

**CITY OF TORONTO**  
**PENDING BUDGET ADJUSTMENTS**  
**FOR THE FOUR MONTHS ENDED APRIL 30, 2024**  
**( \$000s )**

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
<b>Community and Social Services</b>					
<b>Children's Services</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	1,158.4	0.0	1,158.4	0.0	(1,158.4)
<b>Total Children's Services</b>	<b>1,158.4</b>	<b>0.0</b>	<b>1,158.4</b>	<b>0.0</b>	<b>(1,158.4)</b>
<b>Court Services</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	188.8	0.0	188.8	0.0	(188.8)
To reduce the 2024 Operating Budget for Court Services by \$0.271 million gross and net, reflecting a transfer of funding to Legal Services for the creation of one new full-time permanent position for the provision of legal services to the Toronto Local Appeal Body as per the Council approved report PH6.6 Toronto Local Appeal Body – Chairs 2022 Annual Report and New Arrangement for legal support.	(271.0)	0.0	(271.0)	0.0	0.0
<b>Total Court Services</b>	<b>(82.2)</b>	<b>0.0</b>	<b>(82.2)</b>	<b>0.0</b>	<b>(188.8)</b>
<b>Economic Development &amp; Culture</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	680.7	0.0	680.7	0.0	0.0
To increase the 2024 Operating Budget for Economic Development and Culture by \$0.2 million gross and \$0 net, fully funded by the Celebrate Canada grant from the Minister of Canadian Heritage, to support the 2024 Indigenous Arts Festival and Canada Day celebrations at various Museum sites, as adopted by City Council during the consideration of EC12.6 – Review of City of Toronto's Canada Day Events. The total amount awarded is \$0.250 million, with a portion allocated to Parks, Forestry and Recreation to support their Canada Day events.	200.0	200.0	0.0	0.0	0.0
To increase the 2024 Operating Budget for Economic Development and Culture by \$0.004 million and \$0 net, fully funded from the Ministry of Tourism, Culture and Sport's Summer Employment Opportunities Program grant, for staffing cost associated with the Union Staff Visitor Centre.	3.8	3.8	0.0	0.0	0.0
To increase the 2024 Operating Budget for Economic Development (EDC) by \$0.112 million gross, \$0 net to reflect the receipt of the deferred revenues. These revenues will be contributed to the Public Arts reserve (XQ4002) and Museums Donation RF - General reserve (XQ4219) to fund public art, maintenance and fees, site collections and other projects.	112.4	112.4	0.0	0.0	0.0
To increase the 2024 Operating Budget for Economic Development and Culture by \$0.125 million gross and \$0 net, fully funded by a one-time grant from the Ministry of Tourism Culture and Sport's; Experience Ontario 2024 program to support Nuit Blanche Toronto.	125.0	125.0	0.0	0.0	0.0

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
To increase the 2024 Operating Budget for Economic Development and Culture by \$0.750 million gross and \$0 net, fully funded by a one-year renewal to the Small Business Enterprise Centre (SBEC) grant program supported by the Minister of Economic Development, Job Creation and Trade. The SBEC Core, Starter Company Plus and Summer Company program provides business advisory supports, skills developments, training, mentoring to entrepreneurs and small businesses.	750.2	750.2	0.0	0.0	0.0
To reallocate budget in the 2024 Operating Budget for Economic Development and Culture from the Business Growth Services section to offset additional positions required for the support of the action plan for Toronto economies initiative (2024.MPB15.1).	0.0	0.0	0.0	2.0	0.0
<b>Total Economic Development &amp; Culture</b>	<b>1,872.1</b>	<b>1,191.3</b>	<b>680.7</b>	<b>2.0</b>	<b>0.0</b>
<b>Fire Services</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	598.1	0.0	598.1	0.0	(598.1)
To reflect ongoing Federal grant funding that supports the Heavy Urban Search and Rescue (HUSAR) training/certification of technical rescue and equipment needs.	516.0	516.0	0.0	0.0	0.0
<b>Total Fire Services</b>	<b>1,114.1</b>	<b>516.0</b>	<b>598.1</b>	<b>0.0</b>	<b>(598.1)</b>
<b>Parks, Forestry &amp; Recreation</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	2,145.4	0.0	2,145.4	0.0	(2,145.4)
To reduce the 2024 Operating Budget for Parks, Forestry and Recreation (PFR) by \$0.235 million gross and \$0 net, reflecting a transfer of funding to Technology Services Division (TSD) to provide dedicated support to advance PFR Network Connectivity Improvement capital project. These two capital positions are fully funded through PFR's 2024 - 2033 Capital Budget and Plan.	(234.9)	(234.9)	0.0	(2.0)	0.0
To increase the 2024 Operating Budget for Parks, Forestry and Recreation by \$0.988 million gross and \$0 net, for the creation of 8 new capital positions dedicated to advancing Parks, Forestry and Recreation State of Good Repair capital projects fully funded through PFR's 2024 - 2033 Capital Budget and Plan.	988.0	988.0	0.0	8.0	0.0
To increase the 2024 staff complement for Parks, Forestry and Recreation with an increase of 10 new operating positions to support contract management and quality assurance for tree maintenance services citywide, fully funded by an offset through a corresponding reduction in contracted services budget.	(0.0)	0.0	(0.0)	10.0	0.0

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
To increase the 2024 Operating Budget for Parks, Forestry and Recreation by \$0.050 million gross and net, fully funded by the Celebrate Canada grant from the Minister of Canadian Heritage to support the 2024 Canada Day celebrations at Thompson Memorial Park, as adopted by City Council during the consideration of EC12.6 – Review of City of Toronto's Canada Day Events. The total amount awarded is \$0.250 million, with a portion allocated to Parks, Forestry and Recreation to support their Canada Day events.	50.0	50.0	0.0	0.0	0.0
<b>Total Parks, Forestry &amp; Recreation</b>	<b>2,948.5</b>	<b>803.1</b>	<b>2,145.4</b>	<b>16.0</b>	<b>(2,145.4)</b>
<b>Seniors Services and Long-Term Care</b>					
To increase the 2024 Operating Budget for Seniors Services and Long-Term Care by \$0.361 million gross, \$0 net, fully funded by Ontario Health, to establish newly designated 17 Behaviour Support Unit (BSU) beds at Kipling Acres as a Specialized Unity under the Fixing Long-Term Care Act, 2021 by converting 8 Convalescent Care beds and 9 Long Term Care beds. Position changes are required to provide full service to the BSU and requires a reallocation of 8 permanent positions, the conversion of 1 position and the addition of 11.72 positions.	361.4	361.4	(0.0)	11.7	(0.0)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	1,347.4	0.0	1,347.4	0.0	(1,347.4)
<b>Total Seniors Services and Long-Term Care</b>	<b>1,708.9</b>	<b>361.4</b>	<b>1,347.4</b>	<b>11.7</b>	<b>(1,347.4)</b>
<b>Social Development, Finance &amp; Administration</b>					
To realign 3 positions across service areas within the division in order to better administer and deliver services. Impact is net-zero.	(0.0)	0.0	(0.0)	0.0	0.0
To convert 4 Non-Union positions to better support current program delivery and delete 1 vacant position to offset the cost for a net zero impact. Social Development, Finance & Administration has grown in complexity and size and program delivery requires a change in structure across some key administrative areas in order to meet demand and service levels.	0.0	0.0	0.0	(1.0)	0.0
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	1,010.6	0.0	1,010.6	0.0	(1,010.6)
<b>Total Social Development, Finance &amp; Administration</b>	<b>1,010.6</b>	<b>0.0</b>	<b>1,010.6</b>	<b>(1.0)</b>	<b>(1,010.6)</b>
<b>Toronto Employment &amp; Social Services</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	1,698.6	0.0	1,698.6	0.0	(1,698.6)
<b>Total Toronto Employment &amp; Social Services</b>	<b>1,698.6</b>	<b>0.0</b>	<b>1,698.6</b>	<b>0.0</b>	<b>(1,698.6)</b>
<b>Toronto Paramedic Services</b>					
Increase budget for Toronto Paramedic Services by \$0.015 million gross, \$0 net and 0.1 temporary positions starting January 1, 2024 to reflect the Capital funding from Metrolinx through Transit Expansion Division.	15.4	15.4	0.0	0.1	0.0

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
Addition of a temporary 0.2 FTE Superintendent PS Planning who will be supporting the Water East Light Rail Transit project (WELRT) ; please see 2023 EX9.14 Advancing WELRT. Paramedic Services have reallocated the budget in fund centres to improve efficiency, enhance budget management, and increase departmental accountability.	0.0	0.0	0.0	0.2	0.0
To increase the 2024 Operating Budget for Toronto Paramedic Services by \$0.165 million gross, \$0 net to reflect increase funding from Ontario Health (previously Central East LHIN).	165.4	165.4	0.0	0.0	0.0
Increase budget for Toronto Paramedic Services by \$4.976 million gross, \$0 net and 20 permanent positions (1 Commander Communications Centre, 9 Emergency Medical Dispatchers, 1 Superintendent Operations, 1 Supervisor Facilities Management, 1 Supervisor Procurement Coordination, 1 Budget Assistant, 4 Superintendent Professional Standards and 2 Superintendent PS Planning) starting January 1, 2024 to reflect the receipt of Provincial CACC base grant increase.	4,976.4	4,976.4	0.0	20.0	(0.0)
To increase the 2024 Operating Budget for Toronto Paramedic Services by \$0.478 million gross, \$0 net and 3 permanent Critical Care Transport positions starting January 1, 2024 to reflect the receipt of ORNGE base grant increase.	478.6	478.6	0.0	3.0	0.0
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	1,343.0	0.0	1,343.0	0.0	0.0
<b>Total Toronto Paramedic Services</b>	<b>6,978.9</b>	<b>5,635.9</b>	<b>1,343.0</b>	<b>23.3</b>	<b>(0.0)</b>
<b>Toronto Shelter and Support Services</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	2,092.0	0.0	2,092.0	0.0	(2,092.0)
To increase the 2024 Operating Budget for Toronto Shelter and Support Services by \$0.093 million gross, \$0 net in order to use a one-time donation to enhance the programming area of Robertson House as per the Council approved report EX11.4 Donation from Private Giving Foundation to the City of Toronto's Robertson House Emergency Shelter.	92.7	92.7	0.0	0.0	0.0
To transfer Refugee Shelter federal funding budget (Interim Housing Assistance Program) of \$250 million from Non-Program to Toronto Shelter and Support Services where expenditures are incurred.	0.0	250,000.0	(250,000.0)	0.0	250,000.0
<b>Total Toronto Shelter and Support Services</b>	<b>2,184.7</b>	<b>250,092.7</b>	<b>(247,908.0)</b>	<b>0.0</b>	<b>247,908.0</b>
<b>Total Community and Social Services</b>	<b>20,592.6</b>	<b>258,600.4</b>	<b>(238,007.9)</b>	<b>52.0</b>	<b>239,760.6</b>

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
<b>Infrastructure Services</b>					
<b>Engineering &amp; Construction Services</b>					
To reduce the 2024 Operating Budget for Engineering & Construction Services by \$1.136 million gross, \$0 net to reflect an in-year transfer of 10 positions and related non-salary expenditures/revenue to Policy, Planning, Finance and Administration related to the creation of the Strategic Capital Coordination Office to coordinate infrastructure planning and construction.	(1,136.4)	(1,136.4)	0.0	(10.0)	(1,640.3)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	687.3	0.0	687.3	0.0	(687.3)
To adjust the 2024 Operating Budget for Engineering & Construction Services with an increase in the capital recovery by \$1.0 million, to support the capital projects, SmartTrack, Eglinton East LRT and Waterfront East LRT. This increase is fully offset by a corresponding decrease in other recovery within the operating budget.	0.0	(0.0)	0.0	0.0	(0.0)
<b>Total Engineering &amp; Construction Services</b>	<b>(449.0)</b>	<b>(1,136.4)</b>	<b>687.3</b>	<b>(10.0)</b>	<b>(2,327.6)</b>
<b>Municipal Licensing &amp; Standards</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	736.2	0.0	736.2	0.0	(736.2)
<b>Total Municipal Licensing &amp; Standards</b>	<b>736.2</b>	<b>0.0</b>	<b>736.2</b>	<b>0.0</b>	<b>(736.2)</b>
<b>Policy, Planning, Finance &amp; Administration</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	418.0	0.0	418.0	0.0	(418.0)
To increase the 2024 Operating Budget for Policy, Planning, Finance and Administration by \$1.136 million gross, \$0 net and 10 positions reflecting an in-year transfer from Engineering & Construction Services to Strategic Capital Coordination Office (SCCO) under Deputy City Manager, Infrastructure Services, effective May1, 2024.	1,136.4	1,136.4	0.0	10.0	1,620.3
To increase the 2024 Operating Budget for Policy, Planning, Finance and Administration by \$0.206 million gross, \$0 net, and 2.0 capital funded positions in response to City Council direction (2023. EX10.7 Advancing EELRT Capital Funding) to advance the Eglinton East Light Rail Transit.	206.0	206.0	0.0	2.0	206.9
To reduce the 2024 Operating Budget for Policy, Planning, Finance and Administration by \$0.074 million gross and net to reflect an in-year transfer of one (1) Administrative Assistant position from Deputy City Manager's office to Toronto Emergency Management, effective May 1, 2024.	(73.7)	0.0	(73.7)	(1.0)	(34.0)
<b>Total Policy, Planning, Finance &amp; Administration</b>	<b>1,686.6</b>	<b>1,342.4</b>	<b>344.3</b>	<b>11.0</b>	<b>1,375.2</b>
<b>Toronto Emergency Management</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	194.1	0.0	194.1	0.0	(194.1)

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
To increase the 2024 Operating Budget for Toronto Emergency Management by \$0.074 million gross and net to reflect an in-year transfer of one (1) Administrative Assistant position from Deputy City Manager's office to Toronto Emergency Management, effective May 1, 2024.	73.7	0.0	73.7	1.0	33.6
<b>Total Toronto Emergency Management</b>	<b>267.8</b>	<b>0.0</b>	<b>267.8</b>	<b>1.0</b>	<b>(160.5)</b>
<b>Transit Expansion</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	414.8	147.1	267.7	0.0	(267.7)
To adjust the 2024 Operating Budget for Transit Expansion with an increase in other recovery by \$0.6 million, offset by a corresponding decrease in capital recovery to reflect the realignment of staff resources for various capital projects, SmartTrack, Eglinton East LRT and Waterfront East LRT.	0.0	0.0	0.0	0.0	0.0
<b>Total Transit Expansion</b>	<b>414.8</b>	<b>147.1</b>	<b>267.7</b>	<b>0.0</b>	<b>(267.7)</b>
<b>Transportation Services</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	1,801.8	0.0	1,801.8	0.0	(1,801.8)
To reduce the 2024 Operating Budget for Transportation Services by \$0.157 million gross and net, reflecting an in-year budget transfer to Strategic Public & Employee Communications (SPEC) for the centralization of the marketing communication functions.	(157.1)	0.0	(157.1)	0.0	0.0
To adjust the 2024 Operating Budget for Transportation Services with an increase in the capital recovery by \$0.355 million, to support Eglinton East LRT. This increase is fully offset by a corresponding decrease in other recovery within the operating budget.	0.0	0.0	0.0	0.0	0.0
To increase the 2024 Operating Budget for Transportation Services by \$0.213 million gross, \$0 net and 3 temporary positions funded by Canada Lands Ltd. and Northcrest Developments from July 1 2024 to June 30 2027 based on PH10.5 adopted by City Council during consideration of Update Downsview – Authorization to Enter into Agreements for Resourcing.	212.7	212.7	(0.0)	3.0	0.0
<b>Total Transportation Services</b>	<b>1,857.4</b>	<b>212.7</b>	<b>1,644.7</b>	<b>3.0</b>	<b>(1,801.8)</b>
<b>Total Infrastructure Services</b>	<b>4,513.8</b>	<b>565.8</b>	<b>3,948.1</b>	<b>5.0</b>	<b>(3,918.6)</b>
<b>Development &amp; Growth Services</b>					
<b>City Planning</b>					
To increase the 2024 Operating Budget for City Planning by \$0.016 million gross and \$0 net, reflecting the transfer of reserve fund interest in the Gardiner West Public reserve fund to the Bentway Conservancy.	15.6	15.6	0.0	0.0	0.0
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	534.7	0.0	534.7	0.0	(534.7)
Recoveries to offset the transfer part of 2024 Non-union COLA, P4P and Benefits for City Planning from Non Program.	235.9	235.9	0.0	0.0	0.0
<b>Total City Planning</b>	<b>786.2</b>	<b>251.5</b>	<b>534.7</b>	<b>0.0</b>	<b>(534.7)</b>

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
<b>Development Review</b>					
To increase the 2024 Operating Budget for Development Review by \$10.820 million gross, \$0 net and 48 positions, reflecting a transfer of Concept 2 Keys (C2K) from City Manager's Office.	10,819.9	10,819.9	0.0	48.0	449.0
<b>Total Development Review</b>	<b>10,819.9</b>	<b>10,819.9</b>	<b>0.0</b>	<b>48.0</b>	<b>449.0</b>
<b>Housing Secretariat</b>					
Transfer \$270.203 million in third-party grant funding from the Operating to the Capital Budget to allow the Housing Secretariat to manage funds more effectively within the Capital Budget. The program is supported by Federal, Provincial, and reserve funding. This adjustment will not impact program delivery or service levels and will improve administrative and accounting workflows.	(270,202.5)	(270,202.5)	0.0	0.0	0.0
Transfer funding of \$0.131 million from the Housing Secretariat (HS) to fund a Communication Advisor position within the Strategic Public and Employee Communication (SPEC) division. This transfer is related to the centralization of the marketing communication function. The overall HS gross and net budget did not change, as already budgeted funding in HS was utilized to fund the interdepartmental charge with SPEC.	0.0	0.0	0.0	0.0	0.0
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	903.9	0.0	903.9	0.0	0.0
To adjust the 2024 Council Approved Operating Budget for Housing Secretariat by moving the Housing the Development and Revitalization service to the Housing Development and Improvement service. The change is required to align and support deliverables of the Tower Renewal Program. This adjustment is only a reclassification and has a \$0 gross and \$0 net impact.	0.0	0.0	0.0	0.0	0.0
<b>Total Housing Secretariat</b>	<b>(269,298.7)</b>	<b>(270,202.5)</b>	<b>903.9</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Development &amp; Growth Services</b>	<b>(257,692.6)</b>	<b>(259,131.2)</b>	<b>1,438.6</b>	<b>48.0</b>	<b>(85.7)</b>
<b>Corporate Services</b>					
<b>Corporate Real Estate Management</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	1,812.1	15.5	1,796.6	0.0	(1,796.6)
<b>Total Corporate Real Estate Management</b>	<b>1,812.1</b>	<b>15.5</b>	<b>1,796.6</b>	<b>0.0</b>	<b>(1,796.6)</b>
<b>Customer Experience</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	368.9	0.0	368.9	0.0	(368.9)
Transfer of budget between services within the Customer Experience Division, with no net impact on the overall operating budget.	0.0	0.0	0.0	0.0	0.0
To convert positions from Operating to Capital to correct categorization when previously transferred from Technology Services with no net financial impact.	0.0	0.0	0.0	0.0	(0.0)
<b>Total Customer Experience</b>	<b>368.9</b>	<b>0.0</b>	<b>368.9</b>	<b>0.0</b>	<b>(368.9)</b>

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
<b>Environment &amp; Climate</b>					
To increase the 2024 Operating Budget for Environment & Climate by \$0.564 million gross, \$0 net and 7 positions, reflecting an in-year transfer of Circular Economy & Innovation (CEI) Unit from Solid Waste Management Services (SWMS) to support the circular economy work which extends beyond waste management and to deliver on its cross-corporate transformation mandate and strengthen opportunities for circular economy approaches to support the City's climate action and environmental goals.	564.3	564.3	(0.0)	7.0	(0.0)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	414.5	0.0	414.5	0.0	(414.5)
<b>Total Environment &amp; Climate</b>	<b>978.8</b>	<b>564.3</b>	<b>414.5</b>	<b>7.0</b>	<b>(414.5)</b>
<b>Fleet Services</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	379.2	0.0	379.2	0.0	0.0
<b>Total Fleet Services</b>	<b>379.2</b>	<b>0.0</b>	<b>379.2</b>	<b>0.0</b>	<b>0.0</b>
<b>Office of the Chief Information Security Officer</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	714.0	0.0	714.0	0.0	(714.0)
To change the funding source of the Municipal Lawyer supporting the Office of the Chief Information Security Office (CISO) from capital to operating in Legal Services offset by a transfer of funding from CISO.	(242.2)	0.0	(242.2)	0.0	0.0
To reflect an in-year transfer of \$0.565 million in revenue budget to the Office of the Chief Information Security Officer (CISO) to align revenues with expenditures for C2K from the City Manager's Office.	0.0	565.1	(565.1)	0.0	565.1
To reduce the 2024 Operating Budget for the Office of the Chief Information Security Office (CISO) by \$0.164 million gross and net, reflecting an in-year budget transfer of Privileged Access Management license subscription to Technology Services.	(164.1)	0.0	(164.1)	0.0	0.0
To reduce the 2024 Operating Budget for the Office of the Chief Information Security Office (CISO) by \$0.804 million gross and net, reflecting an in-year transfer of the Privacy Impact Assessment (PIA) function from CISO to the City Clerk's Office.	(804.1)	0.0	(804.1)	(4.0)	6.7
<b>Total Office of the Chief Information Security Officer</b>	<b>(496.4)</b>	<b>565.1</b>	<b>(1,061.5)</b>	<b>(4.0)</b>	<b>(142.2)</b>
<b>Technology Services</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	1,697.5	0.0	1,697.5	0.0	(1,697.5)
To increase the 2024 Operating Budget for Technology Services by \$0.164 million gross and net, reflecting an in-year budget transfer of Privileged Access Management license subscription from the Office of the Chief Information Security Office (CISO).	164.1	0.0	164.1	0.0	(164.1)



	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
To increase the 2024 Operating Budget for Technology Services Division by \$0.235 million gross and \$0 net, reflecting a transfer of funding from Parks, Forestry and Recreation (PFR) to provide dedicated support to advance PFR Network Connectivity Improvement capital project. These two capital positions are fully funded through PFR's 2024 - 2033 Capital Budget and Plan.	234.9	234.9	0.0	2.0	(0.7)
To reduce the 2024 Operating Budget for Technology Services by \$0.182 million gross and net, reflecting an in-year transfer of 1 FTE to People & Equity for permanent and dedicated HR consultation support.	(181.6)	0.0	(181.6)	(1.0)	2.9
To reflect an in-year transfer of \$1.7 million in budgeted recoveries for C2K from the City Manager's Office to Technology Services Division (TSD) to align revenues with expenditures for C2K positions in TSD.	0.0	1,714.4	(1,714.4)	0.0	0.0
<b>Total Technology Services</b>	<b>1,915.0</b>	<b>1,949.4</b>	<b>(34.4)</b>	<b>1.0</b>	<b>(1,859.5)</b>
<b>Total Corporate Services</b>	<b>4,957.5</b>	<b>3,094.3</b>	<b>1,863.2</b>	<b>4.0</b>	<b>(4,581.7)</b>

## Finance and Treasury Services

### Office of the Chief Financial Officer and Treasurer

To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to Financial Planning.	469.7	0.0	469.7	0.0	(469.7)
To transfer 2024 Non-Union cost-of-living adjustment and pay for performance budget from Non-Program to Capital Markets.	50.4	0.0	50.4	0.0	(50.4)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to Internal Audit.	96.0	0.0	96.0	0.0	(96.0)
To increase the 2024 Operating Budget for the Office of the CFO and Treasurer by \$0.107 million gross and net, reflecting an in-year transfer of 1 permanent operating position from Accounting Services Division to Capital Markets Division due to operational requirements.	107.3	0.0	107.3	1.0	19.8
<b>Total Office of the Chief Financial Officer and Treasurer</b>	<b>723.4</b>	<b>0.0</b>	<b>723.4</b>	<b>1.0</b>	<b>(596.3)</b>

### Office of the Controller

To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to Controllershship.	137.0	0.0	137.0	0.0	(137.0)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to Financial Control & Process Improvement.	69.2	0.0	69.2	0.0	(69.2)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to Accounting Services.	368.7	0.0	368.7	0.0	(368.7)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to Pension, Payroll and Employee Benefits.	386.5	0.0	386.5	0.0	(386.5)

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to Purchasing and Materials Management.	404.1	0.0	404.1	0.0	(404.1)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to Revenue Services.	199.9	0.0	199.9	0.0	(199.9)
To reduce the 2024 Operating Budget for the Office of the Controller by \$0.107 million gross and net, reflecting an in-year transfer of 1 permanent operating position from Accounting Services Division to Capital Markets Division due to operational requirements.	(107.3)	0.0	(107.3)	(1.0)	0.7
<b>Total Office of the Controller</b>	<b>1,458.0</b>	<b>0.0</b>	<b>1,458.0</b>	<b>(1.0)</b>	<b>(1,564.7)</b>
<b>Total Finance and Treasury Services</b>	<b>2,181.5</b>	<b>0.0</b>	<b>2,181.5</b>	<b>0.0</b>	<b>(2,161.0)</b>
<b>City Manager's Office</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to City Manager's Office.	2,585.7	0.0	2,585.7	0.0	(2,585.7)
Non-salary budget reallocation of \$0 gross and net within Office of the Chief of Staff to ensure sufficient budget for anticipated Computer Software expenses.	0.0	0.0	0.0	0.0	0.0
To reduce the 2024 Operating Budget for the City Manager's Office by \$10.594 million gross, \$0 net and 48 positions, reflecting a transfer of Concept 2 Keys (C2K) to Development Review.	(10,593.8)	(10,593.8)	0.0	(48.0)	(254.6)
To increase the 2024 Operating Budget for the City Manager's Office by \$0.054 million gross and \$0 net, fully funded by XR1218 Major Special Event Reserve Fund, for the 2024 Non-Union cost-of-living allowance and pay-for-performance for staff in FIFA World Cup 2026 Secretariat.	54.4	54.4	0.0	0.0	0.0
To increase the 2024 Operating Budget for the City Manager's Office by \$0.226 million gross and \$0 net, fully funded by the XR1307 Development Application Review Reserve Fund, for the 2024 Non-Union cost-of-living allowance and pay-for-performance for staff in Concept 2 Keys (C2K).	226.1	226.1	0.0	0.0	0.0
To reflect an in-year transfer of \$1.714 million in budgeted recoveries for Concept 2 Keys (C2K) from the City Manager's Office to Technology Services Division (TSD) to align revenues with expenditures for C2K positions in TSD.	0.0	(1,714.4)	1,714.4	0.0	0.0
To reflect an in-year transfer of \$0.565 million of budgeted recoveries for Concept 2 Keys (C2K) from City Manager's Office to the Office of the Chief Information Security Officer (CISO) to align revenues with expenditures for C2K positions in CISO.	0.0	(565.1)	565.1	0.0	0.0
To increase the 2024 Operating Budget for the City Manager's Office by \$0.182 million gross and net, reflecting an in-year transfer of a permanent and dedicated Relationship Management manager position for supporting Technology Services.	181.6	0.0	181.6	1.0	(2.9)

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
To reduce the 2024 Operating Budget for the City Manager's Office by \$0.226 million gross and \$0 net, reflecting a transfer of the 2024 Non-Union cost-of-living allowance and pay-for-performance budget for staff in Concept 2 Keys (C2K) to Development Review.	(226.1)	(226.1)	0.0	0.0	0.0
To increase the 2024 Operating Budget for the City Manager's Office (CMO) by \$0.090 million gross and net, reflecting an in-year budget transfer from Non-Program for recurring membership for IMFG Municipal Funders' Roundtable to be used by CMO staff.	90.0	0.0	90.0	0.0	0.0
To increase the 2024 Operating Budget for the City Manager's Office by \$0.157 million gross and net from Transportation Services to Strategic Public & Employee Communications (SPEC) for the creation of 1 new permanent FTE in SPEC for the centralization of marketing and communications functions.	157.1	0.0	157.1	1.0	(6.8)
To increase the 2024 Operating Budget for the City Manager's Office by \$0.131 million gross and \$0 net, fully funded by recoveries from Housing Secretariat, for the creation of 1 new permanent FTE in Strategic Public & Employee Communications (SPEC) for the centralization of marketing and communications functions to support Housing Secretariat.	131.1	131.1	0.0	1.0	(0.2)
<b>Total City Manager's Office</b>	<b>(7,393.9)</b>	<b>(12,687.8)</b>	<b>5,293.9</b>	<b>(45.0)</b>	<b>(2,850.2)</b>
<b>Other City Programs</b>					
<b>City Clerk's Office</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	726.9	0.0	726.9	0.0	(726.9)
To increase the 2024 Operating Budget for the City Clerk's Office by \$0.804 million gross and net, reflecting an in-year transfer of the Privacy Impact Assessment (PIA) function from the Office of the Chief Information Security Officer (CISO) to the City Clerk's Office.	804.1	0.0	804.1	5.0	(15.8)
<b>Total City Clerk's Office</b>	<b>1,531.0</b>	<b>0.0</b>	<b>1,531.0</b>	<b>5.0</b>	<b>(742.7)</b>
<b>City Council</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	281.8	0.0	281.8	0.0	(281.8)
<b>Total City Council</b>	<b>281.8</b>	<b>0.0</b>	<b>281.8</b>	<b>0.0</b>	<b>(281.8)</b>
<b>Legal Services</b>					
To change the funding source of the Municipal Lawyer supporting the Office of the Chief Information Security Office (CISO) from capital to operating in Legal Services offset by a transfer of funding from CISO.	0.0	(242.2)	242.2	0.0	0.0

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
To increase the 2024 Operating Budget for Legal Services by \$0.271 million gross and net, reflecting a transfer of funding in Legal Services for the creation of one new full-time permanent position for the provision of legal services to the Toronto Local Appeal Body as per the Council approved report PH6.6 Toronto Local Appeal Body – Chairs 2022 Annual Report and New Arrangement for legal support.	271.0	0.0	271.0	1.0	0.0
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	1,837.1	0.0	1,837.1	0.0	0.0
<b>Total Legal Services</b>	<b>2,108.1</b>	<b>(242.2)</b>	<b>2,350.3</b>	<b>1.0</b>	<b>0.0</b>
<b>Mayor's Office</b>					
To transfer 2024 Non-Union cost-of-living adjustment and pay for performance budget held in Non-Program to the Mayor's Office. Mayor's Office incremental increase is \$0.046 million gross and net.	46.1	0.0	46.1	0.0	(46.1)
<b>Total Mayor's Office</b>	<b>46.1</b>	<b>0.0</b>	<b>46.1</b>	<b>0.0</b>	<b>(46.1)</b>
<b>Total Other City Programs</b>	<b>3,967.0</b>	<b>(242.2)</b>	<b>4,209.3</b>	<b>6.0</b>	<b>(1,070.6)</b>
<b>Other Accountability Offices</b>					
<b>Auditor General's Office</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	299.5	0.0	299.5	0.0	(299.5)
<b>Total Auditor General's Office</b>	<b>299.5</b>	<b>0.0</b>	<b>299.5</b>	<b>0.0</b>	<b>(299.5)</b>
<b>Integrity Commissioner's Office</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	23.6	0.0	23.6	0.0	(23.6)
<b>Total Integrity Commissioner's Office</b>	<b>23.6</b>	<b>0.0</b>	<b>23.6</b>	<b>0.0</b>	<b>(23.6)</b>
<b>Office of the Lobbyist Registrar</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	49.8	0.0	49.8	0.0	(49.8)
<b>Total Office of the Lobbyist Registrar</b>	<b>49.8</b>	<b>0.0</b>	<b>49.8</b>	<b>0.0</b>	<b>(49.8)</b>
<b>Office of the Ombudsman</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	148.2	0.0	148.2	0.0	(148.2)
<b>Total Office of the Ombudsman</b>	<b>148.2</b>	<b>0.0</b>	<b>148.2</b>	<b>0.0</b>	<b>(148.2)</b>
<b>Total Other Accountability Offices</b>	<b>521.2</b>	<b>0.0</b>	<b>521.2</b>	<b>0.0</b>	<b>(521.2)</b>
<b>Total City Programs</b>					

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
<b>Agencies</b>					
<b>Heritage Toronto</b>					
To increase the 2024 Operating Budget for Heritage Toronto by \$0.010 million gross and \$0 net, on a one-time basis, fully funded by Section 37 funds obtained from the development at 591 and 593 Sheppard Avenue East (Source Account: XR3026-3700776) for the purpose of installing a historical plaque at Thomas Clarke House as approved by City Council MM13.4 at its December 2023 meeting.	10.0	10.0	0.0	0.0	0.0
<b>Total Heritage Toronto</b>	<b>10.0</b>	<b>10.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TO Live</b>					
To increase the 2024 Operating Budget for TO Live by \$1.225 million gross, \$0 net fully funded by the TO Live Facility Fee Reserve Fund (XR3030) to continue maintenance work that was underway in 2023.	1,225.1	1,225.1	0.0	0.0	0.0
<b>Total TO Live</b>	<b>1,225.1</b>	<b>1,225.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Toronto Public Health</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	1,996.8	0.0	1,996.8	0.0	(1,996.8)
<b>Total Toronto Public Health</b>	<b>1,996.8</b>	<b>0.0</b>	<b>1,996.8</b>	<b>0.0</b>	<b>(1,996.8)</b>
<b>Total Agencies</b>	<b>3,231.9</b>	<b>1,235.1</b>	<b>1,996.8</b>	<b>0.0</b>	<b>(1,996.8)</b>
<b>Corporate Accounts</b>					
<b>Non-Program Expenditures</b>					
To reduce the 2024 Operating Budget for Non-Program Expenditures by \$4.3 million gross and \$0 net, reflecting the updated total estimated tax rebates to eligible charities in 2024 is adjusted to \$5.5 million gross, net zero per Item CC15.1 adopted as amended by City Council on February 14, 2024, By-law #154-2024.	(4,342.0)	(4,342.0)	0.0	0.0	0.0
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program.	(33,384.5)	0.0	(33,384.5)	0.0	33,384.5
To reduce the 2024 Operating Budget for Non-Program Expenditures by \$0.090 million gross and net, reflecting an in-year transfer of budget to the City Manager's Office for recurring membership for IMFG Municipal Funders' Roundtable, which is initiated and used by CMO staff only.	(90.0)	0.0	(90.0)	0.0	0.0
<b>Total Non-Program Expenditures</b>	<b>(37,816.4)</b>	<b>(4,342.0)</b>	<b>(33,474.5)</b>	<b>0.0</b>	<b>33,384.5</b>
<b>Non-Program Revenues</b>					
To transfer Refugee Shelter funding from Non-Program to Toronto Shelter and Support Services where expenditures are incurred.	0.0	(250,000.0)	250,000.0	0.0	(250,000.0)
<b>Total Non-Program Revenues</b>	<b>0.0</b>	<b>(250,000.0)</b>	<b>250,000.0</b>	<b>0.0</b>	<b>(250,000.0)</b>

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
<b>Association of Community Centres</b>					
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to AOCCs - Community Centre 55.	0.2	0.0	0.2	0.0	(0.2)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to AOCCs - Eastview Centre.	1.6	0.0	1.6	0.0	(1.6)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to AOCCs - Central Eglinton Centre.	0.2	0.0	0.2	0.0	(0.2)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to AOCCs - Scadding Court Centre	0.5	0.0	0.5	0.0	(0.5)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to AOCCs - Applegrove Community Centre.	1.6	0.0	1.6	0.0	(1.6)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to AOCCs - Ralph Thornton Centre.	5.4	0.0	5.4	0.0	(5.4)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to AOCCs - Cecil Centre.	7.9	0.0	7.9	0.0	(7.9)
To transfer the 2024 Non-Union cost-of-living allowance and pay-for-performance budget from Non-Program to AOCCs - 519 Church CC	12.5	0.0	12.5	0.0	(12.5)
<b>Total Association of Community Centres</b>	<b>29.8</b>	<b>0.0</b>	<b>29.8</b>	<b>0.0</b>	<b>(29.8)</b>
<b>Total Corporate Accounts</b>	<b>(37,786.6)</b>	<b>(254,342.0)</b>	<b>216,555.4</b>	<b>0.0</b>	<b>(216,645.4)</b>
<b>Total Tax Supported Operations</b>	<b>(262,907.6)</b>	<b>(262,907.6)</b>	<b>(0.0)</b>	<b>70.0</b>	<b>5,929.4</b>
<b>Solid Waste Management Services</b>					
2024 Non Union COLA and Merit pay increase will be funded by Solid Waste Management Reserve Fund.	0.0	0.0	0.0	0.0	0.0
To increase the 2024 staff complement for Solid Waste Management Services for a total of 4 new permanent positions within Infrastructure Resource Management to enable operational oversight of the Organics Processing Facilities (OPF), RNG facilities and related operating contracts and to support existing infrastructure and equipment at Disco Organic Processing Facility and enhance performance at the Dufferin OPF as adopted by City Council April 17, 2024 - Item IE12.2 Organics Processing Facilities Update. All these new positions and associated salaries and benefit expenditures are offset by an equal reduction in contribution to the Waste Management Reserve Fund.	(0.0)	0.0	(0.0)	4.0	(0.0)

	Gross Expenditure	Revenue	Net Expenditure	Position	2025 Incremental Outlook (Net)
To adjust the 2024 Operating Budget for Solid Waste Management Services (SWMS), reflecting an in-year transfer of the Circular Economy & Innovation (CEI) Unit and function from SWMS to Environment & Climate to support the circular economy work which extends beyond waste management and to deliver on its cross-corporate transformation mandate and strengthen opportunities for circular economy approaches to support the City's climate action and environmental goals.	0.0	0.0	0.0	(7.0)	(0.0)
<b>Total Solid Waste Management Services</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3.0)</b>	<b>(0.0)</b>
<b>Toronto Water</b>					
To increase the 2024 staff complement for Toronto Water with an addition of 1 FTE per 2023 report relating to IE9.5 Proposed Building Emissions Performance Reporting offset by reducing contribution to capital reserves.	(0.0)	0.0	(0.0)	1.0	(0.0)
Toronto Water technical adjustment to salaries and benefits to reflect Non Union COLA and Merit increase by reallocating previously budgeted allowance (\$3.4 million), offset by a reduction in capital contribution to reserve funds (\$3.4 million).	0.0	0.0	0.0	0.0	(0.0)
Toronto Water technical adjustment to Fleet reserve to reflect a one time additional contribution of \$8 million, offset by a reduction in capital contribution to reserve funds (\$8 million).	(0.0)	0.0	(0.0)	0.0	0.0
W-ELRT, E-ELRT and Smart Track realignment within Toronto Water. No net impact.	0.0	0.0	(0.0)	0.0	(0.0)
<b>Total Toronto Water</b>	<b>(0.0)</b>	<b>0.0</b>	<b>(0.0)</b>	<b>1.0</b>	<b>0.0</b>
<b>Total Non Levy Operations</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.0)</b>	<b>(0.0)</b>
<b>Total City Operations</b>	<b>(262,907.6)</b>	<b>(262,907.6)</b>	<b>(0.0)</b>	<b>68.0</b>	<b>5,929.4</b>