CITY OF TORONTO
PENDING BUDGET ADJUSTMENTS
FOR THE FOUR MONTHS ENDED APRIL 30, 2026
($000s)

	Gross Expenditure	Revenue	Net Expenditure	Position	2027 Incremental Outlook (Net)
Community and Emergency Services					
Economic Development and Culture					
To increase the 2026 Operating Budget for Economic Development and Culture Division by $0.3 million gross and $0 net, fully funded by Celebrate Canada, to support Canada Day celebrations at Nathan Phillips Square, Museum sites, Indigenous Arts Festival and administrative costs incurred by EDC.	290.0	290.0	0.0	0.0	0.0
To transfer costs and funding from the FIFA Toronto Secretariat Office to Economic Development and Culture Division as per operational requirements related to FIFA directed from 2026.EX29.9, by increasing the 2026 Operating Budget by $2.4 million gross, $0 net.	2,356.0	2,356.0	0.0	0.0	0.0
To increase the 2026 Operating Budget for Economic Development and Culture Division by $0.8 million gross and $0 net, fully funded by the Minister of Artificial Intelligence and Digital Innovation, to reflect the amending agreement for the extended support to the Indigenous Centre for Innovation and Entrepreneurship project.	847.1	847.1	0.0	0.0	0.0
To convert existing vacant Council approved FTE's within Economic Development and Culture Division to support operational needs, fully funded by the 2026 Operating Budget.	0.0	0.0	0.0	0.0	0.0
To increase the 2026 Operating Budget for Economic Development and Culture Division by $0.004 million gross and $0 net, fully funded by the Minister of Tourism, Culture and Gaming, to reflect the approved support from the Summer Employment Opportunities grant program.	3.8	3.8	0.0	0.0	0.0
Total Economic Development and Culture	**3,497.0**	**3,497.0**	**0.0**	**0.0**	**0.0**
Parks and Recreation					
To increase the 2026 Operating Budget for Parks and Recreation by $0.006 million gross and $0 net, fully funded from Section 37 funds previously approved through MM33.23 in 2025 for Guild Park and Gardens improvements with completion expected in 2026.	6.0	6.0	0.0	0.0	0.0
To transfer the 2026 Operating Budget from Parks Development unit in Parks and Recreation to Development Review Division as part of an organizational realignment at $4.6 million gross and $0.1 million net and 38 positions.	(4,586.9)	(4,452.7)	(134.2)	(38.0)	0.0

To increase the 2026 Operating Budget for Parks and Recreation by $0.003 million gross and $0 net, fully funded from Section 37 funds previously approved through MM34.5 in 2025 for the fabrication and installation of a commemorative plaque at Halbert Pool in honour of Dave Harper with completion expected in 2026.	2.9	2.9	0.0	0.0	0.0
To increase the 2026 Operating Budget for Parks and Recreation by $0.3 million gross and $0 net to reflect the transfer of funds from City Manager's Office to support FIFA Legacy Initiatives.	262.5	262.5	0.0	0.0	0.0
To increase the 2026 Operating Budget for Parks and Recreation by $0.013 million gross and $0 net, fully funded from Section 45 funds for improvements to Jesse Ketchum Park.	13.4	13.4	0.0	0.0	0.0
To increase the 2026 Operating Budget for Parks and Recreation by $0.007 million gross and $0 net, fully funded from Section 42 funds for improvements to Belmont Parkette.	7.1	7.1	0.0	0.0	0.0
To increase the 2026 Operating Budget for Parks and Recreation by $95,246 gross and net to reflect the transfer of funds equivalent to one permanent position from Social Development per operational requirements related to the operations of the Deputy City Manager, Community & Emergency Services' Office.	95.2	0.0	95.2	1.0	3.3
To increase the 2026 Operating Budget for Parks and Recreation by $0.5 million gross and $0 net to add 19 positions to support capital delivery and parkland acquisition fully funded from Parks and Recreation's 2026 Capital Budget and Parkland Acquisition Reserve Fund	470.7	470.7	(0.0)	19.0	(0.0)
Total Parks and Recreation	**(3,728.9)**	**(3,690.0)**	**(38.9)**	**(18.0)**	**3.3**
Toronto Fire Services					
To increase the 2026 Operating Budget for Toronto Fire Services Expenditures by $34.4 million gross and net, for an in-year Cost-of-Living Adjustment budget transfer from Non-Program to reflect the finalized the Local 3888 collective agreement.	34,388.9	0.0	34,388.9	0.0	(34,388.9)
Total Toronto Fire Services	**34,388.9**	**0.0**	**34,388.9**	**0.0**	**(34,388.9)**
Toronto Paramedic Services					
To increase 2026 budget for Toronto Paramedic Services by $6.2 million gross, $0 net, and 42 permanent positions, reflecting an increase in Provincial base funding.	6,248.4	6,248.4	0.0	42.0	(0.0)
To increase 2026 budget for Toronto Paramedic Services by $0.5 million gross, $0 net, and 1 permanent position, reflecting an increase in Provincial base funding.	538.5	538.5	0.0	1.0	0.0
Total Toronto Paramedic Services	**6,786.8**	**6,786.8**	**0.0**	**43.0**	**(0.0)**
Toronto Shelter and Support Services					
To reduce $13.8 million in Federal funding under the Interim Housing Assistance Program to align with the funding available in 2026, fully offset through an increased contribution from Toronto Shelter and Support Services Stabilization Reserve.	0.0	0.0	0.0	0.0	0.0
Total Toronto Shelter and Support Services	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Total Community and Emergency Services	**40,943.8**	**6,593.8**	**34,350.0**	**25.0**	**(34,385.6)**

Community Development and Social Services					
Seniors Services and Long-Term Care					
To reallocate $0.1 million from the Long-term Care Home program to the Homemakers and Nurses Services program, reflecting a net increase of 4.0 positions respectively, to address the waitlist for Homemakers and Nurses Services Program by reducing wait times from 18 months to three months and support the enrollment of approximately 300 additional clients.	0.0	0.0	0.0	4.0	0.0
Total Seniors Services and Long-Term Care	**0.0**	**0.0**	**0.0**	**4.0**	**0.0**
Social Development					
To increase the 2026 Operating Budget for Social Development by $0.3 million gross and net, reflecting the transfer of funding from Environment, Climate & Forestry, and to create 3 new permanent positions to support the delivery of the Air Conditioner Assistance Program.	277.5	0.0	277.5	3.0	72.5
To re-allocate costs and funding within Social Development from Community & Neighbourhood Development to Community Safety and Wellbeing Service Areas, reflecting the 2026 budget re-allocation related to Youth Violence Prevention.	0.0	0.0	0.0	0.0	0.0
To increase the 2026 Operating Budget for Social Development by $0.1 million gross and net, reflecting the transfer of funds from the Reconciliation & Equity Learning team in People & Equity to Social Development to support a grant to the Toronto Aboriginal Support Services Council (TASSC) as part of the City Manager's priority of Strengthening Indigenous Relations.	145.6	0.0	145.6	0.0	1.9
To reduce the 2026 Operating Budget for Social Development by $0.1 million gross and net, reflecting the transfer of funds equivalent to one permanent position from Social Development to Parks and Recreation per operational requirements associated to the Deputy City Manager, Community & Emergency Services' Office.	(95.2)	0.0	(95.2)	(1.0)	(3.3)
Total Social Development	**327.8**	**0.0**	**327.8**	**2.0**	**71.1**
Total Community Development and Social Services	**327.8**	**0.0**	**327.8**	**6.0**	**71.1**
Infrastructure Services					
Policy, Planning, Finance and Admin					
A permanent position Program Manager Public Consultation was deleted to fund for a permanent position Manager Administrative Services in Program Supports under PPFA with a net $0 impact for 2026 fiscal year budget.	0.0	0.0	0.0	0.0	0.0
To change the Functional Area Code for 4 positions under Business Modernization & Sustainment Unit team. This has no financial impact to 2026 budget.	0.0	0.0	0.0	0.0	0.0
To increase the 2026 Operating Budget for Housing Development Office by $1.5 million gross and net, reflecting an in-year transfer of 15 positions from Housing Secretariat to Housing Development Office as part of the organizational realignment.	1,548.5	0.0	1,548.5	15.0	103.1

To increase the 2026 Operating Budget for PPFA by $0.4 million net, reflecting the discontinuation of inter-divisional recoveries from Housing Secretariat for two positions for the Housing Development Office	0.0	(437.0)	437.0	0.0	11.4
Total Policy, Planning, Finance and Admin	**1,548.5**	**(437.0)**	**1,985.6**	**15.0**	**114.5**
Transit Expansion					
To increase the 2026 Operating Budget for Transit Expansion by $0.2 million gross and $0 million net, reflecting the addition of three permanent capital positions to support delivery of the Scarborough East Rapid Transit (SERT) and Waterfront East Rapid Transit (WERT) capital projects. This In-Year Adjustment follows Council's approval on April 22 and 23, 2026, of $10 million in additional funding for the SERT project and $70 million for the WERT project, and provides the staffing resources required to advance project planning and delivery.	0.0	0.0	0.0	3.0	0.0
Total Transit Expansion	**0.0**	**0.0**	**0.0**	**3.0**	**0.0**
Total Infrastructure Services	**1,548.5**	**(437.0)**	**1,985.6**	**18.0**	**114.5**
Development & Growth Services					
City Planning					
To transfer $4.8 million gross and $3.8 million net from Committee of Adjustment unit in City Planning to Development Review Division as part of an organizational realignment.	(4,787.9)	(8,628.1)	3,840.1	(41.0)	(185.0)
Total City Planning	**(4,787.9)**	**(8,628.1)**	**3,840.1**	**(41.0)**	**(185.0)**
Development Review					
To transfer $4.8 million gross and $3.8 million net from Committee of Adjustment unit in City Planning to Development Review Division as part of an organizational realignment.	4,787.9	8,628.1	(3,840.1)	41.0	178.9
To transfer $4.6 million gross and $0.1 million net from Parks Development unit under Parks and Recreation to the Development Review Division as part of an organizational realignment.	4,586.9	4,452.7	134.2	38.0	0.0
Total Development Review	**9,374.8**	**13,080.8**	**(3,705.9)**	**79.0**	**178.9**
Housing Secretariat					
To increase the 2026 Operating Budget for the Housing Secretariat by $0.2 million gross and $0 net, reflecting a one-time increase in funding under the Federal Reaching Home program for the fiscal year 2025/2026 to support the Rent Bank program, providing grants to tenants at risk of eviction by assisting with rental arrears and helping stabilize their housing.	202.6	202.6	0.0	0.0	0.0
To adjust the 2026 Operating Budget for the Housing Secretariat by $0 gross and net, reflecting complement realignment of two permanent operating positions within the Finance and Business Services per operational requirements to better support current program delivery.	0.0	0.0	0.0	(0.0)	0.0

To decrease the 2026 Operating Budget for the Housing Secretariat by $1.5 million gross and net, reflecting an in-year transfer of 15 positions for the Housing Development Office to Policy, Planning, Finance and Administration.	(1,548.5)	0.0	(1,548.5)	(15.0)	(103.1)
To decrease the 2026 Operating Budget for the Housing Secretariat by $0.4 million gross and net, reflecting the discontinuation of inter-divisional charges from Policy, Planning, Finance and Administration for two positions for the Housing Development Office.	(437.0)	0.0	(437.0)	0.0	(11.4)
To increase the 2026 Operating Budget for Housing Secretariat by $1.3 million gross and $0 net, reflecting additional funding provided by Ontario Health through Toronto Public Health for supportive housing community wrap around support services through the Homelessness and Addiction Recovery Treatment (HART) Hub initiative until March 2028. The services will be delivered by Housing Secretariat.	1,310.0	1,310.0	0.0	0.0	0.0
Total Housing Secretariat	**(473.0)**	**1,512.6**	**(1,985.6)**	**(15.0)**	**(114.5)**
Total Development & Growth Services	**4,113.9**	**5,965.3**	**(1,851.4)**	**23.0**	**(120.6)**
Corporate Services					
Corporate Real Estate Management					
To transfer one permanent position from Environment, Climate & Forestry to Corporate Real Estate Management, $0 gross and $0 net, for the realignment of the environment team between the two divisions.	0.0	0.0	0.0	1.0	0.0
Total Corporate Real Estate Management	**0.0**	**0.0**	**0.0**	**1.0**	**0.0**
Environment, Climate and Forestry					
To transfer one permanent position from Environment, Climate & Forestry to Corporate Real Estate Management, $0 gross and net, to support realignment of the environment team between the two divisions.	0.0	0.0	0.0	(1.0)	0.0
To reduce the 2026 Operating Budget for Environment, Climate & Forestry by $0.3 million gross and net, reflecting the transfer of funding to Social Development for the delivery of the Air Conditioner Assistance Program.	(277.5)	0.0	(277.5)	0.0	(72.5)
Total Environment, Climate and Forestry	**(277.5)**	**0.0**	**(277.5)**	**(1.0)**	**(72.5)**
Total Corporate Services	**(277.5)**	**0.0**	**(277.5)**	**0.0**	**(72.5)**

Finance and Treasury Services

Financial Operations and Control

To decrease the 2026 Operating Budget for Pension, Payroll and Employee Benefits by $1.6 million gross and net including nine positions, reflecting the transfer of the Pension, Payroll and Employee Benefits Policy team to People & Equity within the City Manager Services division. The in-year adjustment reflects improved alignment, as the work performed by the Policy team directly supports the current and future strategic vision of the Total Rewards section within People and Equity.	(1,579.0)	0.0	(1,579.0)	(9.0)	(90.8)
To re-allocate $2.2 million gross, $1.1 million net including 19.3 positions with the Financial Operations and Control division reflecting the centralization of the Collections and Receivables functions within Revenue Services to Financial Shared Services to improve consistency across divisions, enhance service delivery, strengthen financial controls and streamline processes, supporting finance functions across the City.	(2,151.4)	(1,075.7)	(1,075.7)	(19.3)	0.0
To re-allocate $2.2 million gross, $1.1 million net including 19.3 positions with the Financial Operations and Control division reflecting the centralization of the Collections and Receivables functions within Revenue Services to Financial Shared Services to improve consistency across divisions, enhance service delivery, strengthen financial controls and streamline processes, supporting finance functions across the City.	2,151.4	1,075.7	1,075.7	19.3	0.0
To re-allocate $2.9 million gross, $2.0 million net including 27 positions with the Financial Operations and Control division reflecting the centralization of the Accounts Payable and Banking functions within Accounting Services to Financial Shared Services to improve consistency across divisions, enhance service delivery, strengthen financial controls and streamline processes, supporting finance functions across the City.	(2,913.3)	(887.6)	(2,025.7)	(27.0)	0.0
To re-allocate $2.9 million gross, $2.0 million net including 27 positions with the Financial Operations and Control division reflecting the centralization of the Accounts Payable and Banking functions within Accounting Services to Financial Shared Services to improve consistency across divisions, enhance service delivery, strengthen financial controls and streamline processes, supporting finance functions across the City.	2,913.3	887.6	2,025.7	27.0	0.0
To increase the 2026 Operating Budget for Financial Operations and Control by $0.3 million gross, $0 net for temporary positions funded by one-time reserve to support accounts receivable and revenue recovery operations. Dedicated resources will help reduce existing backlogs, strengthen collections oversight, and support high-volume and complex accounts receivable activities while ensuring compliance with City policies, legislative requirements, and financial controls.	336.0	336.0	0.0	0.0	0.0
Total Financial Operations and Control	**(1,243.0)**	**336.0**	**(1,579.0)**	**(9.0)**	**(90.8)**

Office of the Chief Financial Officer and Treasurer					
To decrease the 2026 Operating Budget for the Insurance and Risk Management office within the Office of the Chief Financial Officer and Treasurer by $0 gross and $0.1 million net reflecting the reduction of budgeted recoveries associated with the corporate savings reduction that has been reflected in the expenditure budget of the Insurance and Risk Management office.	0.0	(139.7)	139.7	0.0	(139.7)
Total Office of the Chief Financial Officer and Treasurer	**0.0**	**(139.7)**	**139.7**	**0.0**	**(139.7)**
Total Finance and Treasury Services	**(1,243.0)**	**196.3**	**(1,439.3)**	**(9.0)**	**(230.6)**
City Manager Services					
To increase the 2026 Operating Budget for People & Equity within the City Manager Services division by $1.6 million gross and net including nine positions, reflecting the transfer of the Pension, Payroll and Employee Benefits Policy team to People and Equity. The in-year adjustment reflects improved alignment, as the work performed by the Policy team directly supports the current and future strategic vision of the Total Rewards section within People and Equity.	1,579.0	0.0	1,579.0	9.0	107.4
To decrease the 2026 Operating Budget for the Reconciliation & Equity Learning team in People & Equity by $0.1 million gross and net, reflecting the transfer of funds to Social Development to support a grant to the Toronto Aboriginal Support Services Council (TASSC) as part of the City Manager's priority of Strengthening Indigenous Relations.	(145.6)	0.0	(145.6)	(1.0)	(1.9)
To increase the 2026 Operating Budget for FIFA World Cup 2026 (FWC26) within the City Manager Services division by $1.8 million gross, $0 net, to realign revenue sources and funding in accordance with accounting treatment applied in 2025. This includes the recognition of revenue accruals required under accounting standards, resulting in timing-related adjustments to align revenues with the period in which they are required to support program delivery. The adjustment also reflects the availability of unspent 2025 funding required to support continued planning, operational readiness, and delivery of the tournament in 2026. This is a timing-related realignment only and does not impact the overall funding available for the program. The adjustment remains within the approved $380 million Council-approved budget envelope for FWC26.	1,760.2	1,760.2	0.0	0.0	0.0

To re-allocate funds within the 2026 Operating Budget for FIFA World Cup 2026 (FWC26) within the City Manager Services division by $3.0 million gross, $0 net, to the capital budget. The transfer is recommended to support additional requirements within the stadium capital project for FIFA World Cup 2026. Funding will be drawn from the FWC26 contingency budget and applied to address unanticipated capital needs required to maintain project timelines and delivery standards. The adjustment is funded equally through federal contributions for host city costs and the City Major Special Events reserve fund. There is no impact on the overall FWC26 budget, which remains within the $380 million envelope.	(3,046.6)	(3,046.6)	0.0	0.0	0.0
An in-year adjustment to re-classify 2026 approved budget as an inter-divisional cost rather than a direct cost to the City Manager Services division to support the implementation of FIFA World Cup 2026 (FWC26) legacy initiatives identified in EX29.9 and has no net impact on the overall FWC26 budget, which remains within the $380 million envelope.	0.0	0.0	0.0	0.0	0.0
An in-year adjustment to re-classify 2026 approved budget as an inter-divisional cost rather than a direct cost to the City Manager Services division to support the implementation of FIFA World Cup 2026 (FWC26) legacy initiatives identified in EX29.9 and has no net impact on the overall FWC26 budget, which remains within the $380 million envelope.	0.0	0.0	0.0	0.0	0.0
Total City Manager Services	**147.0**	**(1,286.4)**	**1,433.4**	**8.0**	**105.5**
Total City Programs	**45,560.6**	**11,032.0**	**34,528.6**	**71.0**	**(34,503.3)**
Agencies					
Toronto Police Service					
To increase the 2026 Operating Budget for the Toronto Police Service by $6.9 million gross and $0 net to align with funding provided in-year by Provincial grants and other recoveries.	6,922.5	6,922.5	0.0	0.0	0.0
Total Toronto Police Service	**6,922.5**	**6,922.5**	**0.0**	**0.0**	**0.0**
Toronto Public Health					
To increase the 2026 Operating Budget for Toronto Public Health by $6.1 million and add 11.0 temporary positions for Mental Health and Addictions Services, fully funded by Ontario Health until March 2028 through the Ontario Health Multi-sector Service Accountability Agreement.	6,102.4	6,102.4	0.0	11.0	0.0
To increase the 2026 Operating Budget for Toronto Public Health by $1.3 million gross and $0 net, reflecting additional funding provided by Ontario Health for supportive housing community wrap around support services through the Homelessness and Addiction Recovery Treatment (HART) Hub initiative until March 2028. The services will be delivered by Housing Secretariat.	1,310.0	1,310.0	0.0	0.0	0.0

To increase the 2026 Operating Budget for Toronto Public Health by $0.3 million gross and $0 net, reflecting an inflationary funding adjustment from the Ministry of Children, Community and Social Services for the Healthy Babies Healthy Children program.	308.0	308.0	0.0	0.0	0.0
Total Toronto Public Health	**7,720.3**	**7,720.3**	**0.0**	**11.0**	**0.0**
Toronto Transit Commission - Conventional					
To increase the 2026 Operating Budget for Toronto Transit Commission by $0.1 million gross and $0 net to fund plant maintenance costs associated with the installation of benches on Line 2.	100.0	100.0	0.0	0.0	0.0
Total Toronto Transit Commission - Conventional	**100.0**	**100.0**	**0.0**	**0.0**	**0.0**
Total Agencies	**14,742.8**	**14,742.8**	**0.0**	**11.0**	**0.0**
Corporate Accounts					
Non-Program Expenditures					
To reduce the 2026 Operating Budget for Non-Program Insurance contributions by $0.1 million gross and net to the Insurance Reserve Fund reflecting corporate salaries & benefit savings allocated to Insurance Risk Management. As the program is fully funded by the Insurance reserve fund, a corresponding reduction in contributions is required.	(139.7)	0.0	(139.7)	0.0	139.7
To increase the 2026 Operating Budget for Non-Program Expenditures by $1.0 million gross and $0 net, reflecting the updated total estimated tax rebates to eligible charities in 2026 is adjusted to $7.3 million gross, $0 net per Item CC38.1 adopted as amended by City Council on February 10, 2026.	1,016.6	1,016.6	0.0	0.0	0.0
To reduce the 2026 Operating Budget for Non-Program Expenditures by $34.4 million gross and net, reflecting an in-year Cost-of-Living Adjustment (COLA) budget transfer to Toronto Fire Services to reflect the finalized collective agreement.	(34,388.9)	0.0	(34,388.9)	0.0	34,388.9
Total Non-Program Expenditures	**(33,512.0)**	**1,016.6**	**(34,528.6)**	**0.0**	**34,528.6**
Total Corporate Accounts	**(33,512.0)**	**1,016.6**	**(34,528.6)**	**0.0**	**34,528.6**
Total Tax Supported Operations	**26,791.5**	**26,791.5**	**(0.0)**	**82.0**	**10.5**
Total City Operations	**26,791.5**	**26,791.5**	**(0.0)**	**82.0**	**10.5**