

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

## SECTION 1: Budget Briefing Notes

## BU12.1

Briefing Notes:				
#	Program	Op/Cap	Briefing Note Title	Initiated by
<b>Community Development and Social Services</b>				
17	Children's Services	Operating	<a href="#">Child Care Fee Subsidies and Every Child Belongs</a>	Committee Member
7	Social Development	Operating	<a href="#">Toronto Poverty Reduction Strategy</a>	Staff
15	Social Development	Operating and Capital	<a href="#">Equity Impacts in the Prepared Budget</a>	Staff
18	Social Development	Operating	<a href="#">Impact of Federal Funding Loss and New and Enhanced Funding to Support Youth</a>	Committee Member
19	Social Development	Operating	<a href="#">Intimate Partner Violence Initiatives</a>	Committee Member
<b>Infrastructure Services</b>				
3	Toronto Building	Operating	<a href="#">Toronto Building – Building Permit Fees</a>	Staff
21	Engineering and Construction Services, and Transportation Services	Capital	<a href="#">Cycling Network Plan - 2025 Implementation and 2026 Funding</a>	Committee Member

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

Briefing Notes:				
#	Program	Op/Cap	Briefing Note Title	Initiated by
<b>Rate-Supported Programs</b>				
2	Toronto Water	Capital	<a href="#">Basement Flooding Protection Program - Program Status Update and Project list 2026 to 2030</a> <a href="#">Attachment 1 – BFPP Program Status Ward Profile Summaries</a> <a href="#">Attachment 2 – BFPP Program Status Update 2026 – 2030 Project List</a>	Staff
14	Solid Waste Management Services	Operating	<a href="#">Distribution of Waste Collection Schedules</a>	Staff
20	Solid Waste Management Services	Operating	<a href="#">Transition of the Residential Blue Box Program to Producers: Cost Savings, Staffing Changes and Ancillary Operational Challenges</a>	Committee Member
22	Solid Waste Management Services	Capital	<a href="#">Update on Circular Economy Partnerships in 2025</a>	Staff
<b>Development and Growth Services</b>				
23	Housing Secretariat	Capital	<a href="#">Multi-Unit Residential Acquisition Program (MURA) Funding Information</a>	Committee Member

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

Briefing Notes:				
#	Program	Op/Cap	Briefing Note Title	Initiated by
<b>Corporate Services</b>				
10	Environment and Climate	Operating and Capital	<a href="#">Carbon Budget</a> <a href="#">Appendix A – GHG Reduction Actions in the 2026 Staff Prepared Budget</a> <a href="#">Appendix B – 2026 Carbon Budget Prioritization</a>	Staff
<b>City Manager Services</b>				
1	City Manager's Office	Operating and Capital	<a href="#">Public Consultations on the 2026 Budget</a>	Staff
<b>Finance and Treasury Services</b>				
4	Financial Planning	Operating	<a href="#">Operating Budget Briefing Note - Association of Community Centres</a>	Staff
5	Financial Planning	Operating	<a href="#">Operating Budget Briefing Note - Arena Boards of Management</a>	Staff
6	Financial Planning	Capital	<a href="#">State of Good Repair (SOGR) Backlog</a>	Staff
8	Financial Planning	Operating	<a href="#">Extension of Other Orders of Government</a>	Staff
9	Financial Planning	Operating	<a href="#">Summary of 2026 Service Levels in the Prepared Budget</a>	Staff

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

<b>Briefing Notes:</b>				
<b>#</b>	<b>Program</b>	<b>Op/Cap</b>	<b>Briefing Note Title</b>	<b>Initiated by</b>
11	Financial Planning	Operating and Capital	<a href="#"><u>Contributions to and Withdrawals from Reserves/Reserve Funds</u></a> <a href="#"><u>Appendix 1: Reserves and Reserve Funds Balance and Forecasts</u></a>	Staff
12	Financial Planning	Operating and Capital	<a href="#"><u>Summary of User Fee Adjustments in the Prepared Budget</u></a> <a href="#"><u>Appendix A – 2026 User Fees: Automatic Adjustments</u></a> <a href="#"><u>Appendix B – 2026 User Fees: Adjustments Requiring Council Approval</u></a>	Staff
13	Financial Planning	Operating	<a href="#"><u>Budget Reductions and Offsets</u></a>	Staff
16	Office of the CFO	Operating and Capital	<a href="#"><u>Critical Streetlight Investments in Toronto</u></a>	Staff

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

## SECTION 2: Supplementary Reports

<b>BU11.1a - Auditor General's Office - 2026 Operating Budget</b>  Report from the Auditor General on Auditor General's Office - 2026 Operating Budget ( <a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-260681.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-260681.pdf</a> )  Auditor General's Office – 2026 Budget Notes ( <a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-260671.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-260671.pdf</a> )		
<b>Recommendations from Auditor General's Office</b>	<b>Comments</b>	<b>Financial Impacts</b>
1. The 2026 Operating Budget for the Auditor General's Office of \$9.119 million gross and net.	Is consistent with the Staff Prepared Budget that is in front of the Budget Committee.	No financial impact.
2. The 2026 staff complement for the Auditor General's Office comprised of 44.0 operating positions.		

<b>BU11.1b – Office of the Integrity Commissioner - 2026 Operating Budget</b>  Report from the Integrity Commissioner on Office of the Integrity Commissioner – 2026 Operating Budget ( <a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-260100.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-260100.pdf</a> )		
<b>Recommendations from the Office of the Integrity Commissioner</b>	<b>Comments</b>	<b>Financial Impacts</b>
1. The 2026 Operating Budget for the Office of the Integrity Commissioner of \$0.873 million gross, \$0.100 million revenue and \$0.773 million net.	Is consistent with the Staff Prepared Budget that is in front of the Budget Committee.	No financial impact.

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

<b>BU11.1b – Office of the Integrity Commissioner - 2026 Operating Budget</b>		
Report from the Integrity Commissioner on Office of the Integrity Commissioner – 2026 Operating Budget <a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-260100.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-260100.pdf</a>		
<b>Recommendations from the Office of the Integrity Commissioner</b>	<b>Comments</b>	<b>Financial Impacts</b>
2. The 2026 staff complement for the Office of the Integrity Commissioner comprised of 3.0 operating positions.		

<b>BU11.1c – Ombudsman Toronto - 2026 Operating Budget</b>		
Report from the Ombudsman on Ombudsman Toronto – 2026 Operating Budget <a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-261026.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-261026.pdf</a>		
<b>Recommendations from the Ombudsman</b>	<b>Comments</b>	<b>Financial Impact</b>
1. The 2026 Operating Budget for Ombudsman Toronto of \$4.254 million gross and net.	Is consistent with the Staff Prepared Budget that is in front of the Budget Committee.	No Financial Impact
2. The 2026 staff complement for Ombudsman Toronto of 24.0 positions comprised of 0.0 capital positions and 24.0 operating positions.		
3. The 2027-2035 Capital Plan for Ombudsman Toronto totalling \$0.8 million in project estimates.	Is consistent with the Staff Prepared Budget that is in front of the Budget Committee.	No Financial Impact

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

**BU11.1d – Toronto Lobbyist Registrar – 2026 Operating Budget Request and 2026-2035 Capital Budget and Plan**

Report from the Toronto Lobbyist Registrar on Toronto Lobbyist Registrar - 2026 Operating Budget Request and 2026-2035 Capital Budget and Plan  
<https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-260234.pdf>

<b>Recommendations from the Toronto Lobbyist Registrar</b>	<b>Comments</b>	<b>Financial Impact</b>
1. The 2026 Operating Budget for the Toronto Lobbyist Registrar of \$1.483 million gross and \$1.483 million net.	Is consistent with the Staff Prepared Budget that is in front of the Budget Committee.	No Financial Impact
2. The 2026 staff complement for the Toronto Lobbyist Registrar is comprised of 8.3 positions comprised of 0.0 capital positions and 8.3 operating positions.		
3. 3. The 2026 Capital Budget for the Toronto Lobbyist Registrar with cash flows and future year commitments totaling \$0.304 million as detailed in Appendix 5a.	Is consistent with the Staff Prepared Budget that is in front of the Budget Committee.	No Financial Impact
4. The 2027-2035 Capital Plan for the Toronto Lobbyist Registrar totalling \$1.0 million in project estimates as detailed in Appendix 5b.		

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

**BU11.1e – Toronto Police Service and Toronto Police Services Board 2026 Budget**

Letter and Attachments from the Toronto Police Service Board on Toronto Police Service and Toronto Police Service Board 2026 Budget Requests as Approved by the Board.  
<https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-261341.pdf>

<b>Recommendations from Toronto Police Services Board</b>	<b>Comments</b>	<b>Financial Impact</b>
1. Approve the Toronto Police Service (Service) 2026 net operating budget request of \$1,432.9 million, a \$93.8M or 7.0% increase over the 2025 approved budget.	Is consistent with the Staff Prepared Budget	No Financial Impact
2. Approve the Toronto Police Service (Service) 2026-2035 Capital Program at a 2026 debt request of \$97.2 million and gross amount of \$126.8 million (excluding cash flow carry forwards from 2025), and a total of \$1,064 million debt and \$1,272.2 million gross for the 10-year program.	Is consistent with the Staff Prepared Budget	No Financial Impact
3. Approve the Toronto Police Service Parking Enforcement Unit's (P.E.U.) 2026 net operating budget request of \$63.9 million, a 7.6% increase over the 2025 approved budget.	Is consistent with the Staff Prepared Budget	No Financial Impact
4. Approve the Board's 2026 net operating budget request of \$2,642.3 thousands, which is a \$98.9K or 3.9% increase over the 2025 approved budget.	Is consistent with the Staff Prepared Budget	No Financial Impact



**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

**BU11.1f – Toronto Public Health 2026 Operating Budget Submission**

Letter from the Board of Health on Toronto Public Health 2026 Operating Budget Submission  
<https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259853.pdf>

Letter from the Board of Health - Budget Committee on Preliminary Toronto Public Health 2026 Operating Budget and 2026-2035 Capital Budget Plan  
<https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259876.pdf>

Report from the Acting Medical Officer of Health on Toronto Public Health 2026 Operating Budget Submission  
<https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259854.pdf>

Presentation from the Manager, Finance Services, Toronto Public Health on Toronto Public Health 2026 Operating Budget and 2026-2035 Capital Budget and Plan Submissions  
<https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259855.pdf>

Recommendations from Toronto Public Health	Comments	Financial Impact
1. Request the Mayor to propose a 2026 Operating Budget for Toronto Public Health of \$316,267.7 thousand gross, \$112,527.5 thousand net, and 1,847.5 positions, which includes the following incremental changes from the Toronto Public Health 2025 Operating Budget:	Is <b>NOT</b> consistent with Staff Prepared Budget	The City Staff Operating Budget has a <b>decrease of \$8.8 million gross and \$9 million net</b> . The Staff Prepared Budget also has an <b>increase of 18.0 positions</b> . The differences are attributable to the following:
a. an increase of \$6,439.2 thousand gross and \$6,439.2 thousand net for inflationary costs and salaries and benefits;		
b. a decrease of \$885.2 thousand gross and an increase of \$701.4 thousand net, and 1 position for 2026 administrative and technical adjustments:		
		<ul style="list-style-type: none"> <li>Adjustments to the phased expansion of the Student Nutrition Program and the removal of the Enhanced Food Safety Program, including the elimination of</li> </ul>

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

<b>BU11.1f – Toronto Public Health 2026 Operating Budget Submission</b>		
c. an estimated increase of \$1,538.4 thousand gross, \$0 net for operating costs related to Downtown Homeless Addiction Recovery Treatment (HART) Hub;		<p>three new positions, due to affordability constraints.</p> <ul style="list-style-type: none"> <li>• Increase in positions for Homelessness and Addiction Recovery Treatment program (19), fully funded by the Province, and for Delivery of Capital positions (two), fully funded by capital projects under TPH's 10-Year Capital Plan.</li> </ul>
d. an increase in revenue of \$1,535.5 thousand to accept additional funds from the provincial government to support the delivery of Ontario Public Health Standards programs and services;		
e. a decrease of \$6,274.8 thousand gross, \$1,000.0 thousand net resulting from the removal of prior year one-time expenses and related funding;		
f. a decrease of \$1,061.0 thousand gross, \$1,061.0 thousand net, along with 6.0 positions to meet efficiency targets; and		
g. an increase of \$15,019.7 thousand gross, \$15,019.7 thousand net, and 3 positions for Phase 3 and Phase 4 expansion of the Student Nutrition Program, projected growth in student participation, and enhancements to the Food Safety program to support the expansion.		

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

<b>BU11.1g – Toronto Public Health 2026-2035 Capital Budget and Plan Request</b>		
Letter from the Board of Health on Toronto Public Health 2026-2035 Capital Budget and Plan Request ( <a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259881.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259881.pdf</a> )		
Letter from the Board of Health - Budget Committee on Preliminary Toronto Public Health 2026 Operating Budget and 2026-2035 Capital Budget Plan ( <a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259885.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259885.pdf</a> )		
Report from the Acting Medical Officer of Health on Toronto Public Health 2026-2035 Capital Budget and Plan Request ( <a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259882.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259882.pdf</a> )		
Annual Cash Flow for the Toronto Public Health 2026-2035 Capital Budget and Plan by City of Toronto Strategic Goals ( <a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259883.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259883.pdf</a> )		
Presentation from the Manager, Finance Services, Toronto Public Health on Toronto Public Health 2026 Operating Budget and 2026-2035 Capital Budget and Plan Submissions ( <a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259884.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-259884.pdf</a> )		
<b>Recommendations from Toronto Public Health</b>	<b>Comments</b>	<b>Financial Impact</b>

**BUDGET COMMITTEE  
(January 23, 2026)**



**WRAP-UP NOTES**

**2026 Operating Budget and 2026-2035 Capital Budget and Plan  
Tax and Rate Supported Programs and Agencies**

<b>BU11.1g – Toronto Public Health 2026-2035 Capital Budget and Plan Request</b>		
<p>1. Request the Mayor to propose a 2026 Capital Budget to City Council for Toronto Public Health with total cash flows and future year commitments of \$16.084 million, including a 2026 cash flow of \$12.650 million, 2027 commitment of \$2.122 million and 2028 commitment of \$1.312 million.</p> <p>2. Request the Mayor to propose a 2027-2035 Capital Plan to City Council for Toronto Public Health with total project estimates of \$16.854 million, comprised of \$2.796 million in 2027, \$4.122 million in 2028, \$4.805 million in 2029, \$3.139 million in 2030, \$0.984 million in 2031 and \$1.008 million in 2032.</p>	<p>Is <b>NOT</b> consistent with Staff Prepared Budget</p>	<p>Staff Prepared Capital Budget and Plan reflects <b>decrease of \$4.9 million</b> in cash flow funding due to:</p> <ul style="list-style-type: none"> <li>• Transfer of the Homelessness and Addiction Recovery Treatment Hub to Corporate Real Estate Management. This decrease is partially offset by additional carry-forward of unspent cash flow funding to 2026 and 2027 for the Inspection Management Implementation, Electronic Medical Record, and Mobile Dental Van projects aligned to the 2025 third quarter projection.</li> </ul>

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

<b>BU11.1h – Toronto Transit Commission Recommended 2026 TTC Conventional and Wheel-Trans Operating Budgets</b>		
<p>Letter from the Toronto Transit Commission Board Recommended 2026 TTC Conventional and Wheel-Trans Operating Budgets  (<a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-261508.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-261508.pdf</a>)</p> <p>Report from the Interim Chief Financial Officer, Toronto Transit Commission on Recommended 2026 TTC Conventional and Wheel-Trans Operating Budgets  (<a href="https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-261509.pdf">https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-261509.pdf</a>)</p>		
<b>Recommendations from the Toronto Transit Commission</b>	<b>Comments</b>	<b>Financial Impact</b>
<p>1. Approve the recommended 2026 Operating Budget totalling \$3.028 billion in gross expenditures, \$1.547 billion in revenues and a net funding requirement of \$1.481 billion for the TTC comprising the following services, as summarized in Appendix A of this report:</p> <p style="padding-left: 40px;">a. 2026 TTC Conventional Operating Service Budget of \$2.826 billion in gross expenditures, \$1.537 billion in revenues and a net funding requirement of \$1.289 billion; and,</p> <p style="padding-left: 40px;">b. 2026 Wheel-Trans Operating Budget of \$201.6 million in gross expenditures, \$10.3 million in revenues and a net funding requirement of \$191.4 million.</p>	Is consistent with Staff Prepared Budget	No financial impact.
<p>2. Approve a 2026 year-end Operating workforce complement of 15,299 positions.</p>	Is consistent with Staff Prepared Budget	No financial impact

**BUDGET COMMITTEE**  
**(January 23, 2026)**  
**WRAP-UP NOTES**



**2026 Operating Budget and 2026-2035 Capital Budget and Plan**  
**Tax and Rate Supported Programs and Agencies**

**BU11.1i – Toronto Transit Commission Recommended 2026-2035 Capital Budget and Plan, 15-Year Capital Investment Plan, and Real Estate Investment Plan Update**

Letter from the Toronto Transit Commission Board on Recommended 2026-2035 Capital Budget and Plan and 15-Year Capital Investment Plan and Real Estate Investment Plan Update  
<https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-261510.pdf>

Report from the Interim Chief Financial Officer, Toronto Transit Commission on Recommended 2026 Operating Budget; 2026-2035 Capital Budget and Plan and 15-Year Capital Investment Plan and Real Estate Investment Plan Update  
<https://www.toronto.ca/legdocs/mmis/2026/bu/bgrd/backgroundfile-261511.pdf>

<b>Recommendations from the Toronto Transit Commission</b>	<b>Comments</b>	<b>Financial Impact</b>
<p>3. Approve a 2026 Capital Budget of \$1.635 billion and future year planned estimates of \$15.022 billion for a total TTC 2026-2035 Capital Budget and Plan of \$16.657 billion, comprising the following, as outlined in Appendix B of this report:</p> <p>a. A 2026 Capital Budget of \$1.606 billion and future year planned estimates of \$14.916 billion, for a total TTC 2026-2035 Base Capital Budget and Plan of \$16.522 billion; and</p> <p>b. A 2026 Capital Budget of \$28.7 million and future year planned estimates of \$106.3 million, for a total TTC 2026-2035 Capital Budget and Plan of \$135.0 million for Transit-Expansion-Related Projects.</p>	<p>Is consistent with Staff Prepared Budget</p>	<p>No financial impact.</p>

**BUDGET COMMITTEE  
(January 23, 2026)**



**WRAP-UP NOTES**

**2026 Operating Budget and 2026-2035 Capital Budget and Plan  
Tax and Rate Supported Programs and Agencies**

**BU11.1i – Toronto Transit Commission Recommended 2026-2035 Capital Budget and Plan, 15-Year Capital Investment Plan, and Real Estate Investment Plan Update**

4. Approve a 2026 year-end capital workforce complement of 3,345 positions, reflecting an increase of 60 capital positions, as summarized in Appendix D.

Is consistent with Staff  
Prepared Budget

No financial impact