

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

	Gross Expenditure	Revenue	Net Expenditure	Position	2026 Incremental Outlook (Net)
Community and Social Services					
Children's Services					
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	741.7	0.0	741.7	0.0	(741.7)
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	4,261.3	0.0	4,261.3	0.0	(4,261.3)
Total Children's Services	5,003.0	0.0	5,003.0	0.0	(5,003.0)
Court Services					
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	961.0	0.0	961.0	0.0	(961.0)
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	101.0	0.0	101.0	0.0	(101.0)
Total Court Services	1,062.0	0.0	1,062.0	0.0	(1,062.0)
Economic Development & Culture					
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	578.2	0.0	578.2	0.0	(578.2)
To add one net new permanent position in the Economic Development and Culture Division to address operational needs and enhance program support. This addition will have no gross or net budget impact, as the incremental costs will be offset by eliminating one vacant position and reducing non-salary and benefit expenses. The new position will lead economic development policy initiatives, coordinate the Division's contributions to inter-divisional and corporate policy development, and manage complex and politically sensitive projects.	(0.0)	0.0	(0.0)	1.0	(0.0)
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	373.2	0.0	373.2	0.0	(373.2)
Total Economic Development & Culture	951.3	0.0	951.3	1.0	(951.3)
Fire Services					
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	337.6	0.0	337.6	0.0	(337.6)
Total Fire Services	337.6	0.0	337.6	0.0	(337.6)
Parks & Recreation					
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	959.7	0.0	959.7	0.0	(959.7)
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	17,759.9	0.0	17,759.9	0.0	(17,759.9)
Total Parks & Recreation	18,719.7	0.0	18,719.7	0.0	(18,719.7)

Seniors Services and Long-Term Care

To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	741.1	0.0	741.1	0.0	(741.1)
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To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	14,595.1	0.0	14,595.1	0.0	(14,595.1)
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Total Seniors Services and Long-Term Care	15,336.3	0.0	15,336.3	0.0	(15,336.3)
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Social Development, Finance & Administration

To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	431.3	0.0	431.3	0.0	(431.3)
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To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	614.6	0.0	614.6	0.0	(614.6)
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To increase the 2025 Operating Budget for Social Development by \$0.8 million gross and \$0 net, fully funded by the Budget Bridging and Balancing Reserve (XR1735) as approved by Council through 2025.EX25.8 Operating Variance Report for the Year Ended December 31, 2024, to support deferred grant funding for a community agency. Reserve funding is to be used for 2025 only.	833.0	833.0	0.0	0.0	0.0
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To change the funding source supporting Youth Violence Prevention initiatives from Federal funding to the Budget Bridging and Balance Reserve (XR1735) in the amount of \$2.5 million as approved by Council in 2025.EX25.8 Operating Variance Report for the Year Ended December 31, 2024, while negotiations for Federal funding continue. Reserve funding is to be used for 2025 only.	0.0	0.0	0.0	0.0	0.0
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To convert 1 Non-Union position to better support current program delivery.	0.0	0.0	0.0	0.0	(13.5)
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To increase the 2025 Operating Budget for Social Development by \$0.4 million gross and net, reflecting an in-year transfer from the City Manager's Office towards Youth Violence Prevention Program initiatives.	355.1	0.0	355.1	0.0	0.0
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To increase the 2025 Operating Budget for Social Development by \$0.7 million gross and \$0 net, reflecting a one-time transfer from Deferred Revenue, to support the Toronto Neighborhood Assessment Framework, Toronto Newcomer Event Planning Support, Go Green Youth Centre & Indigenous programs.	695.0	695.0	0.0	0.0	0.0
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Total Social Development, Finance & Administration	2,929.1	1,528.0	1,401.1	0.0	(1,059.5)
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Toronto Employment & Social Services

To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	4,782.3	0.0	4,782.3	0.0	(4,782.3)
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To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	997.4	0.0	997.4	0.0	(997.4)
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Total Toronto Employment & Social Services	5,779.7	0.0	5,779.7	0.0	(5,779.7)
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Toronto Paramedic Services

Execution of funding from Non-Program for the Toronto Paramedic Services: Multi-Year Staffing Plan (2025.EX24.6).	4,237.5	2,118.8	2,118.8	112.0	10,758.6
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To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	7,292.4	0.0	7,292.4	0.0	(7,292.4)
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	401.5	0.0	401.5	0.0	(401.5)
Total Toronto Paramedic Services	11,931.4	2,118.8	9,812.7	112.0	3,064.7
Toronto Shelter and Support Services					
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	1,261.7	0.0	1,261.7	0.0	(1,261.7)
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	3,331.3	0.0	3,331.3	0.0	(3,331.3)
To increase the 2025 Operating Budget for Toronto Shelter and Support Services by \$1.0 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 Housing Secretariat.	950.0	950.0	0.0	0.0	0.0
Total Toronto Shelter and Support Services	5,543.0	950.0	4,593.0	0.0	(4,593.0)
Total Community and Social Services	67,593.1	4,596.8	62,996.3	113.0	(49,777.4)
Infrastructure Services					
Engineering & Construction Services					
To transfer the 2025 Operating Budget for Engineering Review and Acceptance to the Development Review Division as part of the organizational realignment.	(11,578.8)	(10,071.8)	(1,507.0)	(85.0)	(1,833.1)
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	190.6	0.0	190.6	0.0	(190.6)
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	345.1	0.0	345.1	0.0	(345.1)
To transfer the 2025 COLA Budget for Engineering & Construction Services to Development Review Division as part of the organizational alignment.	(266.0)	0.0	(266.0)	0.0	266.0
Total Engineering & Construction Services	(11,309.1)	(10,071.8)	(1,237.3)	(85.0)	(2,102.8)
Municipal Licensing & Standards					
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	2,622.1	0.0	2,622.1	0.0	(2,622.1)
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	431.3	0.0	431.3	0.0	(431.3)
Total Municipal Licensing & Standards	3,053.4	0.0	3,053.4	0.0	(3,053.4)

Policy, Planning, Finance & Administration

Office to transfer one complement position—Program Manager, Office of the General Manager, Transportation—and the incumbent to the Strategic Capital Coordination Office. The position will be temporarily funded by the incumbent’s base position until the FTE and budget transfer are finalized through the variance process.	73.0	0.0	73.0	1.0	99.6
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To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	209.4	0.0	209.4	0.0	(209.4)
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To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	332.2	0.0	332.2	0.0	(332.2)
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Total Policy, Planning, Finance & Administration	614.6	0.0	614.6	1.0	(442.0)
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Toronto Emergency Management

To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	118.3	0.0	118.3	0.0	(118.3)
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To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	6.9	0.0	6.9	0.0	(6.9)
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To convert a current temporary Business Management Consultant to a Permanent Council Approved FTE by deactivating a permanent Emergency Coordinator position, fully funded by Tax-Levy.	0.0	0.0	0.0	0.0	(0.6)
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Total Toronto Emergency Management	125.2	0.0	125.2	0.0	(125.7)
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Transit Expansion

To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	44.7	0.0	44.7	0.0	(44.7)
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Total Transit Expansion	44.7	0.0	44.7	0.0	(44.7)
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Transportation Services

To transfer the 2025 Operating Budget of \$7.8 million gross and (\$0.9) million net, from Transportation Services Development Planning & Review Area 1 and 2 Units to the Development Review Division as part of the organizational realignment. This transfer includes the funding of 63 positions from Transportation Services to Development Review Division per operational requirements.	(7,809.7)	(8,741.5)	931.8	(63.0)	(650.3)
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To transfer funding of 1 permanent Program Manager position from Transportation Services to Strategic Capital Coordination Office by reducing the 2025 operating budget by \$0.07 million gross and net per operational requirements related to support the Project Directors in the strategic coordination of complex infrastructure construction projects.	(73.0)	0.0	(73.0)	(1.0)	(113.5)
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To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	1,107.0	0.0	1,107.0	0.0	(1,107.0)
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To transfer costs from Non-Program to Transportation Services per operational requirement related to 2025 Operating Budget Union COLA by \$2.9 million gross and \$0 net.	2,944.1	0.0	2,944.1	0.0	(2,944.1)
Transfer of 2025 Non-Union and Union COLA allocation from Transportation Services Division's Development Review Units to Development Review Division.	(172.7)	0.0	(172.7)	0.0	172.7
Total Transportation Services	(4,004.2)	(8,741.5)	4,737.3	(64.0)	(4,642.2)
Total Infrastructure Services	(11,475.4)	(18,813.2)	7,337.8	(148.0)	(10,410.9)
Development & Growth Services					
City Planning					
To transfer the 2025 Operating Budget from Community Planning and Business Transformation units to the Development Review Division as part of the organizational realignment.	(24,879.0)	(24,835.2)	(43.8)	(202.0)	(2,565.0)
The reduction of two full-time equivalent positions reflects the budget adjustment in alignment with the formal reorganization of City functions related to the creation of the Housing Development Office.	(190.1)	0.0	(190.1)	(2.0)	(8.1)
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	143.2	0.0	143.2	0.0	(143.2)
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	573.6	0.0	573.6	0.0	(573.6)
Recoveries to offset the 2025 cost-of-living allowances for City Planning.	267.9	267.9	0.0	0.0	0.0
Total City Planning	(24,084.4)	(24,567.3)	482.9	(204.0)	(3,289.9)
Development Review					
The reduction of one full-time equivalent positions reflects the budget adjustment in alignment with the formal reorganization of City functions related to the creation of the Housing Development Office.	(118.3)	0.0	(118.3)	(1.0)	(1.4)
To transfer the 2025 Operating Budget from Community Planning and Business Transformation units to the Development Review Division as part of an organizational realignment.	24,879.0	24,835.2	43.8	202.0	933.3
To transfer the 2025 Operating Budget from Transportation Services Development Planning & Review Area 1 and 2 Units to the Development Review Division as part of the organizational realignment.	7,809.7	8,741.5	(931.8)	63.0	567.2
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	170.1	0.0	170.1	0.0	(170.1)
To transfer the 2025 COLA Budget for Engineering & Construction Services to Development Review Division as part of the organizational alignment.	266.0	0.0	266.0	0.0	(266.0)

To transfer the 2025 Operating Budget for Engineering Review and Acceptance to the Development Review Division as part of the organizational realignment.	11,578.8	10,071.8	1,507.0	85.0	(537.1)
Transfer of 2025 Non-Union and Union COLA allocation from Transportation Services Division's Development Review Units to Development Review Division.	172.7	0.0	172.7	0.0	(172.7)
Recoveries to offset the 2025 cost-of-living allowances for Development Review.	157.7	157.7	0.0	0.0	0.0
Total Development Review	44,915.7	43,806.2	1,109.5	349.0	353.1
Housing Secretariat					
To increase the 2025 and 2026 Operating Budgets for the Housing Secretariat by \$0.513 million gross and \$1.197 million gross, respectively, and \$0 net, fully funded by Ontario Priorities Housing Initiative (OPHI) per the revised OPHI 2024/2025 Investment Plan approved by the Ministry of Municipal Affairs and Housing for a reallocation of unused OPHI Housing Allowance Direct Delivery funding to OPHI Capital - Rental Housing Component, to enable the City of Toronto to deliver the funds in 2025 and 2026 based on contribution agreements between the City and its housing providers.	513.1	513.1	0.0	0.0	0.0
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	373.1	0.0	373.1	0.0	(373.1)
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	499.9	0.0	499.9	0.0	(499.9)
To increase the 2025 Operating Budget for the Housing Secretariat by \$0.950 million and \$0 net, fully funded by recoveries from Unsheltered Homelessness and Encampments Initiative (UHEI) administered by Toronto Shelter and Support Services, to reflect a one-time funding for Furniture Bank to address a significant backlog of client referrals from Coordinated Access to Housing Supports program.	950.0	950.0	0.0	0.0	0.0
To increase the 2025 Operating Budget for the Housing Secretariat by \$0.967 million gross and \$0 net, fully funded by Section 37 (Planning Act Reserve Funds) community benefits from local developments, to transfer to Toronto Community Housing Corporation as a one-time funding to support the creation of a community food hub at 200 Wellesley Street East as per City Council direction in 2022.MM41.12.	967.0	967.0	0.0	0.0	0.0
Total Housing Secretariat	3,303.0	2,430.1	873.0	0.0	(873.0)
Total Development & Growth Services	24,134.3	21,668.9	2,465.4	145.0	(3,809.8)

Corporate Services

Corporate Real Estate Management

To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	1,704.1	0.0	1,704.1	0.0	(1,704.1)
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To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	883.1	0.0	883.1	0.0	(883.1)
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Total Corporate Real Estate Management	2,587.2	0.0	2,587.2	0.0	(2,587.2)
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Customer Experience

To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	145.2	0.0	145.2	0.0	(145.2)
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To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	393.6	0.0	393.6	0.0	(393.6)
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Total Customer Experience	538.8	0.0	538.8	0.0	(538.8)
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Environment, Climate & Forestry

To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	411.8	0.0	411.8	0.0	(411.8)
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To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	1,017.5	0.0	1,017.5	0.0	(1,017.5)
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Total Environment, Climate & Forestry	1,429.3	0.0	1,429.3	0.0	(1,429.3)
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Fleet Services

To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	220.1	0.0	220.1	0.0	(220.1)
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To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	455.0	0.0	455.0	0.0	(455.0)
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Total Fleet Services	675.1	0.0	675.1	0.0	(675.1)
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Office of the CISO

To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	424.8	0.0	424.8	0.0	(424.8)
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Total Office of the CISO	424.8	0.0	424.8	0.0	(424.8)
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Technology Services

To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	1,383.9	0.0	1,383.9	0.0	(1,383.9)
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To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	920.6	0.0	920.6	0.0	(920.6)
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Total Technology Services	2,304.6	0.0	2,304.6	0.0	(2,304.6)
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Total Corporate Services	7,959.8	0.0	7,959.8	0.0	(7,959.8)
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Finance and Treasury Services

Financial Operations & Control

To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	881.9	0.0	881.9	0.0	(881.9)
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To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	509.1	0.0	509.1	0.0	(509.1)
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Total Financial Operations & Control	1,391.0	0.0	1,391.0	0.0	(1,391.0)
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Office of the Chief Financial Officer and Treasurer

To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	371.9	0.0	371.9	0.0	(371.9)
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To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	438.7	0.0	438.7	0.0	(438.7)
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To transfer 1 position and funding from Financial Strategy & Policy to Capital Markets.	127.6	0.0	127.6	1.0	6.2
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To transfer 1 position and funding from Financial Strategy & Policy to Capital Markets.	(127.6)	0.0	(127.6)	(1.0)	(6.6)
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To increase the 2025 Operating Budget for the Office of the CFO and Treasurer by \$1.0 million gross and net, reflecting an in-year conversion of 10 permanent capital positions previously funded by the Corporate Buyer Program to 10 permanent operating positions in the Purchasing & Materials Management Division (PMMD) to better reflect the operational coverage of these positions' work. This is offset by reduction of the 2025 Operating Budget for Non-Program Capital Financing by \$1.0 million gross and net, reflecting the reduced contribution to the Capital from Current	965.5	0.0	965.5	0.0	0.0
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Total Office of the Chief Financial Officer and Treasurer	1,776.1	0.0	1,776.1	0.0	(811.0)
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Total Finance and Treasury Services	3,167.1	0.0	3,167.1	0.0	(2,202.1)
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City Manager Services

To delete Sr Corp Mgt Policy Consultant position and add Sr Manager position to deliver leadership and coordination capacity needed to advance high-impact initiatives aligned with the CMO's strategic goals.	0.0	0.0	0.0	0.0	22.3
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To reduce the 2025 Operating Budget for City Manager's Office by \$0.4 million gross and net, reflecting an in-year transfer to Social Development towards Youth Violence Prevention Program initiatives.	(355.1)	0.0	(355.1)	0.0	0.0
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Transfer of 3 communication positions and funding from City Planning and Development Review to City Manager's Office.	308.4	0.0	308.4	3.0	9.6
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To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	37.0	0.0	37.0	0.0	(37.0)
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To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	1,531.6	0.0	1,531.6	0.0	(1,531.6)
Increase the City Manager's Office operating budget by \$0.08 million gross and \$0 net in relation to the transfer of 3 FTEs from City Planning and Development Review.	83.1	83.1	0.0	0.0	0.0
Total City Manager Services	1,605.0	83.1	1,521.9	3.0	(1,536.7)
Other City Programs					
City Clerk's Office					
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	652.6	0.0	652.6	0.0	(652.6)
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	448.5	0.0	448.5	0.0	(448.5)
Total City Clerk's Office	1,101.1	0.0	1,101.1	0.0	(1,101.1)
City Council					
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	407.2	0.0	407.2	0.0	(407.2)
Total City Council	407.2	0.0	407.2	0.0	(407.2)
Legal Services					
To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	848.9	0.0	848.9	0.0	(848.9)
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	961.8	0.0	961.8	0.0	(961.8)
Total Legal Services	1,810.7	0.0	1,810.7	0.0	(1,810.7)
Mayor's Office					
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	67.7	0.0	67.7	0.0	(67.7)
Total Mayor's Office	67.7	0.0	67.7	0.0	(67.7)
Total Other City Programs	3,386.7	0.0	3,386.7	0.0	(3,386.7)
Other Accountability Offices					
Auditor General's Office					
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	176.4	0.0	176.4	0.0	(176.4)
Total Auditor General's Office	176.4	0.0	176.4	0.0	(176.4)
Integrity Commissioner's Office					
To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	13.8	0.0	13.8	0.0	(13.8)
Total Integrity Commissioner's Office	13.8	0.0	13.8	0.0	(13.8)

Office of the Lobbyist Registrar

To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	17.3	0.0	17.3	0.0	(17.3)
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Total Office of the Lobbyist Registrar

17.3	0.0	17.3	0.0	(17.3)
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Office of the Ombudsman

To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	86.3	0.0	86.3	0.0	(86.3)
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Total Office of the Ombudsman

86.3	0.0	86.3	0.0	(86.3)
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Total Other Accountability Offices

293.8	0.0	293.8	0.0	(293.8)
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Total City Programs

96,664.5	7,535.5	89,129.0	113.0	(79,377.1)
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Agencies**CreateTO**

To increase the 2025 Operating budget for CreateTO by \$0 net to reflect the addition of nine permanent positions, fully funded through contributions from Toronto Port Lands Company's and Build Toronto's revenues, to support CreateTO's expanded role in advancing City-building infrastructure priorities across Toronto and delivery of projects on behalf of the City and in the Port Lands.	997.7	997.7	0.0	9.0	0.0
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Total CreateTO

997.7	997.7	0.0	9.0	0.0
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Toronto Police Service

To increase the 2025 Operating Budget for the Toronto Police Service by \$54.4 million gross and net transferred from non-program reflecting the collective bargaining agreement	54,439.4	0.0	54,439.4	0.0	0.0
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To increase the 2025 Operating Budget for the Toronto Police Service by \$5.776 million gross and \$0 net to align with funding provided in-year by Provincial grants.	5,775.9	5,775.9	0.0	0.0	0.0
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Total Toronto Police Service

60,215.3	5,775.9	54,439.4	0.0	0.0
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Toronto Police Service Board

To increase the 2025 Operating Budget for the Toronto Police Service Board by \$0.8 million gross and net transferred from non-program reflecting the collective bargaining agreement	78.7	0.0	78.7	0.0	0.0
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Total Toronto Police Service Board

78.7	0.0	78.7	0.0	0.0
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Toronto Public Health

To transfer the 2025 Non-Union cost-of-living allowance budget from Non-Program.	1,085.6	0.0	1,085.6	0.0	(1,085.6)
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To transfer the 2025 Union cost-of-living allowance budget from Non-Program.	7,172.5	0.0	7,172.5	0.0	(7,172.5)
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Total Toronto Public Health

8,258.2	0.0	8,258.2	0.0	(8,258.2)
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Toronto Public Library

To increase the 2025 Operating Budget for the Toronto Public Library by \$7.4 million gross and net transferred from non-program reflecting the collective bargaining agreement	7,409.4	0.0	7,409.4	0.0	(7,409.4)
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Total Toronto Public Library	7,409.4	0.0	7,409.4	0.0	(7,409.4)
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Toronto Transit Commission - Conventional

To align with reporting standards, adjustment to reflect costs that are recoverable through the billing of a third party, to be budgeted and recognized at the gross revenue and gross expense level.	35,117.4	35,117.4	0.0	0.0	0.0
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Total Toronto Transit Commission - Conventional	35,117.4	35,117.4	0.0	0.0	0.0
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Toronto Transit Commission - Wheel Trans

To align with reporting standards, adjustment to reflect costs that are recoverable through the billing of a third party, to be budgeted and recognized at the gross revenue and gross expense level.	107.3	107.3	0.0	0.0	0.0
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Total Toronto Transit Commission - Wheel Trans	107.3	107.3	0.0	0.0	0.0
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Total Agencies	112,183.9	41,998.3	70,185.6	9.0	(15,667.6)
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Corporate Accounts**Capital & Corporate Financing**

To reduce the 2025 Operating Budget for Non-Program Capital Financing by \$1.0 million gross and net, reflecting the reduced contribution to the Capital from Current Reserve Fund to fund the in-year conversion of 10.0 temporary capital positions to permanent operating positions in the Purchasing & Materials Management Division (PMMD) of the Office of the CFO and Treasurer.	(965.5)	0.0	(965.5)	0.0	0.0
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Total Capital & Corporate Financing	(965.5)	0.0	(965.5)	0.0	0.0
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Non-Program Expenditures

To reduce the 2025 Operating Budget for Non-Program Expenditures by \$76.0 million gross and net, reflecting an in-year Cost-of-Living Adjustment (COLA) budget transfer to City divisions and TPH to reflect the finalized collective agreements.	(75,954.5)	0.0	(75,954.5)	0.0	75,954.5
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To reduce the 2025 Operating Budget for Non-Program Expenditures by \$18.3 million gross and net, reflecting an in-year Cost-of-Living Adjustment (COLA) budget transfer for non-union staff in City divisions and TPH.	(18,348.3)	0.0	(18,348.3)	0.0	18,348.3
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To reduce the 2025 Operating Budget for Non-Program Expenditures by \$2.1 million gross and net to transfer funding to Toronto Paramedics Services for the City's share of the 2025 Paramedics Staffing Plan.	(2,118.8)	0.0	(2,118.8)	0.0	2,118.8
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To reduce the 2025 Operating Budget for Non-Program Expenditures by \$7.4 million gross and net, reflecting the Collective Bargaining Agreement for the Toronto Public Library.	(7,409.4)	0.0	(7,409.4)	0.0	7,409.4
To reduce the 2025 Operating Budget for Non-Program Expenditures by \$56.4 million gross and net, reflecting the Collective Bargaining Agreement for the Toronto Police Services (TPS), TPS Board and Parking Enforcement Unit.	(56,366.0)	0.0	(56,366.0)	0.0	0.0
To increase the 2025 Operating Budget for Non-Program Expenditures by \$1.8 million gross and net, reflecting the Collective Bargaining Agreement for the Toronto Police Services Parking Enforcement Unit.	1,847.9	0.0	1,847.9	0.0	0.0
Total Non-Program Expenditures	(158,349.0)	0.0	(158,349.0)	0.0	103,831.0
Total Corporate Accounts	(159,314.6)	0.0	(159,314.6)	0.0	103,831.0
Total Tax Supported Operations	49,533.8	49,533.8	0.0	122.0	8,786.3
Solid Waste Management Services					
Solid Waste Management Services technical adjustment to salaries and benefits to reflect Non Union and Union COLA by reallocating previously budgeted allowance (\$4.6 million), offset by a reduction in capital contribution to reserve funds (\$4.6 million)	0.0	0.0	0.0	0.0	(0.0)
Total Solid Waste Management Services	0.0	0.0	0.0	0.0	(0.0)
Toronto Water					
Toronto Water - technical adjustment to salaries and benefits to reflect Non Union and Union COLA by reallocating previously budgeted allowance (\$7.6 million), offset by a reduction in capital contribution to reserve funds (\$7.6 million)	0.0	0.0	0.0	0.0	(0.0)
Total Toronto Water	0.0	0.0	0.0	0.0	(0.0)
Total Non Levy Operations	0.0	0.0	0.0	0.0	(0.0)
Total City Operations	49,533.8	49,533.8	0.0	122.0	8,786.3