

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

	Gross Expenditure	Revenue	Net Expenditure	Position	2026 Incremental Outlook (Net)
Community and Social Services					
Fire Services					
To increase the 2025 operating budget for Fire Services by \$0.1 million for Local 79 cost-of-living allowance from the corporate budget in Non-Program.	118.5	0.0	118.5	0.0	(118.5)
Total Fire Services	118.5	0.0	118.5	0.0	(118.5)
Parks & Recreation					
To increase the 2025 Operating Budget for Parks and Recreation by \$26 thousand gross and net, reflecting an increase of three positions to support the transition of special events and animation functions at Mel Lastman Square fully funded from a corresponding transfer from Corporate Real Estate Management	26.0	0.0	26.0	3.0	96.9
To contribute \$0.5 million to the Parks Capital Replacement Reserve Fund, fully offset by a corresponding decrease to the contracted services budget for critical repairs at golf courses, to support critical repairs at golf courses at the end of the operating season to minimize disruption during the operating season.	0.0	0.0	0.0	0.0	0.0
Total Parks & Recreation	26.0	0.0	26.0	3.0	96.9
Social Development, Finance & Administration					
To increase the 2025 Operating Budget for Social Development by \$2.9 million gross and net, reflecting an in-year transfer of the Indigenous Affairs Office, including 10.0 positions, from the City Manager's Office.	2,865.9	0.0	2,865.9	10.0	80.3
To increase the 2025 Operating Budget for Social Development by \$2.7 million gross and \$2.7 million net, reflecting an in-year transfer of the Equity and Accessibility Team, including 16.0 positions, from the City Manager's Office.	2,688.6	2.5	2,686.1	16.0	131.8
Total Social Development, Finance & Administration	5,554.5	2.5	5,552.0	26.0	212.2
Toronto Paramedic Services					
To increase the 2025 budget for Toronto Paramedic Services by \$5.3 million gross, \$0 net. The adjustment reflects an increase in Land Ambulance Service Grant base funding, provided by the Ministry of Health to support ongoing service delivery and operational pressures.	5,297.5	5,297.5	0.0	0.0	0.0
Total Toronto Paramedic Services	5,297.5	5,297.5	0.0	0.0	0.0

Toronto Shelter and Support Services

To transfer the 2025 Operating Budget of \$0.2 million gross and net from Toronto Shelter and Support Services to Housing Secretariat for the transfer of the 2025 remaining budget from TSSS to HS to support the Dixon Hall Rooming House project upon the closure of Dixon Hall Schoolhouse shelter.

Total Toronto Shelter and Support Services	(157.4)	0.0	(157.4)	0.0	157.4
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Total Community and Social Services	10,839.0	5,300.0	5,539.0	29.0	348.0
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Development & Growth Services**Housing Secretariat**

To adjust the 2025 Operating Budget for Housing Secretariat by \$0 gross and net, reflecting complement realignment of 3 permanent positions per operational requirements to better support current program delivery.	0.0	0.0	0.0	0.0	(0.0)
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To adjust the 2025 Operating Budget for Housing Secretariat by \$0 gross and net, reflecting a cost center realignment for the previously approved 4-month in-year adjustment of \$3.2 million expenditures fully funded from Toronto Shelter and Support Services Stabilization Reserve.	0.0	0.0	0.0	0.0	0.0
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To increase the 2025 Operating Budget for Housing Secretariat by \$2.4 million gross and \$0 net to reflect new, unanticipated rent supplement costs, to be funded by the provincial-federal Community Housing Initiative (COCHI) program.	2,385.0	2,385.0	0.0	0.0	0.0
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To reduce the 2025 Operating Budget for Housing Secretariat by \$0.2 million gross and \$0 net, for the actual claims and funding received by the City of Toronto for the Veteran Homelessness Program in 2025 calendar year based on the 2024/2025 performance and the amended 2025/2026 funding agreement with the federal government.	(213.4)	(213.4)	0.0	0.0	0.0
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To increase the 2025 Operating Budget for Housing Secretariat by \$0.2 million gross and net, for transfer of the 2025 remaining budget from Toronto Shelter & Support Services (TSSS) to Housing Secretariat (HS) to support the Dixon Hall Rooming House project upon the closure of Dixon Hall Schoolhouse shelter.	157.4	0.0	157.4	0.0	(157.4)
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Total Housing Secretariat	2,329.1	2,171.7	157.4	0.0	(157.4)
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Total Development & Growth Services	2,329.1	2,171.7	157.4	0.0	(157.4)
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Corporate Services

Corporate Real Estate Management

To decrease the 2025 Operating Budget for Corporate Real Estate Management by \$26 thousand gross and net, reflecting the budget and position transfer to support the transition of special events and animation functions at Mel Lastman Square to Parks and Recreation.

(26.0) 0.0 (26.0) (1.5) (96.9)

To transfer costs and funding from Corporate Real Estate managements Asset Management and Building Performance group to the Environment, Climate and Forestry Corporate Transformation group to better support the delivery of at-scale net zero asset transition of our corporate buildings.

0.0 0.0 0.0 (3.0) 0.0

Total Corporate Real Estate Management

(26.0) 0.0 (26.0) (4.5) (96.9)

Customer Experience

To transfer \$0.9 million of the 2025 Operating Budget for salesforce licenses budget from Customer Experience to Technology Services to help centralization of this budget within Corporate Services.

(932.8) 0.0 (932.8) 0.0 0.0

Total Customer Experience

(932.8) 0.0 (932.8) 0.0 0.0

Environment, Climate & Forestry

To increase the 2025 Operating Budget for Environment, Climate and Forestry by \$1.8 million gross and \$0 net, to help Metrolinx meet the replanting requirements associated with transit expansion projects, fully funded by Metrolinx. Metrolinx is entering a 13- year partnership with the City to replant vegetation on City-managed property. This partnership will be at Metrolinx's sole cost and will also assist the City in meeting City Council direction to achieve 40 per cent tree canopy in Toronto by 2050 and building a healthy and resilient urban forest.

1,800.0 1,800.0 0.0 0.0 0.0

To reduce the 2025 operating budget for Environment, Climate and Forestry by \$0.3 million gross and net to transfer funding for 1 permanent Municipal Law Solicitor position from Environment, Climate & Forestry to Legal Services to provide legal support to the Environment, Climate & Forestry division.

(271.0) 0.0 (271.0) (1.0) 0.0

To transfer costs and funding from Corporate Real Estate Management's Asset Management and Building Performance group to the Environment, Climate and Forestry Corporate Transformation group to better support the delivery of at-scale net zero asset transition of our corporate buildings.

0.0 0.0 0.0 3.0 0.0

Total Environment, Climate & Forestry

1,529.0 1,800.0 (271.0) 2.0 0.0

Technology Services

To transfer \$0.9 million gross and net of the 2025 Operating Budget for salesforce licenses budget from Technology Services to Customer Experience to help centralization of this budget within Corporate Services.	932.8	0.0	932.8	0.0	(104.6)
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To adjust 2025 operating budget by \$0 net, to convert 36 Delegated Authority (DA) positions to Permanent Council Approved FTEs to support increased capital project delivery and enhance operational capacity. This addition will have no gross or net budget impact, as all incremental costs will be fully funded through capital projects.	0.0	0.0	0.0	36.0	(0.0)
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Total Technology Services

932.8	0.0	932.8	36.0	(104.6)
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Total Corporate Services

1,404.5	1,701.4	(297.0)	33.5	(201.5)
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Finance and Treasury Services**Office of the Chief Financial Officer and Treasurer**

To increase the 2025 Operating Budget for the Office of the CFO and Treasurer by \$0.6 million gross and net, reflecting an in-year conversion of 4 capital positions previously funded by the Supply Chain Management Transformation project to 4 permanent operating positions in the Purchasing & Materials Management Division 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 \$0.6 million gross and net, reflecting the reduced contribution to the Capital from Current	583.7	0.0	583.7	0.0	0.0
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To increase the 2025 Operating Budget for the Office of the CFO and Treasurer by \$0.7 million gross and net, reflecting an in-year conversion of 4 capital positions previously funded by the Integrated Asset Planning Management project to 4 permanent operating positions 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 \$0.7 million gross and net, reflecting the reduced contribution to the Capital from Current.	684.0	0.0	684.0	0.0	(0.0)
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Total Office of the Chief Financial Officer and Treasurer

1,267.8	0.0	1,267.8	0.0	(0.0)
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Total Finance and Treasury Services

1,267.8	0.0	1,267.8	0.0	(0.0)
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City Manager Services

To decrease the 2025 Operating Budget for City Manager's Office by \$2.9 million gross and net, reflecting an in-year transfer of the Indigenous Affairs Office, including 10 positions, to Social Development.	(2,865.9)	0.0	(2,865.9)	(10.0)	(20.5)
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To decrease the 2025 Operating Budget for City Manager's Office by \$2.7 million gross and \$2.7 million net, reflecting an in-year transfer of the Equity and Accessibility Team, including 16 positions, to Social Development.	(2,688.6)	(2.5)	(2,686.1)	(16.0)	(136.1)
To increase the 2025 IDC between TPS and FIFA by \$1.6 million gross and \$0 net to support accelerated facility-related expenditures. This adjustment aligns with the timeline requirements associated with FIFA preparations and the funding is included in the overall project cost of \$380 million for FIFA World Cup.	0.0	0.0	0.0	0.0	0.0
Total City Manager Services	(5,554.5)	(2.5)	(5,552.0)	(26.0)	(156.6)
Other City Programs					
Legal Services					
To increase the 2025 Operating Budget for Legal Services by \$0.3 million gross and net and 1.0 permanent positions to reflect the transfer of funds and position from Environment, Climate and Forestry to Legal Services to provide legal support to the Environment, Climate and Forestry division.	271.0	0.0	271.0	1.0	0.0
Total Legal Services	271.0	0.0	271.0	1.0	0.0
Total Other City Programs	271.0	0.0	271.0	1.0	0.0
Total City Programs	10,556.8	9,170.6	1,386.3	37.5	(167.6)
Agencies					
Exhibition Place					
To increase the 2025 Operating Budget for Exhibition Place by \$2.5 million gross and \$0 net, fully funded from additional revenue from one-off large events, to support a one-time principal repayment toward the Conference Centre loan with the City.	2,500.0	2,500.0	0.0	0.0	0.0
Total Exhibition Place	2,500.0	2,500.0	0.0	0.0	0.0
Toronto Police Service					
To increase the 2025 Operating Budget for Toronto Police Service by \$1.2 million gross and net, fully funded by a transfer from Non Program, in alignment with the Collective Bargaining Agreement.	1,170.1	0.0	1,170.1	0.0	0.0

To change the funding source supporting one-time costs related to legislated Community Safety and Policing Act requirements from Other Recoveries to the Budget Bridging and Balance Reserve in the amount of \$4.0 million as approved by Council in 2025.EX25.8 Operating Variance Report for the Year Ended December 31, 2024, while negotiations for Provincial funding continue.	0.0	0.0	0.0	0.0	0.0
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To increase the 2025 Operating Budget for the Toronto Police Service by \$1.6 million gross and \$0 net to support accelerated facility-related expenditures. This adjustment aligns with the timeline requirements associated with FIFA preparations and the funding is included in the overall project cost of \$380 million for FIFA World Cup 2026.	1,600.0	1,600.0	0.0	0.0	0.0
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To reduce the 2025 Operating Budget for the Toronto Police Service by \$5.8 million gross and \$0 net to align with the funding allocation provided through provincial grants.	(5,775.9)	(5,775.9)	0.0	0.0	0.0
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Total Toronto Police Service	(3,005.8)	(4,175.9)	1,170.1	0.0	0.0
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Toronto Public Health

To increase the 2025 Operating Budget for Toronto Public Health by \$0.3 million gross and \$0 net to reflect the one-time funding provided by the Province of Ontario for the Homelessness and Addiction Recovery Hub (HART Hub) implementation. HART Hubs will enable enhanced access to a suite of integrated, locally tailored health and human services supporting the treatment and recover of individuals with complex service needs (e.g. mental health and additions, primary care, employment, and social services).	274.8	274.8	0.0	0.0	0.0
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To increase the 2025 Operating Budget for Toronto Public Health by \$3.3 million gross and \$0 net, including the creation of 19 temporary positions to reflect the funding provided by the Province of Ontario for the Homelessness and Addiction Recovery Hub (HART Hub) development and operation including staffing and staffing support costs, supplies and services to support hub operations, including the purchase of naloxone kits, security, beds and bedding, food. Provincial funding is confirmed until March 31, 2028.	3,317.4	3,317.4	0.0	19.0	(0.0)
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Total Toronto Public Health	3,592.2	3,592.2	0.0	19.0	(0.0)
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Toronto Transit Commission - Conventional

To increase the 2025 TTC Operating Budget by \$12.2 million gross and \$0 net in accordance with the implementation of PS 3400 – Revenue Standard in 2025. 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.

Total Toronto Transit Commission - Conventional	12,172.4	12,172.4	0.0	0.0	0.0
Total Agencies	15,258.8	14,088.7	1,170.1	19.0	0.0

Corporate Accounts**Capital & Corporate Financing**

To reduce the 2025 Operating Budget for Non-Program Capital Financing by \$0.7 million gross and net, reflecting the reduced contribution to the Capital from Current Reserve Fund to fund the in-year conversion of 4.0 temporary Project Management capital positions to permanent operating positions in the Office of the CFO and Treasurer.

To reduce the 2025 Operating Budget for Non-Program Capital Financing by \$0.6 million gross and net, reflecting the reduced contribution to the Capital from Current Reserve Fund to fund the in-year conversion of 4 temporary Purchasing capital positions to permanent operating positions in the Office of the CFO and Treasurer.

Total Capital & Corporate Financing	(1,267.8)	0.0	(1,267.8)	0.0	0.0
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Non-Program Expenditures

To reduce the 2025 Operating Budget for Non-Program Expenditures by \$1.2 million gross and net, reflecting the Collective Bargaining Agreement for the Senior Officers' Organization of the Toronto Police Services.

To reduce the 2025 Operating Budget for Non-Program Expenditures by \$0.1 million gross and net, reflecting the Local 79 Collective Bargaining Agreement for Toronto Fire Services.

Total Non-Program Expenditures	(1,288.6)	0.0	(1,288.6)	0.0	118.5
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Total Corporate Accounts	(2,556.4)	0.0	(2,556.4)	0.0	118.5
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Total Tax Supported Operations	23,259.3	23,259.3	(0.0)	56.5	(49.1)
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Total City Operations	23,259.3	23,259.3	(0.0)	56.5	(49.1)
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