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

	Gross Expenditure	Revenue	Net Expenditure	Position	2027 Incremental Outlook (Net)
Community and Emergency Services					
Parks and Recreation					
To decrease the 2026 Operating Budget for Parks and Recreation by $0.1 million net, reflecting transfer of funding from Toronto Shelter and Support Services (TSSS) to support one position within the Office of the Deputy City Manager, Community and Emergency Services.	0.0	60.6	(60.6)	0.0	0.0
To better align resources with City priorities, strengthen coordination, reduce duplication, and enhance stewardship of public funds. The City is centralizing the management of advertising, marketing, and public education activities by transferring all employee-related salary and benefits budgets, into the Communications budget.	(147.5)	0.0	(147.5)	(1.0)	0.0
Total Parks and Recreation	**(147.5)**	**60.6**	**(208.1)**	**(1.0)**	**0.0**
Toronto Shelter and Support Services					
To increase the 2026 Operating Budget for Toronto Shelter and Support Services by $0.1 million gross and net, reflecting a budget transfer to Parks and Recreation through interdivisional charge to fund one position in the Deputy City Manager's Office of Community and Emergency Services	60.6	0.0	60.6	0.0	0.0
To increase the 2026 Operating Budget for Toronto Shelter and Support Services by $0.9 million gross and $0 net, reflecting funding received through an interdivisional recovery from Toronto Public Health to support the continuation of the Toronto Complex Behavior Support Team (BeST) and Drug and Alcohol Recovery Enrichment (DARE) programs.	918.4	918.4	0.0	0.0	(918.4)
Total Toronto Shelter and Support Services	**979.0**	**918.4**	**60.6**	**0.0**	**(918.4)**
Total Community and Emergency Services	**831.6**	**979.0**	**(147.5)**	**(1.0)**	**(918.4)**

Community Development and Social Services					
Children's Services					
To increase the 2026 Operating Budget for Children's Services by $0.2 million gross and $0 net on a one-time basis for first-year start-up operating costs of a third-party-operated child care centre, fully funded from Section 37 contributions held in the Childcare Expansion Reserve Fund, in accordance with the registered Section 37 Agreement.	239.8	239.8	0.0	0.0	0.0
Total Children's Services	**239.8**	**239.8**	**0.0**	**0.0**	**0.0**
Seniors Services and Long-Term Care					
To transfer one temporary capital funded position from Senior Services and Long-Term Care to Corporate Real Estate Management, $0 gross and $0 net, as the work associated with the position is now being performed by Corporate Real Estate Management.	0.0	0.0	0.0	(1.0)	0.0
Total Seniors Services and Long-Term Care	**0.0**	**0.0**	**0.0**	**(1.0)**	**0.0**
Social Development					
To better align resources with City priorities, strengthen coordination, reduce duplication, and enhance stewardship of public funds. The City is centralizing the management of advertising, marketing, and public education activities by transferring all employee-related non-salary and benefits budgets, into the Communications budget.	(368.2)	0.0	(368.2)	0.0	0.0
To increase the 2026 Operating Budget for Social Development by $0 gross and $6.7 million net to consolidate Ontario Works Program Delivery Funding within Toronto Employment and Social Services.	0.0	(6,743.2)	6,743.2	0.0	0.0
Total Social Development	**(368.2)**	**(6,743.2)**	**6,375.0**	**0.0**	**0.0**
Toronto Employment and Social Services					
To decrease the 2026 Operating Budget for Toronto Employment and Social Services by $0.3 million gross and $6.7 million net to consolidate Ontario Works Program Delivery Funding within Toronto Employment and Social Services, including the transfer of $6.4 million in Ontario Works Program Delivery Funding from Social Development and the elimination of $0.3 million in related interdivisional charges.	(300.0)	6,443.2	(6,743.2)	0.0	0.0
Total Toronto Employment and Social Services	**(300.0)**	**6,443.2**	**(6,743.2)**	**0.0**	**0.0**
Total Community Development and Social Services	**(428.4)**	**(60.2)**	**(368.2)**	**(1.0)**	**0.0**

Infrastructure Services					
Transportation Services					
To better align resources with City priorities, strengthen coordination, reduce duplication, and enhance stewardship of public funds. The City is centralizing the management of advertising, marketing, and public education activities by transferring all employee-related non-salary and benefits budgets, into the Communications budget.	(1,940.0)	0.0	(1,940.0)	0.0	0.0
Total Transportation Services	**(1,940.0)**	**0.0**	**(1,940.0)**	**0.0**	**0.0**
Total Infrastructure Services	**(1,940.0)**	**0.0**	**(1,940.0)**	**0.0**	**0.0**
Development & Growth Services					
Housing Secretariat					
To adjust the 2026 Operating Budget for the Housing Secretariat and the Housing Development Office by $0 gross and net to reflect the realignment of Housing Development Office's complement and operating expenses per operational requirements.	0.0	0.0	0.0	(2.0)	(0.0)
To increase the 2026 Operating Budget for the Housing Secretariat by $0.8 million gross and $0 net, reflecting a one-time increase in expenses for the cost-sharing Habitat Program (city-provincial) and fully funded by the Ministry of Health for the fiscal year 2025/2026.	842.3	842.3	0.0	0.0	0.0
Total Housing Secretariat	**842.3**	**842.3**	**0.0**	**(2.0)**	**(0.0)**
Total Development & Growth Services	**842.3**	**842.3**	**0.0**	**(2.0)**	**(0.0)**
Corporate Services					
Corporate Real Estate Management					
Transfer of energy management team positions and funding for a Senior Budget Analyst to Environment, Climate and Forestry.	(921.9)	0.0	(921.9)	(4.0)	(47.9)
To increase the 2026 Operating Budget for Corporate Real Estate Management to reflect rent expenditures associated with the lease transfer from Applegrove Community Complex (Association of Community Centres).	120.0	0.0	120.0	0.0	0.0
To transfer one temporary capital funded position to Corporate Real Estate Management from Senior Services and Long-Term, $0 gross and $0 net, as the work associated with the position is now being performed by Corporate Real Estate Management.	0.0	0.0	0.0	1.0	0.0
Total Corporate Real Estate Management	**(801.9)**	**0.0**	**(801.9)**	**(3.0)**	**(47.9)**

Environment, Climate and Forestry					
To increase the 2026 Operating Budget for Environment, Climate and Forestry by $0.9 million gross and net to reflect the transfer of four operating-funded Energy Management positions and the funding for a Senior Budget Analyst position from Corporate Real Estate Management.	921.9	0.0	921.9	4.0	38.9
Total Environment, Climate and Forestry	**921.9**	**0.0**	**921.9**	**4.0**	**38.9**
Fleet Services					
To better align resources with City priorities, strengthen coordination, reduce duplication, and enhance stewardship of public funds. The City is centralizing the management of advertising, marketing, and public education activities by transferring all employee-related non-salary and benefits budgets, into the Communications budget.	(145.5)	0.0	(145.5)	0.0	0.0
Total Fleet Services	**(145.5)**	**0.0**	**(145.5)**	**0.0**	**0.0**
Total Corporate Services	**(25.5)**	**0.0**	**(25.5)**	**1.0**	**(8.9)**
Finance and Treasury Services					
Financial Operations and Control					
To decrease the 2026 Operating Budget revenues for Financial Operations and Control by $0.6 million gross and net, reflecting an in-year budget transfer to Non-Program Revenues to consolidate trade discounts citywide.	0.0	(600.0)	600.0	0.0	0.0
To decrease the 2026 Operating Budget revenues for Financial Operations and Control by $0.9 million gross and net, reflecting an in-year transfer to Non-Program Revenues for contribution from the Vacant Home Tax Reserve Fund related to late filing fees.	0.0	(850.0)	850.0	0.0	0.0
To increase the 2026 Operating Budget for Financial Operations and Control by $0.2 million gross and net, fully offset by adjustments to salary and benefits to reflect the transfer of one position and associated funding from the Office of the CFO.	0.0	0.0	0.0	1.0	0.0
To decrease the 2026 Operating Budget revenues for Financial Operations and Control by $0.5 million gross and net, reflecting the centralization of the Employee Benefits Reserve Fund from the Pension, Payroll and Employee Benefits division to Non-Program.	0.0	(525.4)	525.4	0.0	0.0
Total Financial Operations and Control	**0.0**	**(1,975.4)**	**1,975.4**	**1.0**	**0.0**

Office of the Chief Financial Officer and Treasurer					
To increase the 2026 Operating Budget for Office of the CFO and Treasurer by $0.2 million gross and net, reflecting an in-year budget transfer from Non-Program Expenditures for the ISO certification process where it will be managed.	150.0	0.0	150.0	0.0	0.0
To decrease the 2026 Operating Budget for the Office of the CFO and Treasurer by $0.2 million gross and net, fully offset by adjustments to salary and benefits to reflect the transfer of one position and associated funding to Financial Operations and Control.	(0.0)	0.0	(0.0)	(1.0)	(3.0)
Total Office of the Chief Financial Officer and Treasurer	**150.0**	**0.0**	**150.0**	**(1.0)**	**(3.0)**
Total Finance and Treasury Services	**150.0**	**(1,975.4)**	**2,125.4**	**0.0**	**(3.0)**
City Manager Services					
To better align resources with City priorities, strengthen coordination, reduce duplication, and enhance stewardship of public funds. The City is centralizing the management of advertising, marketing, and public education activities by transferring all employee-related and non-salary and benefits budgets, into the Communications budget.	2,601.1	0.0	2,601.1	1.0	(0.5)
To adjust the 2026 Operating Budget for City Manager's Services by $0 gross and net to reflect the realignment of People and Equity complement to meet operational requirements.	(0.0)	0.0	(0.0)	0.0	0.0
Total City Manager Services	**2,601.1**	**0.0**	**2,601.1**	**1.0**	**(0.5)**
Other City Programs					
City Clerk's Office					
To increase the City Clerk's Office 2026 Operating Budget by $7 thousand gross and net to reflect the transfer of the Honour Guard and Agnes MacPhail Award budgets from the non-program accounts	7.0	0.0	7.0	0.0	0.0
Total City Clerk's Office	**7.0**	**0.0**	**7.0**	**0.0**	**0.0**
Total Other City Programs	**7.0**	**0.0**	**7.0**	**0.0**	**0.0**
Total City Programs	**2,038.2**	**(214.3)**	**2,252.4**	**(2.0)**	**(930.9)**

Agencies					
Exhibition Place					
To increase the 2026 Operating Budget for Exhibition Place by $5.0 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.	5,000.0	5,000.0	0.0	0.0	0.0
To increase the 2026 Operating Budget for Exhibition Place by $1.0 million gross and $0 net, fully funded from additional revenue from one-off large events, to support a one-time principal repayment toward the Energy Retrofit loan with the City.	1,000.0	1,000.0	0.0	0.0	0.0
Total Exhibition Place	**6,000.0**	**6,000.0**	**0.0**	**0.0**	**0.0**
Toronto Public Health					
To allocate provincial funding within Toronto Public Health to Toronto Shelter and Support Services through interdivisional recoveries to support the continuation of the Toronto Complex Behaviour Support Team (BeST) and Drug and Alcohol Recovery Enrichment (DARE) programs, in accordance with the provincial funding agreement.	0.0	0.0	0.0	0.0	918.4
Total Toronto Public Health	**0.0**	**0.0**	**0.0**	**0.0**	**918.4**
Toronto Transit Commission - Conventional					
To add five temporary full-time positions to support the 2026 Metrolinx Subway Program Annual Workplan, which was approved after the 2026 Operating Budget was finalized. The positions are funded within the existing salary budget, resulting in $0 gross and $0 net impact.	0.0	0.0	0.0	5.0	0.0
Total Toronto Transit Commission - Conventional	**0.0**	**0.0**	**0.0**	**5.0**	**0.0**
Total Agencies	**6,000.0**	**6,000.0**	**0.0**	**5.0**	**918.4**
Corporate Accounts					
Non-Program Expenditures					
To reduce the 2026 Operating Budget for Non-Program Expenditures by $0.2 million gross and net, reflecting an in-year budget transfer to Office of the Chief Finance Officer for the ISO certification process where it is currently being managed.	(150.0)	0.0	(150.0)	0.0	0.0
To reduce the 2026 Operating Budget for Non-Program Expenditures by $7 thousand gross and net, reflecting an in-year budget transfer to City Clerk's Budget for the Civic Honor Guard and Agnes McPhail Award where it is currently being managed.	(7.0)	0.0	(7.0)	0.0	0.0
To increase the 2026 Operating Budget for Non-Program Revenues by $0.5 million gross and net, reflecting an in-year budget transfer from the Payroll and Employee Benefits division for centralization of reserve fund management within Non-Program.	0.0	525.4	(525.4)	0.0	525.4

Total Non-Program Expenditures	**(157.0)**	**525.4**	**(682.4)**	**0.0**	**525.4**
Non-Program Revenues					
To increase the 2026 Operating Budget for Non-Program Revenues by $0.6 million gross and net, reflecting an in-year budget transfer from Office of the Chief Finance Officer to consolidate trade discounts citywide.	0.0	600.0	(600.0)	0.0	600.0
To increase the 2026 Operating Budget for Non-Program Revenues by $0.9 million gross and net, reflecting an in-year transfer from Office of the CFO for one-time contribution from the Vacant Home Tax Reserve Fund related to late filing fees.	0.0	850.0	(850.0)	0.0	850.0
Total Non-Program Revenues	**0.0**	**1,450.0**	**(1,450.0)**	**0.0**	**1,450.0**
Association of Community Centres					
To decrease the 2026 Operating Budget for Applegrove Community Complex to reflect rent expenditures associated with the lease transfer to Corporate Real Estate Management.	(120.0)	0.0	(120.0)	0.0	0.0
Total Association of Community Centres	**(120.0)**	**0.0**	**(120.0)**	**0.0**	**0.0**
Total Corporate Accounts	**(277.0)**	**1,975.4**	**(2,252.4)**	**0.0**	**1,975.4**
Total Tax Supported Operations	**7,761.2**	**7,761.2**	**0.0**	**3.0**	**1,962.9**
Toronto Water					
Toronto Water technical adjustment to Fleet reserve to reflect a one time additional contribution of $7 million, offset by a reduction in capital contribution to reserve funds.	(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	**7,761.2**	**7,761.2**	**0.0**	**3.0**	**1,962.9**