

2026 Program Summary

City Council

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Description

Toronto City Council is the governing body for the City and is comprised of 26 members: the Mayor, elected City-wide, and 25 Councillors who are elected in each of the City's wards.

Why We Do It

Under the *City of Toronto Act*, section 131, it is the role of City Council to:

- represent the public and to consider the well-being and interests of the City;
- develop and evaluate the policies and programs of the City;
- determine which services the City provides;
- ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decisions of Council;
- ensure the accountability and transparency of the operations of the City, including the activities of the senior management of the City;
- maintain the financial integrity of the City; and
- carry out the duties of Council under this or any other Act.

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

For further information about the Toronto City Council, please visit: <https://www.toronto.ca/city-government/council/>

Budget at a Glance

2026 OPERATING BUDGET				2026-2035 10-YEAR CAPITAL PLAN			
<u>In \$ Millions</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>In \$ Millions</u>	<u>2026</u>	<u>2027-2035</u>	<u>Total</u>
Revenues	\$3.6	\$1.1	\$0.5	City Council does not have a 10-Year Capital Budget and Plan.			
Gross Expenditures	\$33.5	\$32.6	\$32.5				
Net Expenditures	\$29.9	\$31.5	\$32.0				
Approved Positions	25.0	25.0	25.0				

2026 BUDGET

- The 2026 Operating Budget for City Council of \$33.521 million gross, \$3.665 million revenue and \$29.856 million net for the following services:

Service:	Gross Expenditures (\$000s)	Revenues (\$000s)	Net Expenditures (\$000s)
City Council	33,520.8	3,664.8	29,856.0

2026 OPERATING BUDGET

2026 OPERATING BUDGET OVERVIEW

Table 1: 2026 Operating Budget by Service

(In \$000s)	2024 Actual	2025 Budget	2025 Projection *	2026 Base Budget	2026 New/Enhanced	2026 Budget	Change vs. 2025 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
City Council	632.7	395.1	470.1	3,664.8		3,664.8	3,269.7	827.6%
Total Revenues	632.7	395.1	470.1	3,664.8		3,664.8	3,269.7	827.6%
Gross Expenditures								
City Council	23,635.9	29,689.4	27,939.4	33,520.8		33,520.8	3,831.4	12.9%
Total Gross Expenditures	23,635.9	29,689.4	27,939.4	33,520.8		33,520.8	3,831.4	12.9%
Net Expenditures	23,003.3	29,294.4	27,469.4	29,856.0		29,856.0	561.6	1.9%
Approved Positions**	25.0	25.0	N/A	25.0		25.0		0.0%

*2025 Projection based on 9-Month Variance

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

The proposed 2026 City Council budget comprises of the following budget envelopes:

Budget Envelopes	Gross (in \$000s)	Revenue (in \$000s)	Net (in \$000s)
Councillors' Salaries and Benefits	5,242.2		5,242.2
Councillors' Staff Budget and Members' Staff Benefits	20,507.1		20,507.1
Councillors' Constituency Services and Office Budget	1,538.9		1,538.9
Council Business Travel Budget	60.0		60.0
Council General Expense Budget	6,172.6	3,664.8	2,507.8
Total	33,520.8	3,664.8	29,856.0

The per Councillor or ward budgets in 2026 include:

- Councillor salary of \$0.176 million based on 261 working days includes a Consumer Price Index (CPI) adjustment of 2.5%; actual adjustment will be based on the actual 2025 CPI rate for Toronto as published by Statistics Canada;
- Councillors' Constituency Services and Office Budget of \$0.062 million per ward includes a CPI adjustment of 2.5%; and
- Councillors' Staff Budget of \$0.639 million per ward based on 261 working days, including proposed cost of living adjustments (COLA) for non-union staff.

KEY DRIVERS

Total 2026 Budget expenditures of \$33.521 million gross reflect an increase of \$3.831 million in spending above the 2025 Budget, predominantly arising from:

- Budget increase of \$3.397 million in Council General Budget, mostly for Council transition costs related to the 2026 Municipal Election which are fully funded from the Council Transition Reserve.
- Budget increase of \$0.380 million in salaries and benefits to reflect a CPI adjustment of 2.5% to the salary of Councillors in accordance with the Municipal Code Chapter 223-Remuneration of Council Members, the cost-of-living adjustment for non-union staff in Councillors' offices, and benefits adjustments for Councillors and Members' staff.
- Budget increase of \$0.054 million in non-salary to reflect a CPI adjustment of 2.5% to the office budget envelope in accordance with Members of Council Operations Policy, and inflationary adjustments for newspaper entitlement and constituency office and other expenses.

EQUITY IMPACTS OF BUDGET CHANGES

No significant equity impacts: The changes in City Council's 2026 Operating Budget do not have any significant equity impacts.

2026 OPERATING BUDGET KEY COST DRIVERS

The 2026 Net Operating Budget for City Council of \$29.856 million is \$0.562 million, 1.9% greater than the 2025 Net Budget. Table 2 below summarizes the key cost drivers for the 2026 Budget.

Table 2: 2026 Key Cost Drivers

(In \$000s)	2026				2027 Annualized Impact (Net)
	Revenues	Gross Expenditures	Net Expenditures	Positions**	
2025 Projection*	470.1	27,939.4	27,469.4	N/A	N/A
2025 Budget	395.1	29,689.4	29,294.4	25.0	N/A
Key Cost Drivers:					
Salaries and Benefits					
Councillors' Salary CPI adjustment		126.6	126.6		105.0
Councillors' Benefits adjustments		19.6	19.6		30.5
Councillors' Staff Salary and Members' Staff Benefits Adjustments		234.1	234.1		1,441.3
Non-Salary Inflation					
Councillors' Constituency Services & Office Budget CPI adjustment		42.1	42.1		30.8
Councillors' Newsletter Entitlement CPI adjustment		11.9	11.9		9.6
Other Changes					
Council General Expense Budget adjustments	3,269.7	3,397.1	127.4		6.7
Sub-Total - Key Cost Drivers	3,269.7	3,831.4	561.6		1,623.8
Total 2026 Base Budget	3,664.8	33,520.8	29,856.0	25.0	1,623.8
2026 Budget	3,664.8	33,520.8	29,856.0	25.0	
Change from 2025 Budget (\$)	3,269.7	3,831.4	561.6		N/A
Change from 2025 Budget (%)	827.6%	12.9%	1.9%	0.0%	N/A

*Based on 9-Month Variance

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

Key Base Drivers:**Salaries and Benefits:**

- Increase of \$0.127 million to reflect a Consumer Price Index (CPI) of 2.5% for Councillors' salary to comply with the Municipal Code Chapter 223 – Remuneration of Council Members. Actual adjustment will be based on the actual 2025 CPI rate for Toronto as published by Statistics Canada.
- Increase of \$0.020 million to reflect changes to Councillors' benefit requirements per corporate budget guidelines.
- Increase of \$0.234 million to the Councillors' staff salary to reflect cost of living adjustment (COLA) for non-union staff, and benefits adjustments including to fully fund one additional Constituency Assistant per Ward increase added to the Councillors' Staff Envelope in 2025.

Non-Salary Inflation:

- Increase of \$0.054 million to reflect a CPI adjustment of 2.5% to the office budget envelope, and inflationary adjustment for the Newsletter Entitlement in accordance with the Members of Council Operations Policy. Actual adjustment will be based on the actual 2025 CPI rate for Toronto as published by Statistics Canada.

Other Changes:

- Increase of \$3.305 million gross and \$0 net for Council transition costs related to the 2026 Municipal Election, fully funded from the Council Transition Reserve. This includes severance requirements for Members who are not re-elected or who are not seeking re-election, and for their staff.
- Increase of \$0.092 million gross and \$0.127 million net in Council General Expense budget to provision for an additional constituency assistant in Ward 12 which has met the entitlement threshold based on the number of households and population. This is partially offset by a lower equipment requirement in 2026 which are funded from the Council Furniture and Equipment Reserve.

2027 AND 2028 OUTLOOK

Table 5: 2027 and 2028 Outlook

(In \$000s)	2026 Budget	2027 Incremental Outlook	2028 Incremental Outlook
Revenues			
Contribution from Reserve		(2,575.0)	(642.6)
Total Revenues	3,664.8	(2,575.0)	(642.6)
Gross Expenditures			
Salaries & Benefits Changes:			
Councillors' salary and benefits adjustment		135.5	93.0
Members' staff salaries and benefits adjustment		1,441.2	415.9
Inflationary Impacts:			
Councillors' Constituency Services & Office Budget CPI adjustment		30.8	31.4
Councillors' Newsletter Entitlement Budget CPI adjustment		9.6	9.8
Other changes:			
Councillors' General Expense Budget adjustments		(2,568.3)	(639.1)
Total Gross Expenditures	33,520.8	(951.2)	(89.0)
Net Expenditures	29,856.0	1,623.8	553.6
Approved Positions	25.0		

Key Outlook Drivers

The 2027 Outlook with total gross expenditures of \$32.570 million reflects an anticipated \$0.951 million or 2.8% decrease in gross expenditures below the 2026 Operating Budget. The 2028 Outlook expects a further decrease \$0.089 million or 0.3% below the 2027 Outlook.

These changes arise from the following:

- **Salaries and Benefits:** Adjustments to reflect a Consumer Price Index (CPI) increase of 2.0% in 2027 and 2028 to Councillors' salaries and related benefits, cost of living adjustment in 2027 and 2028 for non-union staff in Councillors' Offices, related Members' staff benefits adjustments, and one less working day in 2028.
- **Inflationary Impacts:** Adjustment for a CPI of 2.0% in 2027 and 2028 to the office budget envelope and newsletter entitlement.
- **Other Changes:** Decrease in Council transition requirements of \$2.600 million gross and \$0 net related to the 2026 Municipal Election and funded from the Council Transition Reserve.

APPENDICES

Appendix 1

2026 Operating Budget by Category

Category (In \$000s)	2024 Actual	2025 Budget	2025 Projection*	2026 Budget	2026 Change from 2025 Budget	
	\$	\$	\$	\$	\$	%
Federal Subsidies			4.8			N/A
User Fees and Donations	6.8		1.9			N/A
Contribution From Reserves/Reserve Funds	421.5	390.3	390.3	3,660.0	3,269.7	837.8%
Sundry and Other Revenue	126.6	4.8	8.1	4.8		0.0%
Inter-Divisional Recoveries	77.7		65.0			N/A
Total Revenues	632.7	395.1	470.1	3,664.8	3,269.7	827.6%
Salaries and Benefits	21,037.0	26,139.1	24,357.2	26,649.3	510.2	2.0%
Materials and Supplies	180.5	165.0	165.0	165.0		0.0%
Equipment	230.6	100.0	100.0	65.0	(35.0)	(35.0%)
Service And Rent	1,613.6	2,732.9	2,584.4	2,797.7	64.8	2.4%
Other Expenditures - Council Transition**	300.0	295.3	475.7	3,600.0	3,304.7	1119.1%
Inter-Divisional Charges	274.2	257.1	257.1	243.8	(13.4)	(5.2%)
Total Gross Expenditures	23,635.9	29,689.4	27,939.4	33,520.8	3,831.4	12.9%
Net Expenditures	23,003.3	29,294.4	27,469.4	29,856.0	561.6	1.9%

*2025 Projection based on 9-Month Variance

**Council Transition costs include Members and Staff severance and other costs.

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

N/A

Appendix 4b

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 5

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

N/A

Appendix 5a

2026 Cash Flow and Future Year Commitments Including Carry Forward

N/A

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

2026 Operating Budget

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XQ0009 (\$000)	Council Furniture and Equipment	Opening Balance	567.9	507.9	422.9
		*Contributions (+)			
		Total Contributions	0.0	0.0	0.0
		*Withdrawals (-)			
		Operating Budget			
		City Council	(60.0)	(85.0)	(65.0)
		Sub-Total Operating Withdrawals	(60.0)	(85.0)	(65.0)
		Capital Budget and Plan			
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0
		Total Withdrawals	(60.0)	(85.0)	(65.0)
		Interest Income			
Closing Balance	507.9	422.9	357.9		

Reserve Account	Reserve/Reserve Fund Name	Inflow/Outflow/Balance	2026	2027	2028
XQ0010 (\$000)	Council Transition	Opening Balance	5,792.1	2,192.1	1,192.1
		*Contributions (+)			
		Total Contributions	0.0	0.0	0.0
		*Withdrawals (-)			
		Operating Budget			
		City Council	(3,600.0)	(1,000.0)	(377.4)
		Sub-Total Operating Withdrawals	(3,600.0)	(1,000.0)	(377.4)
		Capital Budget and Plan			
		Sub-Total Capital Budget and Plan Withdrawals	0.0	0.0	0.0
		Total Withdrawals	(3,600.0)	(1,000.0)	(377.4)
		Interest Income			
Closing Balance	2,192.1	1,192.1	814.8		

Inflows and Outflows to/from Reserves and Reserve Funds

2026-2035 Capital Budget and Plan

N/A

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).