

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

|   | Gross<br>Expenditure | Revenue        | Net<br>Expenditure | Position   | 2025<br>Incremental<br>Outlook<br>(Net) |
|---|----------------------|----------------|--------------------|------------|---|
| <b>Community and Social Services</b>  |                      |                |                    |            |   |
| <b>Economic Development &amp; Culture</b>   |                      |                |                    |            |   |
| To reallocate the 2024 Operating Budget for Economic Development and Culture using 2023 enhanced funding from the Action Plan for Toronto's Culture (APTC) to fund a permanent Senior Project Manager position, supporting the implementation of the action plan and operational needs.   | 0.0                  | 0.0            | 0.0                | 1.0        | 0.0                                     |
| To increase the 2024 Operating Budget for Economic Development and Culture by \$0.011 million gross and \$0 net, reflecting the addition of one temporary Economic Development Officer position needed to support the BIA office, fully funded by Metrolinx.  | 11.4                 | 11.4           | 0.0                | 1.0        | 0.0                                     |
| To increase the 2024 Operating Budget for Economic Development and Culture, on a one-time basis by \$1.100 million gross and \$0 net to reflect accelerated spending for the Main Street Recovery and Rebuild (MRRI) program, fully funded by the federal government.   | 1,100.0              | 1,100.0        | 0.0                | 0.0        | 0.0                                     |
| To increase the 2024 Operating Budget for Economic Development and Culture by \$0.286 million gross, \$0 net, fully funded by Provincial grant funding, to better align the budget to actuals based on the contract and projected actuals for the Small Business Enterprise Centre Core (SBEC) Starter Company Plus and Summer. The Provincial funding for the SBEC is expected to continue into future years with an annualized impact of \$1.345 million gross, \$0 net and \$0.207 million gross \$0 net in 2025 and 2026, respectively. | 286.1                | 286.1          | 0.0                | 0.0        | (137.8)                                 |
| <b>Total Economic Development &amp; Culture</b>   | <b>1,397.5</b>       | <b>1,397.5</b> | <b>0.0</b>         | <b>2.0</b> | <b>(137.8)</b>                          |
| <b>Fire Services</b>  |                      |                |                    |            |   |
| To increase the 2024 Operating Budget for Fire Services by \$20.7 million gross and net, reflecting an in-year Cost-of-Living Adjustment (COLA) budget transfer from Non-Program.   | 20,676.8             | 0.0            | 20,676.8           | 0.0        | 0.0                                     |
| <b>Total Fire Services</b>  | <b>20,676.8</b>      | <b>0.0</b>     | <b>20,676.8</b>    | <b>0.0</b> | <b>0.0</b>                              |

**Parks, Forestry & Recreation**

To increase the 2024 Operating Budget for PFR by \$0.150 million gross and \$0, to reflect an addition of one position, required for the PH10.5 Downsview Resourcing Agreement, which requires a dedicated City staff team to advance amendments to the Downsview Secondary Plan, and funded by developer contributions.

150.3      150.3      0.0      1.0      0.0

**Total Parks, Forestry & Recreation**

**150.3      150.3      0.0      1.0      0.0**

**Social Development, Finance & Administration**

To convert 1 Union and 2 Non-Union positions, between services, to better support current program delivery 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      0.0      0.0

**Total Social Development, Finance & Administration**

**0.0      0.0      0.0      0.0      0.0**

**Toronto Paramedic Services**

To increase the 2024 Operating Budget for Toronto Paramedic Services by \$0.238 million gross and \$0 net for Inter-Facility Transports for critically ill neonatal and paediatric patients, fully funded from an increase in Provincial grants, comprised of \$0.150 million as a one-time grant, and \$0.088 million for an on-going grant.

237.6      237.6      0.0      0.0      0.0

To increase the 2024 Operating Budget for Toronto Paramedic Services by \$0.324 million gross and \$0 net for the Dedicated Offload Nurses Program (DONP), fully funded by an on-going increase in Provincial grant funding.

323.7      323.7      0.0      0.0      0.0

To increase the 2024 Operating Budget for Toronto Paramedic Services by \$0.114 million gross and \$0 net for training purposes, fully funded by a one-time increase in Provincial grant funding.

114.2      114.2      0.0      0.0      0.0

**Total Toronto Paramedic Services**

**675.5      675.5      0.0      0.0      0.0**

**Toronto Shelter and Support Services**

To adjust the 2024 Operating Budget for Toronto Shelter and Support Services (TSSS) by \$55.098 million gross and \$0 net to align with Public Sector Accounting Board section PS 3410 for Government Transfers requiring recognition of the Ministry of Municipal Affairs and Housing's Homelessness Prevention Program (HPP) funding based on incurrence of eligible expenses and to align the funding with the HPP Investment Plan.

55,098.1      55,098.1      0.0      0.0      0.0

**Total Toronto Shelter and Support Services**

**55,098.1      55,098.1      0.0      0.0      0.0**

**Total Community and Social Services**

**77,998.2      57,321.3      20,676.8      3.0      (137.8)**

## Infrastructure Services

### Engineering & Construction Services

|   |             |             |            |            |              |
|---|-------------|-------------|------------|------------|--------------|
| To increase the 2024 Operating Budget for Engineering & Construction Services by \$0.085 million gross, \$0 net to reflect an addition of 2 positions required for the PH10.5 Downsview Resourcing Agreement, which requires a dedicated City staff team to advance amendments to the Downsview Secondary Plan, and funded by developer contributions. The new Memorandum of Agreement also extends 1 existing position in Engineering & Construction Services originally added for PH29.12 Downsview Secondary Plan Update, through EX34.16 Operating Variance Report for the Four Months Ended April 30, 2022 | 84.7        | 84.7        | 0.0        | 2.0        | (0.0)        |
| To move one position between two cost centres and services within Engineering & Construction Services.  | 0.0         | 0.0         | 0.0        | 0.0        | 0.0          |
| <b>Total Engineering &amp; Construction Services</b>  | <b>84.7</b> | <b>84.7</b> | <b>0.0</b> | <b>2.0</b> | <b>(0.0)</b> |

### Policy, Planning, Finance & Administration

|   |              |              |              |             |               |
|---|--------------|--------------|--------------|-------------|---------------|
| To increase the 2024 Operating Budget for the Policy, Planning, Finance & Administration by \$0.550 million and \$0 net to reflect eight (8) positions for the implementation of the first phase of a new Strategic Capital Coordination Office (SCCO), fully funded by Transportation Services and Toronto Water (50/50) with full recovery from the respective 10-Year Capital Budget and Plan. | 550.4        | 550.4        | 0.0          | 8.0         | 0.0           |
| To transfer costs and funding of 1 Senior Communications Advisor (SPEC) from Development Review Division to PPF&A Division per operational requirements.  | 62.6         | 62.6         | 0.0          | 0.0         | 0.0           |
| To increase the 2024 operating budget for PPF&A by \$47K gross, \$0 net, fully funded from Transportation Services to reflect the addition of two collection officers to PPF&A Revenue Services complement to assist with account receivable tasks for Transportation Services.   | 47.6         | 47.6         | 0.0          | 2.0         | 0.0           |
| To increase the 2024 Staff Complement for PPF&A with the addition of 3.0 Temporary positions in PPF&A Transformation and Change Management Unit. The salaries & benefits expenditures of these positions are fully offset by corresponding permanent reductions in non-salary expenditures.   | 0.0          | 0.0          | 0.0          | 3.0         | (44.3)        |
| To increase the 2024 operating budget for PPF&A by \$147k gross and net to add a project coordinator position for United Way campaign transferred from Non-Program.   | 147.3        | 0.0          | 147.3        | 1.0         | 0.0           |
| <b>Total Policy, Planning, Finance &amp; Administration</b>   | <b>808.0</b> | <b>660.7</b> | <b>147.3</b> | <b>14.0</b> | <b>(44.3)</b> |

## Transportation Services

To increase the 2024 Operating Budget for Transportation Services by \$0.064 million gross, \$0 net to reflect an addition of one 1-year temporary Project Coordinator position to support the capital project, Expressway Upload. The salaries and benefits of the position is fully offset by corresponding capital recovery increase within the operating budget.

64.5 64.5 0.0 1.0 0.0

To increase the 2024 Operating Budget for Transportation Services by \$0.041 million gross, \$0 net to reflect an addition of one (1) Temporary Senior Project Manager position required for the PH10.5 Update Downsview Resourcing Agreement. The salaries & benefits expenditures of the position is fully funded by developer third-party contributions.

41.4 41.4 0.0 1.0 0.0

### Total Transportation Services

105.9 105.9 0.0 2.0 0.0

### Total Infrastructure Services

998.5 851.2 147.3 18.0 (44.3)

## Development & Growth Services

### City Planning

To increase the 2024 operating budget for City Planning by \$33K gross, \$0 net to add 1 position in City Planning required for the PH10.5 Update Downsview Resourcing Agreement, which requires a dedicated City staff team to advance amendments to the Downsview Secondary Plan, funded by developer contributions.

33.1 33.1 0.0 1.0 0.0

### Total City Planning

33.1 33.1 0.0 1.0 0.0

### Development Review

To decrease the 2024 operating budget for Development Review by \$62K gross, \$0 net, to transfer costs and funding of 1 Senior Communications Advisor (SPEC) from Development Review Division to PPFA Division per operational requirements.

(62.6) (62.6) 0.0 0.0 0.0

### Total Development Review

(62.6) (62.6) 0.0 0.0 0.0

### Total Development & Growth Services

(29.5) (29.5) 0.0 1.0 0.0

## Corporate Services

### Environment & Climate

This change replaces the funding source supporting financing of climate action investments from the Conservation Management Reserve Fund to the Better Buildings Partnership Loan Repayment Reserve Fund (BBP-LRRF). The Conservation Management Reserve Fund was funded through incentives from the Independent Electricity System Operator (IESO) but has been depleted as the incentive payments ended in 2022.

0.0 0.0 0.0 0.0 0.0

### Total Environment & Climate

0.0 0.0 0.0 0.0 0.0

### Total Corporate Services

0.0 0.0 0.0 0.0 0.0

## Finance and Treasury Services

### Financial Operations & Control

To decrease the 2024 Operating Budget for the Financial Operations and Control (formerly the Office of the Controller) by \$0.493 million gross and \$0.163 million net, reflecting an in-year transfer of 3 permanent operating positions from Revenue Services under the Financial Operations and Control to Financial Strategy & Policy under the Office of the CFO and Treasurer to realign with operational requirements.

(493.2) (330.4) (162.7) (3.0) (6.3)

To increase the 2024 Operating Budget for the Financial Operations and Control (formerly the Office of the Controller) by \$0.400 million gross and \$0 net, fully funded by recoveries from Toronto Water's Metering Transmission Unit replacement project, for the creation of 20 temporary capital positions in Revenue Services to support Toronto Water's meter transmission unit failure issue.

400.0 400.0 0.0 20.0 0.0

#### Total Financial Operations & Control

(93.2) 69.6 (162.7) 17.0 (6.3)

### Office of the Chief Financial Officer and Treasurer

To increase the 2024 Operating Budget for the Office of the CFO and Treasurer by \$0.493 million gross and \$0.163 million net, reflecting an in-year transfer of 3 permanent operating positions from Revenue Services under the Office of the Controller to Financial Strategy & Policy under the Office of the CFO and Treasurer to realign with operational requirements.

493.2 330.4 162.7 3.0 (0.5)

To increase the 2024 Operating Budget for the Office of the CFO and Treasurer by \$0 gross and \$0.297 million net, reflecting an in-year conversion of 2 temporary capital positions previously funded by the Supply Chain Management Transformation project (SCMT) to 2 permanent operating positions in the Purchasing & Materials Management Division (PMMD) to better reflect the operational coverage of these positions' work.

0.0 (296.9) 296.9 0.0 15.8

#### Total Office of the Chief Financial Officer and Treasurer

493.2 33.6 459.6 3.0 15.3

#### Total Finance and Treasury Services

400.0 103.1 296.9 20.0 9.0

### City Manager's Office

To increase the 2024 Operating Budget for City Manager's Office by \$3.447 million gross and \$0 net, fully funded by the Major Special Event Reserve Fund (XR1218), to provide necessary additional funds for the FIFA Secretariat to enter into lease agreements with Exhibition Place, service agreement with Sunnybrook Health Sciences, and to execute the Commercial Rights sales program for FIFA World Cup 2026 event.

3,447.0 3,447.0 0.0 0.0 0.0

#### Total City Manager's Office

3,447.0 3,447.0 0.0 0.0 0

#### Total City Programs

82,814.2 61,693.2 21,121.0 42.0 (173.1)

## Agencies

### Toronto Police Service

To increase the 2024 Operating Budget for Toronto Police Service by \$1.8359 million gross and \$0 net, fully funded by the Major Special Event Reserve Fund (XR1218), to provide necessary additional funds for staffing of the FIFA Planning Team, as well as procurement of equipment necessary for training required in advance of the FIFA World Cup 2026 event.

|         |         |     |     |     |
|---------|---------|-----|-----|-----|
| 1,835.9 | 1,835.9 | 0.0 | 0.0 | 0.0 |
|---------|---------|-----|-----|-----|

#### Total Toronto Police Service

|                |                |            |            |            |
|----------------|----------------|------------|------------|------------|
| <b>1,835.9</b> | <b>1,835.9</b> | <b>0.0</b> | <b>0.0</b> | <b>0.0</b> |
|----------------|----------------|------------|------------|------------|

### Toronto Transit Commission - Conventional

To increase the 2024 Operating Budget for TTC for the renaming of Dundas and Dundas West subway stations by \$2.2M gross, \$0.6M net to be transferred from Non-Program.

|         |         |       |     |     |
|---------|---------|-------|-----|-----|
| 2,200.0 | 1,600.0 | 600.0 | 0.0 | 0.0 |
|---------|---------|-------|-----|-----|

To increase the 2024 Operating Budget for TTC by \$69.8 million gross and net (TTC Conventional \$67.1M, Wheel-Trans \$2.7M), fully funded by a transfer from Non-Program, in alignment with the Collective Bargaining Agreement.

|          |     |          |     |     |
|----------|-----|----------|-----|-----|
| 67,118.7 | 0.0 | 67,118.7 | 0.0 | 0.0 |
|----------|-----|----------|-----|-----|

#### Total Toronto Transit Commission - Conventional

|                 |                |                 |            |            |
|-----------------|----------------|-----------------|------------|------------|
| <b>69,318.7</b> | <b>1,600.0</b> | <b>67,718.7</b> | <b>0.0</b> | <b>0.0</b> |
|-----------------|----------------|-----------------|------------|------------|

### Toronto Transit Commission - Wheel Trans

To increase the 2024 Operating Budget for TTC by \$69.8 million gross and net (TTC Conventional \$67.1M, Wheel-Trans \$2.7M), fully funded by a transfer from Non-Program, in alignment with the Collective Bargaining Agreement.

|         |     |         |     |     |
|---------|-----|---------|-----|-----|
| 2,681.3 | 0.0 | 2,681.3 | 0.0 | 0.0 |
|---------|-----|---------|-----|-----|

#### Total Toronto Transit Commission - Wheel Trans

|                |            |                |            |            |
|----------------|------------|----------------|------------|------------|
| <b>2,681.3</b> | <b>0.0</b> | <b>2,681.3</b> | <b>0.0</b> | <b>0.0</b> |
|----------------|------------|----------------|------------|------------|

#### Total Agencies

|                 |                |                 |            |            |
|-----------------|----------------|-----------------|------------|------------|
| <b>73,835.9</b> | <b>3,435.9</b> | <b>70,400.0</b> | <b>0.0</b> | <b>0.0</b> |
|-----------------|----------------|-----------------|------------|------------|

## Corporate Accounts

### Capital & Corporate Financing

To reduce the 2024 Operating Budget for Non-Program Capital Financing by \$0.3 million gross and net, reflecting the reduced contribution to the Capital from Current Reserve Fund (XR1717) to fund the in-year conversion of 2.0 temporary capital positions to permanent operating positions in the Purchasing & Materials Management Division (PMMD) of the Office of the CFO and Treasurer, retroactive to January 1, 2024.

|         |     |         |     |       |
|---------|-----|---------|-----|-------|
| (296.9) | 0.0 | (296.9) | 0.0 | (1.3) |
|---------|-----|---------|-----|-------|

#### Total Capital & Corporate Financing

|                |            |                |            |              |
|----------------|------------|----------------|------------|--------------|
| <b>(296.9)</b> | <b>0.0</b> | <b>(296.9)</b> | <b>0.0</b> | <b>(1.3)</b> |
|----------------|------------|----------------|------------|--------------|

### Non-Program Expenditures

To reduce the 2024 Operating Budget for Non-Program Expenditures by \$2.2 million gross and \$0.6 million net, reflecting an in-year budget transfer to Toronto Transit Commission (TTC) for the renaming of Dundas Subway and Dundas West Subway stations and recovery from Toronto Metropolitan University (MTU) (MM13.29).

|           |           |         |     |     |
|-----------|-----------|---------|-----|-----|
| (2,200.0) | (1,600.0) | (600.0) | 0.0 | 0.0 |
|-----------|-----------|---------|-----|-----|

|  |                   |                  |                   |             |                |
|--|-------------------|------------------|-------------------|-------------|----------------|
| To reduce the 2024 Operating Budget for Non-Program Expenditures by \$20.7 million gross and net, reflecting an in-year Cost-of-Living Adjustment (COLA) budget transfer to Toronto Fire Services.   | (20,676.8)        | 0.0              | (20,676.8)        | 0.0         | 0.0            |
| To reduce the 2024 Operating Budget for Non-Program Expenditures by \$0.1 million gross and net, to fund a United Way coordinator position in Policy, Planning, Finance & Admin.   | (147.3)           | 0.0              | (147.3)           | 0.0         | 0.0            |
| To reduce the 2024 Operating Budget for Non-Program Expenditures by \$69.8 million gross and net, reflecting the Collective Bargaining Agreement for TTC.  | (69,800.0)        | 0.0              | (69,800.0)        | 0.0         | 0.0            |
| <b>Total Non-Program Expenditures</b>  | <b>(92,824.1)</b> | <b>(1,600.0)</b> | <b>(91,224.1)</b> | <b>0.0</b>  | <b>0.0</b>     |
| <b>Non-Program Revenues</b>  |                   |                  |                   |             |                |
| To increase the 2024 Operating Budget for Non-Program Expenditures by \$0.6 million gross and \$0 net, reflecting contributions to the Public Arts Reserve and Etobicoke Public Arts Reserve Fund in the amount of \$0.4 million and \$0.2 million respectively. This is fully offset by a transfer from the deferred revenue account holding public art contributions from various developers for the purpose of being used towards City-supported public arts plans, resulting in net zero impact to the City. | 553.6             | 553.6            | 0.0               | 0.0         | 0.0            |
| <b>Total Non-Program Revenues</b>  | <b>553.6</b>      | <b>553.6</b>     | <b>0.0</b>        | <b>0.0</b>  | <b>0.0</b>     |
| <b>Total Corporate Accounts</b>  | <b>(92,567.4)</b> | <b>(1,046.4)</b> | <b>(91,521.0)</b> | <b>0.0</b>  | <b>(1.3)</b>   |
| <b>Total Tax Supported Operations</b>  | <b>64,082.7</b>   | <b>64,082.7</b>  | <b>0.0</b>        | <b>42.0</b> | <b>(174.4)</b> |
| <b>Total City Operations</b>   | <b>64,082.7</b>   | <b>64,082.7</b>  | <b>0</b>          | <b>42.0</b> | <b>(174.4)</b> |