CITY OF TORONTO
CONSOLIDATED GROSS EXPENDITURES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026
($000s)

	Year-to-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Favourable / (Unfavourable)	%	Budget	Projection	Favourable / (Unfavourable)	%
Community and Emergency Services								
Economic Development and Culture	97,521	88,085	9,436	10%	117,015	117,145	(129)	0%
Parks and Recreation	350,094	363,028	(12,935)	-4%	483,582	494,424	(10,842)	-2%
Toronto Emergency Management	6,564	5,689	876	13%	8,915	7,843	1,073	12%
Toronto Fire Services	444,560	513,010	(68,450)	-15%	621,998	707,947	(85,949)	-14%
Toronto Paramedic Services	335,332	313,951	21,381	6%	458,069	441,598	16,470	4%
Toronto Shelter and Support Services	537,219	508,354	28,865	5%	783,718	773,294	10,424	1%
Sub-Total Community and Emergency Services	1,771,291	1,792,117	(20,826)	-1%	2,473,297	2,542,251	(68,953)	-3%
Community Development and Social Services								
Children's Services	1,181,430	984,425	197,005	17%	1,582,423	1,395,453	186,970	12%
Seniors Services and Long-Term Care	316,602	323,965	(7,364)	-2%	446,888	454,416	(7,528)	-2%
Social Development	105,378	105,431	(53)	0%	159,537	158,241	1,296	1%
Toronto Employment and Social Services	977,916	828,113	149,803	15%	1,317,595	1,103,023	214,573	16%
Sub-Total Community Development and Social Services	2,581,325	2,241,933	339,392	13%	3,506,443	3,111,133	395,311	11%
Infrastructure Services								
Engineering and Construction Services	8,682	7,505	1,177	14%	11,273	10,040	1,233	11%
Municipal Licensing and Standards	69,757	66,760	2,997	4%	95,547	97,618	(2,071)	-2%
Policy, Planning, Finance and Admin	14,488	14,176	312	2%	20,587	20,997	(410)	-2%
Transit Expansion	6,445	5,871	574	9%	9,874	8,301	1,573	16%
Transportation Services	364,448	420,768	(56,320)	-15%	511,433	553,313	(41,880)	-8%
Sub-Total Infrastructure Services	463,821	515,081	(51,260)	-11%	648,715	690,269	(41,554)	-6%
Development & Growth Services								
City Planning	31,068	31,544	(477)	-2%	43,677	44,217	(540)	-1%
Development Review	48,398	45,914	2,483	5%	67,674	63,513	4,160	6%
Housing Secretariat	644,093	620,643	23,449	4%	867,494	836,401	31,093	4%
Toronto Building	72,260	62,944	9,316	13%	102,112	89,670	12,442	12%
Sub-Total Development & Growth Services	795,817	761,045	34,772	4%	1,080,956	1,033,801	47,155	4%
Corporate Services								
Corporate Real Estate Management	159,846	162,980	(3,134)	-2%	222,652	231,049	(8,397)	-4%
Customer Experience	16,522	16,481	41	0%	23,247	23,368	(121)	-1%
Environment, Climate and Forestry	75,842	70,323	5,519	7%	117,364	117,941	(577)	0%
Fleet Services	67,726	71,693	(3,967)	-6%	92,685	102,053	(9,369)	-10%
Technology Services	123,512	138,290	(14,778)	-12%	175,322	171,661	3,661	2%
Toronto Cyber Security	25,453	23,689	1,764	7%	34,967	32,997	1,970	6%
Sub-Total Corporate Services	468,902	483,458	(14,556)	-3%	666,237	679,070	(12,833)	-2%
Finance and Treasury Services								
Financial Operations and Control	51,991	48,735	3,257	6%	71,463	68,482	2,980	4%
Office of the Chief Financial Officer and Treasurer	30,629	29,468	1,160	4%	43,000	41,968	1,032	2%
Sub-Total Finance and Treasury Services	82,620	78,203	4,417	5%	114,463	110,451	4,013	4%
City Manager								
City Manager Services	243,269	124,508	118,762	49%	285,554	288,025	(2,471)	-1%
Sub-Total City Manager	243,269	124,508	118,762	49%	285,554	288,025	(2,471)	-1%
Other City Programs								
City Clerk's Office	46,476	45,260	1,215	3%	75,810	75,685	125	0%
City Council	22,201	20,831	1,371	6%	33,521	33,021	500	1%
Court Services	27,485	24,287	3,198	12%	38,653	36,189	2,465	6%
Legal Services	47,064	47,512	(448)	-1%	68,048	69,094	(1,046)	-2%
Mayor's Office	2,263	2,353	(90)	-4%	3,194	3,194	0	0%
Sub-Total Other City Programs	145,488	140,242	5,246	4%	219,227	217,183	2,044	1%
Accountability Offices								
Auditor General's Office	6,522	5,981	540	8%	9,119	8,735	384	4%
Office of the Integrity Commissioner	624	536	88	14%	873	773	100	11%
Office of the Lobbyist Registrar	1,051	810	241	23%	1,483	1,203	280	19%
Office of the Ombudsman	3,029	2,932	97	3%	4,254	4,204	50	1%
Sub-Total Accountability Offices	11,226	10,259	967	9%	15,728	14,914	814	5%
TOTAL - CITY OPERATIONS	**6,563,760**	**6,146,847**	**416,913**	**6%**	**9,010,621**	**8,687,096**	**323,525**	**4%**

CITY OF TORONTO
CONSOLIDATED GROSS EXPENDITURES VARIANCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026
($000s)

	Year-to-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Favourable / (Unfavourable)	%	Budget	Projection	Favourable / (Unfavourable)	%
Agencies								
CreateTO	12,261	12,101	159	1%	16,258	16,258	0	0%
Exhibition Place	62,327	72,611	(10,283)	-16%	85,899	92,099	(6,200)	-7%
Heritage Toronto	1,052	966	85	8%	1,608	1,525	82	5%
Sankofa Square	2,821	3,180	(359)	-13%	3,803	4,042	(238)	-6%
TO Live	28,110	26,549	1,561	6%	43,007	37,191	5,815	14%
Toronto and Region Conservation Authority	10,005	10,005	0	0%	12,293	12,293	0	0%
Toronto Police Service	1,137,966	1,159,155	(21,189)	-2%	1,711,220	1,739,100	(27,880)	-2%
Toronto Police Service Board	2,255	2,167	88	4%	3,708	3,708	(0)	0%
Toronto Public Health	207,038	188,656	18,382	9%	312,142	295,489	16,653	5%
Toronto Public Library	212,229	211,511	718	0%	296,057	295,665	392	0%
Toronto Transit Commission - Conventional	2,046,164	1,999,496	46,668	2%	2,825,953	2,812,296	13,657	0%
Toronto Transit Commission - Wheel Trans	146,509	143,819	2,689	2%	201,655	199,872	1,783	1%
Toronto Zoo	58,774	56,099	2,675	5%	76,036	74,002	2,034	3%
TOTAL - AGENCIES	**3,927,510**	**3,886,315**	**41,195**	**1%**	**5,589,640**	**5,583,542**	**6,098**	**0%**
Corporate Accounts								
Capital & Corporate Financing								
Capital from Current	72,706	72,706	(0)	0%	156,941	156,941	0	0%
Debt Charges	674,871	710,748	(35,877)	-5%	1,018,013	1,027,543	(9,530)	-1%
Technology Sustainment	15,972	15,972	0	0%	21,297	21,297	(0)	0%
Capital & Corporate Financing	763,549	799,427	(35,877)	-5%	1,196,251	1,205,781	(9,530)	-1%
Non-Program Expenditures								
Assessment Function (MPAC)	38,306	38,306	0	0%	51,074	51,074	0	0%
Funding of Employee Related Liabilities	51,033	51,031	2	0%	68,049	68,049	0	0%
Heritage Property Taxes Rebate	938	900	38	4%	1,250	1,200	50	4%
Insurance Contributions	40,414	40,414	0	0%	53,746	53,746	0	0%
Other Corporate Expenditures	32,261	23,016	9,245	29%	12,615	48,509	(35,895)	-285%
Parking Tag Enforcement & Operations Exp	52,376	51,098	1,278	2%	76,594	78,945	(2,351)	-3%
Programs Funded from Reserve Funds	115,384	154,527	(39,143)	-34%	163,469	163,469	0	0%
Solid Waste Management Services Rebate	57,945	53,684	4,261	7%	75,371	75,371	0	0%
Tax Deficiencies/Write offs	18,744	40,956	(22,212)	-119%	25,000	55,428	(30,428)	-122%
Tax Increment Equivalent Grants (TIEG)	30,970	26,884	4,086	13%	41,294	28,273	13,020	32%
Tax Increment Funding (TIF)	5,423	5,423	(0)	0%	7,231	0	7,231	100%
Non-Program Expenditures	443,794	486,238	(42,444)	-10%	575,692	624,065	(48,372)	-8%
Non Program Revenues								
Administrative Support Recoveries - Health & EMS	0	0	0	0%	0	0	0	0%
Administrative Support Recoveries - Water	0	0	0	0%	0	0	0	0%
Casino Woodbine Revenues	101	0	101	100%	134	0	134	100%
Dividend Income	25,000	25,000	0	0%	25,000	25,000	0	0%
Interest/Investment Earnings	10,040	8,694	1,347	13%	13,477	12,078	1,398	10%
Municipal Accommodation Tax (MAT)	25,898	25,643	256	1%	62,431	62,431	0	0%
Municipal Land Transfer Tax	3,805	3,343	462	12%	65,047	65,047	0	0%
Other Corporate Revenues	50	3,629	(3,578)	-7126%	67	3,645	(3,579)	-5345%
Other Tax Revenues	166	161	5	3%	166	166	0	0%
Parking Authority Revenues	0	0	0	0%	0	0	0	0%
Parking Tag Enforcement & Operations Rev	0	0	(0)	0%	0	0	0	0%
Payments in Lieu of Taxes	0	0	0	0%	0	0	0	0%
Provincial Revenue	0	0	0	0%	0	0	0	0%
Supplementary Taxes	0	0	0	0%	0	0	0	0%
Tax Penalty Revenue	0	0	0	0%	0	0	0	0%
Third Party Sign Tax	0	0	0	0%	0	0	0	0%
Vacant Home Tax	0	0	0	0%	95,000	95,000	0	0%
Non-Program Revenues	65,061	66,469	(1,408)	-2%	261,322	263,369	(2,046)	-1%
Arena Boards of Management	8,807	8,402	404	5%	12,111	12,475	(364)	-3%
Association of Community Centres	11,105	10,516	589	5%	14,970	15,145	(174)	-1%
TOTAL - CORPORATE ACCOUNTS	**1,292,316**	**1,371,053**	**(78,737)**	**-6%**	**2,060,347**	**2,120,834**	**(60,487)**	**-3%**
TOTAL TAX SUPPORTED PROGRAMS / AGENCIES	**11,783,585**	**11,404,214**	**379,371**	**3%**	**16,660,608**	**16,391,471**	**269,136**	**2%**
NON LEVY OPERATION								
Solid Waste Management Services	312,412	300,925	11,487	4%	412,622	405,316	7,305	2%
Toronto Parking Authority	89,275	88,263	1,012	1%	121,882	120,687	1,195	1%
Toronto Water	1,224,553	1,216,342	8,211	1%	1,654,083	1,650,156	3,927	0%
TOTAL NON LEVY OPERATING BUDGET	**1,626,240**	**1,605,530**	**20,710**	**1%**	**2,188,586**	**2,176,160**	**12,426**	**1%**