b>406,468.4</b>	<b>(17,885.5)</b>	<b>(4.2%)</b>
Capital Contribution	13,856.0	10,685.0	10,685.0	6,153.3	(4,531.6)	(42.4%)
Surplus (2025 Projection)	7,362.3		5,676.1			
<b>Total Capital Contribution</b>	<b>21,218.3</b>	<b>10,685.0</b>	<b>16,361.1</b>	<b>6,153.3</b>	<b>(4,531.6)</b>	<b>(42.4%)</b>

\*Projection based on 9-Month Variance

## **Appendix 2**

### **Summary of 2026 Service Changes**

N/A

## **Appendix 3**

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

N/A

## Appendix 4a

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

Projects (in \$000's)	2026 Budget	2027 Outlook	2028 Outlook
<b>Provincial Funding</b>			
<i>Product Care Association - Recycling Paint &amp; Light Bulbs</i>	607	625	643
<i>Automotive Material Stewardship - Recycling Tires, Used Oil &amp; Scrap Metal</i>	42	43	44
<i>Call2Recycle - Recycling of Batteries</i>	63	65	67
<i>Continuous Improvement Fund - Remaining RPRA Funding Payout</i>	480	-	-
<b>Sub-Total: Provincial Funding</b>	<b>1,192</b>	<b>733</b>	<b>754</b>

## 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
Biogas Utilization <input checked="" type="checkbox"/>	16	44									60			60
Collection Yard Asset Management	1,209	771	810	1,194	1,414	1,894	1,253	2,361	3,988	4,901	19,796		19,796	
Diversification Systems Bins	2,750	2,816	3,060	3,066	3,060	3,060	3,060	3,060	3,060	3,060	30,052			30,052
Dufferin SSO Facility <input checked="" type="checkbox"/>	4										4			4
Dufferin Waste Facility Site Improvement <input checked="" type="checkbox"/>	3,320	24,908	24,906	21,120							74,254		74,254	
Engineering Planning Studies	620	847	2,098	1,507	2,341	1,143	391	161	92	102	9,303			9,303
Fleet Technology Enhancements	900	1,116	718	549							3,283			3,283
Green Lane Landfill Development	15,027	16,269	15,000	9,936	8,361	10,800	13,800	10,800	15,300	15,300	130,594	130,317		277
IT Corporate Initiatives	3,972	3,439									7,411			7,411
Long Term Waste Management Strategy <input checked="" type="checkbox"/>	4,926	3,650	4,750	2,650	950	950	950	950	950	950	21,676			21,676
New Fleet	7,161	209									7,370		7,370	
OPF Asset Management <input checked="" type="checkbox"/>	2,923	27,822	22,966	24,231	10,745	3,907	1,834	1,218	1,050	1,030	97,725		97,725	
OPF Facility Expansion <input checked="" type="checkbox"/>	1,426	22,191	38,450	20,605	12,067						94,738			94,738
Perpetual Care of Landfills	11,147	8,732	8,292	6,252	8,702	6,002	6,002	6,002	6,002	6,002	73,135	73,135		
Renewable Natural Gas KVL	144	115	520								779		779	
SWMS IT Application Initiatives	3,948	3,751	3,787	3,245	2,090	3,838	4,282	4,334	4,387	4,442	38,104			38,104
SWMS Strategic Initiatives	442										442			442
Transfer Station Asset Management	23,920	17,647	22,688	22,807	25,837	25,720	24,501	25,071	25,131	25,170	238,493		238,493	
Two-Way Radio Replacement	50	45	39								134			134
Residual Disposal Capacity	2,091	2,049	2,375	2,472	50,000	50,000	150,000	200,000	100,000	50,000	608,986	608,986		
<b>Total Expenditures (including carry forward from 2025)</b>	<b>85,994</b>	<b>136,421</b>	<b>150,460</b>	<b>119,632</b>	<b>125,567</b>	<b>107,314</b>	<b>206,072</b>	<b>253,957</b>	<b>159,961</b>	<b>110,958</b>	<b>1,456,337</b>	<b>812,439</b>	<b>438,416</b>	<b>205,483</b>

☒ - 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
Biogas Utilization	16	44									60	40	20	
Collection Yard Asset Management	1,209	771	810	1,194	1,414	1,894	1,253	2,361	3,988	4,901	19,796	17,724	2,071	
Diversification Systems Bins	2,750	2,816	3,060	3,066	3,060	3,060	3,000	3,000	3,000	3,000	29,812	23,851	5,962	
Dufferin SSO Facility	4										4	1,077	(1,073)	
Dufferin Waste Facility Site Improvement	3,320	24,908	24,906	21,120							74,254	55,690	18,564	
Engineering Planning Studies	620	847	2,098	1,507	2,341	1,143	391	161	92	102	9,303	8,530	328	445
Fleet Technology Enhancements	900	1,116	718	549							3,283	3,283		
Green Lane Landfill Development	15,027	16,269	15,000	9,936	8,361						64,594	62,762	1,832	
IT Corporate Initiatives	3,972	3,439									7,411	6,541	870	
Long Term Waste Management Strategy	4,926	224	50	50	50	50	50	50	50	50	5,550	9,509	(4,459)	500
New Fleet	7,161	209									7,370	6,328	1,041	
OPF Asset Management	2,923	27,822	22,966	24,231	10,745	3,907	1,834	1,218	1,050	1,030	97,725	50,167	47,558	
OPF Facility Expansion	1,426	22,191	38,450	20,605	12,067						94,738	130,708	(35,970)	
Perpetual Care of Landfills	11,147	8,732	8,292	6,252	8,702						43,125	34,423	8,702	
Renewable Natural Gas KVL	144	115	520								779	779		
SWMS IT Application Initiatives	3,948	3,751	3,787	3,245	2,090	3,838	4,282	4,334	4,387	4,442	38,104	38,974	(1,110)	240
SWMS Strategic Initiatives	442										442	442		
Transfer Station Asset Management	23,920	17,647	22,688	22,807	25,837	25,720	24,501	25,071	25,131	25,170	238,493	216,941	21,552	
Two-Way Radio Replacement	50	45	39								134	134		
Residual Disposal Capacity	2,091	2,049	2,375								6,514	3,457	3,057	
<b>Total Expenditure (including carry forward)</b>	<b>85,994</b>	<b>132,995</b>	<b>145,760</b>	<b>114,561</b>	<b>74,667</b>	<b>39,612</b>	<b>35,310</b>	<b>36,195</b>	<b>37,699</b>	<b>38,696</b>	<b>741,489</b>	<b>671,360</b>	<b>68,945</b>	<b>1,185</b>

## Appendix 5b

### 2027-2035 Capital Plan

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
Diversion Systems Bins						60	60	60	60	<b>240</b>			240
Green Lane Landfill Development					10,800	13,800	10,800	15,300	15,300	<b>66,000</b>	66,000		
Long Term Waste Management Strategy	3,426	4,700	2,600	900	900	900	900	900	900	<b>16,126</b>			16,126
Perpetual Care of Landfills					6,002	6,002	6,002	6,002	6,002	<b>30,010</b>	30,010		
Residual Disposal Capacity			2,472	50,000	50,000	150,000	200,000	100,000	50,000	<b>602,472</b>	602,472		
<b>Total Expenditures</b>	<b>3,426</b>	<b>4,700</b>	<b>5,072</b>	<b>50,900</b>	<b>67,702</b>	<b>170,762</b>	<b>217,762</b>	<b>122,262</b>	<b>72,262</b>	<b>714,848</b>	<b>698,482</b>		<b>16,366</b>

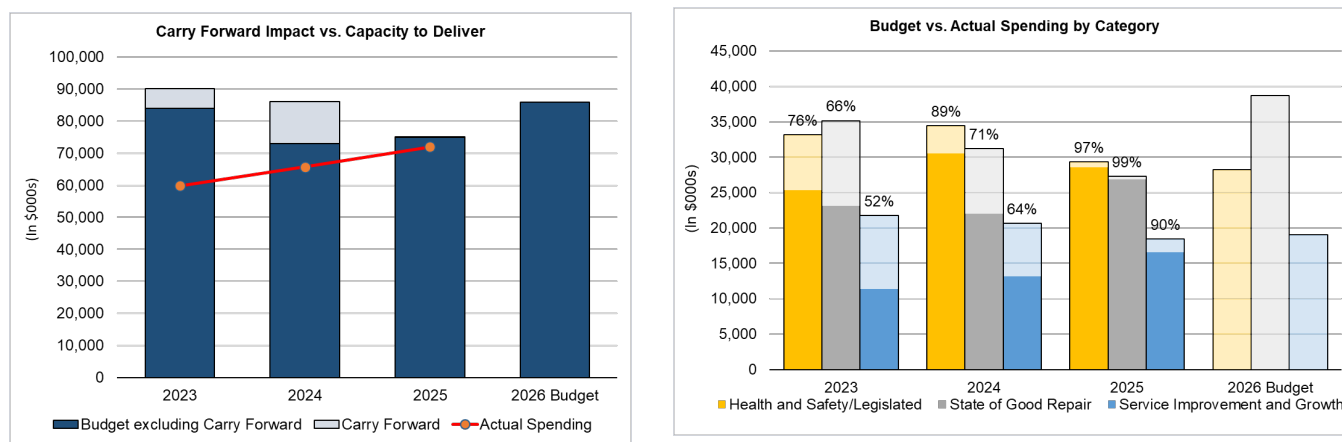
## Appendix 6

### Capacity to Deliver Review

The 10-Year Plan has been developed with consideration of the 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.

The key component in determining an appropriate level of annual cash flow includes evaluating historical capacity to deliver by project categories (Chart 2 below) and assessing projected 2025 underspending that will be carried forward into the 2026-2035 Capital Budget and Plan.

**Chart 2 – Capacity to Deliver**



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

Solid Waste Management Services' actual spending over the previous five years, from 2021 to 2025, has averaged \$60.354 million or 74.6% per year. The projected spending for 2025 is \$71.997 million or 95.9% of the 2025 Capital Budget. Historically, challenges in spending for projects are due to project delays from technical issues or coordination with other projects and staffing constraints.

Based on the review of historical capital spending and assessment of capacity to deliver each project, \$1.683 million in cash flow funding originally planned for 2025 has been deferred to be spent between 2027 and 2028.

In 2026, Solid Waste Management Services' Capital Plan totals \$85.994 million in capital spending on the following high-priority projects:

- Green Lane Landfill development (\$15.027 million).
- Perpetual Care of Closed Landfills (\$11.147 million).
- New Fleet for the in-house Litter Vacuum program (\$7.161 million).
- Residual Disposal Capacity (\$2.091 million).
- Organics Processing Facility Expansion (\$1.426 million).
- Service Improvement projects in Long Term Waste Strategy, IT, Diversion Systems, Fleet Technology Enhancements, and various engineering planning studies (\$17.116 million).
- Various State of Good Repair projects in Transfer Stations, Collection Yards, Dufferin Waste Facility Site Improvement, and Organic Processing Facility (\$31.371 million).

## **Appendix 7**

### **Summary of Capacity to Deliver Constraints**

**N/A**

### Inflows and Outflows to/from Reserves and Reserve Funds

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XQ1014	Vehicle Reserve - Solid Waste	Opening Balance	23,616.5	38,395.1	33,786.6
		Total Contributions	24,000.0	22,000.0	27,206.3
		Fleet Services	(9,221.4)	(26,608.5)	(21,796.5)
		Sub-Total Capital Budget and Plan Withdrawals	(9,221.4)	(26,608.5)	(21,796.5)
		Total Withdrawals	(9,221.4)	(26,608.5)	(21,796.5)
		Interest Income			
		Closing Balance	38,395.1	33,786.6	39,196.4

[illegible]

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
XR1404 (\$000)	Waste Management	Opening Balance	99,675.2	85,361.0	62,404.6	42,431.3	29,726.8	23,813.5	21,195.5	25,629.3	37,187.5	49,533.6	
		Contributions (+)											
		Solid Waste Management Services	6,153.3	8,569.6	4,339.8	6,578.5	11,372.5	14,303.8	20,575.4	27,790.3	29,117.0	30,350.3	
		Total Contributions	6,153.3	8,569.6	4,339.8	6,578.5	11,372.5	14,303.8	20,575.4	27,790.3	29,117.0	30,350.3	
		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	0.0
		Capital Budget and Plan											
		Financial Operations & Control	(128.0)	(430.5)	(115.0)	0.0	0.0	0.0	0.0	(108.0)	(381.0)	(366.0)	
		Solid Waste Management Services	(19,820.2)	(31,230.6)	(24,613.7)	(19,642.0)	(17,552.1)	(17,145.7)	(16,374.6)	(16,436.6)	(16,821.3)	(17,157.7)	
		Technology Services	(1,440.0)	(600.0)	(106.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		Sub-Total Capital Budget and Plan Withdrawals	(21,388.2)	(32,261.2)	(24,834.7)	(19,642.0)	(17,552.1)	(17,145.7)	(16,374.6)	(16,544.6)	(17,202.3)	(17,523.7)	
		Total Withdrawals	(21,388.2)	(32,261.2)	(24,834.7)	(19,642.0)	(17,552.1)	(17,145.7)	(16,374.6)	(16,544.6)	(17,202.3)	(17,523.7)	
		Interest Income	920.6	735.2	521.6	359.0	266.4	223.9	233.0	312.5	431.4	559.5	
		Closing Balance	85,361.0	62,404.6	42,431.3	29,726.8	23,813.5	21,195.5	25,629.3	37,187.5	49,533.6	62,919.6	

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
XR1408 (\$000)	Green Lane	Opening Balance	503.3	508.3	513.4	518.5	523.7	528.9	534.2	539.6	545.0	550.4
		*Contributions (+)										
	Solid Waste Management Services	6,759.0	10,653.0	14,050.0	11,202.0	8,754.9	10,190.3	13,050.0	11,550.0	14,175.0	15,300.0	
	Total Contributions	6,759.0	10,653.0	14,050.0	11,202.0	8,754.9	10,190.3	13,050.0	11,550.0	14,175.0	15,300.0	
		*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	0.0
	Capital Budget and Plan											
	Solid Waste Management Services	(6,759.0)	(10,653.0)	(14,050.0)	(11,202.0)	(8,754.9)	(10,190.3)	(13,050.0)	(11,550.0)	(14,175.0)	(15,300.0)	
	Sub-Total Capital Budget and Plan Withdrawals	(6,759.0)	(10,653.0)	(14,050.0)	(11,202.0)	(8,754.9)	(10,190.3)	(13,050.0)	(11,550.0)	(14,175.0)	(15,300.0)	
	Total Withdrawals	(6,759.0)	(10,653.0)	(14,050.0)	(11,202.0)	(8,754.9)	(10,190.3)	(13,050.0)	(11,550.0)	(14,175.0)	(15,300.0)	
	Interest Income	5.0	5.1	5.1	5.2	5.2	5.3	5.3	5.3	5.4	5.4	5.5
Closing Balance	508.3	513.4	518.5	523.7	528.9	534.2	539.6	545.0	550.4	555.9		

**2026–2035 Capital Budget and Plan (continued)**

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
XR1409 (\$000)	Green Lane Perpetual Care	Opening Balance	11,611.2	12,229.8	12,854.6	13,485.7	14,123.0	14,766.7	15,416.9	16,576.1	17,746.8	18,929.3
		<i>*Contributions (+)</i>										
		<i>Solid Waste Management Services</i>	500.0	500.0	500.0	500.0	500.0	500.0	1,000.0	1,000.0	1,000.0	1,000.0
		<b>Total Contributions</b>	<b>500.0</b>	<b>500.0</b>	<b>500.0</b>	<b>500.0</b>	<b>500.0</b>	<b>500.0</b>	<b>1,000.0</b>	<b>1,000.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
		<i>*Withdrawals (-)</i>										
		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										
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		<b>Total Withdrawals</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
		Interest Income	118.6	124.8	131.0	137.4	143.7	150.2	159.2	170.8	182.5	194.3
		<b>Closing Balance</b>	<b>12,229.8</b>	<b>12,854.6</b>	<b>13,485.7</b>	<b>14,123.0</b>	<b>14,766.7</b>	<b>15,416.9</b>	<b>16,576.1</b>	<b>17,746.8</b>	<b>18,929.3</b>	<b>20,123.6</b>

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
XR1412 (\$000)	Solid Waste Debt	Opening Balance	42,073.7	36,449.6	13,096.3	1,300.2	(5,995.1)	(7,082.7)	(10,216.3)	(11,674.0)	(12,224.4)	(8,103.2)
		<i>*Contributions (+)</i>										
		<i>Solid Waste Management Services</i>	36,425.3	23,890.8	33,028.2	42,218.7	48,119.0	53,455.0	53,988.2	55,919.3	66,108.4	73,719.6
		<b>Total Contributions</b>	<b>36,425.3</b>	<b>23,890.8</b>	<b>33,028.2</b>	<b>42,218.7</b>	<b>48,119.0</b>	<b>53,455.0</b>	<b>53,988.2</b>	<b>55,919.3</b>	<b>66,108.4</b>	<b>73,719.6</b>
		<i>*Withdrawals (-)</i>										
		Operating Budget										
		<i>Non Program (Debt Charges)</i>	(42,440.0)	(47,490.6)	(44,895.9)	(49,514.1)	(49,206.5)	(56,588.6)	(55,446.0)	(56,469.7)	(61,987.3)	(68,660.5)
		Sub-Total Operating Withdrawals	(42,440.0)	(47,490.6)	(44,895.9)	(49,514.1)	(49,206.5)	(56,588.6)	(55,446.0)	(56,469.7)	(61,987.3)	(68,660.5)
		Capital Budget and Plan										
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		<b>Total Withdrawals</b>	<b>(42,440.0)</b>	<b>(47,490.6)</b>	<b>(44,895.9)</b>	<b>(49,514.1)</b>	<b>(49,206.5)</b>	<b>(56,588.6)</b>	<b>(55,446.0)</b>	<b>(56,469.7)</b>	<b>(61,987.3)</b>	<b>(68,660.5)</b>
		Interest Income	390.7	246.5	71.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		<b>Closing Balance</b>	<b>36,449.6</b>	<b>13,096.3</b>	<b>1,300.2</b>	<b>(5,995.1)</b>	<b>(7,082.7)</b>	<b>(10,216.3)</b>	<b>(11,674.0)</b>	<b>(12,224.4)</b>	<b>(8,103.2)</b>	<b>(3,044.1)</b>

While some years show a negative ending balance, it is anticipated that a one-time funding injection/ changing priority, and revised expenditures will adjust the balance.

## Appendix 9

### Glossary

**Approved Position:** Permanent or temporary positions 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 spend money along with the capacity 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 have 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, performance for pay 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).