

2026 Program Summary

FIFA World Cup 2026 Toronto

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Description

The City of Toronto is playing a key role in the delivery of the FIFA World Cup 2026 (FWC26), hosting six matches as part of this global event. By collaborating with various City divisions, agencies, community partners, and stakeholders, Toronto aims to enhance local infrastructure, particularly at Toronto Stadium and Centennial Park, benefiting future generations and the growth of amateur sports. The initiative will bring significant economic advantages to Toronto, Ontario, and Canada. Through community engagement, Toronto is committed to creating a lasting legacy focused on sport, human rights, sustainability, economic development, and arts and culture, while also respecting local Indigenous communities.

Why We Do It

- The City of Toronto was selected as one of 16 Host Cities across North America responsible for the planning and delivery of the FWC26 in Toronto.
- Convening of expertise and support across City of Toronto Divisions, Agencies, and Corporations, as well as community partners and external stakeholders.
- Maximize positive hosting and legacy opportunities to reflect and align with City of Toronto's priorities.
- Enhance City-owned assets at Toronto Stadium and Centennial Park for the benefit of future users and the growth of amateur sport.
- Host six matches as part of the FWC26 to achieve significant economic benefits for Toronto, Ontario, and Canada.
- Through community engagement, create legacy impacts specific to established themes: Sports and Physical Activity, Human Rights, Diversity, Equity and Inclusion, Environmental Sustainability, Economic Development, and Arts and Culture.
- Participate in the Truth and Reconciliation Commission of Canada's Call to Action #91, ensuring local Indigenous communities are engaged and their protocols respected.

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

What Service We Provide

City of Toronto Divisions, Agencies, and Corporations, as well as community partners and external stakeholders are partnering to deliver FIFA World Cup 2026 (FWC26) in Toronto. This initiative involves hosting six games locally, with a focus on building and enhancing infrastructure, creating a legacy of world-class stadiums and training sites, implementing robust security planning, and fostering future economic benefits for the city. The event represents a unique opportunity to create a globally recognized sports experience while generating lasting social and economic impacts for the community. By leveraging partnerships and collaboration, Toronto aims to position itself as a leading destination for international sports and cultural events.

Budget at a Glance

FIFA WORLD CUP 2026 OPERATING COSTS								
\$ Million	2021	2022	2023	2024	2025		2027	
Revenues	0.17	0.42	1.74	6.03	27.93		0.05	
Gross Expenditures	0.17	0.42	1.74	6.03	27.93		0.05	
Net	-	-	-	-	-		-	
FIFA WORLD CUP 2026 CAPITAL COSTS								
\$ Million	2021	2022	2023	2024	2025		2027	
Gross Expenditures	0.00	0.00	3.69	18.10	84.81		0.00	
Debt	0.00	0.00	0.00	0.00	0.00		0.00	
FIFA WORLD CUP 2026 TOTAL COSTS								
\$ Million	2021	2022	2023	2024	2025		2027	
Gross Expenditures	0.17	0.42	5.43	24.13	112.75		0.05	
Funding	0.17	0.42	5.43	24.13	112.75		0.05	
Net/Debt	-	-	-	-	-		-	

Note: Adjusts for carry forward funding from 2025 into 2026.

Funding to support Host City planning requirements and hosting obligations included in the 2026 Budget aligns with the FWC26 overall budget of \$380 million, as approved by City Council.

FIFA World Cup 2026 Hosting Costs

The total direct costs of planning and hosting the FWC26 in Toronto includes **\$226.353 million** in operating costs and **\$153.647 million** in capital costs, totalling to **\$380 million**. These direct costs are fully funded through a combination of City Reserves, Federal and Provincial grants, and third-party revenues.

In addition to these direct costs, there are three other distinct categories of cost that support or benefit the event but are not included in the \$380 million total:

1. Ancillary Investments that Benefit the FWC26

- These are investments that, while not required by FIFA to host the event, enhance the infrastructure, public services, or overall experience for attendees and participants. These investments have long-term benefits for the city beyond the event itself. Examples include:
 - Gardiner Expressway Construction Acceleration: Expediting planned upgrades to improve traffic flow and accessibility for event-related transportation.
 - Toronto Police Command Centre: Establishing or upgrading centralized coordination facilities to manage public safety during large-scale events.
 - Centennial Park Master Plan: Improvements to the park including hubs for baseball and cricket that will include new fields and supporting facilities near the official FWC26 training facility.

2. Re-Prioritization of Existing Resources Within City Divisions and Agencies

- This includes the re-prioritization of existing City resources to support event-related activities without requiring additional budget allocations, consistent with practices used for other major events in Toronto. These efforts ensure operational readiness, oversight, and public service continuity in the lead up to and during the event. Examples include:
 - Reallocation of existing resources through service planning and preparation for Toronto Police Service, Toronto Transit Commission, Solid Waste Management Services and Transportation Services.
 - Planning and coordination support provided by existing staff in Finance and Treasury, Economic Development and Culture, Parks and Recreation, Social Development, and Communications.

3. Third-Party Funded Initiatives

- These are initiatives fully funded by third party organizations, including the Provincial and Federal governments outside of the funding agreements with the City, that contribute to the success of the event. Examples include:
 - Destination Toronto Promotion and Advertising: Marketing campaigns and communications management to promote Toronto to international visitors and inform and engage local residents.
 - Maple Leaf Sports and Entertainment (MLSE) Upgrades to Toronto Stadium: Voluntary enhancements to stadium facilities funded by MLSE which are outside the scope required for hosting the FWC26.
 - Federally funded services including safety and security, Global Affairs, Indigenous engagement and Border Services.
 - Provincially funded services including safety and security, health, transportation, and Destination Ontario.

FIFA World Cup 2026 Funding Sources

(In \$000s)	Total for FWC2026
Intergovernmental Funding	
Provincial Grant (Under Negotiations)	97,000
Federal Grant (Signed Agreement)	104,340
Total Intergovernmental Funding	201,340
City Funding	
Reserve Funding	79,940
Municipal Accommodation Tax	56,600
Commercial Rights Sales and Rental Fees	34,620
Other Funding (Champions Table, Merchandise Sales, etc.)	7,500
Total City Funding	178,660
Total FWC2026 Funding	380,000

Host City planning requirements and hosting obligations for FWC26 are fully funded by intergovernmental funding contributions, an anticipated temporary increase to the Municipal Accommodation Tax (MAT) as approved by City Council ([EX18.17](#)), as well as additional City funding sources, without impact on the existing property tax base. Additional detail on the funding sources is outlined below:

- **Intergovernmental Funding** – Intergovernmental funding contributions will represent \$201.340 million, or 53% of total estimated FWC26 costs.
 - **Provincial Grant** - In a letter dated December 2023, the Province of Ontario confirmed a conditional commitment of up to \$97.000 million in funding and value-in-kind services to support Toronto's efforts to host the FWC26. The funding to support the event is exclusively limited to investments that build lasting public infrastructure and benefits that will serve the community over the long-term following the completion of the games. The Provincial grant, net of in-kind services, is currently under negotiation. Should the final Provincial contribution be less than the budgeted \$97 million, the City will identify cost saving opportunities and alternative sources of funding, including overperformance in the MAT, to offset the difference.
 - **Federal Grant** – Funding agreement for \$104.340 million towards both operational and capital expenditures related to hosting FWC26.
- **Reserve Funding** - Capital and operating reserves and reserve funds were approved through prior year budgets as part of the City's commitment to match funding from other governments. This includes overperformance of 2024 MAT revenues, driven by increased demand and occupancy rates for hotels and short-term rentals. During the consideration of the 2024 9-month Operating Variance Report ([EX19.13](#)) and the 2024 Year-End Operating Variance Report ([EX25.8](#)), City Council approved that \$31.650 million in additional MAT revenue be contributed to the Major Special Event Reserve Fund and allocated to support FWC26.
- **Municipal Accommodation Tax** - A temporary 14-month (June 1, 2025 – July 31, 2026) increase in the MAT, applied to hotels and short-term rentals, by 2.5% is projected to generate an additional \$56.600 million which could directly support the delivery of the FWC26. This revenue is incremental to the anticipated \$135.800 million in revenue under the existing base of 6% MAT rate over the same 14-month period.
- **Commercial Rights Sales and Rental Fees** - As a Host City, Toronto has implemented a robust commercial sales strategy, inclusive of selling commercial supporter and hospitality packages, providing a unique revenue generating opportunity that will engage key Toronto stakeholders.
- **Other Funding** – Further revenue opportunities include donations secured by the FWC26 Champions Table, a percentage of FWC26 Toronto merchandise sales, FWC26 music royalties provided to Host Cities, and revenue opportunities specific to FIFA Fan Festival (e.g. premium ticketed events, vendor rental fees, etc.).

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Established all necessary internal leadership tables and working groups (Host City Leadership Table, Sustainability, Transportation, Waste Management, Marketing and Communications, etc.) and external program advisory bodies focused on legacy themes (Sport, Arts and Culture, Human Rights, Economic Development, Environmental Sustainability, Community Benefits). In addition, we will have launched the Indigenous Advisory Body.
- Submitted updated draft environmental and human rights plans to FIFA and advanced work with internal divisions to incorporate initiatives into plans for stadium, training site and FIFA Fan Festival.
- Completed the design and procurement of phase one (permanent) stadium upgrades, including the delivery of a Seating Manifest outlining the full scope of the stadium upgrades.
- Completed Training Site Phase I construction at Centennial Park (baseball hub) and started Phase II construction (fields and fieldhouses).
- Developed, activated and tracking toward targets of the comprehensive revenue strategy.
- Completed contribution agreements for funding support from the Federal Government.

Key Challenges and Risks

- Limited FIFA Secretariat resources mean a reliance on numerous partners to deliver parts of the overall project which remains an integration and delivery risk.

Priority Actions

- Transition FWC26 Toronto planning and project management to operations and implementation, aligning the support of internal and external expertise, engaging community partners, and maximizing opportunities for economic and cultural impact and legacy benefits.
- With the support of program advisory bodies, legacy plans and initiatives will be refined and move into implementation phase.
- Mobility Plan to be finalized based on initial concept, including initiating procurements where necessary and finalizing agreements with partners as required to support implementation.
- Complete and submit Safety Certificates for both the Stadium and Training Sites.
- Complete and approve FIFA Fan Festival concepts, plans, key procurements and initiate programming implementation.
- Complete and Commission Phase II (training fields) construction at Centennial Park.
- Complete Phase II Stadium renovations for completion in March and commence the installation of temporary overlay by May 2026.
- Complete detailed security planning and begin testing of key venues and features that will support the tournament in 2026.

2026 BUDGET

The costs related to planning and hosting the FIFA World Cup 2026 in Toronto are included in the respective 2026 Division and Agency Budgets with significant FIFA World Cup responsibilities.

1. The total planning costs in the 2026 Operating Budget for FWC26 is \$189.997 million gross, \$189.997 million revenue and \$0 million net. All 2026 operating expenditures and revenues are budgeted within the FWC26 Secretariat as part of the 2026 Staff Prepared Operating Budget for the City Manager Services and are flowed to Divisions and Agencies through recoveries. Expenditures managed directly by FWC26 Secretariat total to \$115.865 million.

Division/Agency:	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
FWC26 Secretariat	115,865.2	115,865.2	0.0
Toronto Police Service	56,271.5	56,271.5	0.0
Toronto Paramedic Service	7,907.8	7,907.8	0.0
Toronto Fire Services	3,681.9	3,681.9	0.0
Toronto Transit Commission	2,500.0	2,500.0	0.0
Toronto Emergency Management	2,452.9	2,452.9	0.0
Parks and Recreation	1,098.0	1,098.0	0.0
Social Development	220.0	220.0	0.0
Total FWC26 Budget	189,997.3	189,997.3	0.0

2. The 2026 Capital Budget for FWC26 totals \$47.004 million as detailed by project in [Appendix 5a](#).
3. The 2026 Operating Budget and 2026 Capital Budget for FWC26 is consistent with the overall budget of \$380.0 million approved by City Council.

2026 OPERATING BUDGET

2026 OPERATING BUDGET OVERVIEW

Table 1: 2026 Operating Cost for FIFA World Cup 2026

(In \$000s)	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	2027 Outlook	Total Operating
By Division/Agency			\$	\$	\$	\$	\$	\$	
Revenues									
City Manager Services	172.1	424.3	1,583.2	2,792.8	54,754.1	27,932.9	189,997.3	53.0	222,955.6
Toronto Police Service				2,602.8					2,602.8
Toronto Emergency Management			161.4	487.5					648.9
Toronto Paramedic Services				145.3					145.3
Toronto Transit Commission									
Toronto Fire Services									
Parks and Recreation									
Social Development									
Total Revenues	172.1	424.3	1,744.7	6,028.5	54,754.1	27,932.9	189,997.3	53.0	226,352.7
Expenditures									
City Manager Services	172.1	424.3	1,583.2	2,792.8	44,536.9	18,331.9	115,865.2	53.0	139,222.5
Toronto Police Service				2,602.8	6,678.0	6,678.0	56,271.5		65,552.3
Toronto Emergency Management			161.4	487.5	1,856.2	1,856.2	2,452.9		4,958.1
Toronto Paramedic Services				145.3	1,525.5	909.3	7,907.8		8,962.4
Toronto Fire Services							3,681.9		3,681.9
Toronto Transit Commission							2,500.0		2,500.0
Parks and Recreation					37.5	37.5	1,098.0		1,135.5
Social Development					120.0	120.0	220.0		340.0
Total Gross Expenditures	172.1	424.3	1,744.7	6,028.5	54,754.1	27,932.9	189,997.3	53.0	226,352.7
Net Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

*2025 Projection based on 9 Month Variance

**Value-in-kind: In previous reporting, an estimated value of \$2.6 million was categorized as value-in-kind for services provided in-kind. These supports have now been reclassified using the updated methodology outlined on page 4 of this budget note and are not considered part of the \$380 million in total direct costs.

KEY DRIVERS

Total Operating Budget for FWC26 is \$226.353 million gross, predominantly arising from event safety and security, general operations, tournament operation and contingency and inflationary impacts.

The total costs in the **2026 Operating Budget** for FWC26 is \$189.997 million gross. All 2026 operating expenses and revenues are budgeted within the FWC26 Secretariat as part of the 2026 Staff Prepared Operating Budget for the City Manager Services and are flowed to Divisions and Agencies through recoveries to support the planning and delivery of the event investments and activities. Expenditures managed directly by the FWC26 Secretariat total to \$115.865 million.

Funding to support Host City planning requirements and hosting obligations included in the 2026 Budget is consistent with the FWC26 overall budget of \$380 million approved by City Council.

EQUITY IMPACTS OF BUDGET CHANGES

The City of Toronto is committed to ensuring that the social and economic benefits from the FWC26 are equitably distributed. A Community Benefits Plan has been developed that aligns with the City's Community Benefits Framework and provides both a vision of commitment and road map to ensure workforce development and supply chain diversity opportunities generated through Toronto's hosting of the FWC26 reach Indigenous, Black, and other equity-deserving communities. This is anticipated to have a **"low positive" equity impact**.

A key component of the plan is the FWC26 Community Workforce Development Program that will focus on youth employment, specifically aiming to connect opportunities to youth from Indigenous, Black, and equity-deserving communities who may experience barriers to accessing the labour market. Program objectives will align with targeted actions in Council-adopted City of Toronto equity strategies such as the Reconciliation Action Plan, the Action Plan to Confront Anti-Black Racism, and SafeTO – Toronto's Community Safety and Wellbeing Plan.

Through the development of the Program, youth will gain access to training, educational pathways, and employment opportunities in the lead up to, during and after the FWC26 games. The program will focus on sectors such as hospitality, tourism, and event management, ensuring that youth gain skills that are geared towards career growth and are transferable across various industries. The Program will leverage the City's newly developed Community Benefits Workforce Intermediary approach to achieve the necessary coordination to ensure opportunities reach Indigenous, Black, and equity-deserving youth. The Program will collaborate closely with the City's Youth Development Unit in Social Development division, to leverage existing City of Toronto youth programs to target training and employment initiatives towards in-demand occupations. Programs include:

- Toronto Youth Job Corps: A full-time, paid employment preparation program for youth ages 15 to 30, especially those who are facing barriers accessing employment.
- Toronto Youth Partnerships and Employment (TYPE): A mobile intensive case management program supporting youth facing complex barriers to finding employment. The program offers life stabilization supports to youth ages 16 to 29. TYPE supports a wide range of youth including Indigenous, Black, newcomer youth, youth with disabilities, 2SLGBTQ+ youth, youth experiencing gender-based violence and youth involved with the justice system.

2026 OPERATING BUDGET KEY COST DRIVERS

Total Operating Budget for FWC26 is \$226.353 million gross, fully funded by intergovernmental funding contributions, a temporary increase to the MAT as approved by City Council ([EX18.17](#)), as well as additional City funding sources, without impact on the existing property tax base. Table 2 below summarizes the main financial impacts for each expenditure category of hosting the event.

Table 2: 2026 Key Cost Drivers

(In \$000s)	2021	2022	2023	2024	2025	2026	2027	Total
	Actual	Actual	Actual	Actual	Projection	Budget	Outlook	Operating
Expenditures								
General Operations	172.1	412.1	1,528.4	2,008.3	5,791.1	21,008.9	53.0	30,973.9
Tournament Operations		12.2	54.8	424.0	7,345.9	64,564.8		72,401.8
Contingency and Inflation						15,607.2		15,607.2
Indigenous Funding					50.0	2,450.0		2,500.0
Commercial Rights Package				360.5	1,900.0	3,899.1		6,159.5
Event Safety and Security			161.4	3,235.7	12,588.4	77,724.8		93,710.3
Legacy					257.5	4,742.5		5,000.0
Total Expenditures	172.1	424.3	1,744.7	6,028.5	27,932.9	189,997.3	53.0	226,352.7
Revenues								
Reserve Funding	172.1	424.3	1,744.7	6,021.6	6,685.9	41,899.8	22.1	56,970.5
Federal Grant					11,912.9	25,935.1	30.9	37,878.9
Provincial Grant					6,920.9	82,455.4		89,376.3
Commercial Rights Sales and Rental Fees				6.9	2,413.2	39,706.9		42,127.1
Total Revenues	172.1	424.3	1,744.7	6,028.5	27,932.9	189,997.3	53.0	226,352.7

*Based on 9 Month Variance

**Value-in-kind: In previous reporting, an estimated value of \$2.6 million was categorized as value-in-kind for services provided in-kind. These supports have now been reclassified using the updated methodology outlined on page 4 of this budget note and are not considered part of the \$380 million in total direct costs.

Major Key Drivers:

- **General operations:** Expenses related to finance and administration, venue management, communications, executive management, official languages, and protocol, as well as international and government relations.
- **Tournament operations:** Transport operations, stadium operations, and training site expenses.
- **Contingency and inflation:** Cover potential cost escalation due to inflationary impacts, scope variations and other unforeseen circumstances.
- **Indigenous funding:** In alignment with the Reconciliation Action Plan, legacy planning and event delivery will actively involve the Indigenous community and include the establishment of an Indigenous Advisory Circle.
- **Commercial rights package:** Staffing, program administration, and sponsor benefits such as tickets, special events, and hospitality.
- **Event safety and security:** Policing, security, medical, fire protection, and emergency management personnel at all FWC26 venues on both match and non-match days, during both FWC26 exclusive and non-exclusive periods.
- **Legacy:** Expenditures to support the legacy pillars of sport and active living, human rights, economic development, sustainability, and arts and culture.

BUDGET ASSUMPTIONS

The following assumptions were applied in developing the direct cost budget for FWC26:

Designation as National Event and Funding

- FWC26 is expected to contribute a positive economic benefit not only for the City of Toronto but also for the Province of Ontario and Canada as a whole. Given the scale of the event, FWC26 is considered a national event and it is assumed that certain services typically provided by the other levels of government for national events will be delivered as in-kind contributions (i.e. safety and security, border services, intergovernmental affairs, etc.).

Level of Activity

- The FWC26 budget has been developed using what is expected to be a realistic level of activity throughout the duration of the games. Depending on factors out of the City's control, such as fan-led activations and weather conditions, there may be fluctuations in costs related to tournament operations and event security and safety. Any fluctuation in costs will be handled through the variance reporting process, while staff will look for cost-savings methods to mitigate any potential increases in activity.

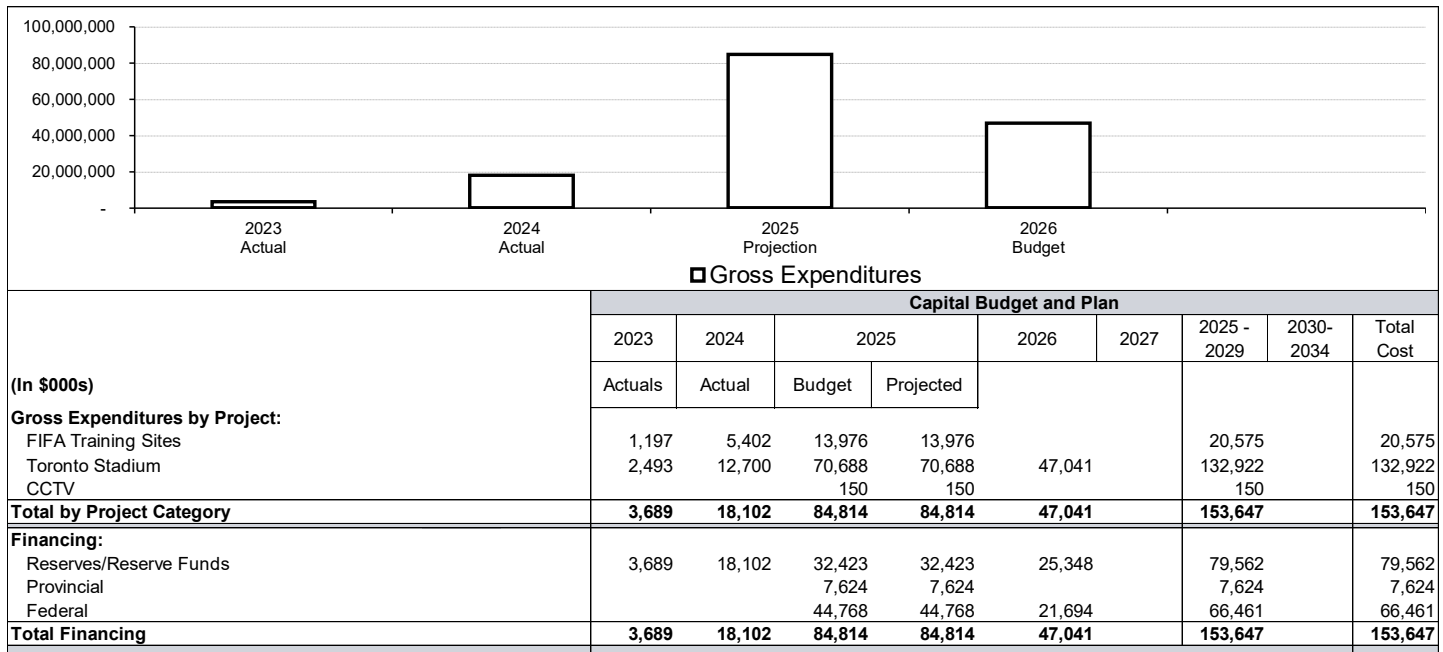
Net of Revenues

- In cases where the FWC26 is expected to generate additional revenues for services, these additional revenues are applied to offset the cost of delivering those services. Any remaining net expenditures beyond the recoveries are included as part of the \$380 million FWC26 Budget. For example, the Toronto Transit Commission budget of \$2.5 million is net of incremental revenues anticipated from increased ridership during the games.

2026-2035 CAPITAL BUDGET AND PLAN

2026-2035 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



- The capital work required for hosting the FWC26 includes enhancements of City sports fields and facilities at Centennial Park for training purposes undertaken by Parks and Recreation, design and upgrades to the City-owned Toronto Stadium through the Exhibition Place 10-Year Capital Budget and Plan, as well as the installation of FWC26 related CCTV cameras by Transportation Services.
- The enhancements at Centennial Park include one training pitch and one field house to be used as training facilities during the FWC26.
- The upgrades to Toronto Stadium include accessibility upgrades to washrooms, suite upgrades, dressing room upgrades, new permanent video boards, new audio-visual systems, sports lighting replacement, turf upgrades, and temporary seating improvements to bring the stadium to FIFA operational standards.

Note:

For additional information, please refer to [Appendix 4b](#) for Capital Program Provincial/Federal Funding Streams by Projects, [Appendix 5](#) for a more detailed listing of the 2026 and 2027-2035 Capital Budget and Plan by project.

How the Capital Program is Funded

City of Toronto		Provincial Funding		Federal Funding	
\$79.6 M 51.7%		\$7.6 M 5.0%		\$66.5 M 43.3%	
Reserves/ Reserve Funds	\$79.6 M	Grants	\$7.6 M	Grants	\$66.5 M

APPENDICES

Appendix 1

2026 Operating Budget by Category

N/A

Appendix 2

Summary of 2026 Service Changes

N/A

Appendix 3

Summary of 2026 New/Enhanced Requests Included in Budget

N/A

Appendix 4a

Operating Program Provincial/Federal Funding Streams by Program

Fund Name – Program (in \$000s)	2025 Budget	2026 Budget	2027 Outlook	Total
Provincial Funding				
<i>FIFA World Cup 2026</i>	6,921	82,455		89,376
Sub-Total: Provincial Funding	6,921	82,455		89,376
Federal Funding				
<i>FIFA World Cup 2026</i>	11,913	25,935	31	37,879
Sub-Total: Federal Funding	11,913	25,935	31	37,879
Total Funding	18,834	108,391	31	127,255

Appendix 4b

Capital Program Provincial/Federal Funding Streams by Project

Fund Name – Project (in \$000s)	2025 Budget	2026 Budget	2027 Plan	Total
Provincial Funding				
<i>FIFA Training Sites</i>	7,624			7,624
Sub-Total: Provincial Funding	7,624			7,624
Federal Funding				
<i>Toronto Stadium Upgrades for FIFA</i>	44,768	21,694		66,461
Sub-Total: Federal Funding	44,768	21,694		66,461
Total Funding	52,391	21,694		74,085

Appendix 5

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

Projects (In \$000s)	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	2026-2035 Total	Health and Safety/ Legislated	SOGR	Service Improvement and Growth
Toronto Stadium Upgrades	47,042										47,042			47,042
Total Expenditures (including carry forward from 2025)	47,042										47,042			47,042

Appendix 5a

2026 Cash Flow and Future Year Commitments Including Carry Forward

Projects (In \$000s)	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2035 Plan	Total 2026 Cash Flow and FY Commitments	Previously Approved	Change in Scope	New with Future Year
Toronto Stadium Upgrades	47,042										47,042	47,042		
Total Expenditure (including carry forward)	47,042										47,042	47,042		

Appendix 5b

2027-2035 Capital Plan Including Carry Forward

N/A

Appendix 6

Capacity to Deliver Review

N/A

Appendix 7

Summary of Capital Delivery Constraints

N/A

Appendix 8

Inflows and Outflows to/from Reserves and Reserve Funds

Program Specific Reserve/Reserve Funds

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XR1218 (\$000)	Major Special Event	Opening Balance	44,520.6	3,244.2	3,223.4
		*Contributions (+)			
		<i>Non-Program Revenues</i>	27,900.0	0.0	0.0
		Total Contributions	27,900.0	0.0	0.0
		*Withdrawals (-)			
		Operating Budget			
		<i>Non-Program Expenditures</i>	(4,615.0)		0.0
		<i>City Manager Services</i>	(41,899.4)	(53.0)	0.0
		Sub-Total Operating Withdrawals	(46,514.4)	(53.0)	0.0
		Capital Budget and Plan			
		<i>Exhibition Place</i>	(22,899.6)	0.0	0.0
		Sub-Total Capital Budget and Plan Withdrawals	(22,899.6)	0.0	0.0
		Total Withdrawals	(69,414.0)	(53.0)	0.0
		<i>Interest Income</i>	237.6	32.2	32.2
		Closing Balance		3,244.2	3,223.4

Appendix 9

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

Tax-Supported Budget: Budget funded by property taxes.

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