CITY OF TORONTO
IN-YEAR BUDGET ADJUSTMENTS APPROVED UNDER DELEGATED AUTHORITY
FOR THE SIX MONTHS ENDED JUNE 30, 2026
($000s)

	Gross Expenditure	Revenue	Net Expenditure	Position	2027 Incremental Outlook (Net)
Community and Emergency Services					
Economic Development and Culture					
To convert existing vacant Council approved FTE's from positions that do not fully support evolving needs of existing operations to new postions more suitable based on roles and responsibilities. These changes are 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 $1.3 million gross, $0 net, fully funded by the Minister of Economic Development, Job Creation and Trade, to reflect a renewed multi-year agreement (2026-2030) supporting Small Business Enterprise Centres (SBECs) with a total $5.6 million investment.	1,336.4	1,336.4	0.0	0.0	0.0
To increase the 2026 Operating Budget for Economic Development and Culture Division by $1.6 million gross, $0 net, fully funded by the Minister of Artificial Intelligence and Digital Innovation, to reflect the amending Toronto Economic Resiliency Initiative (TERI) agreement expending the agreement until 2028 and increasing the total contribution from $4 million to $4.7 million.	1,643.5	1,643.5	0.0	0.0	0.0
To increase the 2026 Operating Budget for Economic Development and Culture Division by 0.05 million gross, $0 net, fully funded by Canadian Museum of History, to reflect an extension to a multi-year agreement (2022-2026) supporting the virtual exhibit: Where the Water met the Land: Envision past, present and future, for a total investment of $0.2 million.	49.6	49.6	0.0	0.0	0.0
To correct the outstanding reserve draw related to 2024.MM18.4, supporting the construction of the Blackhurst Cultural Centre, from Land Acquisition Reserve Fund to Community Benefits Charges Reserve and to remove the commitment from 2026 to reflect the deferral of the residual payment to Q1 2027.	(278.0)	(278.0)	0.0	0.0	0.0
Total Economic Development and Culture	**2,751.5**	**2,751.5**	**0.0**	**0.0**	**(0.0)**

Parks and Recreation					
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.	(728.1)	0.0	(728.1)	0.0	0.0
Total Parks and Recreation	**(728.1)**	**0.0**	**(728.1)**	**0.0**	**0.0**
Toronto Shelter and Support 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.	(7.9)	0.0	(7.9)	0.0	0.0
Total Toronto Shelter and Support Services	**(7.9)**	**0.0**	**(7.9)**	**0.0**	**0.0**
Total Community and Emergency Services	**2,015.6**	**2,751.5**	**(735.9)**	**0.0**	**(0.0)**
Community Development and Social Services					
Children's 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.	(10.2)	0.0	(10.2)	0.0	0.0
Total Children's Services	**(10.2)**	**0.0**	**(10.2)**	**0.0**	**0.0**
Seniors Services and Long-Term Care					
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.	(2.0)	0.0	(2.0)	0.0	0.0
Total Seniors Services and Long-Term Care	**(2.0)**	**0.0**	**(2.0)**	**0.0**	**0.0**
Social Development					
To convert 4 vacant full-time positions (2 Non-Union and 2 Union) to better support current program delivery and delete a 0.5 vacant part-time position to offset the cost for a net zero impact. The HSI program has grown in complexity and size, and program delivery requires a change in structure across some key areas in order to meet demand and service levels.	0.0	0.0	0.0	(0.5)	0.0
Total Social Development	**0.0**	**0.0**	**0.0**	**(0.5)**	**0.0**
Total Community Development and Social Services	**(12.2)**	**0.0**	**(12.2)**	**(0.5)**	**0.0**
Infrastructure Services					

Municipal Licensing and Standards					
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.	(881.8)	0.0	(881.8)	0.0	0.0
Total Municipal Licensing and Standards	**(881.8)**	**0.0**	**(881.8)**	**0.0**	**0.0**
Policy, Planning, Finance and Admin					
To transfer the 2026 Operating Budget for Policy, Planning, Finance and Admin $2.0 million gross and $2.0 million net, reflecting an in-year transfer of 20 positions from Housing Development Office to Housing Secretariat as part of the organizational realignment.	(1,985.6)	0.0	(1,985.6)	(20.0)	(116.3)
Total Policy, Planning, Finance and Admin	**(1,985.6)**	**0.0**	**(1,985.6)**	**(20.0)**	**(116.3)**
Transit Expansion					
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.	(3.9)	0.0	(3.9)	0.0	0.0
Total Transit Expansion	**(3.9)**	**0.0**	**(3.9)**	**0.0**	**0.0**
Total Infrastructure Services	**(2,871.2)**	**0.0**	**(2,871.2)**	**(20.0)**	**(116.3)**
Development & Growth Services					
Housing Secretariat					
To adjust the 2026 Operating Budget for the Housing Secretariat by $0 gross and net, reflecting complement realignment of five permanent operating positions impacting different service areas within the Housing Secretariat per operational requirements to better support current program delivery.	0.0	0.0	0.0	0.0	0.0
To increase the 2026 Operating Budget for the Housing Secretariat by $2.0 million gross and net, reflecting an in-year transfer of 20 positions for the Housing Development Office from Policy, Planning, Finance and Administration as part of organizational realignment.	1,985.6	0.0	1,985.6	20.0	116.3
To adjust the 2026 Operating Budget for Housing Secretariat by $0 gross and net, reflecting an intra-program budget realignment to support operational requirements	0.0	0.0	0.0	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 non-salary and benefits budgets, into the Communications budget.	(19.5)	0.0	(19.5)	0.0	0.0
Total Housing Secretariat	**1,966.1**	**0.0**	**1,966.1**	**20.0**	**116.3**
Total Development & Growth Services	**1,966.1**	**0.0**	**1,966.1**	**20.0**	**116.3**
Corporate Services					
Corporate Real Estate Management					
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.	(18.8)	0.0	(18.8)	0.0	0.0
Total Corporate Real Estate Management	**(18.8)**	**0.0**	**(18.8)**	**0.0**	**0.0**
Customer Experience					
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.	(18.5)	0.0	(18.5)	0.0	0.0
Total Customer Experience	**(18.5)**	**0.0**	**(18.5)**	**0.0**	**0.0**
Environment, Climate and Forestry					
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.	(75.0)	0.0	(75.0)	0.0	0.0
Total Environment, Climate and Forestry	**(75.0)**	**0.0**	**(75.0)**	**0.0**	**0.0**
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.	(24.1)	0.0	(24.1)	0.0	0.0
Total Fleet Services	**(24.1)**	**0.0**	**(24.1)**	**0.0**	**0.0**
Total Corporate Services	**(136.5)**	**0.0**	**(136.5)**	**0.0**	**0.0**

Finance and Treasury Services					
Financial Operations and Control					
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.	(25.0)	(12.5)	(12.5)	0.0	0.0
Total Financial Operations and Control	**(25.0)**	**(12.5)**	**(12.5)**	**0.0**	**0.0**
Office of the Chief Financial Officer and Treasurer					
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.	(43.4)	0.0	(43.4)	0.0	0.0
Total Office of the Chief Financial Officer and Treasurer	**(43.4)**	**0.0**	**(43.4)**	**0.0**	**0.0**
Total Finance and Treasury Services	**(68.4)**	**(12.5)**	**(55.9)**	**0.0**	**0.0**
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 non-salary and benefits budgets, into the Communications budget.	1,858.1	12.5	1,845.6	0.0	0.0
Total City Manager Services	**1,858.1**	**12.5**	**1,845.6**	**0.0**	**0.0**
Other City Programs					
City Clerk's Office					
To increase the 2026 Operating Budget for the City Clerk's Office by $0.08 million gross and $0 net, reflecting inter-divisional recoveries from the Revenue Services Division to support Red Light Camera program requirements.	80.0	80.0	0.0	0.0	0.0
Total City Clerk's Office	**80.0**	**80.0**	**0.0**	**0.0**	**0.0**
Total Other City Programs	**80.0**	**80.0**	**0.0**	**0.0**	**0.0**
Total City Programs	**2,831.5**	**2,831.5**	**0.0**	**(0.5)**	**0.0**
Total Tax Supported Operations	**2,831.5**	**2,831.5**	**0.0**	**(0.5)**	**0.0**
Total City Operations	**2,831.5**	**2,831.5**	**0.0**	**(0.5)**	**0.0**