

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

	Gross Expenditure	Revenue	Net Expenditure	Position	2024 Incremental Outlook (Net)
Community and Social Services					
Children's Services					
In-year budget adjustment of \$1.019 million (gross and net) to reflect non-union COLA and pay for performance increases, transferred from Non-Program's 2023 Operating Budget to Children's Services.	1,019.3	0.0	1,019.3	0.0	(1,019.3)
Total Children's Services	1,019.3	0.0	1,019.3	0.0	(1,019.3)
Court Services					
Transfer of 2023 Non-union COLA, Pay for Performance and Benefits for Court Services from Non-Program.	165.2	0.0	165.2	0.0	(165.2)
Total Court Services	165.2	0.0	165.2	0.0	(165.2)
Economic Development & Culture					
The 2023 Council Approved Operating Budget for Economic Development and Culture (EDC) will increase by \$0.083 million gross, \$0 net, fully funded by grant received from the Provincial Skills Development Fund for the purposes of providing support to the workforce development sector.	83.0	83.0	0.0	0.0	0.0
COLA Allocation	656.8	0.0	656.8	0.0	(656.8)
The 2023 Council Approved Operating Budget for Economic Development and Culture (EDC) will increase by \$0.055 million gross, \$0 net, fully funded by the Minister of Canadian Heritage through the Celebration and Commemoration Program grant for the purposes of carrying out Canada Day.	54.5	54.5	0.0	0.0	0.0
The 2023 Council Approved Operating Budget for Economic Development and Culture (EDC) will decrease by \$0.067 million gross, \$0 net, due to grant funding used in 2022; reducing the available amount for 2023, from the Minister of Canadian Heritage through the COVID-19 Celebration and Commemoration Recovery Project as there are no additional costs being incurred for celebrating the end of the pandemic in 2023.	(67.3)	(67.3)	0.0	0.0	0.0
The 2023 Council Approved Operating Budget for Economic Development and Culture (EDC) will increase by \$0.075 million gross, \$0 net, fully funded by a grant received from the Canada Council for the Arts for the purposes of supporting the Creative Space Solutions project.	75.0	75.0	0.0	0.0	0.0

Total Economic Development & Culture	802.1	145.3	656.8	0.0	(656.8)
Fire Services					
COLA Allocation	558.6	0.0	558.6	0.0	(558.6)
Total Fire Services	558.6	0.0	558.6	0.0	(558.6)
Housing Secretariat					
In-year adjustment to reallocate funding related to the Cost of Living Adjustment and Pay for Performance provision for Non-Union staff. These funds have been budgeted in Non Program since the beginning of 2023 and will be reallocated during the 6 month variance process to appropriate Programs.	676.8	0.0	676.8	0.0	(676.8)
In-year adjustment to transfer \$0.063 million gross, \$0 net in approved budget for Habitat Services from Shelter, Support & Housing Administration to Housing Secretariat.	62.9	62.9	0.0	0.0	0.0
In-year adjustment for the City's \$6.67 million contribution to the Canada-Ontario Housing Benefit, funded through a one-time draw from the Tax Stabilization Reserve Fund, as directed by Council through 2023.MM8.29.	6,670.0	6,670.0	0.0	0.0	0.0
In-year adjustment with no net impacts to re-align Capital Revolving Reserve Fund (CRRF) for Affordable Housing funding to match the timing of project expenditures. This includes accelerating funding from 2024 to 2023 for 685 Queen Street East, 218 Carlton and Alexandra Park, as well as deferring funding for 950 King Street West from 2023 to 2024. The adjustment also includes the addition of CRRF funding for 316-336 Campbell Avenue, as directed by Council through 2022.TE34.17.	2,278.2	2,278.2	0.0	0.0	0.0
Total Housing Secretariat	9,687.9	9,011.1	676.8	0.0	(676.8)
Parks, Forestry & Recreation					
In-year allocation of COLA and Pay for performance provision for non-union staff from Non-Program to Parks, Forestry and Recreation.	1,802.3	0.0	1,802.3	0.0	(1,802.3)
Transfer of 2 capital delivery positions from Parks, Forestry and Recreation (PFR) Division to Technology Services Division to provide dedicated support to advance PFR Information Technology capital projects. The positions are funded by Operational Modernization and Youth Outreach Case Management capital projects within PFR's 2023 Council Approved Capital Budget and Plan.	(236.5)	(236.5)	0.0	(2.0)	(0.0)
Total Parks, Forestry & Recreation	1,565.9	(236.5)	1,802.3	(2.0)	(1,802.3)
Seniors Services and Long-Term Care					
To reallocate funding related to the Cost of Living Adjustment and Pay for Performance provision for Non-Union staff with SSLTC from Non-Program to SSLTC.	1,115.9	0.0	1,115.9	0.0	(1,115.9)
Total Seniors Services and Long-Term Care	1,115.9	0.0	1,115.9	0.0	(1,115.9)
Shelter, Support & Housing Administration					

Adjustment to transfer 5 full time permanent positions from Toronto Emergency Management (TEM) to SSHA to support the transfer of the Encampment Office and related services to SSHA.	264.0	0.0	264.0	5.0	376.2
The allocation of 2023 NU COLA, Pay for Performance and Benefits for SSHA.	1,621.0	0.0	1,621.0	0.0	(1,621.0)
Transfer of \$62,921 in Reaching Home funds from the SSHA budget to the Housing Secretariat budget in order to complete the transfer of the Habitat Services projects to the Housing Secretariat.	(62.9)	(62.9)	0.0	0.0	0.0
Total Shelter, Support & Housing Administration	1,822.1	(62.9)	1,885.0	5.0	(1,244.8)
Social Development, Finance & Administration					
In- year budget adjustment of \$2.0 million (gross and net) for Fair Pass Phase 3A, transferred from Non-Program's 2023 Operating Budget to SDF&A.	2,000.0	0.0	2,000.0	10.0	(2,000.0)
In-year budget adjustment of \$0.899 million (gross and net) to reflect non-union COLA and pay for performance increases, transferred from Non-Program's 2023 Operating Budget to SDF&A.	899.3	0.0	899.3	0.0	(899.3)
Total Social Development, Finance & Administration	2,899.3	0.0	2,899.3	10.0	(2,899.3)
Toronto Employment & Social Services					
Transfer of 1 permanent FTE and \$0.1 million to CMO(SPEC) from TESS for the centralization of the marketing communications function.	(112.6)	0.0	(112.6)	(1.0)	7.7
To reflect 2023 in year budget adjustment related to 2023 COLA and pay for performance for non-union staff from Non Program.	1,526.0	0.0	1,526.0	0.0	(1,526.0)
Total Toronto Employment & Social Services	1,413.4	0.0	1,413.4	(1.0)	(1,518.3)
Toronto Paramedic Services					
The allocation of 2023 NU COLA, P4P and Benefits for Toronto Paramedic Services from Non-Program.	1,179.4	0.0	1,179.4	0.0	(1,179.4)
Total Toronto Paramedic Services	1,179.4	0.0	1,179.4	0.0	(1,179.4)
Total Community and Social Services	22,228.8	8,857.0	13,371.9	12.0	(12,836.6)
Infrastructure and Development Services					
City Planning					
Transfer of 2023 Non-union COLA, P4P and Benefits for City Planning from Non-Program.	230.2	0.0	230.2	0.0	(230.2)
Recoveries to offset the transfer part of 2023 Non-union COLA, P4P and Benefits for City Planning from Non-Program.	353.6	353.6	0.0	0.0	0.0
Total City Planning	583.8	353.6	230.2	0.0	(230.2)
Engineering & Construction Services					

Supplement within the program is to maximize Engineering & Construction Services' ability to support the delivery of the capital works programs. The position conversions have a zero net financial impact and zero position impact	4.2	4.2	(0.0)	0.0	0.0
Transfer of 2023 Non-union COLA, P4P and Benefits for Engineering & Construction Services division from Non-Program	645.0	0.0	645.0	0.0	(645.0)
Total Engineering & Construction Services	649.2	4.2	645.0	0.0	(645.0)
Municipal Licensing & Standards					
Transfer of 2023 Non union COLA, P4P and Benefits for City Planning from Non-Program	614.1	0.0	614.1	0.0	(614.1)
Total Municipal Licensing & Standards	614.1	0.0	614.1	0.0	(614.1)
Policy, Planning, Finance & Administration					
Transfer of 2023 Non union COLA, P4P and Benefits for City Planning from Non-Program	286.3	0.0	286.3	0.0	(286.3)
Total Policy, Planning, Finance & Administration	286.3	0.0	286.3	0.0	(286.3)
Toronto Emergency Management					
Transfer of 5 FTE from TEM to SSHA (from August 2023) in process of transfer of Encampment office to SSHA.	(264.0)	0.0	(264.0)	(5.0)	(377.6)
Transfer of 2023 Non-union COLA, P4P and Benefits for Toronto Emergency Management (TEM) from Non-Program	189.6	0.0	189.6	0.0	(189.6)
Total Toronto Emergency Management	(74.4)	0.0	(74.4)	(5.0)	(567.2)
Transit Expansion					
Transfer of 2023 Non-union COLA, P4P and Benefits for IDS Transit Expansion Division for tax-levy funded positions from Non-Program	89.1	0.0	89.1	0.0	(89.1)
Transfer of 2023 Non-union COLA, P4P and Benefits for IDS Transit Expansion Division for 3rd party revenue-funded positions from Non-Program	255.6	255.6	0.0	0.0	0.0
Total Transit Expansion	344.8	255.6	89.1	0.0	(89.1)
Transportation Services					
Transfer of 2023 Non-Union COLA, P4P and Benefits for Transportation Services division from Non-Program.	1,511.3	0.0	1,511.3	0.0	(1,511.3)
Total Transportation Services	1,511.3	0.0	1,511.3	0.0	(1,511.3)
Total Infrastructure and Development Services	3,915.2	613.5	3,301.7	(5.0)	(3,943.3)
Corporate Services					
Corporate Real Estate Management					
Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff	1,547.0	0.0	1,547.0	0.0	(1,547.0)

Transfer of 3 temporary positions from Corporate Real Estate Management to CreateTO to enable better coordination of City wide real estate consolidation activities.	0.0	0.0	0.0	(3.0)	0.0
A budgetary transfer of \$0.125 million gross and net from Corporate Real Estate Management to the City Manager's Office to support the centralization of Strategic Public and Employee Communication functions.	(125.0)	0.0	(125.0)	0.0	(3.9)
Total Corporate Real Estate Management	1,422.0	0.0	1,422.0	(3.0)	(1,550.9)
Customer Experience					
Effective January 1, 2023, the City is initiating the evolution of 311 Toronto into an expanded Customer Experience Division bringing together three Corporate Services groups including 311 Toronto, the Customer Experience Transformation program, and parts of the Customer Experience and Innovation team within Technology Services. This in-year adjustment is part of this organizational change wherein existing BA position is being converted to Director SIP with difference coming from operating contracted services underspending.	0.0	0.0	0.0	0.0	(0.6)
Effective January 1, 2023, the City is initiating the evolution of 311 Toronto into an expanded Customer Experience Division bringing together three Corporate Services groups including 311 Toronto, the Customer Experience Transformation program, and parts of the Customer Experience and Innovation team within Technology Services. This in-year adjustment is part of this organizational change wherein a new Director, Channel Operations position is being created by deleting existing Supervisor position with difference coming from operating contracted services underspending.	0.0	0.0	0.0	0.0	0.0
COLA Allocation	208.9	0.0	208.9	0.0	(208.9)
Total Customer Experience	208.9	0.0	208.9	0.0	(209.5)
Environment & Climate					
Transfer of the position and associated budget for the Women4Climate program from the Office of the CFO to the Environment & Climate Division to enable better coordination of climate related activities.	143.7	0.0	143.7	1.0	3.9
Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff	348.8	0.0	348.8	0.0	(348.8)
A budgetary transfer of \$0.218 million gross and net and 1 perm FTE from Environment and Climate Division to City Manager's Office for the addition of 2 perm FTE for the centralization of marketing and communications function.	(218.4)	0.0	(218.4)	(1.0)	(11.4)
Total Environment & Climate	274.1	0.0	274.1	0.0	(356.3)

Fleet Services

Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff	333.8	0.0	333.8	0.0	(333.8)
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Total Fleet Services

333.8	0.0	333.8	0.0	(333.8)
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Office of the Chief Information Security Officer

COLA Allocation	662.0	0.0	662.0	0.0	(662.0)
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Total Office of the Chief Information Security Officer

662.0	0.0	662.0	0.0	(662.0)
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Technology Services

Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff.	1,234.7	0.0	1,234.7	0.0	(1,234.7)
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Allocation of \$2.75 million funded by Vehicle Reserve - IT Sustainment to address Microsoft 365 payment requirements for license shortfalls.	2,750.0	2,750.0	0.0	0.0	0.0
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Transfer two capitally funded positions from Parks, Forestry and Recreation (PFR) to Technology Services to support PFR technology projects.	236.5	236.5	0.0	2.0	(1.6)
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Total Technology Services

4,221.1	2,986.5	1,234.7	2.0	(1,236.3)
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Total Corporate Services

7,121.9	2,986.5	4,135.4	(1.0)	(4,348.8)
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Finance and Treasury Services**Office of the Chief Financial Officer and Treasurer**

Budget adjustment from NP for 2023 COLA and pay for performance for non-union staff.	82.5	0.0	82.5	0.0	(82.5)
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Budget transfer from NP for 2023 COLA and pay for performance for non-union staff.	7.0	0.0	7.0	0.0	(7.0)
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Budget adjustment from NP for 2023 COLA and pay for performance for non-union staff.	45.8	0.0	45.8	0.0	(45.8)
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Budget transfer from Non-Program for 2023 COLA and pay for performance for non-union staff	420.4	0.0	420.4	0.0	(420.4)
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The Women4Climate program currently under the CFO's Office is moved to Environment and Climate Division, resulting in a transfer of a permanent operating FTE with the gross and net impact of -\$143.7K	(143.7)	0.0	(143.7)	(1.0)	(18.8)
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Total Office of the Chief Financial Officer and Treasurer

412.0	0.0	412.0	(1.0)	(574.5)
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Office of the Controller

Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff	358.3	0.0	358.3	0.0	(358.3)
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Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff	294.5	0.0	294.5	0.0	(294.5)
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Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff	186.8	0.0	186.8	0.0	(186.8)
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Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff	71.8	0.0	71.8	0.0	(71.8)
Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff	315.9	0.0	315.9	0.0	(315.9)
Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff	60.4	0.0	60.4	0.0	(60.4)
Total Office of the Controller	1,287.7	0.0	1,287.7	0.0	(1,287.7)
Total Finance and Treasury Services	1,699.7	0.0	1,699.7	(1.0)	(1,862.2)
City Manager's Office					
Budget transfer from Non Program for 2023 COLA and Pay for Performance for non-union staff.	2,441.4	0.0	2,441.4	0.0	(2,441.4)
Transfer 1 permanent FTE and \$0.1 million from TESS to SPEC for the centralization of the marketing communications function.	112.6	0.0	112.6	1.0	(6.0)
Transfer of \$281.4k from ECD to SPEC to create 2 permanent FTEs for the centralization of the marketing and communications function.	218.4	0.0	218.4	2.0	11.4
A budgetary transfer of \$0.125 million gross and net from CREM to SPEC for the addition of 1 perm FTE to SPEC for the centralization of marketing and communications function.	125.0	0.0	125.0	1.0	3.9
Total City Manager's Office	2,897.4	0.0	2,897.4	4.0	-2431.9969
Other City Programs					
City Clerk's Office					
To reflect 2023 in year budget adjustment related to transfer of 2023 Non Union COLA and Merit Budget from Non-Program to City Clerk's Office.	582.1	0.0	582.1	0.0	(582.1)
Total City Clerk's Office	582.1	0.0	582.1	0.0	(582.1)
City Council					
To reflect 2023 in year budget adjustment related to transfer of COLA-related increase to the Councillors' staff salary envelopes and the related increase to the General Council Staff Benefits budget from Non Program.	244.2	0.0	244.2	0.0	(244.2)
Total City Council	244.2	0.0	244.2	0.0	(244.2)
Legal Services					
To reflect 2023 in year budget adjustment related to 2023 COLA and pay for performance for non-union staff from Non Program.	1,616.5	0.0	1,616.5	0.0	(1,616.5)
Total Legal Services	1,616.5	0.0	1,616.5	0.0	(1,616.5)
Mayor's Office					

To reflect 2023 in year budget adjustment related to 2023 COLA and pay for performance for non-union staff from Non Program.	42.7	0.0	42.7	0.0	(42.7)
Total Mayor's Office	42.7	0.0	42.7	0.0	(42.7)
Total Other City Programs	2,485.6	0.0	2,485.6	0.0	(2,485.6)
Other Accountability Offices					
Auditor General's Office					
This budget adjustment is to allocate the 2023 salary and benefit budget related to COLA and performance pay for non-union staff from Non-Program to the AG's Office.	268.6	0.0	268.6	0.0	(268.6)
Total Auditor General's Office	268.6	0.0	268.6	0.0	(268.6)
Integrity Commissioner's Office					
COLA Allocation	21.6	0.0	21.6	0.0	(21.6)
Total Integrity Commissioner's Office	21.6	0.0	21.6	0.0	(21.6)
Office of the Lobbyist Registrar					
This budget adjustment is to allocate the 2023 salary and benefit budget related to COLA and performance pay for non-union staff from Non-Program to the Office of the Lobbyist Registrar.	45.6	0.0	45.6	0.0	(45.6)
Total Office of the Lobbyist Registrar	45.6	0.0	45.6	0.0	(45.6)
Office of the Ombudsman					
This budget adjustment is to allocate the 2023 salary and benefit budget related to COLA and performance pay for non-union staff from Non-Program to Ombudsman Toronto.	133.7	0.0	133.7	0.0	(133.7)
Total Office of the Ombudsman	133.7	0.0	133.7	0.0	(133.7)
Total Other Accountability Offices	469.5	0.0	469.5	0.0	(469.5)
Total City Programs	40,818.0	12,456.9	28,361.2	9.0	(28,378.0)
Agencies					
CreateTO					
Transfer of 3 positions from Corporate Real Estate Management to CreateTO to enable better coordination of City wide real estate consolidation activities.	264.0	264.0	0.0	3.0	0.0
Total CreateTO	264.0	264.0	0.0	3.0	0.0
Toronto Public Health					

Based on the Amending Agreement signed off between Health Canada and Toronto Public Health, the Injectable Opioid Agonist Therapy pilot, including 7 temporary positions, is extended from March 2023 to March 2024, fully funded by Health Canada under the Substance Use and Addictions Program.	1,557.9	1,557.9	(0.0)	7.0	0.0
To reallocate funding related to the Cost of Living Adjustment and Pay for Performance provision for Non-Union staff with TPH from Non-Program to TPH.	1,931.7	0.0	1,931.7	0.0	(1,931.7)
Total Toronto Public Health	3,489.6	1,557.9	1,931.7	7.0	(1,931.7)
Toronto Transit Commission - Conventional					
Correcting Reserve Draw/Contribution Technical Error.	17,000.0	17,000.0	0.0	0.0	0.0
Technical adjustment related to employee assistance plan from service to benefits and salaries to benefits resulting from CBA.	0.0	0.0	0.0	0.0	0.0
Total Toronto Transit Commission - Conventional	17,000.0	17,000.0	0.0	0.0	0.0
Toronto Transit Commission - Wheel Trans					
Correcting Reserve Draw/Contribution Technical Error.	590.0	590.0	0.0	0.0	0.0
Total Toronto Transit Commission - Wheel Trans	590.0	590.0	0.0	0.0	0.0
Total Agencies	21,343.6	19,411.9	1,931.7	10.0	(1,931.7)
Corporate Accounts					
Non-Program Expenditures					
In-year transfer of \$2.0 million gross and net for Fair Pass Phase 3A from Non-Program to Social Development Finance & Admin.	(2,000.0)	0.0	(2,000.0)	0.0	2,000.0
In-year allocation of COLA and Pay for performance provision for non-union staff in City Divisions from Non-Program.	(28,292.9)	0.0	(28,292.9)	0.0	28,292.9
Total Non-Program Expenditures	(30,292.9)	0.0	(30,292.9)	0.0	30,292.9
Total Corporate Accounts	(30,292.9)	0.0	(30,292.9)	0.0	30,292.9
Total Tax Supported Operations	31,868.8	31,868.8	0.0	19.0	(16.8)
Toronto Water					
Toronto Water technical adjustment to salaries and benefits to reflect Non Union COLA and Merit increase by reallocating previously budgeted allowance (\$2.7 million), offset by a reduction in capital contribution to reserve funds (\$2.7 million).	0.0	0.0	0.0	0.0	(0.0)

Toronto Water adjustment to reflect the Peel-Toronto Cross Boundary Wastewater Servicing agreement made on the 23 June 2023 between the Regional Municipality of Peel and the City of Toronto. An expense adjustment of \$1.1 million and a revenue adjustment of \$0.7 million to reflect a rate increase, offset by a reduction in capital contribution to reserve funds (\$0.4 million).	666.2	666.2	0.0	0.0	0.0
Total Toronto Water	666.2	666.2	0.0	0.0	(0.0)
Total Non Levy Operations	666.2	666.2	0.0	0.0	(0.0)
Total City Operations	32,535.0	32,535.0	0.0	19.0	(16.8)