

Appendix D2 - Pending Expenditure Authority

CITY OF TORONTO PENDING EXPENDITURE AUTHORITIES WITHIN OVERALL APPROVED NET BUDGET FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2023

Program	Reserve Contribution (\$M)	Reserve Name	Funding Purpose
Parks, Forestry & Recreation	4.00	XQ1201- Vehicle Reserve - PF&R	Authority to contribute \$4 million to PFR's Vehicle Reserve to address the historical funding gap to keep pace with significant price escalation experienced over the last 3 years and to address cost avoidance in fleet rental.
Environment & Climate	1.10	XR1718 - Environment Protection	Authority to contribute \$1.1 million to Environment Protection Reserve Fund to provide bridging support for the development of emissions performance standards for all existing buildings across Toronto with reserve to be replenished through charges for non-compliance, as part of Long-Term Financial Plan.
Multiple Divisions	1.00	XR1218 - Major Special Event Reserve Fund	Authority to contribute \$1.0 million to Major Special Event Reserve Fund to establish sufficient funding in the event of any unexpected cost escalations from major special events.
Integrity Commissioner's Office	0.22	XR1415 - OIC External Legal and Investigative Expense	Authority to contribute \$0.2 million to OIC External Legal and Investigative Expense Reserve Fund to fund increased investigations.
Non Program	1.60	XR1010 - Insurance Reserve	Authority to contribute \$1.6 million to Insurance Reserve Fund to maintain health of the reserve fund at recommended levels (1 year's worth of claims).
City Manager's Office	3.20	XQ0703 - Tax Rate Stabilization Reserve	Authority to contribute \$3.2 million to Tax Rate Stabilization Reserve to fund recruitment efforts that are currently delayed as a result of COVID-19.
Toronto Police Service	2.40	XQ0703 - Tax Rate Stabilization Reserve	Authority to contribute \$2.4 million to Tax Rate Stabilization Reserve to fund one-time costs for critical IT related projects, implementation of the Auditor General recommendations and recommendations from Judge Epstein's report on how to address gaps with respect to missing persons investigations
Total	13.52		

*Included in Other Corporate Expenditures Gross Expense Year-End projection.