

CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE FOUR MONTHS ENDED APRIL 30, 2025
(\$000s)

Comments	Gross Expenditure	Revenue	Net Expenditure	Position	2026 Incremental Outlook (Net)	
Community and Social Services						
Economic Development & Culture						
To increase the 2025 Operating Budget for Economic Development and Culture by \$0.097 million gross, \$0 net, fully funded by Metrolinx's Subway Program Cost Recovery fund; to create 1 temporary position ending March 2027.	97.3		97.3	0.0	1.0	0.0
To adjust the 2025 Operating Budget for Economic Development and Culture by creating 1 permanent position to support and advance the implementation of the Little Jamaica Cultural District Plan, fully funded through programing funding.	0.0		0.0	0.0	1.0	0.0
To increase the 2025 Operating Budget for Economic Development and Culture by \$1.105 million gross and \$0 net, including 2 temporary positions, fully funded by the Regional Economic Growth Through Innovation Program, The 2 year Toronto Economic Resiliency Initiative (TERI) program will build on existing initiatives that advance inclusive and sustainable growth for Toronto's diverse communities and main street business.	1,105.4		1,105.4	0.0	2.0	0.0
To increase the 2025 Operating Budget for Economic Development and Culture by \$0.004 million gross 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.	3.7		3.7	0.0	0.0	0.0
City Council approved the 2025 Operating Budget increase for Economic Development and Culture by \$0.015 million gross and \$0 net, fully funded by Section 37 community benefits obtained in the development at 700, 702, 714 and 716 Sheppard Avenue West, to fund the maintenance portion of work to be performed on the Jose Rizal Memorial in Earl Bales Park.	15.0		15.0	0.0	0.0	0.0
To increase the 2025 Operating Budget for Economic Development by 0.884 million gross and \$0 net, fully funded by Section 37 contributions as per 2024.MM20.31, to support arts and culture organizations.	884.0		884.0	0.0	0.0	0.0
To adjust the 2025 Operating Budget for Economic Development and Culture by transferring \$0.135 million gross permanently to the City Clerks Office to further the support the International Alliance Program (IAP), as per 2024.EC13.5, by transferring 1 FTE.	(135.3)		0.0	(135.3)	(1.0)	(10.4)

To align the 2025 Approved complement for Economic Development and Culture to reflect operational needs by converting existing vacant positions to better aligned positions needs.	(0.0)	0.0	(0.0)	1.0	(0.0)
To increase the 2025 Operating Budget for Economic Development and Culture by \$0.250 million gross and \$0 net, fully funded by the Celebrate Canada grant from the Minister of Canadian Heritage, to support the 2025 indigenous Arts Festival, with an additional allocation of funding to Parks and Recreation to support their Canada Day events.	250.0	250.0	0.0	0.0	0.0
Total Economic Development & Culture	2,220.1	2,355.4	(135.3)	4.0	(10.4)
Fire Services					
To increase the 2025 Operating Budget for Toronto Fire Services by \$0.5 million gross and \$0 net for encampment activities fully funded by new one-time Federal funding for the Unsheltered Homelessness Encampment Initiative. This is part of a coordinated City response supported by multiple divisions, including Toronto Shelter and Support Services, Parks and Recreation, Solid Waste Management Services, and Toronto Employment and Social Services.	535.5	535.5	0.0	0.0	(357.0)
Total Fire Services	535.5	535.5	0.0	0.0	(357.0)
Parks & Recreation					
To increase the 2025 Operating Budget for Parks and Recreation by \$0.900 gross and \$0 net, reflecting an addition of 6.2 positions to improve citywide encampment response fully funded through the federal government through the Unsheltered Homelessness and Encampments Initiative.	899.7	899.7	(0.0)	6.2	0.0
To reduce the 2025 Operating Budget for Parks and Recreation by \$0.026 million gross and net, reflecting a reduction of three (3.0) positions to support the transition of special events and animation functions at Mel Lastman Square to Corporate Real Estate Management	(26.0)	0.0	(26.0)	(3.0)	(96.9)
To increase the 2025 Operating Budget for Parks and Recreation by \$0 million gross and net, reflecting an addition of 4 positions to improve capital project delivery and coordination for bridges, washroom enhancement, trails and wayfinding projects fully funded through the capital plan.	(0.0)	0.0	(0.0)	4.0	(0.0)
To increase the 2025 Operating Budget for Parks and Recreation by \$0.445 million gross and net, reflecting an addition of 8.8 positions to support expanded afterschool recreation care and increased programming at TDSB locations through the Schools Out Recs In program. This reflects an in-year transfer from the City Manager's Office towards Youth Violence Prevention Program initiatives.	445.1	0.0	445.1	8.8	58.7
To reduce the 2025 Operating Budget for Parks and Recreation by \$85.347 million gross and \$43.332 million net, reflecting a reduction of 392 positions for the transfer of Urban Forestry section to Environment, Climate & Forestry division.	(85,347.3)	(42,015.0)	(43,332.3)	(392.0)	(3,674.5)
Total Parks & Recreation	(84,028.5)	(41,115.3)	(42,913.2)	(376.0)	(3,712.8)

Social Development, Finance & Administration

To increase the 2025 Operating Budget for Social Development by \$3.570 million gross and net, reflecting an in-year transfer from the City Manager's Office towards Youth Violence Prevention Program initiatives.

3,570.7	0.0	3,570.7	0.0	(58.7)
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To convert 4 positions (3 Non-Union and 1 Union) to better support current program delivery and delete 1 vacant position to offset the cost for a net zero impact. Social Development 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
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To increase the 2025 Operating Budget for Social Development by \$0.187 million gross and net, reflecting an in-year transfer of two permanent positions and costs from Housing Secretariat, as per operational requirements.

187.3	0.0	187.3	2.0	85.3
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To increase the 2025 Operating Budget for Social Development by \$0.344 million gross and net, reflecting a one-time transfer of funds from Non-Program in 2025 to establish the Council Approved position of Deputy City Manager, Community and Emergency Services.

344.2	0.0	344.2	1.0	124.7
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Total Social Development, Finance & Administration

4,102.2	0.0	4,102.2	2.0	151.3
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Toronto Employment & Social Services

To increase the 2025 Operating Budget for Toronto Employment and Social Services by \$0.194 million gross and \$0 net to reflect the addition of temporary positions to support the Unsheltered Homelessness and Encampments Initiative coordinated by Toronto Shelters and Support Services.

193.5	193.5	0.0	0.0	(193.5)
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Total Toronto Employment & Social Services

193.5	193.5	0.0	0.0	(193.5)
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Toronto Paramedic Services

To increase the 2025 budget for Toronto Paramedic Services by \$4.675 million gross, \$0 net and add 22 permanent positions (12 Emergency Medical Dispatchers, 1 Senior Emergency Medical Dispatcher, 1 Superintendent Systems Programming, 1 Superintendent Senior Systems Integration, 1 Senior Business & Systems Analyst, 2 Payroll Program Assistant 1, 3 Support Assistant C, and 1 People Services Consultant). The adjustment reflects an increase in Provincial base funding.

4,675.3	4,675.3	0.0	24.0	167.4
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To increase the 2025 staff complement for Toronto Paramedic Services by 2 permanent Superintendent Operations positions to support the Dedicated Offload Nurses Program (DONP). Additional DONP funding was announced in 2024 and incorporated into the 2025 Professional Services budget. This adjustment will increase Salaries and Benefits by \$0.337 million and reduce the Professional Services budget by an equivalent amount, resulting in a zero net impact. The adjustment aligns the staff complement with the associated funding.

0.0	0.0	0.0	2.0	12.0
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Total Toronto Paramedic Services

4,675.3	4,675.3	0.0	26.0	179.4
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Toronto Shelter and Support Services					
To reflect an in-year transfer of \$22.6 million in budgeted revenue for Reaching Home Enhancement Funding from Non-Program Revenues to Toronto Shelter and Support Services where expenditures are incurred.	0.0	22,634.3	(22,634.3)	0.0	0.0
To adjust the 2025 Operating Budget for Toronto Shelter and Support Services (TSSS) by \$0 million gross and net to reflect an in-year transfer of thirty-five (35) positions from Toronto Public Health to TSSS, effective April 1st, 2025, in order to transfer the Harm Reduction Program which provides supports to people experiencing homelessness in Toronto, in response to the closure of safe consumption sites due to changes made by the Province of Ontario in the Community Care and Recovery Act. TSSS will directly deliver enhanced harm reduction and overdose prevention. The program was funded by TSSS through an inter-divisional cost.	0.0	0.0	0.0	35.0	(2,645.9)
To increase the 2025 Operating Budget for Toronto Shelter and Support Services by \$6.4 million gross and \$0 net for encampment activities fully funded by new one-time Federal funding for the Unsheltered Homelessness Encampment Initiative. This includes support of encampment activities by various City divisions (Parks and Recreation, Solid Waste Management Services, Toronto Fire Services and Toronto Employment and Social Services).	6,389.4	6,389.4	0.0	0.0	1,576.9
To increase the 2025 Operating Budget for Toronto Shelter and Support Services by \$1.9 million gross and \$0 net to reflect the additional funding from the Federal Government for Reaching Home.	1,929.5	1,929.5	0.0	0.0	0.0
To reflect an in-year one-time transfer of \$3.9 million in budgeted revenues for Unsheltered Homelessness and Encampments Initiative (UHEI) Funding from Non-Program Revenues to Toronto Shelter and Support Services where expenditures are incurred.	0.0	3,915.0	(3,915.0)	0.0	3,915.0
Total Toronto Shelter and Support Services	8,318.8	34,868.1	(26,549.3)	35.0	2,846.0
Total Community and Social Services	(63,983.0)	1,512.6	(65,495.6)	(309.0)	(1,096.9)
Infrastructure Services					
Engineering & Construction Services					
Policy, Planning, Finance & Administration					
To transfer 1 project coordinator position and funding from the DCM Office to the City Manager's office.	(147.3)	0.0	(147.3)	(1.0)	21.8
Total Policy, Planning, Finance & Administration	(147.3)	0.0	(147.3)	(1.0)	21.8
Toronto Emergency Management					
To increase 2025 the operating budget by \$50,000 gross and \$0 net to reflect the Province of Ontario grant to support TEM's campaign to improve public understanding and awareness of Potassium Iodide.	50.0	50.0	0.0	0.0	0.0

To reduce both Revenue and the Expenditure budget of \$150,000 to fund the cost of CCTV installation for FIFA as per 2025 IE20.3.-Congestion Management Plan.	(150.0)	(150.0)	0.0	0.0	150.0
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Total Toronto Emergency Management

(100.0)	(100.0)	0.0	0.0	150.0
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Transportation Services

To add one 2-year temporary position in Transportation Services 2025 Operating Budget increasing by \$0.1 million gross and \$0 net, funded by 3rd party (other recoveries), which is required to collaborate on the piloting and evaluation of new technologies and Intelligent Transportation Systems within the transportation realm.	97.2	97.2	0.0	1.0	0.0
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To add one 2-year temporary position in Transportation Services 2025 Operating Budget increasing by \$0.1 million gross and \$0 net, funded by capital recoveries from Waterfront Secretariat, which is required to help accelerate the delivery of the Waterfront Toronto's revitalization plan, supporting Transportation Services' involvement in Port Lands work.	0.0	0.0	0.0	1.0	0.0
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To increase the 2025 Operating Budget for Transportation Services by \$1.3 million net, including to add three permanent positions, to reflect Smart Commute Program initiative fully funded by Non-Program.	1,300.0	0.0	1,300.0	3.0	0.0
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To transfer the 2025 Operating Budget for revenues related to the APS expansion on red light cameras and automatic speed enforcement to Non-Program APS Expansion Revenues to reflect the consolidation of \$34.3 million overall from Transportation, Legal and Revenue Services Divisions. For Transportation Services specifically, \$28.0 million revenue will be reallocated to Non-Program.	0.0	(27,989.1)	27,989.1	0.0	0.0
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Total Transportation Services

1,397.2	(27,891.9)	29,289.1	5.0	0.0
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Total Infrastructure Services

1,149.9	(27,991.9)	29,141.8	4.0	171.8
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Development & Growth Services

Housing Secretariat

To adjust the 2025 Operating Budget for Housing Secretariat by \$1.222 million gross and \$0 net, reflecting a reclassification of grant expenses and its funding source for the Ontario Priorities Housing Initiative.	1,221.9	1,221.9	0.0	0.0	0.0
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To increase the 2025 Operating Budget for Housing Secretariat by \$0.455 million gross and \$0 net, fully funded by Local Improvement Charge Energy Works Reserve Fund, to provide necessary additional funding for Tower Renewal Program to disburse loans to qualified applicants completing energy upgrades in multi-unit residential buildings.	454.9	454.9	0.0	0.0	0.0
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To increase the 2025 Operating Budget for Housing Secretariat by \$0.226 million gross and \$0 net, fully funded by Social Housing Stabilization Reserve, to make the 2025 incremental contribution required from Housing Secretariat to Insurance Reserve Fund relating to the City's insurance program.	226.1	226.1	0.0	0.0	226.1
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To increase the 2025 Operating Budget for Housing Secretariat by \$1.768 million gross and \$0 net, reflecting the committed first-year spending for the Veteran Homelessness Program in 2024/2025 fully funded by the federal government through a four-year federal grant.	1,767.7	1,767.7	0.0	0.0	0.0
To increase the 2025 Operating Budget for Housing Secretariat by \$1.066 million gross and \$0 net, reflecting a one-time increase of \$0.632 million in 2024/2025 and a base increase of \$0.434 million for the Habitat Mental Health Program, fully funded by the Ministry of Health. The required matching contribution from the City of the Program's 2024/2025 fund increase resulting from this in-year adjustment will be included in the 2026 Operating Budget submission for Housing Secretariat.	1,066.3	1,066.3	0.0	0.0	0.0
To increase the 2025 Operating Budget for Housing Secretariat by \$3.200 million gross and \$0 net, fully funded by the Toronto Shelter and Support Services Stabilization Reserve, to implement City Council decision on December 17-18, 2024 (2024 EX19.13) which approved a one-time contribution to the Province of Ontario to increase the Canada-Ontario Housing Benefit allocations in Toronto.	3,200.0	3,200.0	0.0	0.0	0.0
To increase the 2025 Operating Budget for Housing Secretariat by \$0.478 million gross and \$0 net, fully funded by the Province of Ontario's Anti-Human Trafficking Community Support Fund, for an extension of Anti-Human Trafficking direct delivery payments to two selected non-profit community partners which will deliver housing benefit to survivors of human trafficking from March 31, 2025 to March 31, 2026.	478.4	478.4	0.0	0.0	0.0
To increase the 2025 Operating Budget for Housing Secretariat by \$0.629 million gross and net, reflecting an in-year transfer of funding from the City Manager's Office under the initiative of Youth Violence Prevention Program to support Toronto Community Housing Corporation's Chronic Violence Support and Building Tenant Trust-Youth.	629.1	0.0	629.1	0.0	0.0
To reduce the 2025 Operating Budget for Housing Secretariat by \$0.187 million gross and net, reflecting an in-year transfer of two permanent positions and costs to Social Development, as per operational requirements.	(187.3)	0.0	(187.3)	(2.0)	(85.3)
Total Housing Secretariat	8,857.2	8,415.3	441.9	(2.0)	140.8
Total Development & Growth Services	8,857.2	8,415.3	441.9	(2.0)	140.8
Corporate Services					
Corporate Real Estate Management					
Transfer from Parks & Forestry to CREM of 1.5 support positions and budget to support special event functions at Mel Lastman Square.	26.0	0.0	26.0	1.5	96.9
Total Corporate Real Estate Management	26.0	0.0	26.0	1.5	96.9

Environment, Climate and Forestry					
To increase the 2025 Operating Budget for Environment, Climate and Forestry by \$85.347 million gross and \$43.332 million net, reflecting and increase of 392 positions for the transfer of Urban Forestry section to Environment, Climate & Forestry division.	85,347.3	42,015.0	0.0	392.0	3,674.5
Total Environment, Climate and Forestry	85,347.3	42,015.0	43,332.4	392.0	3,674.5
Office of the CISO					
To reduce the 2025 Operating Budget for Office of the Chief Information Security Officer by \$1.2 million gross and net to reflect an in-year transfer of the Public Digital Access budget to the Technology Services Division.	(1,201.4)	0.0	(1,201.4)	0.0	(399.2)
Total Office of the CISO	(1,201.4)	0.0	(1,201.4)	0.0	(399.2)
Technology Services					
To transfer 1 HR Business Partner position and funding from the Technology Services Division to the City Manager's Office to better align recruitment priorities.	(156.6)	0.0	(156.6)	(1.0)	(16.6)
To increase the 2025 Operating Budget for the Technology Services Division by \$1.2 million gross and net to reflect an in-year transfer of the Public Digital Access budget from the Office of the Chief Information Security Officer.	1,201.4	0.0	1,201.4	0.0	399.2
Total Technology Services	1,044.8	0.0	1,044.8	(1.0)	382.5
Total Corporate Services	85,216.7	42,015.0	43,201.7	392.5	3,754.8
Finance and Treasury Services					
Financial Operations & Control					
To transfer the 2025 Operating Budget for revenues related to the APS expansion on red light cameras and automatic speed enforcement to Non-Program APS Expansion Revenues to reflect the consolidation of \$34.3 million from Transportation, Legal and Revenue Services Divisions.	0.0	(5,077.3)	5,077.3	0.0	0.0
To increase the 2025 Operating Budget for Financial Operations and Control by \$0.136 million gross and \$0 net, fully funded by recoveries from the Development Charges Reserve Fund, for the creation of 2 new permanent positions in the Revenue Services Division. This is in direct response to Council's direction to initiate a Comprehensive Development Charges review, and is fully funded/recovered from the Development Charges Reserve Fund.	136.3	136.3	0.0	2.0	0.0
Total Financial Operations & Control	136.3	(4,941.0)	5,077.3	2.0	0.0

Office of the Chief Financial Officer and Treasurer					
To increase the 2025 Operating Budget for the Office of the CFO and Treasurer by \$0.150 million gross and \$0 net, fully funded by recoveries from the Development Charges Reserve Fund, for the creation of 2 new permanent positions in the Chief Financial Officer's Office. This is in direct response to Council's direction to initiate a Comprehensive Development Charges review, and is fully funded/recovered from Development Charges.	150.3	150.3	(0.0)	2.0	167.4
Total Office of the Chief Financial Officer and Treasurer	150.3	150.3	(0.0)	2.0	167.4
Total Finance and Treasury Services	286.6	(4,790.7)	5,077.3	4.0	167.4
City Manager Services					
Transferring \$5.0 million gross and \$0 net to Toronto Public Health in order to implement the expansion of the school food programs to new school communities and enhance existing programs in existing schools. On March 26 and 27, Council adopted item 2025.EX21.8 to increase \$5.0 million gross, \$0 net in the 2025 Operating Budget for the City Manager's Office to expand the school food program.	(5,000.0)	(5,000.0)	0.0	0.0	0.0
Transferring \$4.6 million gross and net between Housing Secretariat, Parks & Recreation and Social Development, Finance & Administration to fund Youth Violence Prevention Program initiatives.	(4,644.9)	0.0	(4,644.9)	0.0	0.0
To transfer 1 project coordinator position and funding from Policy, Planning, Finance & Administration, DCM Office, to the City Manager's Office.	147.3	0.0	147.3	1.0	(8.6)
To transfer 1 HR Business Partner position and funding from the Technology Services Division to the City Manager's office to better align recruitment priorities.	156.6	0.0	156.6	1.0	1.4
To reduce both Revenue and the Expenditure budget of \$150,000 to fund the cost of CCTV installation for FIFA as per 2025 IE20.3.-Congestion Management Plan. The CCTV installation will be handed over to Transportation Services.	(150.0)	(150.0)	0.0	0.0	0.0
Budget reallocation and job classification changes are required to optimize resources for service delivery.	0.0	0.0	0.0	(1.0)	40.8
Total City Manager Services	(9,491.0)	(5,150.0)	(4,341.0)	1.0	33.6
Other City Programs					
City Clerk's Office					
To increase the 2025 Operating Budget for City Clerk's Office by \$0.1 million gross and net and the staff complement by one permanent position to be funded by a corresponding decrease in the 2025 Operating Budget and staff complement for Economic Development and Culture Division to support the City's International Alliance Program as per item 2024. EC13.5	135.3	0.0	135.3	1.0	11.3
Total City Clerk's Office	135.3	0.0	135.3	1.0	11.3

City Council

To increase the 2025 Operating Budget for City Council by \$2.0 million gross and net, reflecting a transfer of funds from Non-Program to enhance the constituency support to Councillors offices by allocating an additional \$0.080 million to each Councillors' staffing envelop.

2,003.4	0.0	2,003.4	0.0	0.0
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Total City Council

2,003.4	0.0	2,003.4	0.0	0.0
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Legal Services

To increase the 2025 Operating Budget for Legal services by \$0 gross and \$1.2 million net to transfer the revenue attributed to red light cameras (RLC) /automated payment system (APS) to Non-Program

0.0	(1,239.3)	1,239.3	0.0	0.0
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Total Legal Services

0.0	(1,239.3)	1,239.3	0.0	0.0
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Total Other City Programs

2,138.7	(1,239.3)	3,378.0	1.0	11.3
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Total City Programs

24,175.1	12,771.0	11,404.1	86.5	2,466.0
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Agencies**CreateTO**

To increase 2025 Operating Budget for CreateTO by \$0 net to reflect the addition of 3 temporary positions to support the Shoreline Infrastructure Project at the Jack Layton Ferry Terminal and for the Future Uses Analysis project for the Old City Hall, fully funded by the capital project; Ferry Design & Infrastructure of Parks and Recreation Division and the capital project; Future use of Old City Hall of Corporate Real Estate Management Division, respectively.

(0.0)	0.0	(0.0)	3.0	0.0
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Total CreateTO

(0.0)	0.0	(0.0)	3.0	0.0
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TO Live

To increase the 2025 Operating Budget for TO Live by \$2.076 million gross, \$0 net fully funded by the TO Live Facility Fee Reserve Fund to continue maintenance work that was underway in 2024.

2,075.7	2,075.7	0.0	0.0	0.0
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Total TO Live

2,075.7	2,075.7	0.0	0.0	0.0
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Toronto Police Service

To change the funding source for supporting public safety from the New Deal – Subway and Transit Operations Reserve Fund to the Budget Bridging and Balancing Reserve Fund, with zero gross and net impact.

0.0	0.0	0.0	0.0	0.0
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Total Toronto Police Service

0.0	0.0	0.0	0.0	0.0
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Toronto Public Health

To reduce the 2025 Operating Budget for Toronto Public Health (TPH) by \$2.646 million gross and \$0 net to reflect an in-year transfer of thirty-five (35) positions from TPH to Toronto Shelter and Support Services (TSSS), effective April 1st, 2025, in order to transfer the Harm Reduction Program which provides supports to people experiencing homelessness in Toronto, in response to the closure of safe consumption sites due to changes made by the Province of Ontario in the Community Care and Recovery Act. TSSS will directly deliver enhanced harm reduction and overdose prevention. The program was funded by TSSS through an inter-divisional recovery.

(2,645.9) (2,645.9) 0.0 (35.0) 2,583.9

To increase the 2025 Operating budget for Toronto Public Health by \$5.0 million gross and \$0 net to reflect an in-year transfer of funding from the City Manager's Office in order to implement the expansion of the school food programs to new school communities and enhance existing programs in existing schools. On March 26 and 27, Council adopted item 2025.EX21.8 to increase \$5.0 million gross, \$0 net in the 2025 Operating Budget for the City Manager's Office to expand the school food program.

5,000.0 5,000.0 0.0 0.0 0.0

Total Toronto Public Health

2,354.1 2,354.1 0.0 (35.0) 2,583.9

Total Agencies

4,429.8 4,429.8 0.0 (32.0) 2,583.9

Corporate Accounts**Non-Program Expenditures**

To decrease the 2025 Operating Budget for Non-Program Expenditures to reflect the one-time funding transfer of \$0.344 million to Social Development, Finance & Administration for the position of Deputy City Manager, Community and Emergency Services in 2025.

(344.2) 0.0 (344.2) 0.0 344.2

To decrease the 2025 Operating Budget for Non-Program Expenditures to reflect the base funding transfer of \$1.3 million to Transportation Services Division for the Smart Commute Program.

(1,300.0) 0.0 (1,300.0) 0.0 0.0

To decrease the 2025 Operating Budget for Non-Program Expenditures by \$2.0 million gross and net, reflecting a base funding transfer to City Council for enhanced constituency support to Councillors offices by allocating an additional \$0.080 million to each Councillors' staffing envelope.

(2,003.4) 0.0 (2,003.4) 0.0 0.0

Total Non-Program Expenditures

(3,647.7) 0.0 (3,647.7) 0.0 344.2

Non-Program Revenues

To increase the 2025 Operating Budget for Non-Program APS Expansion Revenues to reflect the consolidation of \$34.3 million from Transportation, Legal and Revenue Services Divisions for revenues related to the APS expansion on red light cameras and automatic speed enforcement.

0.0 34,305.8 (34,305.8) 0.0 0.0

To decrease the 2025 Operating Budget for Non-Program Revenues to reflect the transfer of \$22.6 million for Reaching Home Enhancement Funding to Toronto Shelter and Support Services where expenditures are incurred.	0.0	(22,634.3)	22,634.3	0.0	0.0
To decrease the 2025 Operating Budget for Non-Program Revenues to reflect the one-time transfer of \$3.9 million for Unsheltered Homelessness and Encampments Initiative (UHEI) to Toronto Shelter and Support Services where expenditures are incurred.	0.0	(3,915.0)	3,915.0	0.0	(3,915.0)
Total Non-Program Revenues	0.0	7,756.4	(7,756.4)	0.0	(3,915.0)
Total Corporate Accounts	(3,647.7)	7,756.4	(11,404.1)	0.0	(3,570.8)
Total Tax Supported Operations	24,957.2	24,957.2	0.0	54.5	1,479.1
Solid Waste Management Services					
To increase the 2025 operating budget for Solid Waste Management by \$470,927 gross, \$0 net to reflect an addition of five 1-year temporary positions and equipment to support initiatives for the Housing, Infrastructure and Communities Canada (HICC) funded Unsheltered Homelessness and Encampments Initiative (UHEI).	470.9	470.9	0.0	5.0	(374.1)
Total Solid Waste Management Services	470.9	470.9	0.0	5.0	(374.1)
Total Non Levy Operations	470.9	470.9	0.0	5.0	(374.1)
Total City Operations	25,428.2	25,428.1	(0.0)	59.5	1,105.0

Below entries are to improve financial reporting and align with PSAB standards. Recoveries for capital salary and benefits will shift from cost element 9210 (Transfers from Capital Fund) to account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) or account 4975 – Contra Expense – Capital Delivery – Other . This change nets recoveries against expenses rather than reported them as revenue.

Economic Development & Culture

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(1,506.9)	(1,506.9)	0.0	0.0	0.0
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Fire Services

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(246.9)	(246.9)	0.0	0.0	0.0
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Parks & Recreation

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(45,840.5)	(45,840.5)	0.0	0.0	0.0
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Seniors Services and Long-Term Care

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(428.3)	(428.3)	0.0	0.0	0.0
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Toronto Paramedic Services

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(843.7)	(843.7)	0.0	0.0	0.0
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Toronto Shelter and Support Services

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(438.7)	(438.7)	0.0	0.0	0.0
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Engineering & Construction Services

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(72,234.5)	(72,234.5)	0.0	0.0	0.0
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To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210. A new contra account, 4975 – Contra Expense – Capital Delivery – Other, has also been created to support recovery of non-salary and benefit operating-funded non-salary and benefits capital delivery costs. This in-year adjustment reflects transfer of any operating funded non- salary and benefits costs supporting capital delivery that were previously budgeted under Cost Element 9210.	0.0	0.0	0.0	0.0	0.0
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Municipal Licensing & Standards

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(217.3)	(217.3)	0.0	0.0	0.0
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Policy, Planning, Finance & Administration

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(8,890.1)	(8,890.1)	0.0	0.0	0.0
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To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210. A new contra account, 4975 – Contra Expense – Capital Delivery – Other, has also been created to support recovery of non-salary and benefit operating-funded non-salary and benefits capital delivery costs. This in-year adjustment reflects transfer of any operating funded non- salary and benefits costs supporting capital delivery that were previously budgeted under Cost Element 9210.	0.0	0.0	0.0	0.0	0.0
Transit Expansion					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(3,002.4)	(3,002.4)	0.0	0.0	0.0
Transportation Services					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(28,200.6)	(28,200.6)	0.0	0.0	0.0
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210. A new contra account, 4975 – Contra Expense – Capital Delivery – Other, has also been created to support recovery of non-salary and benefit operating-funded non-salary and benefits capital delivery costs. This in-year adjustment reflects transfer of any operating funded non- salary and benefits costs supporting capital delivery that were previously budgeted under Cost Element 9210.	0.0	0.0	0.0	0.0	0.0
City Planning					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(3,682.5)	(3,682.5)	0.0	0.0	0.0
Housing Secretariat					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(2,463.1)	(2,463.1)	0.0	0.0	0.0
Toronto Building					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(229.2)	(229.2)	0.0	0.0	0.0

Corporate Real Estate Management

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(22,852.8)	(22,852.8)	0.0	0.0	0.0
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Customer Experience

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(2,194.1)	(2,194.1)	0.0	0.0	0.0
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Fleet Services

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(2,658.6)	(2,658.6)	0.0	0.0	0.0
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Technology Services

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(32,598.6)	(32,598.6)	0.0	0.0	0.0
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Financial Operations & Control

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(2,163.0)	(2,163.0)	0.0	0.0	0.0
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To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(2,557.5)	(2,557.5)	0.0	0.0	0.0
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To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(150.6)	(150.6)	0.0	0.0	0.0
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Office of the Chief Financial Officer and Treasurer

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(13,642.4)	(13,642.4)	0.0	0.0	0.0
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To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(684.0)	(684.0)	0.0	0.0	0.0
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To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(167.0)	(167.0)	0.0	0.0	0.0
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To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(3,894.8)	(3,894.8)	0.0	0.0	0.0
City Manager Services					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(2,554.6)	(2,554.6)	0.0	0.0	0.0
City Clerk's Office					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(2,943.0)	(2,943.0)	0.0	0.0	0.0
Legal Services					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(7,013.9)	(7,013.9)	0.0	0.0	0.0
CreateTO					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(4,557.9)	(4,557.9)	0.0	0.0	0.0
TO Live					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(2,314.1)	(2,314.1)	0.0	0.0	0.0
Toronto Public Health					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(1,269.0)	(1,269.0)	0.0	0.0	0.0
Toronto Public Library					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(3,011.2)	(3,011.2)	0.0	0.0	0.0
Toronto Transit Commission - Conventional					
To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(8,758.7)	(8,758.7)	0.0	0.0	0.0

Toronto Zoo

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(171.0)	(171.0)	0.0	0.0	0.0
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Solid Waste Management Services

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(9,218.9)	(9,218.9)	0.0	0.0	0.0
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To support S/4HANA implementation and align with reporting standards, capital non-salary & benefit recoveries will be recorded in Account 4975 (Contra Expense – Capital Delivery) instead of Cost Element 9210.	0.0	0.0	0.0	0.0	0.0
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Toronto Water

To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	(15,015.6)	(15,015.6)	0.0	0.0	0.0
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To support S/4HANA implementation and align with reporting standards, capital salary and benefit recoveries will be recorded in Account 1525 (Contra Expense – Capital Delivery – Salary & Benefits) instead of Cost Element 9210.	0.0	0.0	0.0	0.0	0.0
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A new contra account, 4975 – Contra Expense – Capital Delivery – Other, has also been created to support recovery of non-salary and benefit operating-funded non-salary and benefits capital delivery costs. This in-year adjustment reflects transfer of any operating funded non- salary and benefits costs supporting capital delivery that were previously budgeted under Cost Element 9210.

Total Transfer from Cost Element 1925	(308,616.1)	(308,616.1)	0.0	0.0	0.0
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