Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
Children's Services	**The adjustments consist of an acceleration of $1.0 million into 2026 for the Wallace Emerson Child Care project from 2027–2028 due to faster-than-anticipated progress, fully offset by a $0.990 million deferral from 2026 to 2030 for the TELCCS Playground Retrofit project due to slower-than-anticipated progress. These changes have no impact on debt.**									
	Deferral	CCS049-01	Telccs-Playgnd Retrofit	-	-	(990)	990	R-Fnds	XR1103	Deferral of $0.990 million of cash flows from 2026 to 2030 for the TELCCS-Playground Retrofit project, as the project is progressing slower than anticipated.
	Acceleration	CCS045-01	Wallace Emerson Child Care Centre	-	-	743	(743)	R-Fnds	XR1103	Acceleration of $0.990 million of future years cash flows into 2026 ($0.069 million from 2027 and $0.921 million from 2028) for the Wallace Emerson Child Care project, as the project is progressing faster than anticipated.
	Acceleration	CCS045-01	Wallace Emerson Child Care Centre	-	-	247	(247)	DC	XR2122	Acceleration of $0.990 million of future years cash flows into 2026 ($0.069 million from 2027 and $0.921 million from 2028) for the Wallace Emerson Child Care project, as the project is progressing faster than anticipated.
Children's Services Total				**-**	**-**	**-**	**-**			
City Planning	**The adjustments consist of:** **1. $0.5 million technical reclassification from carry-forward to previously approved status on the Scarborough Rapid Transit Project.** **2. $0.04 million funding is being transferred to Economic Development & Culture covering the final payment for a public art project as part of the Glen Road Pedestrian Bridge. The bridge is complete except for one outstanding public art element. EDC will oversee its completion with the transferred funds.**									
	Transfer (from/to other program/agency)	CUR054-06	Places - Civic Improvements	(40)	-	(40)	-	Debt		Funding transfer from City Planning to Economic Development & Culture (EDC).
	Reallocation within Project	CUR064-01	Scarborough Rapid Transit Adaptive Reuse	(500)	-	-	(500)	Reserve	XQ0011	Re-classification of funding from carry forward to previously approved.
	Reallocation within Project	CUR064-01	Scarborough Rapid Transit Adaptive Reuse	500	-	-	500	Reserve	XQ0011	Re-classification of funding from carry forward to previously approved.
City Planning Total				**(40)**	**-**	**(40)**	**-**			
Corporate Initiatives	**The adjustment reflects an additional $0.5 million in Provincial funding, provided through an amending agreement to support the Ontario Place project.**									
	Additional Funding	CCI101-01	Ontario Place Development Plans	500	-	500	-	Prov		Provincial funding for Ontario Place project.
Corporate Initiatives Total				**500**	**-**	**500**	**-**			

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Corporate Real Estate Management	**The in-year adjustments consist of the following:** **1. Acceleration of $21.1 million in 2026, fully offset by deferrals of cash flows across various projects to better align project delivery and schedules, with no net impact on debt.** **2. Reallocation of $4.3 million to deliver the modernization of 2 core buildings (Metro Hall and City Hall), includes SOGR, AODA, and Net Zero work.** **3. Reallocation of $0.2 million within the Toronto Strong Neighbourhoods Strategy (TSNS) program to complete a final program evaluation, to be conducted either internally or through an external consultant. The evaluation will document program achievements, assess implementation challenges, and identify systemic lessons to strengthen future capital funding streams administered by Social Development, including the AOCC and CST portfolios.** **4. Adjustment of -$0.3 million in 2025 carry-forward funding to 2026 to better align with project timing and expenditures.** **5. Funding source adjustment of $0.2 million to align with the approved 2026 Budget**									
	Acceleration	CCA271-23	MAC - RIGGING REPLACEMENT GWRH BCA13	-	-	130	(130)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA254-14	VARLOCS - WHOLESALE ROOF REPLACEMENT	-	-	500	(500)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA271-22	MAC - RIGGING REPLACEMENT LYRIC	-	-	129	(129)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA259-08	FIRE AND LIFE SAFETY AUDITS - 2026	-	-	1,000	(1,000)	Debt		Work plan revised, accelerate as its progress is ahead of the schedule.
	Acceleration	CCA254-13	SOGR ROOFING PROGRAM 2026	-	-	937	(937)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA253-13	100 Queen St W-City Squares(Ndf)	-	-	2,000	(2,000)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA253-12	65 Front-Hostile Vehicle Mitigation	-	-	2,000	(2,000)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA256-01	71 Front W-Union Station-Var Sogr	-	-	89	(89)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA271-27	Mac - Aoda Proj - Work Package 8 Ven Ren	-	-	1,264	(1,264)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA271-10	Mh - Aoda Projects - Work Package 6 Venu	-	-	927	(927)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA270-04	Net-Zero Retrofits 132 Crem Sites-Carbon	-	-	1,000	(1,000)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA193-01	Redeveopment-St. Lawrence Market North	-	-	1,650	(1,650)	Debt		Work progressed ahead of the plan in 2026, GGLC pass the POA for the Consultant. So acceleration of cash flow is required from 2027.
	Acceleration	CCA244-25	Var Locs -Emergency Capital Repairs-2025	-	-	2,200	(2,200)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.
	Acceleration	CCA247-36	Varlocs-Sogr Elevators 2023	-	-	2,100	(2,100)	Debt		Work plan changed, accelerate funding to reallocate to priority project
	Acceleration	CCA250-16	Varlocs-Sogr Interior Systems 2022	-	-	400	(400)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027. Fifa 2026 NPS-Ramps & Various small work (Stairs, Painting, etc.)- Awarding phase 2
	Acceleration	CCA247-35	Varlocs-Sogr Mech&Elect Sys 2023	-	-	2,129	(2,129)	Debt		Consisted of: 1) 51 Parliament St -Replace the existing fuel tanks & TSSA requirements; 2) 703 Don Mills Rd. – Fire Alarm System System Upgrade; 3) 313 Pharmacy Ave. delay in Tender for Construction.
	Acceleration	CCA253-11	Varlocs-Sogr Site Work 2023	-	-	2,606	(2,606)	Debt		Work progressed ahead of schedule in 2026, so this will require an acceleration of cash flow from 2027.

Appendix 2

In-Year Capital Budget Adjustments

2026-2035 Capital Budget and Plan: Budget Adjustment Request

For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Deferral	CCA176-15	CFRP PHASE II-PROJ 14-VARLOCS CLIENTS MO	-	-	(150)	150	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA271-50	STLC - THEATRICAL SYSTEMS	-	-	(600)	600	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA271-40	MH - NET ZERO INITIATIVES PHASE 2	-	-	(4,035)	4,035	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA253-15	VARLOCS-SOGR SITE WORK 2026	-	-	(140)	140	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA252-08	SOGR LEASED FACILITIES/PROPERTIES-2026	-	-	(300)	300	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA247-64	VARLOCS-SOGR MECH&ELECT SYS 2026	-	-	(180)	180	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA247-42	2050 Jane Roof Repl. & Mech. Condition	-	-	(414)	414	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA247-42	2050 Jane Roof Repl. & Mech. Condition	-	-	(386)	386	Reserve	XQ0011	Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA247-41	100 Queen- Electrical Condition Assmt	-	-	(244)	244	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA247-50	255 Spadina Rd-Mech&Elect_Renos/Bldgenv(	-	-	(350)	350	Debt		Delay in procurements, design stage.
	Deferral	CCA254-08	260 Adelaide St W-Renos_Roof(Ndf)	-	-	(44)	44	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA247-52	3 Dohme Ave-Mechelect Bldgenv-Ndf	-	-	(200)	200	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA270-02	30 Net-Zero Studies Crem-Carbon Budget	-	-	(1,000)	1,000	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA251-17	3100 Eglinton Ave E-Exterior & Oh Door R	-	-	(150)	150	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA247-51	4330 Dufferin St-Mech&Elect/Bldgenv(Ndf)	-	-	(600)	600	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA251-19	55 John St-Mech&Elect/Bldgenv(Ndf)	-	-	(407)	407	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA270-01	Deep Energy Retrofits Pilot	-	-	(1,500)	1,500	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA247-44	Hot Water Equipment (Energy Initiative)	-	-	(300)	300	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA271-25	Mac - Life Safety Systems - Repairs & Te	-	-	(300)	300	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA271-12	Mh - Sprinkler Expansion	-	-	(843)	843	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA251-14	Relocation Of Fire Stn 332 To 55 John	-	-	(1,700)	1,700	Rec-Debt	XR1734	Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA259-07	Ssha Fls Project Cmhc	-	-	(2,000)	2,000	Debt		work plan revised

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Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Deferral	CCA271-35	Stlc - Accessibility Projects	-	-	(356)	356	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA250-29	Uns Security Offices	-	-	(895)	895	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA251-12	Varlocs-Sogr Building Envelope 2020	-	-	(493)	493	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA251-22	Varlocs-Sogr Building Envelope 2025	-	-	(180)	180	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA247-36	Varlocs-Sogr Elevators 2023	-	-	(800)	800	Debt		Delayed due to Coordination WorkPlace Modernization- Construction Management, other projects & procurements. Funds will require in 2027.
	Deferral	CCA250-19	Varlocs-Sogr Interior Systems 2023	-	-	(400)	400	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA247-39	Varlocs-Sogr Mech&Elect Sys 2024	-	-	(500)	500	Debt		Delayed due to site condition, PMMD procurement for 703 Don Mills Generator , construction to be completed Q4 2026.
	Deferral	CCA247-43	Varlocs-Sogr Mech&Elect Sys 2025	-	-	(600)	600	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA253-10	Varlocs-Sogr Sitework 2022	-	-	(225)	225	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA251-18	Varlocs-Sogr Work Bldg Envelope 2024	-	-	(270)	270	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Deferral	CCA251-15	Varlocs-Sogr Work Building Envelope 2022	-	-	(500)	500	Debt		Delayed due to site condition, other projects & procurements. Funds will require in 2027.
	Reduction of Funding	CCA204-05	Albert Campbell Sq Park Rehabilitation	(27)	-	(27)	-	Debt		Adjustment to 2025 carry-forward amount.
	Reduction of Funding	CCA266-06	Booth Yards Feasibility 2022	(17)	-	(17)	-	Debt		Adjustment to 2025 carry-forward amount.
	Reduction of Funding	CCA804-08	Energy Conservation & Demand Mgt 2025	(183)	-	(183)	-	Debt		Adjustment to 2025 carry-forward amount.
	Reduction of Funding	CCA270-04	Net-Zero Retrofits 132 Crem Sites-Carbon	(88)	-	(88)	-	Debt		Adjustment to 2025 carry-forward amount.
	Reallocation between Projects	CCA251-28	CITY HALL & METRO HALL SOGR WMP	2,100	-	2,100	-	Debt		Reallocate funding for priority project.
	Reallocation between Projects	CCA247-36	Varlocs-Sogr Elevators 2023	(2,100)	-	(2,100)	-	Debt		Reallocate funding for priority project.
	Reallocation within Project	CCA232-41	POL FUND EVALUATION	225	-	225	-	Debt		Reallocate funding for priority project.
	Reallocation within Project	CCA242-03	CITY HALL AODA WMP	1,900	-	1,900	-	Debt		Reallocate funding for priority project.
	Reallocation within Project	CCA270-06	NET ZERO-CITY HALL & METRO HALL WMP	285	-	285	-	Debt		Reallocate funding for priority project.
	Reallocation within Project	CCA232-38	5 Bartonville E Eco-Rejuv'N & Innov Grdn	(225)	-	(225)	-	Debt		Reallocate funding for priority project.
	Reallocation within Project	CCA270-03	Civic Centres(4) Net-Zero Retrofits-Carb	(285)	-	(285)	-	Debt		Reallocate funding for priority project.
	Reallocation within Project	CCA242-02	Var Locs-Aoda-Phase 2	(1,900)	-	(1,900)	-	Debt		Reallocate funding for priority project.

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Corporate Real Estate Management Total				**(315)**	**-**	**(315)**	**(0)**			
Economic Development and Culture	**The in-year adjustment consists of: 1. an additional funding of $0.7 million (from Public Art Reserve Fund) to support the replacement of the Tom Thomson’s Canoe sculpture, in accordance with Motion 2025.TE21.55. 2. $0.04 million funding transferred from City Planning to cover the final payment for a public art project as part of the Glen Road Pedestrian Bridge. The bridge is complete except for one outstanding public art element. EDC will oversee its completion using the transferred funds. 3. $0.027 million reallocation between Outdoor Public Art - Elevated Wetland project and Maintained project. 4. $0.008 million budget type update to reflect the correct budget type allocation.**									
	Additional Funding	CAC152-03	Outdoor Public Art – Canoe Sculpture Replacement project	700	-	300	400	Reserve	XQ4002	Requesting a draw from Public Art Reserve Fund, totalling $0.7 million in support of the Outdoor Public Art – Canoe Sculpture Replacement project.
	Change of Funding Sources	CAC130-01	Guild Revitalization Log Cabin	(8)	-	(8)	-	Debt		A budget type update in related to 2025 carryforward.
	Change of Funding Sources	CAC130-01	Guild Revitalization Log Cabin	8	-	8	-	CFC		A budget type update in related to 2025 carryforward.
	Change of Funding Sources	CAC130-01	Guild Revitalization Log Cabin	(8)	-	(8)	-	CFC		A budget type update in related to 2025 carryforward.
	Change of Funding Sources	CAC130-01	Guild Revitalization Log Cabin	8	-	8	-	Debt		A budget type update in related to 2025 carryforward.
	Reallocation between Projects	CAC133-06	Outdoor Public Art - Elevated Wetlands-2	(27)	-	(27)	-	Debt		Reallocation between Outdoor Public Art - Elevated Wetland project and Maintained project to support the funding needs.
	Reallocation between Projects	CAC136-01	Outdoor Public Art Maintenance	27	-	27	-	Debt		Reallocation between Outdoor Public Art - Elevated Wetland project and Maintained project to support the funding needs.
	Transfer (from/to other program/agency)	CAC136-01	Outdoor Public Art Maintenance	40	-	40	-	Debt		Funding is being transferred from City Planning to EDC to cover the final payment for a public art project as part of the Glen Road Pedestrian Bridge. The bridge is complete except for one outstanding public art element. EDC will oversee its completion using the transferred funds.
Economic Development and Culture Total				**740**	**-**	**340**	**400**			
Exhibition Place	**The adjustment consists of an additional $3.0 million in 2026 for the Toronto Stadium Capital project to address emerging and unanticipated capital requirements and maintain project readiness for FIFA World Cup 2026. The increase is fully offset by a corresponding reduction in the FIFA World Cup 2026 Operating Budget contingency provision, resulting in no impact on the overall approved $380 million funding envelope.**									
	Additional Funding	CEX131-51	Bmo Field Upgrades For Fifa - Reserve	1,523	-	1,523	-	R-Fnds	XR1218	To increase the Toronto Stadium Capital Project by $3.047 million in 2026 to address emerging and unanticipated requirements.

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	Additional Funding	CEX131-51	Bmo Field Upgrades For Fifa - Reserve	1,523	-	1,523	-	Fed		To increase the Toronto Stadium Capital Project by $3.047 million in 2026 to address emerging and unanticipated requirements.
Exhibition Place Total				**3,047**	**-**	**3,047**	**-**			
Toronto Fire Services	**The adjustment consists of a reallocation of $0.296 million in 2026 cash flow funding from the Stationwear Decontamination Equipment project to fund two new projects. The funds will be redirected to address the Fire Boat Drydocking project, which is mandated by Transport Canada every 5 years, with an associated cost of $0.263 million, and the Test Fit Study project by Christie Station to determine whether a new fire station can be accommodated, with an associated cost of $0.033 million. There is no debt impact on the 2026 Capital Budget.**									
	Reallocation between Projects	CFR170-01	Test Fit Study	33	-	33	-	Debt		New urgent project for a test fit study to confirm whether a new fire station can be accommodated in Block 7 of the Christie area.
	Reallocation between Projects	CFR171-01	Drydocking - Fireboat	264	-	264	-	Debt		New urgent project for drydocking of the fireboat which is mandated by Transport Canada every 5 years.
	Reallocation between Projects	CFR157-01	Stationwear Decontamination Eqp-Phase2	(296)	-	(296)	-	Debt		Project will be underspent and completed. Some portion of the remaining funds will be re-allocated to fund the new urgent projects.
Fire Services Total				**-**	**-**	**-**	**-**			
Fleet Services	**The in-year adjustments consist of:** **1. Total acceleration of $14.3 million for replacements that have/will come earlier than expected. While many types of vehicles have extended lead times that are disruptive to fleet replacement and acquisition plans, lead times for some classifications have improved.** **2. Total deferral of $3.1 million for replacements that will come later due to longer than expected lead times. As Fleet Services move toward electrifying its fleet, Zero Emission Vehicles (ZEVs) remain in tight supply, resulting in delays for adding these vehicles to its Fleet.** **3. Total deferral of $3.2 million for Fuel Site Closure Upgrade & Replacement for Feasibility / Planning (Technical & Strategic) to be undertaken in 2027.** **Together, the total net impact is a $8.0 million of net acceleration to support the projects proceeding ahead of schedule.**									
	Acceleration	CFL036-19	Fa - Fleet Replacement - 2025	-	-	260	(260)	Reserve	XQ1502	Acceleration of cash flows to budget for replacements that have/will come earlier than expected.
	Acceleration	CFL014-24	Fire - Vehicle/Equipment Purchase - 2024	-	-	1,580	(1,580)	Reserve	XQ0011	Acceleration of cash flows to budget for replacements that have/will come earlier than expected.
	Acceleration	CFL060-19	Fleet Office Modernization Plan	-	-	40	(40)	Reserve	XQ0003	Acceleration of cash flows to budget for replacements that have/will come earlier than expected.
	Acceleration	CFL008-26	Swm - Vehicle/Equipment Purchase - 2025	-	-	6,585	(6,585)	Reserve	XQ1014	Acceleration of cash flows to budget for replacements that have/will come earlier than expected.
	Acceleration	CFL049-13	Tchc - Fleet Replacement - 2025	-	-	247	(247)	Reserve	XQ1707	Acceleration of cash flows to budget for replacements that have/will come earlier than expected.
	Acceleration	CFL010-28	Tp - Vehicle/Equipment Purchase - 2024	-	-	1,427	(1,427)	Reserve	XQ1015	Acceleration of cash flows to budget for replacements that have/will come earlier than expected.
	Acceleration	CFL010-29	Tp - Vehicle/Equipment Purchase - 2025	-	-	4,207	(4,207)	Reserve	XQ1015	Acceleration of cash flows to budget for replacements that have/will come earlier than expected.

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	Deferral	CFL003-26	TPL - VEHICLE EQUIPMENT PURCHASE - 2026	-	-	(118)	118	Reserve	XQ1700	Deferral of cash flows for replacements that will come later due to lead times.
	Deferral	CFL006-23	PMMD - VEHICLE EQUIPMENT PURCHASE - 2026	-	-	(250)	250	Reserve	XQ1204	Deferral of cash flows for replacements that will come later due to lead times.
	Deferral	CFL051-27	TSSS - VEHICLE EQUIP REPLACEMENT - 2026	-	-	(650)	650	Reserve	XQ1100	Deferral of cash flows for replacements that will come later due to lead times.
	Deferral	CFL077-01	Addressing Aging Backlog	-	-	(387)	387	Debt		Deferral of cash flows for replacements that will come later due to lead times.
	Deferral	CFL041-19	Fsd - Fuel Site Closure Upgrade & Replac	-	-	(701)	701	Reserve	XQ0011	Deferral of cash flows for Feasibility/Planning (Technical & Strategic) study to be undertaken in 2027.
	Deferral	CFL041-18	Fuel Site Closure Upgrade & Replace-2024	-	-	(760)	760	Reserve	XQ0011	Deferral of cash flows for Feasibility/Planning (Technical & Strategic) study to be undertaken in 2027.
	Deferral	CFL041-17	Fuel Site Closure, Upgrade & Replacement	-	-	(1,669)	1,669	Reserve	XQ0011	Deferral of cash flows for Feasibility/Planning (Technical & Strategic) study to be undertaken in 2027.
	Deferral	CFL002-24	Ph - Fleet Replacement - 2025	-	-	(246)	246	Reserve	XQ1101	Deferral of cash flows for replacements that will come later due to lead times.
	Deferral	CFL006-22	Pmmd - Fleet Replacement - 2025	-	-	(114)	114	Reserve	XQ1204	Deferral of cash flows for replacements that will come later due to lead times.
	Deferral	CFL006-21	Pmmd - Vehicle/Equipment Purchase - 2023	-	-	(101)	101	Reserve	XQ1204	Deferral of cash flows for replacements that will come later due to lead times.
	Deferral	CFL002-23	Public Health - Vehicle/Equipment Purcha	-	-	(257)	257	Reserve	XQ1101	Deferral of cash flows for replacements that will come later due to lead times.
	Deferral	CFL003-24	Tpl - Vehicle/Equipment Purchase - 2024	-	-	(613)	613	Reserve	XQ1700	Deferral of cash flows for replacements that will come later due to lead times.
	Deferral	CFL003-22	Tpl -Vehicle/Equipment Purchase - 2022	-	-	(483)	483	Reserve	XQ1700	Deferral of cash flows for replacements that will come later due to lead times.
Fleet Services Total				**-**	**-**	**8,000**	**(8,000)**			
Housing Secretariat	**The in-year adjustments consist of:** **1. A net reduction of project costs in the 10-Year Capital Plan by $50.6 million with a net reduction impact of $39.4 million debt and $11.1 million debt recoverable to correct an overstatement in 2026-2035 Capital Plan.** **2. A total acceleration of $49.3 million to 2026 to realign project delivery based on the latest schedules and prioritize well-performing projects.** **3. Reallocations of project costs and cash flows across various projects of $25.9 million within 2026 Capital Budget to align with project requirements.**									
	Acceleration	CAF006-03	Ehi Construction	-	-	3,174	(3,174)	Fed	XR3101	To realign funding with revised project delivery timelines, with a net acceleration to 2026 of $49.331 million
	Acceleration	CAF001-02	Hn Capital	-	-	8,612	(8,612)	Debt		To realign funding with revised project delivery timelines, with a net acceleration to 2026 of $49.331 million
	Acceleration	CAF001-02	Hn Capital	-	-	1,176	(1,176)	Debt		To realign project costs and funding to support overall $50.5 million reduction
	Acceleration	CAF009-01	Open Door Od Non-Tca	-	-	618	(618)	Prov	XR3040	To realign funding with revised project delivery timelines, with a net acceleration to 2026 of $49.331 million
	Acceleration	CAF003-03	Rd Infrastructure	-	-	4,286	(4,286)	Prov		To realign funding with revised project delivery timelines, with a net acceleration to 2026 of $49.331 million

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Acceleration	CAF003-03	Rd Infrastructure	-	-	532	(532)	Debt		To realign funding with revised project delivery timelines, with a net acceleration to 2026 of $49.331 million
	Acceleration	CAF005-05	Rhi Phase 3	-	-	26,861	(26,861)	Fed		To realign funding with revised project delivery timelines, with a net acceleration to 2026 of $49.331 million
	Acceleration	CAF009-05	Rhi Phase 3 Non-Tca	-	-	5,247	(5,247)	Fed		To realign funding with revised project delivery timelines, with a net acceleration to 2026 of $49.331 million
	Additional Funding	CAF003-02	Rd Capital	1,080	-	-	1,080	Debt		To realign project costs and funding to support overall $50.5 million reduction
	Additional Funding	CAF003-03	Rd Infrastructure	1,003	-	-	1,003	Debt		To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF006-03	Ehi Construction	4,197	-	1,650	2,547	Fed		To update Federal funding for Emergency Housing Action project in 2026-2027
	Change of Funding Sources	CAF006-03	Ehi Construction	(4,197)	-	(1,650)	(2,547)	Fed	XR3101	To update Federal funding in Emergency Housing Action project in 2026-2027
	Change of Funding Sources	CAF001-02	Hn Capital	5,425	-	-	5,425	Fed	XR3101	To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF001-02	Hn Capital	1,509	-	1,509	-	Fed	XR3101	To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF001-02	Hn Capital	1,176	-	1,176	-	Fed	XR3101	To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF001-02	Hn Capital	(8,390)	-	-	(8,390)	Rec-Debt	XR1730	To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF001-02	Hn Capital	(5,425)	-	-	(5,425)	Debt		To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF001-02	Hn Capital	2,730	-	-	2,730	Debt		To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF001-02	Hn Capital	(1,509)	-	(1,509)	-	Debt		To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF001-02	Hn Capital	(1,176)	-	(1,176)	-	Debt		To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF001-02	Hn Capital	8,390	-	-	8,390	Fed	XR3101	To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF001-02	Hn Capital	(4,269)	-	(4,269)	-	Debt		To update the appropriate sources of funding for Housing Now Capital in 2026 from debt to Federal funding
	Change of Funding Sources	CAF001-02	Hn Capital	(2,730)	-	-	(2,730)	Rec-Debt	XR1730	To realign project costs and funding to support overall $50.5 million reduction
	Change of Funding Sources	CAF001-02	Hn Capital	4,269	-	4,269	-	Fed	XR3101	To update the appropriate sources of funding for Housing Now Capital in 2026 from debt to Federal funding
	Change of Funding Sources	CAF001-01	Hn Delivery	(4,269)	-	(4,269)	-	Fed	XR3101	To update the appropriate sources of funding for Housing Now Delivery in 2026 from Federal funding to debt
	Change of Funding Sources	CAF001-01	Hn Delivery	4,269	-	4,269	-	Debt		To update the appropriate sources of funding for Housing Now Delivery in 2026 from Federal funding to debt
	Change of Funding Sources	CAF009-08	Mura- Non-Tca	16,070	-	16,070	-	Fed	XR3101	To update the appropriate sources of funding for MURA project in 2026 from Provincial funding to Federal funding

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Change of Funding Sources	CAF009-08	Mura- Non-Tca	(16,070)	-	(16,070)	-	Prov	XR3040	To update the appropriate sources of funding for MURA project in 2026 from Provincial funding to Federal funding
	Change of Funding Sources	CAF009-01	Open Door Od Non-Tca	9,768	-	-	9,768	DC	XR2116	To update the appropriate sources of funding for Open Door project in 2027 from Federal funding to Development Charges-Subsidized Housing
	Change of Funding Sources	CAF009-01	Open Door Od Non-Tca	(1,200)	-	(1,200)	-	Fed	XR3101	To update the appropriate sources of funding for Open Door project in 2026 from Federal funding to Provincial funding
	Change of Funding Sources	CAF009-01	Open Door Od Non-Tca	1,200	-	1,200	-	Prov		To update the appropriate sources of funding for Open Door project in 2026 from Federal funding to Provincial funding
	Change of Funding Sources	CAF009-01	Open Door Od Non-Tca	(9,768)	-	-	(9,768)	Fed	XR3101	To update the appropriate sources of funding for Open Door project in 2027 from Federal funding to Development Charges-Subsidized Housing
	Change of Funding Sources	CAF003-03	Rd Infrastructure	(860)	-	(860)	-	R-Fnds	XR3026	To update the appropriate sources of funding for Rental Development Infrastructure in 2026 from Section 37 funding to reserve funding for affordable housing
	Change of Funding Sources	CAF003-03	Rd Infrastructure	(594)	-	(594)	-	Prov		To update the appropriate sources of funding for Rental Development Infrastructure in 2026 from Provincial funding to reserve funding for affordable housing
	Change of Funding Sources	CAF003-03	Rd Infrastructure	594	-	594	-	R-Fnds	XR1058	To update the appropriate sources of funding for Rental Development Infrastructure in 2026 from Provincial funding to reserve funding for affordable housing
	Change of Funding Sources	CAF003-03	Rd Infrastructure	860	-	860	-	R-Fnds	XR1058	To update the appropriate sources of funding for Rental Development Infrastructure in 2026 from Section 37 funding to reserve funding for affordable housing
	Change of Funding Sources	CAF005-03	Rhi Phase 1	(223)	-	(223)	-	R-Fnds	XR1012	To update the appropriate sources of funding for Rapid Housing Initiative Phase 1 project in 2026 from reserve funding and Development Charges-Subsidized Housing to Federal funding
	Change of Funding Sources	CAF005-03	Rhi Phase 1	323	-	323	-	Fed		To update the appropriate sources of funding for Rapid Housing Initiative Phase 1 project in 2026 from reserve funding and Development Charges-Subsidized Housing to Federal funding
	Change of Funding Sources	CAF005-03	Rhi Phase 1	(100)	-	(100)	-	DC	XR2116	To update the appropriate sources of funding for Rapid Housing Initiative Phase 1 project in 2026 from reserve funding and Development Charges-Subsidized Housing to Federal funding
	Deferral	CAF003-02	Rd Capital	-	-	(8,396)	8,396	Debt		To realign project costs and funding to support overall $50.5 million reduction
	Deferral	CAF003-03	Rd Infrastructure	-	-	(37)	37	Debt		To realign project costs and funding to support overall $50.5 million reduction
	Prior Year Carry Forward	CAF010-02	Tchc Development In-Flight	2,263	-	-	2,263	Debt		To correct sources of funding for TCHC Development In-Flight project related to the prior-year carryforward
	Prior Year Carry Forward	CAF010-02	Tchc Development In-Flight	(2,263)	-	-	(2,263)	R-Fnds	XR1730	To correct sources of funding for TCHC Development In-Flight project related to the prior-year carryforward
	Reallocation between Projects	CAF011-04	Cbh Affordable Centralized Waitlist Ph3	334	-	334	-	Reserve	XQ1106	To reallocate project costs and cash flows in 2026 among Choice-Based Housing Access System projects to align with project delivery requirement
	Reallocation between Projects	CAF011-04	Cbh Affordable Centralized Waitlist Ph3	29	-	29	-	DC	XR2116	To reallocate project costs and cash flows in 2026 among Choice-Based Housing Access System projects to align with project delivery requirement
	Reallocation between Projects	CAF011-04	Cbh Affordable Centralized Waitlist Ph3	1,150	-	1,150	-	Debt		To reallocate project costs and cash flows in 2026 among Choice-Based Housing Access System projects to align with project delivery requirement

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Reallocation between Projects	CAF011-03	Cbh Day 2 And Voyager Development Year 3	(29)	-	(29)	-	DC	XR2116	To reallocate project costs and cash flows in 2026 among Choice-Based Housing Access System projects to align with project delivery requirement
	Reallocation between Projects	CAF011-01	Cbh Rgi Waitlist Management System Budge	(1,150)	-	(1,150)	-	Debt		To reallocate project costs and cash flows in 2026 among Choice-Based Housing Access System projects to align with project delivery requirement
	Reallocation between Projects	CAF011-01	Cbh Rgi Waitlist Management System Budge	(334)	-	(334)	-	Reserve	XQ1106	To reallocate project costs and cash flows in 2026 among Choice-Based Housing Access System projects to align with project delivery requirement
	Reallocation between Projects	CAF006-03	Ehi Construction	(1,650)	-	(1,650)	-	Fed		To reallocate project costs and cash flows in 2026 from Emergency Housing Action project to Rapid Housing Initiative Phase 2 Non-TCA project to align with project delivery requirement
	Reallocation between Projects	CAF006-03	Ehi Construction	(131)	-	(131)	-	Fed	XR3101	To reallocate project costs and cash flows in 2026 from Emergency Housing Action project to Rapid Housing Initiative Phase 1 project to align with project delivery requirement
	Reallocation between Projects	CAF001-02	Hn Capital	(4,000)	-	(4,000)	-	Fed	XR3101	To reallocate project costs and cash flows in 2026 from Housing Now Capital to Rental Development Infrastructure to align with project delivery requirement
	Reallocation between Projects	CAF009-07	Homeownership Ho Non-Tca	8,333	-	8,333	-	Prov		To reallocate project costs and cash flows in 2026 from Rental Development Infrastructure to Homeownership Non-TCA project to align with project delivery requirement
	Reallocation between Projects	CAF009-07	Homeownership Ho Non-Tca	5,000	-	5,000	-	Prov		To reallocate project costs and cash flows in 2026 from Open Door Non-TCA project to Homeownership Non-TCA to align with project delivery requirement
	Reallocation between Projects	CAF009-01	Open Door Od Non-Tca	(5,000)	-	(5,000)	-	Prov		To reallocate project costs and cash flows in 2026 from Open Door Non-TCA project to Homeownership Non-TCA to align with project delivery requirement
	Reallocation between Projects	CAF009-01	Open Door Od Non-Tca	(5,000)	-	(5,000)	-	Fed	XR3101	To reallocate project costs and cash flows in 2026 from Open Door Non-TCA project to Rapid Housing 3 project to align with project delivery requirement
	Reallocation between Projects	CAF003-02	Rd Capital	(273)	-	(273)	-	Debt		To reallocate project costs and cash flows in 2026 from Rental Development Capital to Rental Development Infrastructure to align with project delivery requirement
	Reallocation between Projects	CAF003-03	Rd Infrastructure	(8,333)	-	(8,333)	-	Prov		To reallocate project costs and cash flows in 2026 from Rental Development Infrastructure to Homeownership Non-TCA project to align with project delivery requirement
	Reallocation between Projects	CAF003-03	Rd Infrastructure	4,000	-	4,000	-	Fed	XR3101	To reallocate project costs and cash flows in 2026 from Housing Now Capital to Rental Development Infrastructure to align with project delivery requirement
	Reallocation between Projects	CAF003-03	Rd Infrastructure	273	-	273	-	Debt		To reallocate project costs and cash flows in 2026 from Rental Development Capital to Rental Development Infrastructure to align with project delivery requirement
	Reallocation between Projects	CAF005-03	Rhi Phase 1	131	-	131	-	Fed	XR3101	To reallocate project costs and cash flows in 2026 from Emergency Housing Action project to Rapid Housing Initiative Phase 1 project to align with project delivery requirement
	Reallocation between Projects	CAF009-04	Rhi Phase 2 Non-Tca	1,650	-	1,650	-	Fed		To reallocate project costs and cash flows in 2026 from Emergency Housing Action project to Rapid Housing Initiative Phase 2 Non-TCA project to align with project delivery requirement
	Reallocation between Projects	CAF005-05	Rhi Phase 3	5,000	-	5,000	-	Fed	XR3101	To reallocate project costs and cash flows in 2026 from Open Door Non-TCA project to Rapid Housing 3 project to align with project delivery requirement

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Reduction of Funding	CAF001-02	Hn Capital	(36,133)	-	-	(36,133)	Debt		To realign project costs and funding to support overall $50.5 million reduction
	Reduction of Funding	CAF009-01	Open Door Od Non-Tca	(16,500)	-	-	(16,500)	Fed	XR3101	To realign project costs and funding to support overall $50.5 million reduction
Housing Secretariat Total				**(50,550)**	**-**	**42,074**	**(92,624)**			

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
Parks and Recreation	**The in-year adjustments reflect project delivery schedules and program requirements, with no impact to debt requirements:** **1. Additional funding of $47.0 million, fully funded from Section 42 and 37 funds, over 2026-2029 to advance various strategic parkland acquisition and park development projects.** **2. Reduction of $5.1 million to align with projected parkland acquisition plan and changes in scope.** **3. Acceleration of $1.0 million from 2027-2030 to 2026 to align with projected spend and projects near completion including the Digital Experience project.** **4. A prior year carry-forward adjustment that returns $1.3 million from 2026 to 2025 to realign the actual 2025 spending.** **5. Reallocation of $14.7 million to realign the funding requirements among various projects.** **6. Funding source reallocation of $0.4 million to reflect the appropriate source.**									
	Acceleration	CPR802-01	PR DIGITAL EXPERIENCE	-	-	1,000	(1,000)	Debt		Reallocation of BTT budget
	Acceleration	CPR269-03	320 MARKHAM (MINI)	-	-	-	-	DC	XR2114	To advance work on Park
	Acceleration	CPR230-03	VILLAGE GREEN SQUARE	-	-	5	(5)	R-Fnds	XR2213	To advance design work of new OLA
	Acceleration	CPR117-52-10	320 MARKHAM - PARK DEVELOPMENT	-	-	-	-	R-Fnds	XR2211	To advance work on Park
	Additional Funding	CPR300-08	1 SAND BEACH	1,000	-	-	1,000	R-Fnds	XR2202	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR230-03	VILLAGE GREEN SQUARE	15	-	-	15	R-Fnds	XR2213	To advance design work of new OLA
	Additional Funding	CPR300-01	PARKLAND ACQUISITION.	2	-	-	2	R-Fnds	XR2202	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-01	PARKLAND ACQUISITION.	165	-	-	165	R-Fnds	XR2208	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-01	PARKLAND ACQUISITION.	2,500	-	2,111	389	R-Fnds	XR2208	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-01	PARKLAND ACQUISITION.	3,341	-	-	3,341	R-Fnds	XR2208	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-01	PARKLAND ACQUISITION.	478	-	-	478	R-Fnds	XR2210	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-08	1 SAND BEACH	800	-	-	800	R-Fnds	XR2210	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-13	819 YONGE ST & 876 CHURCH ST - NEW PARK	6,880	-	-	6,880	R-Fnds	XR2208	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-09	2707 LAKE SHORE BLVD W	3,100	-	-	3,100	R-Fnds	XR2202	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-10	320 MARKHAM RD	250	-	-	250	R-Fnds	XR2210	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR610-03	PARKS - SOUTH	17	-	-	17	Other		Letter of Credit (S37) Draw
	Additional Funding	CPR320-01	FLEET	160	-	-	160	Other		Metrolinx - Fergy Brown Yard Equipment
	Additional Funding	CPR230-04	411 VICTORIA PARK	1,022	-	-	1,022	R-Fnds	XR3026	To advance work on OLA
	Additional Funding	CPR210-262	Fitness Pods Project	150	-	-	150	R-Fnds	XR3028	To advance design work of new Fitness Pods
	Additional Funding	CPR725-12	TRIPLE CROWN PARKETTE PATHWAY & SEATING	18	-	-	18	R-Fnds	XR2213	Installation of accessible path in park
	Additional Funding	CPR725-12	TRIPLE CROWN PARKETTE PATHWAY & SEATING	22	-	-	22	R-Fnds	XR2213	Installation of accessible path in park
	Additional Funding	CPR300-58	YONGE STREET NORTH	4,000	-	-	4,000	R-Fnds	XR3026	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-58	YONGE STREET NORTH	1,000	-	-	1,000	R-Fnds	XR2206	Land Acquisition - Adjustment based on projected acquisition plan

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjust ment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Additional Funding	CPR300-34	11 YORKVILLE AVE - EXPANSION	88	-	-	88	R-Fnds	XR2208	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-24	148 FRANKLIN AVE	297	-	-	297	R-Fnds	XR2210	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-13	819 YONGE ST & 876 CHURCH ST - NEW PARK	1,320	-	-	1,320	R-Fnds	XR2213	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-01	PARKLAND ACQUISITION.	5	-	-	5	R-Fnds	XR2208	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR300-11	468 QUEEN ST W	500	-	-	500	R-Fnds	XR2208	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR264-04	RON WATSON	750	-	-	750	R-Fnds	XR2213	Change of scope
	Additional Funding	CPR300-01	PARKLAND ACQUISITION.	2,000	-	2,000	-	R-Fnds	XR2210	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR117-52-10	320 MARKHAM - PARK DEVELOPMENT	179	-	-	179	R-Fnds	XR2205	To advance work on Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	3,701	-	-	3,701	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	0	-	-	0	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	104	-	-	104	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	28	-	-	28	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	305	-	-	305	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	358	-	-	358	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	815	-	-	815	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	49	-	-	49	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	353	-	-	353	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	2	-	-	2	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	1,742	-	-	1,742	R-Fnds	XR3026	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	146	-	-	146	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	243	-	-	243	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR117-51-01	CENTENNIAL PARK MASTER PLAN PH1 IMPLEMEN	1,076	-	-	1,076	R-Fnds	XR2213	Dedicated S37 Funding for Centennial Park
	Additional Funding	CPR115-55	YONGE AND EGLINTON NEW PARKS	3,940	-	-	3,940	R-Fnds	XR2208	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR115-55	YONGE AND EGLINTON NEW PARKS	2,060	-	-	2,060	R-Fnds	XR2213	Land Acquisition - Adjustment based on projected acquisition plan
	Additional Funding	CPR115-55	YONGE AND EGLINTON NEW PARKS	2,000	-	-	2,000	R-Fnds	XR2213	Land Acquisition - Adjustment based on projected acquisition plan

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Change of Funding Sources	CPR121-44-03	DON MILLS CIVITAN ARENA REPLACEMENT DESI	(439)	-	(439)	-	R-Fnds	XR2213	Change to funding source
	Change of Funding Sources	CPR121-44-03	DON MILLS CIVITAN ARENA REPLACEMENT DESI	439	-	439	-	R-Fnds	XR2213	Change to funding source
	Reallocation between Projects	CPR263-03	WARD 24 - SCARBOROUG-GUILDWOOD	500	-	150	350	Debt		Advance Feasibility Study
	Reallocation between Projects	CPR273-02	Leslie Grove Park Improvements and Bundle Projects	82	-	82	-	Debt		Transfer funds to Leslie Grove Park Improvements and Bundle Projects
	Reallocation between Projects	CPR273-02	Leslie Grove Park Improvements and Bundle Projects	87	-	87	-	Debt		Transfer funds to Leslie Grove Park Improvements and Bundle Projects
	Reallocation between Projects	CPR801-01	OPERATIONAL MODERNIZATION	(6,790)	-	-	(6,790)	Debt		Reallocate to meet division requirements
	Reallocation between Projects	CPR801-01	OPERATIONAL MODERNIZATION	(873)	-	(873)	-	Debt		Reallocation of BTT budget
	Reallocation between Projects	CPR600-01	CRITITAL SOGR	5,871	-	579	5,292	Debt		Reallocate to meet division requirements
	Reallocation between Projects	CPR590-30	LESLIE GROVE PARK	(82)	-	(82)	-	Debt		Transfer funds to Leslie Grove Park Improvements and Bundle Projects
	Reallocation between Projects	CPR802-01	PR DIGITAL EXPERIENCE	(1,000)	-	(1,000)	-	Debt		Reallocation of BTT budget
	Reallocation between Projects	CPR273-02	Leslie Grove Park Improvements and Bundle Projects	844	-	844	-	Debt		Transfer funds to Leslie Grove Park Improvements and Bundle Projects
	Reallocation between Projects	CPR300-01	PARKLAND ACQUISITION.	(4,000)	-	(4,000)	-	R-Fnds	XR2202	Land Acquisition - Adjustment based on projected acquisition plan
	Reallocation between Projects	CPR300-01	PARKLAND ACQUISITION.	(429)	-	(429)	-	R-Fnds	XR2204	Land Acquisition - Adjustment based on projected acquisition plan
	Reallocation between Projects	CPR300-08	1 SAND BEACH	4,000	-	4,000	-	R-Fnds	XR2202	Land Acquisition - Adjustment based on projected acquisition plan
	Reallocation between Projects	CPR300-10	320 MARKHAM RD	429	-	429	-	R-Fnds	XR2204	Land Acquisition - Adjustment based on projected acquisition plan
	Reallocation between Projects	CPR117-81	DOGS OFF LEASH AREA-LAWRENCE AVE E & STA	200	-	200	-	R-Fnds	XR3026	Change of scope
	Reallocation between Projects	CPR127-55	IT-DIGITAL SIGNAGE	981	-	529	452	Debt		Reallocation of BTT budget
	Reallocation between Projects	CPR127-55	IT-DIGITAL SIGNAGE	419	-	271	148	Debt		Reallocation of BTT budget
	Reallocation between Projects	CPR127-53-01	IT-PFR DIGITAL STRATEGY AND TRANSFORMATI	104	-	104	-	Debt		Reallocation of BTT budget
	Reallocation between Projects	CPR127-53-03	IT-PFR NETWORK CONNECTIVITY IMPROVEMENTS	1,230	-	1,230	-	Debt		Additional funding required

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Reallocation between Projects	CPR127-46-07	IT-REGISTRATION, PERMITTING & LICENSING	(530)	-	(1,077)	548	Debt		Reallocation of BTT budget
	Reallocation between Projects	CPR119-61	ROYAL ROUGE TOT LOT IMPROVEMENTS	(200)	-	(200)	-	R-Fnds	XR3026	Change of scope
	Reallocation between Projects	CPR114-52-04	VARIOUS BUILDINGS & PARKS ACCESSIBILITY	(844)	-	(844)	-	Debt		Transfer funds to Leslie Grove Park Improvements and Bundle Projects.
	Reduction of Funding	CPR300-01	PARKLAND ACQUISITION.	(2,729)	-	(2,729)	-	R-Fnds	XR2204	Land Acquisition - Adjustment based on projected acquisition plan.
	Reduction of Funding	CPR300-01	PARKLAND ACQUISITION.	(2,300)	-	(2,300)	-	R-Fnds	XR2206	Land Acquisition - Adjustment based on projected acquisition plan.
	Reduction of Funding	CPR117-48-23	LESLIE GROVE PARK IMPROVEMENTS HOPE SHE	(87)	-	(87)	-	R-Fnds	XR2209	Transfer funds to Leslie Grove Park Improvements and Bundle Projects.
	Prior Year Carry Forward	CPR117-64	Fmp-Dogs Off Leash Area 2	-	463	(463)	-	DC	XR2114	Reversal of Carry Forward from 2026 to 2025.
	Prior Year Carry Forward	CPR122-48-04	Green Line Design & Construction	-	300	(300)	-	R-Fnds	XR2211	Reversal of Carry Forward from 2026 to 2025.
	Prior Year Carry Forward	CPR117-52-37	Scarborough Centre Area Park Development	-	240	(240)	-	R-Fnds	XR2205	Reversal of Carry Forward from 2026 to 2025.
	Prior Year Carry Forward	CPR117-52-37	Scarborough Centre Area Park Development	-	277	(277)	-	DC	XR2114	Reversal of Carry Forward from 2026 to 2025.
Parks and Recreation Total				**41,864**	**1,280**	**(1,280)**	**41,864**			

Sankofa Square	**The in-year adjustment reallocates funding from the underspent Accessibility Installation to Meet AODA project to the overspent Sankofa Square Signage project with no overall impact on debt.**									
	Reallocation between Projects	CYD009-01	Accessibility Installation To Meet Aoda	(9)	-	(9)	-	R-Fnds	XR3026	Reallocation of funding between projects to better align with project cash flow requirements.
	Reallocation between Projects	CYD007-01	Sankofa Square Signage	9	-	9	-	R-Fnds	XR3026	Reallocation of funding between projects to better align with project cash flow requirements.
Sankofa Square Total				**-**	**-**	**-**	**-**			

Solid Waste Management Services	**In-Year adjustments to planned cash flows are required to cover anticipated lower and overspending on the following projects:** **1. Acceleration of $0.2 million in Transfer Station Asset Management - Bermondsey Transfer Station project due to anticipated budget shortfalls, fully offset with the $0.2 million deferral in Transfer Station Asset Management - Ingram Transfer Station project due to anticipated lower spending in 2026** **2. Acceleration of $0.3 million in Commissioner TS project to address the overspend, and is fully offset by a deferral of $0.3 million in SW General project.** **3. Budget re-allocation of $0.2 million between various Business Services Operations projects due to anticipated overspending in CSW018-04 and CSW018-99** **4. Budget re-allocation of $0.7 million in various Closed Landfill Operations projects due to anticipated overspending in CSW930-02 and CSW930-04** **5. Budget re-allocation of $0.2 million in various Green Lane Landfill Development projects due to anticipated overspending in CSW007-12** **6. Budget re-allocation of $0.004 million in various Infrastructure & Resource Management projects due to anticipated overspending in CSW900-04**									
	Reallocation between Projects	CSW018-48	Secure Portal for Customer Medical Infor	(200)	-	(200)	-	R-Fnds	XR1404	Recommended budget adjustment is required to address the overspending in CSW018-48
	Acceleration	CSW900-01	Bermondsey Ts	-	-	-	-	Rec-Debt	XR1412	Recommended budget adjustment is required to address the overspending in CSW900-01

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Acceleration	CSW900-01	Bermondsey Ts	-	-	-	-	R-Fnds	XR1404	Recommended budget adjustment is required to address the overspending in CSW900-01
	Reallocation between Projects	CSW930-02	Brock West Closed Landfill	47	-	47	-	R-Fnds	XR1013	Recommended budget adjustment is required to address the overspending in CSW930-02
	Acceleration	CSW900-02	Commissioners Ts	(90)	-	-	(90)	R-Fnds	XR1404	Recommended budget adjustment is required to address the overspending in CSW900-02
	Acceleration	CSW900-02	Commissioners Ts	90	-	300	(210)	Rec-Debt	XR1412	Recommended budget adjustment is required to address the overspending in CSW900-02
	Reallocation between Projects	CSW009-01	Dufferin Sso Facility	(4)	-	(4)	-	Rec-Debt	XR1412	Recommended budget adjustment is required to address the overspending in CSW900-04
	Reallocation between Projects	CSW900-04	Dufferin Ts	4	-	4	-	Rec-Debt	XR1412	Recommended budget adjustment is required to address the overspending in CSW900-04
	Deferral	CSW900-08	General Projects	(90)	-	(300)	210	Rec-Debt	XR1412	Recommended budget adjustment is required to address the overspending in CSW900-02
	Deferral	CSW900-08	General Projects	90	-	-	90	R-Fnds	XR1404	Recommended budget adjustment is required to address the overspending in CSW900-02
	Reallocation between Projects	CSW930-04	General Closed Landfills	611	-	314	297	R-Fnds	XR1013	Recommended budget adjustment is required to address the overspending in CSW930-04
	Reallocation between Projects	CSW007-13	Green Lane Landfill - Development - 2013	(86)	-	(86)	-	R-Fnds	XR1408	Recommended budget adjustment is required to address the overspending in CSW007-12
	Reallocation between Projects	CSW007-13	Green Lane Landfill - Development - 2013	(57)	-	(57)	-	Rec-Debt	XR1412	Recommended budget adjustment is required to address the overspending in CSW007-12
	Reallocation between Projects	CSW007-11	Green Lane Landfill - Development - 2011	(26)	-	-	(26)	Rec-Debt	XR1412	Recommended budget adjustment is required to address the overspending in CSW007-12
	Reallocation between Projects	CSW007-11	Green Lane Landfill - Development - 2011	(60)	-	-	(60)	R-Fnds	XR1408	Recommended budget adjustment is required to address the overspending in CSW007-12
	Reallocation between Projects	CSW007-12	Green Lane Landfilldevelopment	83	-	57	26	Rec-Debt	XR1412	Recommended budget adjustment is required to address the overspending in CSW007-12
	Reallocation between Projects	CSW007-12	Green Lane Landfilldevelopment	145	-	86	60	R-Fnds	XR1408	Recommended budget adjustment is required to address the overspending in CSW007-12
	Deferral	CSW900-05	Ingram Ts	-	-	-	-	R-Fnds	XR1404	Recommended budget adjustment is required to address the underspending in CSW900-05
	Deferral	CSW900-05	Ingram Ts	-	-	-	-	Rec-Debt	XR1412	Recommended budget adjustment is required to address the underspending in CSW900-05
	Reallocation between Projects	CSW312-16	Perpetual Care Of Landfills - 2016	(611)	-	(314)	(297)	R-Fnds	XR1013	Recommended budget adjustment is required to address the overspending in CSW930-04
	Reallocation between Projects	CSW312-18	Perpetual Care Of Landfills - 2018	(47)	-	(47)	-	R-Fnds	XR1013	Recommended budget adjustment is required to address the overspending in CSW930-02
	Reallocation between Projects	CSW018-99	Swms It Application Initiatives General	129	-	129	-	R-Fnds	XR1404	Recommended budget adjustment is required to address the overspending in CSW018-48
	Reallocation between Projects	CSW018-04	Transfer Station Efficiencies Project	8	-	8	-	DC	XR2128	Recommended budget adjustment is required to address the overspending in CSW018-48
	Reallocation between Projects	CSW018-04	Transfer Station Efficiencies Project	63	-	63	-	R-Fnds	XR1404	Recommended budget adjustment is required to address the overspending in CSW018-48

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
Solid Waste Management Services Total				**0**	**-**	**-**	**-**			

Technology Services	**The in-year adjustments consist of:** **1. A total acceleration of $10.6 million, offset by $7.9 million in deferrals across various projects to better align budgets with updated project schedules and deliverables.** **2. Funding reallocations of $20.7 million among various projects to support updated project progress.** **Overall, the adjustments have no net debt impact on the 2026–2035 Capital Budget and Plan.**

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Acceleration	CIT060-07	TORONTO DATA AI PLATFORM	-	-	440	(440)	Debt		Realign budget to project schedule and deliverables
	Acceleration	CIT063-05	SERVICENOW CONTRACT MANAGEMENT PHASE 2	-	-	300	(300)	Debt		Realign budget to project schedule and deliverables
	Acceleration	CIT046-17	Artificial Intelligence (Ai)	-	-	520	(520)	Debt		Realign budget to project schedule and deliverables
	Acceleration	CIT061-01	Automating Short Term Rental Operator Ve	-	-	68	(68)	Debt		Realign budget to project schedule and deliverables
	Acceleration	CIT030-26	Dc Infrastructure Foundation	-	-	6,374	(6,374)	Debt		Realign budget to project schedule and deliverables
	Acceleration	CIT045-39	Ecs Cloud Deployment-Construction Projec	-	-	810	(810)	Debt		Realign budget to project schedule and deliverables
	Acceleration	CIT061-08	Ppeb Day Forward Scanning Implementati	-	-	69	(69)	Debt		Realign budget to project schedule and deliverables
	Acceleration	CIT061-16	Servicenow: Implement Phase 2 And Plan P	-	-	2,000	(2,000)	Debt		Realign budget to project schedule and deliverables
	Deferral	CIT062-11	FLEET-FIRE-PARAMEDICS JOINT FIT-GAP ANAL	-	-	(200)	200	Debt		Realign budget to project schedule and deliverables
	Deferral	CIT063-06	IAM PROGRAM BUSINESS CASE	-	-	(500)	500	Debt		Realign budget to project schedule and deliverables
	Deferral	CIT060-02	File Services Migration To Sharepoint	-	-	(393)	393	Debt		Realign budget to project schedule and deliverables
	Deferral	CIT061-15	Quality Assurance Centre Of Excellence F	-	-	(149)	149	Debt		Realign budget to project schedule and deliverables
	Deferral	CIT059-01	Sap Erp Modernization	-	-	(1,000)	1,000	Debt		Realign budget to project schedule and deliverables
	Deferral	CIT060-04	Sap Materials Management And Warehouse M	-	-	(5,500)	5,500	Debt		Realign budget to project schedule and deliverables
	Deferral	CIT048-22	Sdfa- Online Grant Management System	-	-	(139)	139	Debt		Realign budget to project schedule and deliverables
	Reallocation between Projects	CIT062-11	FLEET-FIRE-PARAMEDICS JOINT FIT-GAP ANAL	31	-	-	31	Debt		Realign budget to project schedule and deliverables
	Reallocation between Projects	CIT047-14	Connectto - Network Utility	(375)	-	(75)	(300)	Debt		Realign budget to project schedule and deliverables
	Reallocation between Projects	CIT045-39	Ecs Cloud Deployment-Construction Projec	803	-	803	-	Debt		Realign budget to project schedule and deliverables
	Reallocation between Projects	CIT061-04	Fleet/Fire/Ems Joint Fit Gap Analysis An	(31)	-	-	(31)	Debt		Realign budget to project schedule and deliverables

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Reallocation between Projects	CIT046-27	Llrs Replacement	(400)	-	(400)	-	Debt		Realign budget to project schedule and deliverables
	Reallocation between Projects	CIT702-05	Network Lifecycle Asset Mgmt	375	-	75	300	Reserve	XQ1508	Realign budget to project schedule and deliverables
	Reallocation between Projects	CIT702-05	Network Lifecycle Asset Mgmt	18,465	-	(33)	18,498	Reserve	XQ1508	Realign budget to project schedule and deliverables
	Reallocation between Projects	CIT060-03	Network Modernization	(1,049)	-	-	(1,049)	Debt		Realign budget to project schedule and deliverables
	Reallocation between Projects	CIT702-09	Network Security Replacement	(18,465)	-	33	(18,498)	Reserve	XQ1508	Realign budget to project schedule and deliverables
	Reallocation between Projects	CIT046-24	Project Portfolio Management System Migr	(403)	-	(403)	-	Debt		Realign budget to project schedule and deliverables
	Reallocation between Projects	CIT059-09	Unified Communications: Calling In The C	1,049	-	-	1,049	Debt		Realign budget to project schedule and deliverables
Technology Services Total				**-**	**-**	**2,699**	**(2,699)**			

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
Toronto Paramedic Services	**The adjustments consist of 1. Additional funding of $0.7 million from the TPS Equipment Reserve to support the operational needs for Medical Equipment Replacement. 2. Funding reallocation of $3.2 million to support the advancement of priority capital initiatives while maintaining overall alignment with TPS capital funding requirements among various projects.**									
	Reallocation between Projects	CAM045-04	DEFIBRILATOR REPLACEMENT - 2026	(1,000)	-	(1,000)	-	Reserve	XQ1019	To reallocate $1.0 million from Defibrillator Replacement Purchases to Medical Equipment Replacement because additional equipment is required for operational needs
	Reallocation between Projects	CAM015-18	MOBILE DATA COMMUNICATIONS - 2026	415	-	415	-	Debt		To reallocate $0.35 million from Ambulance Vehicle Training (AVT) and $0.065 million from Asset Tracking to Mobile Data Communications because additional equipment is required for operational needs
	Reallocation between Projects	CAM081-02	CACC BACKUP UPGRADE - EQUIPMENT	(650)	-	(650)	-	Debt		To reallocate $0.65 million from CACC Backup Upgrade - Equipment to Rivalda Stores due to construction costs
	Reallocation between Projects	CAM076-02	MFS 3 - 610 BAY STREET PHASE 2	(20,000)	-	-	(20,000)	Debt		To reallocate $20.0 million from Multi-Function Station #3 (FACILITY) - 610 Bay St (Phase 2) to MULTI-FUNCTION STATION #2 - CONSTRUCTION due to anticipated change in scope and cost escalation
	Reallocation between Projects	CAM073-02	Ambulance Post - 330 Bering Ave	(101)	-	(101)	-	Debt		To reallocate $0.1 million from Ambulance Post #2 - 330 Bering to Rivalda Stores due to construction costs
	Reallocation between Projects	CAM080-01	Ambulance Vehicle Training Avt Facility	(350)	-	(350)	-	Debt		To reallocate $0.35 million from Ambulance Vehicle Training (AVT) to Mobile Data Communications because additional equipment is required for operational needs
	Reallocation between Projects	CAM080-01	Ambulance Vehicle Training Avt Facility	(1,450)	-	-	(1,450)	Debt		To reallocate $1.45 million from Ambulance Vehicle Training (AVT) Facility to Asset Tracking to reflect future project requirements
	Reallocation between Projects	CAM078-02	Asset Tracking	(65)	-	(65)	-	Debt		To reallocate $0.065 million from Asset Tracking to Mobile Data Communications because additional equipment is required for operational needs

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Reallocation between Projects	CAM078-02	Asset Tracking	(350)	-	(350)	-	Debt		To reallocate $0.35 million from Asset Tracking to Portable Radio Replacement because additional equipment is required for operational needs
	Reallocation between Projects	CAM078-02	Asset Tracking	4,500	-	-	4,500	Debt		To reallocate $4.5 million from Multi-Function Station #3 - 610 Bay Street (Phase 1) to Asset Tracking to reflect future project requirements
	Reallocation between Projects	CAM078-02	Asset Tracking	1,450	-	-	1,450	Debt		To reallocate $1.45 million from Ambulance Vehicle Training (AVT) Facility to Asset Tracking to reflect future project requirements
	Reallocation between Projects	CAM081-01	Cacc Backup Upgrade	(300)	-	(300)	-	Debt		To reallocate $0.3 million from CACC Backup Upgrade to Rivalda Stores due to construction costs
	Reallocation between Projects	CAM078-01	Future Strategic Staging Locations F-Ssl	(400)	-	(400)	-	Debt		To reallocate $0.4 million from F-SSSL to Portable Radio Replacement because additional equipment is required for operational needs
	Reallocation between Projects	CAM059-01	Medical Equipment Replacement	1,000	-	1,000	-	Reserve	XQ1019	To reallocate $1.0 million from Defibrillator Replacement Purchases to Medical Equipment Replacement because additional equipment is required for operational needs
	Additional Funding	CAM059-01	Medical Equipment Replacement	700	-	700	-	Reserve	XQ1019	To reallocate $0.7 million from reserves to Medical Equipment Replacement because additional equipment is required for operational needs
	Reallocation between Projects	CAM071-02	Multi-Function Station #2 - Construction	20,000	-	-	20,000	Debt		To reallocate $20.0 million from Multi-Function Station #3 (FACILITY) - 610 Bay St (Phase 2) to MULTI-FUNCTION STATION #2 - CONSTRUCTION due to anticipated change in scope and cost escalation
	Reallocation between Projects	CAM076-01	Multi-Function Station #3 - Design	(4,500)	-	-	(4,500)	Debt		To reallocate $4.5 million from Multi-Function Station #3 - 610 Bay Street (Phase 1) to Asset Tracking to reflect future project requirements
	Reallocation between Projects	CAM067-01	Portable Radio Replacement	750	-	750	-	Debt		To reallocate $0.4 million from F-SSL and $0.350 million from Asset Tracking to Portable Radio Replacement because additional equipment is required for operational needs
	Reallocation between Projects	CAM075-01	Rivalda Stores	1,051	-	1,051	-	Debt		To reallocate $0.1 million from Ambulance Post #2 - 330 Bering, $0.3 million from CACC Backup Upgrade and $0.65 million from CACC Backup Upgrade - Equipment to Rivalda Stores due to construction costs
Toronto Paramedic Services Total				**700**	**-**	**700**	**-**			

Toronto Police Service	**The adjustments consist of:** **1. Reallocation of $2.0 million from the Long Term Facility Plan – 54 Division project to the new Glock Modernization project with cashflows to be returned in 2027;** **2. Reallocation of $1.2 million to the State of Good Repair (SOGR) related projects as follows:** **• $1.1 million from the Forensic Identification Services (F.I.S.) building Heating, Ventilation and Air Conditioning (H.V.A.C.) lifecycle project;** **• $0.06 million from Uninterrupted Power Supply (U.P.S.) project;** **• $0.015 million from the FIFA Requirement – Motorcycles project.** **No overall debt impact among the adjustments.**

	Reallocation between Projects	PL-100148-01	FIS building HVAC lifecycle	(800)	-	(800)	-	Debt		Repurposing funding of $800K from Forensic Identification Services (F.I.S.) building H.V.A.C. lifecycle project to SOGR-Police to meet project funding requirements
	Reallocation between Projects	PL-100010-04	State-of-Good-Repair-Other	15	-	15	-	Debt		Repurposing funding of $15.3K from FIFA Requirement – Motorcycles project to SOGR-Other to meet project funding requirements

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Reallocation between Projects	PL-100010-04	State-of-Good-Repair-Other	292	-	292	-	Debt		Repurposing funding of $292.1K from Forensic Identification Services (F.I.S.) building H.V.A.C. lifecycle project to SOGR-Other to meet project funding requirements
	Reallocation between Projects	PL-100132-01	Uninterrupted Power Supply (U.P.S.) Lifecycle Replacement	(60)	-	(60)	-	Debt		Repurposing funding of $60K from Uninterrupted Power Supply (U.P.S.) project to SOGR-Other to meet project funding requirements
	Reallocation between Projects	PL-100144-01	FIFA Requirement - Motorcycles	(15)	-	(15)	-	Debt		Repurposing funding of $15.3K from FIFA Requirement – Motorcycles project to SOGR-Other to meet project funding requirements
	Reallocation between Projects	PL-100148-01	FIS building HVAC lifecycle	(292)	-	(292)	-	Debt		Repurposing funding of $292.1K from Forensic Identification Services (F.I.S.) building H.V.A.C. lifecycle project to SOGR-Other to meet project funding requirements
	Reallocation between Projects	PL-100010-02	State-of-Good-Repair-Police	800	-	800	-	Debt		Repurposing funding of $800K from Forensic Identification Services (F.I.S.) building H.V.A.C. lifecycle project to SOGR-Police to meet project funding requirements
	Reallocation between Projects	PL-100122-01	Long Term Facility Plan - 54 Division; New Station	(2,000)	-	(2,000)	-	Debt		Repurposing funding of $2M from Long Term Facility Plan - 54 Division; New Station project to Glock Modernization project to meet project funding requirements
	Reallocation between Projects	PL-100157-01	Glock Modernization	2,000	-	2,000	-	Debt		Repurposing funding of $2M from Long Term Facility Plan - 54 Division; New Station project to Glock Modernization project to meet project funding requirements
	Reallocation between Projects	PL-100010-04	State-of-Good-Repair-Other	60	-	60	-	Debt		Repurposing funding of $60K from Uninterrupted Power Supply (U.P.S.) project to SOGR-Other to meet project funding requirements
Toronto Police Service Total				**-**	**-**	**-**	**-**			

Toronto Public Health	**The adjustment consists of an additional $0.3 million, funded by development charges, to address vehicle procurement cost escalation and provide sufficient funding in 2026 to award the contract.**									
	Additional Funding	CPH012-01	Mobile Dental Van	282	-	-	282	DC	XR2123	Increase to budget for vehicle procurement cost escalation, funded by Development Charges.
Toronto Public Health Total				**282**	**-**	**-**	**282**			

Toronto Transit Commission	**The in-year adjustments consist of:** **1. A total additional funding of $1.3 billion is mainly directed to support the purchase of subway trains and buses, funded by the Federal government through the Canada Public Transit Fund and the Province of Ontario. Majority of the funding includes adjustments consistent with the federal and provincial agreement on the acquisition of new subway cars and the updated project delivery schedule.** **2. A net funding reduction of $35.4 million mainly to align with the incremental federal funding through the Canada Public Transit Fund and the estimated project delivery schedule.** **3. An acceleration of $2.0 million to support the project progression of Yonge-Bloor Capacity Improvement project.** **4. A reallocation of $138.8 million to align the project deliverables among various projects.** **5. A funding source reallocation of $83.4 million to reflect the appropriate funding source among various projects.**									
	Acceleration	CTT155-01	Yonge-Bloor Capacity Improvement	-	-	2,035	(2,035)	DC	XR2109	To realign the actual project progression.

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Additional Funding	CTT052-1	Automotive Non-Revenue Vehicle Replace	2,604	-	2,604	-	Other Third Party Recoveries		To support project delivery schedule.
	Additional Funding	CTT052-1	Automotive Non-Revenue Vehicle Replace	(1,010)	-	(1,010)	-	Debt		To support project delivery schedule.
	Additional Funding	CTT061-1	Computer Equipment And Software	7,908	-	7,908	-	Debt		To support project delivery schedule.
	Additional Funding	CTT154-01	Corporate Initiatives	2,605	-	-	2,605	Rec-Debt	XR1730	To support project delivery schedule.
	Additional Funding	CTT012-1	Equipment-Various-2000 & Prior-Original	3,500	-	3,500	-	Rec-Debt	XR1730	To support project delivery schedule.
	Additional Funding	CTT012-1	Equipment-Various-2000 & Prior-Original	37,517	-	(8,321)	45,837	Fed		To support project delivery schedule.
	Additional Funding	CTT012-1	Equipment-Various-2000 & Prior-Original	28,463	-	(15,540)	44,003	Rec-Debt	XR1730	To support project delivery schedule.
	Additional Funding	CTT062-1	Other Furniture And Office Equipment	198	-	198	-	Debt		To support project delivery schedule.
	Additional Funding	CTT113-1	Other Maintenance Equipment-2000	2,439	-	2,439	-	Debt		To support project delivery schedule.
	Additional Funding	CTT046-1	Purchase Of 372 T1 Subway Cars	5,345	-	(30,668)	36,012	Rec-Debt	XR1730	To support project delivery schedule.
	Additional Funding	CTT046-1	Purchase Of 372 T1 Subway Cars	872,508	-	12,611	859,897	Prov		To support project delivery schedule.
	Additional Funding	CTT046-1	Purchase Of 372 T1 Subway Cars	184,961	-	1,455	183,506	Fed		To support project delivery schedule.
	Additional Funding	CTT111-1	Replcm Of 40'S Diesel Buses Or Equi-2000	163,327	-	53,604	109,723	Fed		To support project delivery schedule.
	Additional Funding	CTT111-1	Replcm Of 40'S Diesel Buses Or Equi-2000	50,745	-	17,906	32,839	Rec-Debt	XR1730	To support project delivery schedule.
	Additional Funding	CTT111-1	Replcm Of 40'S Diesel Buses Or Equi-2000	(53,351)	-	-	(53,351)	Rec-Debt	XR1730	To support project delivery schedule.
	Additional Funding	CTT056-1	Revenue & Fare Handling Equipment	133	-	133	-	Debt		To support project delivery schedule.
	Additional Funding	CTT055-1	Tools And Shop Equipment	2,709	-	2,709	-	Debt		To support project delivery schedule.
	Additional Funding	CTT153-01	Warehouse Consolidation	318	-	318	-	Debt		To support project delivery schedule.
	Change of Funding Sources	CTT045-1	127 Wheel Trans Veh (Orion 2)Replace	922	-	922	-	Fed		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT045-1	127 Wheel Trans Veh (Orion 2)Replace	(244)	-	(244)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT045-1	127 Wheel Trans Veh (Orion 2)Replace	(679)	-	(679)	-	DC	XR2109	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT142-01	Atc Resignalling	676	-	676	-	Debt		Funding source adjustments to support the project deliverables.

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Change of Funding Sources	CTT142-01	Atc Resignalling	(676)	-	(676)	-	DC	XR2109	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT052-1	Automotive Non-Revenue Vehicle Replace	(331)	-	(331)	-	Other Third Party Recoveries		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT052-1	Automotive Non-Revenue Vehicle Replace	331	-	331	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT020-1	Bridges And Tunnels-Various-Original I/O	(200)	-	(200)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT020-1	Bridges And Tunnels-Various-Original I/O	200	-	200	-	Other Third Party Recoveries		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT061-1	Computer Equipment And Software	16,827	-	16,827	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT061-1	Computer Equipment And Software	(16,827)	-	(16,827)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT154-01	Corporate Initiatives	(2,992)	-	(2,992)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT154-01	Corporate Initiatives	2,992	-	2,992	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT012-1	Equipment-Various-2000 & Prior-Original	(5,903)	-	(5,903)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT012-1	Equipment-Various-2000 & Prior-Original	14,594	-	14,594	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT012-1	Equipment-Various-2000 & Prior-Original	(6,914)	-	(6,914)	-	Fed		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT012-1	Equipment-Various-2000 & Prior-Original	(1,778)	-	(1,778)	-	DC	XR2109	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT010-1	Finishes-Various-2000 & Prior-Original I	46	-	46	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT010-1	Finishes-Various-2000 & Prior-Original I	(46)	-	(46)	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT110-1	Other Buildings&Structures Projects-2000	(45)	-	(45)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT110-1	Other Buildings&Structures Projects-2000	(3,000)	-	(3,000)	-	DC	XR2109	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT110-1	Other Buildings&Structures Projects-2000	3,045	-	3,045	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT063-1	Other Service Planning	(6,993)	-	(6,993)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT063-1	Other Service Planning	(1,636)	-	(1,636)	-	DC	XR2109	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT063-1	Other Service Planning	8,629	-	8,629	-	Debt		Funding source adjustments to support the project deliverables.

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Change of Funding Sources	CTT005-1	Power Dist./Electric Sys-Var-2000&Prior	370	-	370	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT005-1	Power Dist./Electric Sys-Var-2000&Prior	(370)	-	(370)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT046-1	Purchase Of 372 T1 Subway Cars	24,371	-	24,371	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT046-1	Purchase Of 372 T1 Subway Cars	(24,371)	-	(24,371)	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT053-1	Rail Non Revenue Vehicle Overhaul	2,032	-	2,032	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT053-1	Rail Non Revenue Vehicle Overhaul	(2,032)	-	(2,032)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT054-1	Rail Non-Revenue Vehicle Purchase	182	-	182	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT054-1	Rail Non-Revenue Vehicle Purchase	(182)	-	(182)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT056-1	Revenue & Fare Handling Equipment	300	-	300	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT056-1	Revenue & Fare Handling Equipment	(300)	-	(300)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT152-01	Safety Program	765	-	765	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT152-01	Safety Program	(765)	-	(765)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT147-01	Scarborough Subway Extension	573	-	573	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT147-01	Scarborough Subway Extension	(573)	-	(573)	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT035-1	Sheppard Subway-2000 & Prior	115	-	115	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT035-1	Sheppard Subway-2000 & Prior	(266)	-	(185)	(81)	DC	XR2109	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT035-1	Sheppard Subway-2000 & Prior	266	-	185	81	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT035-1	Sheppard Subway-2000 & Prior	(115)	-	(115)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT134-01	Spadina Subway Extension	(1,066)	-	(1,066)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT134-01	Spadina Subway Extension	1,066	-	1,066	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT050-1	Streetcar Overhaul	880	-	880	-	Debt		Funding source adjustments to support the project deliverables.

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Change of Funding Sources	CTT050-1	Streetcar Overhaul	(880)	-	(880)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT058-1	Subway Asbestos Removal	(197)	-	(197)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT058-1	Subway Asbestos Removal	197	-	197	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT051-1	Subway Car Overhaul	(3,848)	-	(3,848)	-	Rec-Debt	XR1730	Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT051-1	Subway Car Overhaul	3,848	-	3,848	-	Debt		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT002-1	Surface Track - Sogr	(167)	-	(167)	-	Other Third Party Recoveries		Funding source adjustments to support the project deliverables.
	Change of Funding Sources	CTT002-1	Surface Track - Sogr	167	-	167	-	Fed		Funding source adjustments to support the project deliverables.
	Prior Year Cfwd	CTT130-01	Kipling Station Improvements	(61)	-	(61)	-	Rec-Debt	XR1730	Incremental Carry Forward Correction
	Reallocation between Projects	CTT159-01	WAYFINDING STRATEGY	4,109	-	15	4,094	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT143-01	PLATFORM EDGE DOORS	2,000	-	2,000	-	DC	XR2109	To support project delivery schedule.
	Reallocation between Projects	CTT142-01	Atc Resignalling	95,000	-	4,750	90,250	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT142-01	Atc Resignalling	(1,027)	-	(1,027)	-	DC	XR2109	To support project delivery schedule.
	Reallocation between Projects	CTT020-1	Bridges And Tunnels-Various-Original I/O	(2,831)	-	(2,831)	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT020-1	Bridges And Tunnels-Various-Original I/O	(570)	-	(200)	(370)	Other Third Party Recoveries		To support project delivery schedule.
	Reallocation between Projects	CTT061-1	Computer Equipment And Software	6,107	-	6,107	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT154-01	Corporate Initiatives	(2,383)	-	(2,383)	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT028-1	Easier Access-Phase Ii-2000 & Prior-Orig	(1,067)	-	(1,067)	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT012-1	Equipment-Various-2000 & Prior-Original	(1,543)	-	(1,543)	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT012-1	Equipment-Various-2000 & Prior-Original	1,027	-	1,027	-	DC	XR2109	To support project delivery schedule.
	Reallocation between Projects	CTT010-1	Finishes-Various-2000 & Prior-Original I	(2,394)	-	1,699	(4,094)	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT024-1	Fire Ventilation Upgrade-2000 & Prior	1,797	-	1,532	265	Rec-Debt	XR1730	To support project delivery schedule.

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Reallocation between Projects	CTT156-01	Line 1 Capacity Enhancement	(8,301)	-	(260)	(8,041)	DC	XR2109	To support project delivery schedule.
	Reallocation between Projects	CTT156-01	Line 1 Capacity Enhancement	(1,316)	-	(1,316)	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT157-01	Line 2 Capacity Enhancement	(926)	-	(926)	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT157-01	Line 2 Capacity Enhancement	8,301	-	260	8,041	DC	XR2109	To support project delivery schedule.
	Reallocation between Projects	CTT148-01	Mcnicoll New Bus Garage Facility	(59)	-	(59)	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT018-1	On-Grade Paving Rehabilitation-Original	97	-	97	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT110-1	Other Buildings&Structures Projects-2000	(1,139)	-	(1,059)	(80)	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT063-1	Other Service Planning	(70)	-	110	(180)	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT005-1	Power Dist./Electric Sys-Var-2000&Prior	29	-	29	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT046-1	Purchase Of 372 T1 Subway Cars	(95,049)	-	(4,799)	(90,250)	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT122-01	Purchase Of Streetcars	2,369	-	2,369	-	DC	XR2109	To support project delivery schedule.
	Reallocation between Projects	CTT122-01	Purchase Of Streetcars	2,223	-	2,223	-	DC	XR2109	To support project delivery schedule.
	Reallocation between Projects	CTT053-1	Rail Non Revenue Vehicle Overhaul	(7,204)	-	(1,159)	(6,045)	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT054-1	Rail Non-Revenue Vehicle Purchase	7,204	-	1,159	6,045	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT111-1	Replcm Of 40'S Diesel Buses Or Equi-2000	83	-	83	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT147-01	Scarborough Subway Extension	2,049	-	2,049	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT035-1	Sheppard Subway-2000 & Prior	(565)	-	(300)	(265)	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT008-1	Signal Systems-Various-2000 & Prior	1,748	-	1,748	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT134-01	Spadina Subway Extension	1,542	-	1,542	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT050-1	Streetcar Overhaul	(1,681)	-	(1,681)	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT058-1	Subway Asbestos Removal	(984)	-	(984)	-	Rec-Debt	XR1730	To support project delivery schedule.

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Reallocation between Projects	CTT051-1	Subway Car Overhaul	1,681	-	1,681	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT001-1	Subway Track-Original I/O 32000001	(1,748)	-	(1,748)	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT002-1	Surface Track - Sogr	610	-	350	260	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT002-1	Surface Track - Sogr	32	-	-	32	Other Third Party Recoveries		To support project delivery schedule.
	Reallocation between Projects	CTT002-1	Surface Track - Sogr	570	-	200	370	Other Third Party Recoveries		To support project delivery schedule.
	Reallocation between Projects	CTT146-01	Tr Yard And Tail Track Accomodation	(1,308)	-	(1,308)	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT003-1	Traction Power - Sogr	(32)	-	-	(32)	Other Third Party Recoveries		To support project delivery schedule.
	Reallocation between Projects	CTT015-1	Yards And Roads-Various	214	-	214	-	Rec-Debt	XR1730	To support project delivery schedule.
	Reallocation between Projects	CTT155-01	Yonge-Bloor Capacity Improvement	(2,223)	-	(2,223)	-	DC	XR2109	To support project delivery schedule.
	Reallocation between Projects	CTT155-01	Yonge-Bloor Capacity Improvement	(4,369)	-	(4,369)	-	DC	XR2109	To support project delivery schedule.
	Reduction of Funding	CTT012-1	Equipment-Various-2000 & Prior-Original	(31,962)	-	-	(31,962)	Rec-Debt	XR1730	To support project delivery schedule.
	Reduction of Funding	CTT110-1	Other Buildings&Structures Projects-2000	(113)	-	(113)	-	Other Third Party Recoveries		To support project delivery schedule.
	Reduction of Funding	CTT002-1	Surface Track - Sogr	(3,296)	-	(3,296)	-	Other Third Party Recoveries		To support project delivery schedule.
Toronto Transit Commission Total				**1,275,486**	**-**	**48,411**	**1,227,075**			

Transportation Services	**The in-year adjustments consist of:** **1. An acceleration of $12.7 million to support the projects proceeded ahead of schedule.** **2. A funding reallocation of $30.5 million among projects to realign the actual expenditure needs.**									
	Acceleration	CTP820-06	Eglinton Connects (Detailed Design)	-	-	1,200	(1,200)	Other Third Party Recoveries		Budget Advancement required to support road works along Eglinton Ave which are recoverable from Metrolinx.
	Acceleration	CTP820-06	Eglinton Connects (Detailed Design)	-	-	1,350	(1,350)	Debt		Budget Advancement required to support road works along Eglinton Ave which are recoverable from Metrolinx.
	Acceleration	CTP820-06	Eglinton Connects (Detailed Design)	-	-	450	(450)	DC	XR2110	Budget Advancement required to support road works along Eglinton Ave which are recoverable from Metrolinx.

Appendix 2

In-Year Capital Budget Adjustments

2026-2035 Capital Budget and Plan: Budget Adjustment Request

For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjust ment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Acceleration	CTP122-09	Gardiner Rehabilitation - Acceleration	-	-	4,400	(4,400)	Prov		Budget Advancement required to support the Gardiner GS2 acceleration final payment
	Acceleration	CTP422-01	Housing Now Site	-	-	1,500	(1,500)	R-Fnds	XR1012	Budget Advancement required to pay for property settlement related to the "Housing Now Site" managed by Create TO.
	Acceleration	CTP821-02	Surface Network Transit Plan Ttc	-	-	1,800	(1,800)	Other Third Party Recoveries		Budget Advancement required to support implementation of Rapid TO corridors along Bathurst St and Dufferin St which are proceeding ahead of schedule.
	Acceleration	CTP820-05	West Toronto Rail Path Extension	-	-	1,500	(1,500)	Debt		Budget Advancement required to support property related payments for the West Toronto Rail Path Extension project.
	Acceleration	CTP820-05	West Toronto Rail Path Extension	-	-	500	(500)	DC	XR2110	Budget Advancement required to support property related payments for the West Toronto Rail Path Extension project.
	Reallocation between Projects	CTP822-01	Beecroft Extension	(4,461)	-	-	(4,461)	DC	XR2110	Budget reallocation/ technical adjustment required to amend the Broadview Phase 1 project
	Reallocation between Projects	CTP823-01	Broadview Extension Phase 1	3	-	-	3	DC	XR2110	Budget reallocation required to amend the Broadview Phase 1 project
	Reallocation between Projects	CTP823-01	Broadview Extension Phase 1	4,461	-	-	4,461	DC	XR2110	Budget reallocation required to amend the Broadview Phase 1 project
	Reallocation between Projects	CTP819-02	Broadview Extension Property Acquisition	(3)	-	-	(3)	DC	XR2110	Budget reallocation required to amend the Broadview Phase 1 project
	Reallocation between Projects	CTP515-01	City Bridge Rehabilitation	(5,250)	-	-	(5,250)	Debt		Budget reallocation to support additional anticipated bridge related cost to the "Renewing Overlea Boulevard" Project
	Reallocation between Projects	CTP515-01	City Bridge Rehabilitation	(11,000)	-	-	(11,000)	Debt		Budget reallocation to support additional anticipated cost for Jane St Bridge Enhancement project (part of the overall Rockcliffe Flood Mitigation Project)
	Reallocation between Projects	CTP819-04	Jane Street Crossing	11,000	-	-	11,000	Debt		Budget reallocation to support additional anticipated cost for Jane St Bridge Enhancement project (part of the overall Rockcliffe Flood Mitigation Project)
	Reallocation between Projects	CTP315-06	Major Road Rehabilitation	(9,750)	-	-	(9,750)	Debt		Budget reallocation to support additional anticipated road related cost to the "Renewing Overlea Boulevard" Project
	Reallocation between Projects	CTP825-01	Overlea Blvd And Don Mills Rd Improvemen	15,000	-	-	15,000	Debt		Budget reallocation to support additional anticipated road related cost to the "Renewing Overlea Boulevard" Project
Transportation Services Total				-	-	**12,700**	**(12,700)**			

Waterfront Revitalization Initiative	**The in-year adjustments consist of a total acceleration of $11.8 million across various projects that are progressing ahead of schedule, fully offset by a corresponding total deferral of $11.8 million from other projects. The adjustments result an increase in debt of $1.8 million in 2026, which is fully offset by corresponding reductions in future years.**									
	Acceleration	CWR003-19	East Bayfront Enviromental	-	-	1	(1)	Debt		Acceleration needed to fund expenses that extended to 2026 from 2025.
	Acceleration	CWR003-32	Ebf Local Infrastructure	-	-	5,817	(5,817)	R-Fnds	XR3026	Acceleration required to fund expenses incurred for Stormwater facility at 480 Lakeshore Blvd from Sec 37 funding received earlier than anticipated.

Appendix 2
In-Year Capital Budget Adjustments
2026-2035 Capital Budget and Plan: Budget Adjustment Request
For Period Ended April 30, 2026

Program Name	Request Type	WBS Element Number	Project Name	Total Adjustment	Previous Year	Current Year (2026)	Future Years (2027 2035)	Funding Source	Description	Reason / Comments
	Acceleration	CWR006-03	Quayside Next Phase	-	-	6,000	(6,000)	Debt		Acceleration reflects revised timing of costs between Quayside subprojects.
	Deferral	CWR005-05	Commissioners Street Sewer Detailed Desi	-	-	(4,000)	4,000	DC	XR2112	Deferral reflects revised timing to complete design of Commissioners Street Sewer.
	Deferral	CWR003-36	Lower Don Coordination	-	-	(600)	600	Debt		Deferral reflects revised estimated capital recovery of staff required in 2026.
	Deferral	CWR003-10	Precinct Implementation Projects	-	-	(1)	1	Debt		Deferral reflects revised timeline needed to upgrade Sherbourne Common and for the reconstruction and realignment of Lower Sherbourne Street
	Deferral	CWR003-10	Precinct Implementation Projects	-	-	(800)	800	Debt		Deferral reflects revised timeline needed to upgrade Sherbourne Common and for the reconstruction and realignment of Lower Sherbourne Street
	Deferral	CWR006-01	Quayside Transportation Infrastructure	-	-	(6,000)	6,000	Debt		Deferral reflects revised timing of costs between Quayside subprojects.
	Deferral	CWR008-04	Wider Waterfront Studies And Marine Stra	-	-	(417)	417	Debt		Deferral reflects revised timing of Marine Strategy and Wider Waterfront work plan approved in 2026
Waterfront Revitalization Initiative Total				**-**	**-**	**0**	**(0)**			
Total Adjustments				**1,271,712**	**1,280**	**116,835**	**1,153,597**			