

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE FOUR MONTHS ENDED APRIL 30, 2023
(\$000s)

	Gross Expenditure	Revenue	Net Expenditure	Position	2024 Incremental Outlook (Net)
Community and Social Services					
Court Services					
Budget for the Multi-Tenant Housing Project was approved under the Municipal Licensing & Standards (MLS) Division overall. This in-year adjustment is to process the transfer of 5 positions and \$90K to Court Services as originally requested under the MLS Budget in the 2023 Housing Action Plan Report to City Council CC2.1 on Dec 14th, 2022. See the corresponding adjustment in MLS in-year adjustments for a zero net impact to the City.	422.0	0.0	422.0	5.0	186.8
Total Court Services	422.0	0.0	422.0	5.0	186.8
Economic Development & Culture					
11 Positions, including the manager position, for marketing are being transferred to the SPEC in the CM Office for consolidation of marketing activities.	(1,274.2)	0.0	(1,274.2)	(11.0)	(86.8)
MM47.112 Authorization to use Section 37 funding for the Toronto Business Development Centre. On July 19, 2022 Council approved a one-time \$4 Million gross increase, \$0 net to Economic Development and Culture's 2022 Council Approved Operating Budget. Funding will be from the Planning Act Reserve Fund to support the Toronto Business Development Centre. EDC is finalizing negotiations this year and plans to issue payments in 2023 and 2024.	3,800.0	3,800.0	0.0	0.0	0.0
MM45.32 Authority to Enter Into and Execute a Services Agreement with DART for a study on best practices for the ethical collection, archiving and dissemination of digital assets. Council had approved the motion above on June 15, 2022 increasing Economic Development and Culture's 2022 Operating budget by \$0.057 Million gross, \$0 net. This project is fully funded by the Minister of Canadian Heritage for 2022 to 2003. Unfortunately due to staff changes this project was delayed in 2022 and did not begin until the end of the year. EDC is requesting for the approved amount to be carried into 2023 with the remaining hold back of \$0.018 Million to be added for a total of \$0.75M Million gross, \$0 net.	74.6	74.6	0.0	0.0	0.0
In 2022 Economic Development and Culture (EDC) was successful at receiving the Tourism Relief Fund grant from the Federal Economic Development Agency for Southern Ontario for a total of \$0.500 Million to support ArtworxTO. EDC is requesting through the Four Month Variance Report to increase the 2023 Council approved Operating Budget by \$0.050 Million gross, \$0 net for the holdback amount.	50.0	50.0	0.0	0.0	0.0

Economic Development and Culture (EDC) was successful in receiving the Recovery Fund for Heritage Organizations grant from the Museums Assistance Program (MAP), funded by Canadian Heritage. This grant targets organizations that are still facing financial challenges in the third year of the pandemic by providing funding to compensate for revenue losses. Through the Four Month Variance Report EDC is requesting to increase the 2023 Council approved Operating Budget by \$0.378M gross and \$0 net.	378.3	378.3	0.0	0.0	0.0
Through the Four Month Variance Report, Economic Development and Culture is converting the Business Analyst (1021533) position to a Business Analyst Management (10223873). A Business Analyst Management position is more suited to support the Main Street Recovery and Rebuild Initiative (MRRRI). This position is fully funded by FedDev.	7.3	7.3	(0.0)	0.0	(0.0)
In 2022 Economic Development and Culture (EDC) and City Clerk's Office was successful in receiving the COVID-9 Celebration and Commemoration Recovery Project fully funded by the Minister of Canadian Heritage. This grant will allow the City to offer five components to this project; to increase opportunities for Canadians to participate in various commemorative activities and celebrate the end to the pandemic. Through the Four Month Variance Report, EDC is requesting to carry-forward unused amounts from 2022 for \$0.396 Million gross and \$0 net, to support expenses and recovery amounts in 2023.	163.6	163.6	0.0	0.0	0.0
Economic Development and Culture (EDC) and Parks Forestry and Recreation (PF&R) was successful in receiving the Celebration and Commemoration Program grant from the Minister of Canadian Heritage. A total amount of \$0.350 Million was awarded to carry out the Indigenous Arts Festival at Fort York and Canada Day fireworks (PF&R). Through the Four Month Variance Report, EDC is requesting to increase the 2023 Council approved Operating Budget by \$0.130M, \$0 net.	130.0	130.0	0.0	0.0	0.0
Economic Development and Culture (EDC) was success in receiving the Summer Experience Program grant from the Ministry of Tourism, Culture and Sport. This program assist with supporting one Program Support Trainee for the summer of 2023. Through the Four Month Variance Report, EDC is requesting to increase the 2023 Council approved Operating Budget by \$0.004 Million gross, \$0 net.	3.8	3.8	0.0	0.0	0.0
Total Economic Development & Culture	3,333.5	4,607.6	(1,274.2)	(11.0)	(86.8)
Housing Secretariat					
In-year adjustment to transfer \$0.629 million in approved City tax based funding for Streets to Homes – Bridging Grant from Shelter, Support & Housing Administration to Housing Secretariat.	629.0	0.0	629.0	0.0	0.0

Budget for the Multi-Tenant Housing Project was approved under the Municipal Licensing & Standards (MLS) Division overall. This in-year adjustment is to process the transfer of \$100K to Housing Secretariat as originally requested under MLS in the 2023 Housing Action Plan Report to City Council (December 14, 2022 - CC2.1)

100.0 0.0 100.0 1.0 30.2

In-year adjustment to re-align funding sources between 685 Queen Street East and 500 Bloor Street to meet timing requirements for OPHI. 500 Bloor has budgeted funding not required in 2023, while 685 Queen requires additional funding for completion in 2023 to meet OPHI funding requirements. This will decrease budgeted provincial funding by \$0.866 million and increase withdrawals from the Capital Revolving Reserve Fund (CRRF) for Affordable Housing by the same amount, with no net impact on the budget. The CRRF funding was planned for 2024 but is required in 2023 to meet OPHI timing requirements.

0.0 0.0 0.0 0.0 0.0

Total Housing Secretariat

729.0 0.0 729.0 1.0 30.2

Parks, Forestry & Recreation

To adjust the 2023 Council Approved Operating Budget for Parks, Forestry and Recreation with an increase of \$1.920 million gross and \$0 net, fully funded by the Minister of Natural Resources, as part of a tree planting program for 198,176 trees and funding commitment of \$17,941,644 between the Ministry and the City of Toronto over the course of the Project from April 1st, 2022 until March 31st 2031.

1,920.4 1,920.4 0.0 0.0 0.0

To transfer 2 permanent FTEs and associated salaries and benefits of \$0.298 million gross and net from Parks, Forestry and Recreation to Strategic Public & Employee Communications (SPEC) unit as part of the City Manager's Office for centralization of marketing and communication functions.

(297.8) 0.0 (297.8) (2.0) (5.1)

Total Parks, Forestry & Recreation

1,622.6 1,920.4 (297.8) (2.0) (5.1)

Shelter, Support & Housing Administration

Adjustment to transfer \$0.102 million gross and net from SSHA and 1 permanent full-time position from SSHA's 2023 Approved Operating Budget to Strategic Public and Employee Communications (SPEC) to support the centralization communications across the City.

(102.0) 0.0 (102.0) (1.0) (3.6)

This is an in-year adjustment to transfer \$0.629 million approved City tax based funding in cost centre FH5521 - Streets to Homes – Bridging Grant from SSHA to Housing Secretariat's Approved 2023 Operating Budget and future years, subject to City's annual budget approval process.

(629.0) 0.0 (629.0) 0.0 0.0

Total Shelter, Support & Housing Administration

(731.0) 0.0 (731.0) (1.0) (3.6)

Social Development, Finance & Administration

To transfer \$2.371 million for the 2026 World Cup FIFA Secretariat of 9.0 positions and non-salary expenditures from Social Development, Finance and Administration's 2023 Operating Budget funded from the Major Special Event Reserve Fund (XR1218) to the City Manager's Office for future reporting. Please see the in-year adjustment under the City Manager's Office for overall net zero impact in 2023.

(2,370.6) (2,370.6) (0.0) (9.0) (223.0)

To maintain the Service Area budget in line with the 2023 Operating Approved Budget.

0.0 0.0 0.0 0.0 0.0

Total Social Development, Finance & Administration

(2,370.6) (2,370.6) (0.0) (9.0) (223.0)

Toronto Paramedic Services

Increase budget by \$1.975 million gross and \$0 net for the Dedicated Offload Nurses Program (DONP) within Toronto Paramedic Services to reflect an increase in Provincial grant funding.

1,974.5 1,974.5 0.0 0.0 0.0

Increase budget for Toronto Paramedic Services by \$0.842 million gross, \$0 net and 6 permanent positions (4 Superintendent Senior System Integration, 1 Senior Business & Systems Analyst, and 1 Superintendent Scheduling starting July, 1, 2023), to reflect the receipt of Provincial CACC base grant increase.

842.2 842.2 0.0 6.0 0.0

Increase budget for Toronto Paramedic Services by \$0.150 million gross, \$0 net and 2 permanent positions (1 Project Manager starting April 1, 2023 and 1 Project Coordinator starting October 1, 2023). This increase is fully funded by the increase in Provincial grant funding received for the Next Generation 911 (NG911) capital project within PS's 2023-2032 Approved Capital Budget and Plan.

150.0 150.0 0.0 2.0 0.0

Total Toronto Paramedic Services

2,966.7 2,966.7 0.0 8.0 0.0

Total Community and Social Services

5,972.2 7,124.1 (1,151.9) (9.0) (101.4)

Infrastructure and Development Services**City Planning**

To transfer accrued interest from the Gardiner West Public Realm Reserve Fund to the Bentway Conservancy

5.9 5.9 0.0 0.0 0.0

Total City Planning

5.9 5.9 0.0 0.0 0.0

Municipal Licensing & Standards

Budget for the Multi-Tenant Housing Project was approved under the Municipal Licensing & Standards (MLS) Division overall. This in-year adjustment is to process the transfer of 5 positions and \$90K to Court Services as originally requested under the MLS Budget in the 2023 Housing Action Plan Report to City Council CC2.1 on Dec 14th, 2022.

(422.0) 0.0 (422.0) (5.0) (274.1)

Budget for the Multi-Tenant Housing Project was approved under the Municipal Licensing & Standards (MLS) Division overall. This in-year adjustment is to process the transfer of \$100K to Housing Secretariat as originally requested under MLS in the 2023 Housing Action Plan Report to City Council CC2.1 on Dec 14th, 2022.

Total Municipal Licensing & Standards	(522.0)	0.0	(100.0)	0.0	0.0
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Policy, Planning, Finance & Administration

Expediting the review of development applications and getting more housing built faster, especially affordable housing, is a priority for the City of Toronto. To accomplish that and help meet legislated review timelines while mitigating the impacts of Bill 109, the City has created a new service area called Development & Growth Services (DGS). This new service area will organize all development and growth-related services under a new Deputy City Manager. DGS will include City Planning, Toronto Building, the Housing Secretariat, and a new Development Review Division. The Development Review Division will include Concept 2 Keys (C2K) and key staff who contribute to and support development review and approvals. To establish the new Development and Growth Service Area and new Development Review Division, 8 operating positions are being requested, funded from the Development Application Review Reserve Fund (XR1307).	798.4	798.4	0.0	8.0	0.0
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Total Policy, Planning, Finance & Administration	798.4	798.4	0.0	8.0	0.0
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Total Infrastructure and Development Services	282.3	804.3	(522.0)	3.0	(274.1)
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Corporate Services

Corporate Real Estate Management

Transfer of customer service related positions to the Customer Experience division to ensure the City offers an integrated customer experience that is consistent and standardized across services.	(1,916.4)	(134.5)	(1,781.8)	(11.0)	(333.4)
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Total Corporate Real Estate Management	(1,916.4)	(134.5)	(1,781.8)	(11.0)	(333.4)
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Customer Experience

Transfer of customer service related positions to the Customer Experience division to ensure the City offers an integrated customer experience that is consistent and standardized across services.	1,916.4	134.5	1,781.8	11.0	345.9
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Transfer of customer service related positions to the Customer Experience division to ensure the City offers an integrated customer experience that is consistent and standardized across services.	1,885.4	1,051.5	833.9	13.0	47.1
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Total Customer Experience	3,801.8	1,186.0	2,615.7	24.0	393.0
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Technology Services

Transfer of customer service related positions to the Customer Experience division to ensure the City offers an integrated customer experience that is consistent and standardized across services.

(1,885.4) (1,051.5) (833.9) (13.0) (19.5)

The Financial System Transformation Program involves upgrading the ERP system and moving from SAP ECC to S/4 HANA platform. The Office of the Controller is collaborating with TSD for this transformation. TSD will lead the implementation of the S/4 HANA system and requires technology positions to carry out the implementation, working with the FSTP Technical Project Manager. To facilitate this, 20 temporary FTE positions will be transferred from the Office of the Controller to TSD. TSD will be responsible for hiring individuals with the required technical skills. The salary and benefits for these positions will be funded from the FSTP capital budget, with no net operating impact. The positions will have varying start and end dates in 2023 and 2024, with a maximum duration of one year.

2,516.7 2,516.7 0.0 20.0 359.5

Total Technology Services

631.2 1,465.2 (833.9) 7.0 340.0

Total Corporate Services

2,516.7 2,516.7 (0.0) 20.0 399.6

Finance and Treasury Services

Office of the Chief Financial Officer and Treasurer

Convert Manager from temporary capital to permanent capital, funded from FSTP. When the project is completed, the position will be converted to permanent operating for sustainment. There is no net impact to this position conversion in 2023. However, in 2025, there will be a pressure of \$197.8K when the position is converted to operating for sustainment.

(0.0) 0.0 (0.0) (0.0) (0.8)

Total Office of the Chief Financial Officer and Treasurer

(0.0) 0.0 (0.0) (0.0) (0.8)

Office of the Controller

Financial System Transformation Program is an enterprise financial transformation including an ERP system upgrade, Office of the Controller is collaborating with TSD in moving from the current SAP ECC financial modules to S/4 HANA platform. TSD will be leading the S/4 HANA system implementation and require technology positions to implement the S/4 HANA platform, working with the FSTP Technical Project Manager. This is to transfer 20 temporary FTE's from the Office of the Controller to TSD which will lead the hiring of those positions with the required technical skills. The salary and benefits are funded from the FSTP capital budget, with zero net operating impact. The 20 temporary positions have various start dates in 2023 and end dates in 2023 and 2024 respectively, with maximum duration of one year.

(2,516.7) (2,516.7) 0.0 (20.0) (456.7)

Transfer 1 FTE from PPEB to Strategic Public & Employee Communications for the centralization of the marketing and communications function.	(107.3)	0.0	(107.3)	(1.0)	(3.1)
Transfer of recurring budget related to employee benefit valuation from Non-Program to PPEB for improved operational efficiency.	825.8	0.0	825.8	0.0	0.0
Total Office of the Controller	(1,798.2)	(2,516.7)	718.4	(21.0)	(459.8)
Total Finance and Treasury Services	(1,798.2)	(2,516.7)	718.4	(21.0)	(460.6)
City Manager's Office					
The deletion of 3 permanent lower level positions and the addition of 2 permanent higher-level positions for a net \$0 and -1 FTE to provide further stability and mitigate risks related to staff retention	0.0	0.0	0.0	(1.0)	(19.0)
Budgetary increase of \$3.2 million gross and revenue for net \$0 for funding of Salaries & Benefits to be fully recovered from the Tax Stabilization Reserve in order to provide necessary recruitment support to P&E.	3,239.7	3,239.7	0.0	0.0	0.0
Budgetary increase of \$2.4 million gross and revenue, \$0 net for the transfer of the FIFA budget from SDFA to CMO. The budget is fully funded from the Major Special Events Reserve. This increase includes the impact of a transfer of 9 positions.	2,370.6	2,370.6	0.0	9.0	0.0
A budgetary increase of \$1.274 million gross and net for the transfer of 11 permanent FTEs and budget from EDC to SPEC for the centralization of marketing and communications function.	1,274.2	0.0	1,274.2	11.0	107.6
Transfer 1 permanent FTE and \$0.1 million from PPEB to SPEC for the centralization of the marketing and communications function.	107.3	0.0	107.3	1.0	(0.7)
Transfer 2 permanent FTEs and \$0.3 million from PFR to SPEC for centralization of marketing and communication functions.	297.8	0.0	297.8	2.0	1.7
Transfer 1 permanent FTE and \$0.1 million from SSHA to SPEC for the centralization of marketing and communications function.	102.0	0.0	102.0	1.0	(5.1)
Total City Manager's Office	7,391.6	5,610.3	1,781.2	23.0	84.38666
Other City Programs					
City Clerk's Office					
Currently, part of the expenditures and all of the revenues of Registry Services are in Non-Program account. As a result, it is challenging to have the full and accurate picture of Registry Services' financial performance. City Clerk's Office is therefore seeking City Council's approval to transfer Registry Services' \$0.8 million gross and \$2.9 million net from Non Program account to the City Clerk's Office	768.0	3,712.2	(2,944.2)	0.0	0.0
Total City Clerk's Office	768.0	3,712.2	(2,944.2)	0.0	0.0

City Council

To provide the resources required to cover the Mayoral Transition costs anticipated to be incurred as a result of the Mayoral vacancy and the subsequent election of a new Mayor including staff severance, technology requirements, and furniture and facilities-related expenses, request is to increase the City Council budget by \$850k gross and \$0 net with funding from the Council Transition Reserve.

850.0	850.0	0.0	0.0	0.0
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Total City Council

850.0	850.0	0.0	0.0	0.0
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Total Other City Programs

1,618.0	4,562.2	(2,944.2)	0.0	0.0
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Other Accountability Offices

Integrity Commissioner's Office

To provide the external legal and investigative resources required by the Office of the Integrity Commissioner to undertake Code of Conduct and/or Municipal Conflict of Interest Act (MCIA) investigations of members of City Council and local boards, an increase in the budget for the Office is requested by \$210k gross and \$0 net, with funding from the OIC External Legal and Investigative Expense Reserve Fund.

210.0	210.0	0.0	0.0	0.0
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Total Integrity Commissioner's Office

210.0	210.0	0.0	0.0	0.0
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Total Other Accountability Offices

210.0	210.0	0.0	0.0	0.0
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Total City Programs

16,192.5	18,310.9	(2,118.4)	16.0	(352.1)
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Agencies

TO Live

To increase the Approved 2023 Operating Budget for TO Live by \$0.952 million gross, \$0 net fully funded by the TO Live Facility Fee Reserve Fund (XR3030) to continue maintenance work that was underway in 2022. The \$0.952 million can be broken down as ; \$0.185 million related to Meridian Hall, \$0.350 million related to Meridian Arts Centre and \$0.417 million related to services to all TO Live facilities.

952.2	952.2	0.0	0.0	0.0
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Total TO Live

952.2	952.2	0.0	0.0	0.0
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Toronto Transit Commission - Wheel Trans

0.0	0.0	0.0	0.0	0.0
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Total Toronto Transit Commission - Wheel Trans

0.0	0.0	0.0	0.0	0.0
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Total Agencies

952.2	952.2	0.0	0.0	0.0
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Corporate Accounts

Non-Program Expenditures

In-year technical adjustment of \$3.1 million gross increase to the Tax Write-Offs budget in Non-Program with net zero impact to the City. This reflects the updated estimate of \$9.9 million in tax rebates to eligible charities in 2023 per approved By-law #173-2023.

3,060.3	3,060.3	0.0	0.0	0.0
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Transfer of recurring budget related to employee benefits valuation from Non-Program to Pensions, Payroll & Employee Benefits for improved operational efficiency.	(825.8)	0.0	(825.8)	0.0	0.0
Total Non-Program Expenditures	2,234.5	3,060.3	(825.8)	0.0	0.0
Non-Program Revenues					
Transfer of Registry Budget from Non-Program to City Clerk's Office for greater service alignment and delivery.	(768.0)	(3,712.2)	2,944.2	0.0	0.0
Total Non-Program Revenues	(768.0)	(3,712.2)	2,944.2	0.0	0.0
Association of Community Centres					
To provide one-time funding for capital improvements pertaining to facility improvements outlined in WNC's 2018 Facility Assessment report. This includes upgrades in technology, green initiatives and sustainable building practices, outdoor play spaces, and indoor and outdoor program spaces at Waterfront Neighbourhood Centre. The improvements are to be funded by Section 37 (2022.TE32.4 - XR3026-3701217) increasing the 2023 Approved Operating Budget of the Association of Community Centres for Waterfront NC by \$100k gross and \$0 net.	100.0	100.0	0.0	0.0	0.0
Total Association of Community Centres	100.0	100.0	0.0	0.0	0.0
Total Corporate Accounts	1,566.5	(551.9)	2,118.4	0.0	0.0
Total Tax Supported Operations	18,811.2	18,811.2	(0.0)	16.0	(352.1)
Solid Waste Management Services					
Litter Operations identified the need for one (1) net new permanent General Supervisor and fourteen (14) net new permanent light equipment operators required to support enhanced encampment material removal, litter cleaning services, and overflowing priority litter bins. (\$425,425 increase in operating expenditures (effective September 1, 2023) offset by an equal reduction in contribution to the Waste Management Reserve Fund).	(0.0)	0.0	(0.0)	15.0	0.0
Total Solid Waste Management Services	(0.0)	0.0	(0.0)	15.0	0.0
Toronto Water					
This in-year adjustment is required to reflect permanent staffing requirement related to Waterfront projects (including Port Lands, Lower Don, and Ontario Place). Some of these projects are expected to last more than 10 years, with ongoing demands to address assessment of infrastructure capacity and designs.	0.0	0.0	0.0	1.0	0.0
Total Toronto Water	0.0	0.0	0.0	1.0	0.0
Total Non Levy Operations	(0.0)	0.0	(0.0)	16.0	0.0
Total City Operations	18,811.2	18,811.2	(0.0)	32.0	(352.1)