

Appendix 1
Reserves and Reserve Funds Balance Forecast
(000's)

Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
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Development Charges

Development Charges XR2108 Dev Charges RF - Spadina Subwy Ext

Contributions – Forecasted	22,279	21,642	21,550
Debt Servicing Costs	-20,223	-20,231	-20,239
Net Activity	2,056	1,411	1,311
Interest Income	1,337	1,368	1,395
Closing Balance	136,070	138,849	141,555

Development Charges XR2109 Dev Charges RF - Transit

Opening Balance	802,455	815,451	907,243
Contributions – Forecasted	270,692	262,946	261,829
Operating Withdrawals - Financial Operations & Control	-37	-37	-38
Operating Withdrawals - Office of the Chief Financial Officer and Treasurer	-53	-53	-53
Capital Withdrawals - Toronto Transit Commission	-254,976	-172,469	-212,308
Capital Withdrawals - Transit Expansion	-9,635	-3,094	0
Capital Withdrawals - Transit Studies	-32	-32	-561
Debt Servicing Costs	-1,012	-4,040	-6,484
Net Activity	4,947	83,221	42,385
Interest Income	8,049	8,571	9,284
Closing Balance	815,451	907,243	958,912

Development Charges XR2110 Dev Charges RF - Roads & Related

Opening Balance	636,130	656,325	475,421
Contributions – Forecasted	150,262	146,014	145,446
Operating Withdrawals - Financial Operations & Control	-37	-37	-38
Operating Withdrawals - Office of the Chief Financial Officer and Treasurer	-53	-53	-53
Capital Withdrawals - Transit Expansion	-28,986	-7,586	0
Capital Withdrawals - Transportation Services	-67,116	-310,851	-304,579
Capital Withdrawals - Waterfront Revitalization Initiative	-33,140	-6,730	0
Debt Servicing Costs	-7,166	-7,291	-7,716
Net Activity	13,765	-186,535	-166,939
Interest Income	6,430	5,631	3,920
Closing Balance	656,325	475,421	312,401

Development Charges XR2111 Dev Charges RF - Water

Opening Balance	144,076	141,422	142,775
Contributions – Forecasted	23,551	22,894	22,814
Operating Withdrawals - Financial Operations & Control	-38	-39	-39
Operating Withdrawals - Office of the Chief Financial Officer and Treasurer	-55	-55	-55
Capital Withdrawals - Water Program	-27,533	-22,862	-22,303
Net Activity	-4,075	-61	418
Interest Income	1,420	1,414	1,430
Closing Balance	141,422	142,775	144,622

Development Charges XR2112 Dev Charges RF - Sanitary sewer

Opening Balance	151,659	151,528	126,613
Contributions – Forecasted	57,010	55,382	55,149
Capital Withdrawals - Wastewater Program	-54,276	-77,315	-94,973
Capital Withdrawals - Waterfront Revitalization Initiative	-3,530	-3,500	0
Debt Servicing Costs	-844	-866	-942
Net Activity	-1,640	-26,299	-40,766
Interest Income	1,508	1,384	1,062
Closing Balance	151,528	126,613	86,909

Development Charges XR2113 Dev Charges RF - Storm Water Mang

Opening Balance	82,054	65,896	20,219
Contributions – Forecasted	27,206	26,429	26,319
Operating Withdrawals - Toronto Water	-195	-195	-195
Capital Withdrawals - Wastewater Program	-2,735	-3,259	-3,231
Capital Withdrawals - Waterfront Revitalization Initiative	-30,300	-58,056	-300
Debt Servicing Costs	-10,870	-11,024	-11,546
Net Activity	-16,894	-46,105	11,047
Interest Income	736	428	257
Closing Balance	65,896	20,219	31,523

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Development Charges	XR2114	Dev Charges RF - Parks & Rec				
		Opening Balance		485,605	501,179	373,529
		Contributions – Forecasted		95,775	92,726	92,029
		Capital Withdrawals - Parks, Forestry & Recreation		-83,268	-223,201	-317,485
		Capital Withdrawals - Waterfront Revitalization Initiative		-369	0	0
		Debt Servicing Costs		-1,474	-1,527	-1,703
		Net Activity		10,664	-132,002	-227,169
		Interest Income		4,909	4,352	2,599
		Closing Balance		501,179	373,529	148,970
Development Charges	XR2115	Dev Charges RF - Library				
		Opening Balance		79,768	70,188	54,993
		Contributions – Forecasted		13,195	12,774	12,678
		Operating Withdrawals - Toronto Public Library		-4,406	-4,406	-4,406
		Capital Withdrawals - Toronto Public Library		-19,115	-24,185	-34,522
		Net Activity		-10,326	-15,817	-26,250
		Interest Income		746	623	419
		Closing Balance		70,188	54,993	29,162
Development Charges	XR2116	Dev Charges RF - Affordable Housing				
		Opening Balance		72,043	52,843	34,102
		Contributions – Forecasted		0	0	0
		Capital Withdrawals - Housing Secretariat		-19,821	-19,173	-12,069
		Net Activity		-19,821	-19,173	-12,069
		Interest Income		621	433	281
		Closing Balance		52,843	34,102	22,314
Development Charges	XR2117	Dev Charges RF - Police				
		Opening Balance		59,067	55,120	52,239
		Contributions – Forecasted		4,178	4,069	4,062
		Capital Withdrawals - Toronto Police Service		-8,693	-7,484	-14,790
		Net Activity		-4,515	-3,415	-10,728
		Interest Income		568	534	469
		Closing Balance		55,120	52,239	41,980
Development Charges	XR2118	Dev Charges RF - Fire				
		Opening Balance		21,120	17,919	13,180
		Contributions – Forecasted		1,548	1,507	1,504
		Capital Withdrawals - Fire Services		-4,944	-6,400	-5,000
		Net Activity		-3,396	-4,893	-3,496
		Interest Income		194	155	114
		Closing Balance		17,919	13,180	9,799
Development Charges	XR2119	Dev Charges RF - Ambulance Services				
		Opening Balance		20,518	18,532	15,409
		Contributions – Forecasted		5,469	5,315	5,296
		Capital Withdrawals - Toronto Paramedic Services		-7,650	-8,607	-18,420
		Net Activity		-2,181	-3,292	-13,124
		Interest Income		194	169	88
		Closing Balance		18,532	15,409	2,373

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Development Charges	XR2120	Dev Charges RF - Developmnt Studies				
			Opening Balance	18,168	15,824	14,305
			Contributions – Forecasted	1,099	1,070	1,068
			Operating Withdrawals - Financial Operations & Control	-146	-147	-147
			Operating Withdrawals - Non-Program Expenditures	-1,050	-750	-250
			Operating Withdrawals - Office of the Chief Financial Officer and Treasurer	-281	-281	-281
			Capital Withdrawals - City Planning	-2,134	-1,560	-1,500
			Net Activity	-2,513	-1,668	-1,111
			Interest Income	169	150	137
			Closing Balance	15,824	14,305	13,332
Development Charges	XR2121	Dev Charges RF - Civic Improvements				
			Opening Balance	6,611	4,868	3,107
			Capital Withdrawals - City Planning	-1,800	-1,800	-1,800
			Net Activity	-1,800	-1,800	-1,800
			Interest Income	57	40	22
			Closing Balance	4,868	3,107	1,329
Development Charges	XR2122	Dev Charges RF - Child care				
			Opening Balance	47,690	50,114	49,659
			Contributions – Forecasted	6,291	6,118	6,099
			Capital Withdrawals - Children's Services	-4,354	-7,069	-18,953
			Net Activity	1,937	-951	-12,854
			Interest Income	487	496	432
			Closing Balance	50,114	49,659	37,238
Development Charges	XR2123	Dev Charges RF - Health				
			Opening Balance	3,447	3,481	3,516
			Net Activity	0	0	0
			Interest Income	34	35	35
			Closing Balance	3,481	3,516	3,551
Development Charges	XR2124	Dev Charges RF - Pedestrian Infrast				
			Opening Balance	1,179	1,191	1,203
			Net Activity	0	0	0
			Interest Income	12	12	12
			Closing Balance	1,191	1,203	1,215
Development Charges	XR2126	Dev Charges RF - Shelter				
			Opening Balance	17,153	9,109	1,213
			Contributions – Forecasted	0	0	0
			Capital Withdrawals - Toronto Shelter and Support Services	-8,175	-7,947	0
			Net Activity	-8,175	-7,947	0
			Interest Income	131	51	12
			Closing Balance	9,109	1,213	1,225
Development Charges	XR2127	Dev Charges RF - Long Term Care				
			Opening Balance	9,560	12,264	229
			Contributions – Forecasted	11,217	10,855	10,769
			Capital Withdrawals - Seniors Services and Long-Term Care	-8,622	-22,952	-10,769
			Net Activity	2,595	-12,097	0
			Interest Income	109	62	2
			Closing Balance	12,264	229	231

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Development Charges	XR2128	Dev Charges RF - Waste Diversion				
		Opening Balance		0	3,073	2,857
		Contributions – Forecasted		4,512	4,366	4,332
		Capital Withdrawals - Solid Waste Management Services		-1,454	-4,612	-2,453
		Net Activity		3,058	-246	1,879
		Interest Income		15	30	38
		Closing Balance		3,073	2,857	4,774

Development Charges	XR2129	Dev Charges RF - Transit (EELRT)				
		Opening Balance		117,457	118,631	119,817
		Net Activity		0	0	0
		Interest Income		1,175	1,186	1,198
		Closing Balance		118,631	119,817	121,016

Parkland Acq / New Development (Section 42)

Parkland Acq / New Development (Section 42)	XR2003	Parkland Acq. - former Metro				
		Opening Balance		6	6	6
		Net Activity		0	0	0
		Interest Income		0	0	0
		Closing Balance		6	6	6

Parkland Acq / New Development (Section 42)	XR2004	Park Acq. - NY - pre 99				
		Opening Balance		1	1	1
		Net Activity		0	0	0
		Interest Income		0	0	0
		Closing Balance		1	1	1

Parkland Acq / New Development (Section 42)	XR2005	Park Acq. - TO - pre 99				
		Opening Balance		146	147	148
		Net Activity		0	0	0
		Interest Income		1	1	1
		Closing Balance		147	148	150

Parkland Acq / New Development (Section 42)	XR2007	Park Acq. - SB - pre 99				
		Opening Balance		1,430	1,444	1,459
		Net Activity		0	0	0
		Interest Income		14	14	15
		Closing Balance		1,444	1,459	1,473

Parkland Acq / New Development (Section 42)	XR2008	5% And 2% Land Acquisition RF - NY				
		Opening Balance		4	4	4
		Net Activity		0	0	0
		Interest Income		0	0	0
		Closing Balance		4	4	4

Parkland Acq / New Development (Section 42)	XR2039	Parkland Acquisition - NY				
		Opening Balance		2,784	2,811	2,839
		Net Activity		0	0	0
		Interest Income		28	28	28
		Closing Balance		2,811	2,839	2,868

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Parkland Acq / New Development (Section 42)	XR2041	Parkland Acquisition - NY Local				
			Opening Balance	5	5	5
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	5	5	5
Parkland Acq / New Development (Section 42)	XR2043	Parkland Acquisition - YK				
			Opening Balance	5	5	5
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	5	5	5
Parkland Acq / New Development (Section 42)	XR2051	Parkland Acquisition -TO				
			Opening Balance	136	137	139
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	137	139	140
Parkland Acq / New Development (Section 42)	XR2052	Parkland Development -TO				
			Opening Balance	14	14	14
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	14	14	15
Parkland Acq / New Development (Section 42)	XR2054	Parkland Development -TO Local				
			Opening Balance	49	50	50
			Net Activity	0	0	0
			Interest Income	0	0	1
			Closing Balance	50	50	51
Parkland Acq / New Development (Section 42)	XR2055	Parkland Acquisition - EY				
			Opening Balance	2	2	3
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	2	3	3
Parkland Acq / New Development (Section 42)	XR2202	Parkland Acq-West Dist Local Land				
			Opening Balance	24,111	24,531	25,164
			Contributions – Forecasted	386	386	386
			Capital Withdrawals - Parks, Forestry & Recreation	-208	0	-9,400
			Net Activity	178	386	-9,014
			Interest Income	242	247	207
			Closing Balance	24,531	25,164	16,357
Parkland Acq / New Development (Section 42)	XR2203	Parkland Acq-West Dist Local Dev				
			Opening Balance	9,990	6,702	4,104
			Contributions – Forecasted	386	386	386
			Capital Withdrawals - Parks, Forestry & Recreation	-3,757	-3,037	-2,669
			Net Activity	-3,371	-2,651	-2,283
			Interest Income	83	54	30
			Closing Balance	6,702	4,104	1,851

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Parkland Acq / New Development (Section 42)	XR2204	Parkland Acq-East Dist Local Land				
			Opening Balance	13,815	14,362	14,914
			Contributions – Forecasted	407	407	407
			Capital Withdrawals - Parks, Forestry & Recreation	0	0	-9,400
			Net Activity	407	407	-8,993
			Interest Income	140	146	104
			Closing Balance	14,362	14,914	6,026
Parkland Acq / New Development (Section 42)	XR2205	Parkland Acq-East Dist Local Dev				
			Opening Balance	5,093	4,694	2,373
			Contributions – Forecasted	407	407	407
			Capital Withdrawals - Parks, Forestry & Recreation	-855	-2,763	-900
			Net Activity	-448	-2,356	-493
			Interest Income	49	35	21
			Closing Balance	4,694	2,373	1,901
Parkland Acq / New Development (Section 42)	XR2206	Parkland Acq-North Dist Local Land				
			Opening Balance	19,818	21,261	17,692
			Contributions – Forecasted	1,238	1,238	1,238
			Capital Withdrawals - Parks, Forestry & Recreation	0	-5,000	-9,300
			Net Activity	1,238	-3,762	-8,062
			Interest Income	204	194	137
			Closing Balance	21,261	17,692	9,767
Parkland Acq / New Development (Section 42)	XR2207	Parkland Acq-North Dist Loc Dev				
			Opening Balance	12,906	13,332	9,124
			Contributions – Forecasted	1,238	1,238	1,238
			Capital Withdrawals - Parks, Forestry & Recreation	-943	-5,557	-8,905
			Net Activity	295	-4,319	-7,667
			Interest Income	131	112	53
			Closing Balance	13,332	9,124	1,510
Parkland Acq / New Development (Section 42)	XR2208	Parkland Acq-South Dist Local Land				
			Opening Balance	91,079	96,858	100,283
			Contributions – Forecasted	7,044	7,044	7,044
			Capital Withdrawals - Parks, Forestry & Recreation	-2,200	-4,600	-3,400
			Net Activity	4,844	2,444	3,644
			Interest Income	935	981	1,021
			Closing Balance	96,858	100,283	104,948
Parkland Acq / New Development (Section 42)	XR2209	Parkland Acq-South Dist Local Dev				
			Opening Balance	56,516	58,367	29,310
			Contributions – Forecasted	7,044	7,044	7,044
			Capital Withdrawals - Parks, Forestry & Recreation	-5,764	-36,538	-34,137
			Net Activity	1,280	-29,494	-27,093
			Interest Income	572	436	158
			Closing Balance	58,367	29,310	2,374
Parkland Acq / New Development (Section 42)	XR2210	Parkland Acq-City Wide Land Acq				
			Opening Balance	151,136	161,726	172,463
			Contributions – Forecasted	9,075	9,075	9,075
			Capital Withdrawals - Parks, Forestry & Recreation	-42	0	0
			Net Activity	9,033	9,075	9,075
			Interest Income	1,557	1,663	1,770
			Closing Balance	161,726	172,463	183,308

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Parkland Acq / New Development (Section 42)	XR2211	Parkland Acq-City Wide Development				
			Opening Balance	42,875	32,795	15,166
			Contributions – Forecasted	9,075	9,075	9,075
			Capital Withdrawals - Parks, Forestry & Recreation	-19,532	-26,943	-18,365
			Net Activity	-10,457	-17,868	-9,290
			Interest Income	376	239	105
			Closing Balance	32,795	15,166	5,981
Parkland Acq / New Development (Section 42)	XR2212	Ward 9 Parkland				
			Opening Balance	80	81	82
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	81	82	82
Parkland Acq / New Development (Section 42)	XR2213	Alternative Parkland Dedication				
			Opening Balance	430,210	401,194	352,740
			Capital Withdrawals - Parks, Forestry & Recreation	-28,952	-40,232	-49,019
			Capital Withdrawals - Waterfront Revitalization Initiative	-4,200	-11,973	-13,800
			Net Activity	-33,152	-52,205	-62,819
			Interest Income	4,136	3,751	3,213
			Closing Balance	401,194	352,740	293,135
Parkland Acq / New Development (Section 42)	XR2214	Edithvale Land Acq				
			Opening Balance	143	144	146
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	144	146	147
Parkland Acq / New Development (Section 42)	XR2216	Off site parkland dedication				
			Opening Balance	1,133	1,145	1,156
			Net Activity	0	0	0
			Interest Income	11	11	12
			Closing Balance	1,145	1,156	1,168
Parkland Acq / New Development (Section 42)	XR2217	Sheppard East Corridor Parkland Acq				
			Opening Balance	776	784	791
			Net Activity	0	0	0
			Interest Income	8	8	8
			Closing Balance	784	791	799
Planning Act						
Planning Act	XR2201	Bloor Street Transformation				
			Opening Balance	82	83	84
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	83	84	85

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Planning Act	XR1016	Parking Payment In Lieu				
		Opening Balance		2,805	2,833	2,861
		Net Activity		0	0	0
		Interest Income		28	28	29
		Closing Balance		2,833	2,861	2,890
Planning Act	XR3016	Public Parking - 109 Front Street				
		Opening Balance		76	76	77
		Net Activity		0	0	0
		Interest Income		1	1	1
		Closing Balance		76	77	78
Planning Act	XR3026	Community Benefits – Original Section 37				
		Opening Balance		568,651	542,555	478,791
		Operating Withdrawals - City Planning		-138	-138	-138
		Operating Withdrawals - Economic Development & Culture		-205	-205	-205
		Operating Withdrawals - Housing Secretariat		1,162	1,222	1,222
		Operating Withdrawals - Office of the Chief Financial Officer and Treasurer		-28	-28	-28
		Operating Withdrawals - Parks, Forestry & Recreation		-25	-25	-25
		Operating Withdrawals - Sankofa Square		-58	0	0
		Operating Withdrawals - Toronto Transit Commission - Conventional		-915	-915	-915
		Capital Withdrawals - Children's Services		-50	-150	-1,300
		Capital Withdrawals - Corporate Real Estate Management		-1,234	0	0
		Capital Withdrawals - Economic Development & Culture		-3,983	-446	0
		Capital Withdrawals - Housing Secretariat		0	-400	0
		Capital Withdrawals - Parks, Forestry & Recreation		-17,383	-42,557	-23,719
		Capital Withdrawals - Sankofa Square		-60	0	0
		Capital Withdrawals - Toronto Public Library		-1,428	-1,053	-1,020
		Capital Withdrawals - Transportation Services		-5,067	-15,729	-12,504
		Capital Withdrawals - Waterfront Revitalization Initiative		-2,211	-8,421	0
		Net Activity		-31,624	-68,845	-38,632
		Interest Income		5,528	5,081	4,595
		Closing Balance		542,555	478,791	444,754
Planning Act	XR3028	Section 45				
		Opening Balance		24,377	23,324	22,068
		Capital Withdrawals - Economic Development & Culture		-192	0	0
		Capital Withdrawals - Parks, Forestry & Recreation		-1,030	-1,175	-1,000
		Capital Withdrawals - Toronto Public Library		-69	0	0
		Capital Withdrawals - Transportation Services		0	-307	0
		Net Activity		-1,291	-1,482	-1,000
		Interest Income		237	226	216
		Closing Balance		23,324	22,068	21,284
Planning Act	XR3402	Transportation Cash in Lieu				
		Opening Balance		2,594	2,620	2,647
		Net Activity		0	0	0
		Interest Income		26	26	26
		Closing Balance		2,620	2,647	2,673
Planning Act	XR4101	Community Benefits Charges				
		Opening Balance		5,934	4,478	3,379
		Capital Withdrawals - Housing Secretariat		-1,508	-426	0
		Capital Withdrawals - Parks, Forestry & Recreation		0	-712	-1,288
		Capital Withdrawals - Transportation Services		0	0	-2,000
		Net Activity		-1,508	-1,138	-3,288
		Interest Income		52	39	17
		Closing Balance		4,478	3,379	108

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Prov. Gas Tax Revenues for Public Transit

Prov. Gas Tax Revenues for Public Transit XR3018

Operating Contributions	91,600	91,600	91,600
Operating Withdrawals - Non-Program Revenues	-91,600	-91,600	-91,600
Net Activity	0	0	0
Interest Income	946	956	965
Closing Balance	95,568	96,523	97,489

Non-Program Revenues has been modified with a spend rate of and Operating Contributions to tie directly to the Rate Model

Building Code Act Service Improvement

Building Code Act Service Improvement XR1305

Opening Balance	200,331	179,888	159,242
Operating Withdrawals - Policy, Planning, Finance & Administration	-250	-250	-250
Operating Withdrawals - Toronto Building	-22,084	-22,084	-22,084
Net Activity	-22,334	-22,334	-22,334
Interest Income	1,892	1,687	1,481
Closing Balance	179,888	159,242	138,388

Community Services

Community Services XR2102 National Child Benefit Support

Opening Balance	29,257	21,103	12,872
Operating Withdrawals - Toronto Employment & Social Services	-8,405	-8,400	-9,513
Net Activity	-8,405	-8,400	-9,513
Interest Income	251	169	81
Closing Balance	21,103	12,872	3,440

Community Services XR2103 Seniors Services & Long Term Care

Opening Balance	7,894	7,973	8,052
Net Activity	0	0	0
Interest Income	79	80	81
Closing Balance	7,973	8,052	8,133

Community Services XR2104 Kids @ Computers Scholarship Project

Opening Balance	3,390	1,916	428
Operating Withdrawals - Toronto Employment & Social Services	-1,500	-1,500	-400
Net Activity	-1,500	-1,500	-400
Interest Income	26	12	2
Closing Balance	1,916	428	30

Community Services XR2105 Social Housing Federal

Opening Balance	7,267	4,041	782
Operating Withdrawals - Housing Secretariat	-3,283	-3,283	0
Net Activity	-3,283	-3,283	0
Interest Income	56	24	8
Closing Balance	4,041	782	790

Third Party Agreements

Third Party Agreements XR2402 Golden Mile Transportation System Improvmt

Opening Balance	2,729	2,756	2,784
Net Activity	0	0	0
Interest Income	27	28	28
Closing Balance	2,756	2,784	2,812

Appendix 1
Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Third Party Agreements	XR3002	Guild Inn				
			Opening Balance	1	1	1
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	1	1	1
Third Party Agreements	XR3011	Alexander St Theatre Project				
			Opening Balance	343	346	350
			Net Activity	0	0	0
			Interest Income	3	3	3
			Closing Balance	346	350	353
Third Party Agreements	XR3012	Design Exchange				
			Opening Balance	12	12	13
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	12	13	13
Third Party Agreements	XR3029	Conservation Management				
			Opening Balance	71	72	73
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	72	73	73
Third Party Agreements	XR3100	Community Development				
			Opening Balance	427	431	435
			Net Activity	0	0	0
			Interest Income	4	4	4
			Closing Balance	431	435	440
Third Party Agreements	XR3101	Housing Accelerator ¹				
			Opening Balance	110,077	103,256	96,550
		Operating Withdrawals - Housing Secretariat	-7,700	-7,700	-7,700	
		Operating Withdrawals - Office of the Chief Financial Officer and Treasurer	-183	0	0	
		Net Activity	-7,883	-7,700	-7,700	
		Interest Income	1,061	994	927	
		Closing Balance	103,256	96,550	89,777	
Third Party Agreements	XR3031	Section 16				
			Opening Balance	741	140	141
		Capital Withdrawals - Corporate Real Estate Management	-606	0	0	
		Net Activity	-606	0	0	
		Interest Income	4	1	1	
		Closing Balance	140	141	143	
Third Party Agreements	XR3034	Gardiner West Public Realm Improvement				
			Opening Balance	40	40	41
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	40	41	41

Appendix 1
Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Third Party Agreements	XR3038	Ontario Cannabis Legalization				
			Opening Balance	213	215	217
			Net Activity	0	0	0
			Interest Income	2	2	2
			Closing Balance	215	217	219
Third Party Agreements	XR3039	Canada Community-Building Fund				
			Opening Balance	16,210	16,372	16,536
			Net Activity	0	0	0
			Interest Income	162	164	165
			Closing Balance	16,372	16,536	16,701
Third Party Agreements	XR3040	BUILDING FASTER FUND RF				
			Opening Balance	14,340	14,483	14,628
			Net Activity	0	0	0
			Interest Income	143	145	146
			Closing Balance	14,483	14,628	14,775
Third Party Agreements	XR3041	SUBWAY & TRANSIT OPERATION RF				
			Opening Balance	300,000	290,322	280,547
			Operating Withdrawals - Toronto Police Service	-12,615	-12,615	0
			Net Activity	-12,615	-12,615	0
			Interest Income	2,937	2,840	2,805
			Closing Balance	290,322	280,547	283,353
Third Party Agreements	XR3042	GARDINER EXPWY & DVP UPLOAD RF				
			Opening Balance	18,297	18,480	18,665
			Net Activity	0	0	0
			Interest Income	183	185	187
			Closing Balance	18,480	18,665	18,852
Third Party Agreements	XR3202	Ward 23 Parks & Recreation Improvement				
			Opening Balance	128	129	130
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	129	130	131
Third Party Agreements	XR3205	Design Exchange Capital Maintenance				
			Opening Balance	147	149	150
			Net Activity	0	0	0
			Interest Income	1	1	2
			Closing Balance	149	150	152
Third Party Agreements	XR3204	Eglinton Flats Tennis Facility Maintenance				
			Opening Balance	65	66	66
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	66	66	67
Third Party Agreements	XR3206	Ireland Park				
			Opening Balance	66	66	67
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	66	67	68

**Appendix 1
Reserves and Reserve Funds Balance Forecast
(000's)**

Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
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Third Party Agreements XR3036 TransformTo Initiatives

Opening Balance	379	383	386
Net Activity	0	0	0
Interest Income	4	4	4
Closing Balance	383	386	390

Third Party Agreements XR3404 Management of Contaminated land

Opening Balance	85	85	84
Operating Withdrawals - Transportation Services	-1	-1	-1
Net Activity	-1	-1	-1
Interest Income	1	1	1
Closing Balance	85	84	84

Third Party Agreements XR3405 Cross-Boundary Water & Sewage Service

Opening Balance	2,817	2,845	2,874
Net Activity	0	0	0
Interest Income	28	28	29
Closing Balance	2,845	2,874	2,902

Toronto Transit Commission (TTC) Fund

Toronto Transit Commission (TTC) Fund XR3020 Canadian Strategic Infrastructure

Opening Balance	801	809	817
Net Activity	0	0	0
Interest Income	8	8	8
Closing Balance	809	817	826

Toronto Transit Commission (TTC) Fund XR3025 MoveOntario 2020

Opening Balance	1,948	1,967	1,987
Net Activity	0	0	0
Interest Income	19	20	20
Closing Balance	1,967	1,987	2,007

Toronto Transit Commission (TTC) Fund XR3032 Move Ontario Trust Interest

Opening Balance	3,830	3,868	3,907
Net Activity	0	0	0
Interest Income	38	39	39
Closing Balance	3,868	3,907	3,946

State of Good Repair

State of Good Repair XR3006 Zoo Endangered Species

Opening Balance	619	173	24
Operating Withdrawals - Toronto Zoo	-450	-150	-19
Net Activity	-450	-150	-19
Interest Income	4	1	0
Closing Balance	173	24	5

State of Good Repair XR3008 Tam Heather

Opening Balance	480	-0	-0
Capital Withdrawals - Parks, Forestry & Recreation	-480	0	0
Net Activity	-480	0	0
Interest Income	0	0	0
Closing Balance	-0	-0	-0

Appendix 1
Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
State of Good Repair	XR3009	Racquet Sports- Scarborough				
			Opening Balance	455	480	504
			Operating Contributions - Parks, Forestry & Recreation	70	70	70
			Operating Withdrawals - Parks, Forestry & Recreation	-50	-50	-50
			Net Activity	20	20	20
			Interest Income	5	5	5
			Closing Balance	480	504	530
State of Good Repair	XR3010	Campeau Dock				
			Opening Balance	11	11	11
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	11	11	11
State of Good Repair	XR3200	Harbourfront Parkland				
			Opening Balance	5,747	5,565	4,113
			Capital Withdrawals - Parks, Forestry & Recreation	-238	-1,500	-600
			Net Activity	-238	-1,500	-600
			Interest Income	56	48	38
			Closing Balance	5,565	4,113	3,551
State of Good Repair	XR3213	16 Ryerson Cap Maint				
			Opening Balance	160	161	163
			Net Activity	0	0	0
			Interest Income	2	2	2
			Closing Balance	161	163	164
State of Good Repair	XR3215	Allan Lamport Stadium Maintenance				
			Opening Balance	759	766	774
			Net Activity	0	0	0
			Interest Income	8	8	8
			Closing Balance	766	774	782
State of Good Repair	XR3217	North Linear Park Retaining Walls Maint				
			Opening Balance	114	115	116
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	115	116	117
Parking Authority						
Parking Authority	XR6002	Parking Authority Mall Rented Property				
			Opening Balance	2,346	2,369	2,393
			Net Activity	0	0	0
			Interest Income	23	24	24
			Closing Balance	2,369	2,393	2,417

**Appendix 1
Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
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Water / Wastewater

Water / Wastewater XR6003 Water Capital

Opening Balance	1,051,769	1,105,887	1,180,899
Operating Contributions	463,424	476,442	491,353
Operating Withdrawals - Non-Program Revenues	-4,300	0	0
Capital Withdrawals - Financial Operations & Control	-1,178	-217	0
Capital Withdrawals - Technology Services	-1,484	0	0
Capital Withdrawals - Water Program	-413,078	-412,590	-404,265
Net Activity	43,384	63,635	87,088
Interest Income	10,735	11,377	12,244
Closing Balance	1,105,887	1,180,899	1,280,232

Water Program has been modified with a spend rate of 82.00% and Operating Contributions to tie directly to the Rate Model

Water / Wastewater XR6004 Wastewater Capital

Opening Balance	456,024	502,021	228,763
Operating Contributions	614,307	631,563	651,328
Operating Withdrawals - Non-Program Revenues	-5,700	0	0
Capital Withdrawals - Financial Operations & Control	-1,178	-217	0
Capital Withdrawals - Wastewater Program	-566,199	-908,239	-977,275
Net Activity	41,230	-276,893	-325,947
Interest Income	4,766	3,636	0
Closing Balance	502,021	228,763	-97,183

Wastewater Program has been modified with a spend rate of 82.00% and Operating Contributions to tie directly to the Rate Model

**While some years are showing a negative ending balance, it is anticipated that one time funding injection, changing priorities or a revision in expenditures will adjust the future year balances.*

Water / Wastewater XR6003 + XR6004 Water/Wastewater Capital

Opening Balance	1,507,793	1,607,908	1,409,663
Operating Contributions	1,077,731	1,108,005	1,142,682
Capital Withdrawals - Financial Operations & Control	-2,356	-434	0
Capital Withdrawals - Technology Services	-1,484	0	0
Capital Withdrawals - Water Program	-413,078	-412,590	-404,265
Capital Withdrawals - Wastewater Program	-566,199	-908,239	-977,275
Operating Withdrawals - Non-Program Revenues	-10,000	0	0
Net Activity	84,614	-213,258	-238,859
Interest Income	15,501	15,013	12,902
Closing Balance	1,607,908	1,409,663	1,183,706

Water and Wastewater Program has been modified with a spend rate of 82.00% and 82.00% respectively and Operating Contribution to tie directly to the Rate Model

Corporate

Corporate XQ0001 Working Capital

Opening Balance	258,774	258,774	258,774
Net Activity	0	0	0
Closing Balance	258,774	258,774	258,774

Corporate XQ0009 Council Furniture and Equipment

Opening Balance	568	513	458
Operating Withdrawals - City Council	-95	-55	-55
Net Activity	-95	-55	-55
Closing Balance	568	513	458

Corporate XQ0010 Council Transition

Opening Balance	6,087	5,792	3,292
Operating Withdrawals - City Council	-295	-2,500	-295
Net Activity	-295	-2,500	-295
Closing Balance	5,792	3,292	2,997

Appendix 1
Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XQ0011	Capital Financing				
			Opening Balance	426,367	389,499	364,721
			Operating Contributions - Non-Program Revenues	50,000	30,000	40,000
			Operating Withdrawals - Office of the Chief Financial Officer and Treasurer	-168	-31	-4
			Capital Withdrawals - Corporate Real Estate Management	-3,220	-10,820	-3,520
			Capital Withdrawals - Exhibition Place	-2,448	-2,448	0
			Capital Withdrawals - Fleet Services	-10,325	-1,426	-10,623
			Capital Withdrawals - Housing Secretariat	0	-2,186	-4,131
			Capital Withdrawals - Office of the Chief Financial Officer and Treasurer	0	0	-600
			Capital Withdrawals - Parks, Forestry & Recreation	-17,107	0	0
			Capital Withdrawals - Transportation Services	-36,000	-37,867	-19,316
			Capital Withdrawals - Waterfront Revitalization Initiative	-17,600	0	0
			Net Activity	-36,869	-24,778	1,806
			Closing Balance	389,499	364,721	366,527
Corporate	XQ0012	Corporate Conference				
			Opening Balance	1,134	1,134	1,134
			Net Activity	0	0	0
			Closing Balance	1,134	1,134	1,134
Corporate	XQ0013	Bike Share Program				
			Opening Balance	154	154	154
			Net Activity	0	0	0
			Closing Balance	154	154	154
Corporate	XQ1112	Housing Allowance				
			Opening Balance	4,543	4,543	4,543
			Net Activity	0	0	0
			Closing Balance	4,543	4,543	4,543
Corporate	XQ1406	Emergency Planning				
			Opening Balance	10,139	9,856	9,572
			Operating Withdrawals - Corporate Real Estate Management	-104	-104	-104
			Operating Withdrawals - Office of the Chief Financial Officer and Treasurer	-180	-180	-180
			Net Activity	-284	-284	-284
			Closing Balance	10,139	9,856	9,572
Corporate	XQ1709	Arbitration & Legal Awards				
			Opening Balance	1,699	1,399	1,099
			Operating Withdrawals - Legal Services	-300	-300	-300
			Net Activity	-300	-300	-300
			Closing Balance	1,699	1,399	1,099
Corporate	XQ1712	Telecommunications Development				
			Opening Balance	53	53	53
			Net Activity	0	0	0
			Closing Balance	53	53	53

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XQ1713	Telecom Public Policy Benefits				
		Opening Balance		3,898	3,898	3,898
		Net Activity		0	0	0
		Closing Balance		3,898	3,898	3,898
Corporate	XQ1901	Police Legal Liabilities				
		Opening Balance		7,618	4,567	2,516
		Operating Contributions - Toronto Police Service		930	1,930	2,930
		Operating Contributions - Toronto Police Service Board		425	425	425
		Operating Withdrawals - Toronto Police Service		-3,340	-3,340	-3,340
		Operating Withdrawals - Toronto Police Service Board		-1,066	-1,066	-1,066
		Net Activity		-3,051	-2,051	-1,051
		Closing Balance		4,567	2,516	1,465
Corporate	XQ1903	Toronto Police Servs Modernization				
		Opening Balance		4,487	802	802
		Operating Withdrawals - Toronto Police Service		-3,685	0	0
		Net Activity		-3,685	0	0
		Closing Balance		802	802	802
Corporate	XQ0003	Vehicle & Equip Replacement				
		Opening Balance		1,774	1,019	1,900
		Operating Contributions - Fleet Services		2,500	2,500	2,500
		Capital Withdrawals - Fleet Services		-3,255	-1,618	-1,332
		Net Activity		-755	882	1,168
		Closing Balance		1,019	1,900	3,069
Corporate	XQ1014	Vehicle Reserve - Solid Waste				
		Opening Balance		24,185	17,163	14,913
		Operating Contributions		28,500	24,000	19,953
		Capital Withdrawals - Fleet Services		-35,523	-26,250	-23,832
		Net Activity		-7,023	-2,250	-3,880
		Closing Balance		17,163	14,913	11,033
		<i>Solid Waste Management Services has been modified with a spend rate of 75.00% and Operating Contributions to tie directly to the Rate Model</i>				
Corporate	XQ1015	Vehicle Reserve - Transportation				
		Opening Balance		8,603	9,502	11,362
		Operating Contributions - Transportation Services		4,309	11,393	12,755
		Capital Withdrawals - Fleet Services		-3,410	-9,533	-8,178
		Net Activity		899	1,860	4,576
		Closing Balance		9,502	11,362	15,939
Corporate	XQ1016	Vehicle Reserve - Technical Services				
		Opening Balance		223	703	443
		Operating Contributions - Engineering & Construction Services		537	537	537
		Capital Withdrawals - Fleet Services		-58	-797	-371
		Net Activity		480	-260	167
		Closing Balance		703	443	610

Appendix 1
Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XQ1017	Vehicle Reserve - Fire				
			Opening Balance	12,367	-0	-0
			Capital Withdrawals - Fleet Services	-12,367	0	0
			Net Activity	-12,367	0	0
			Closing Balance	-0	-0	-0
Corporate	XQ1018	Vehicle Reserve - Toronto Paramedic Services				
			Operating Contributions - Toronto Paramedic Services	13,676	26,180	27,684
			Capital Withdrawals - Fleet Services	-18,687	-15,600	-13,200
			Net Activity	-5,011	10,580	14,484
			Closing Balance	4,538	15,117	29,601
Corporate	XQ1019	Vehicle Reserve - Toronto Paramedic Services Equipment				
			Opening Balance	2,840	2,602	2,919
			Operating Contributions - Toronto Paramedic Services	2,161	2,417	2,673
			Capital Withdrawals - Toronto Paramedic Services	-2,400	-2,100	-2,100
			Net Activity	-239	317	573
			Closing Balance	2,602	2,919	3,492
Corporate	XQ1020	Vehicle Reserve - Fire Equipment				
			Opening Balance	5,540	2,288	429
			Operating Contributions - Fire Services	1,827	1,827	1,827
			Capital Withdrawals - Fire Services	-5,080	-3,686	0
			Net Activity	-3,253	-1,859	1,827
			Closing Balance	2,288	429	2,256
Corporate	XQ1100	Vehicle Reserve - Shelter Sup & Housing Admin				
			Opening Balance	551	488	261
			Operating Contributions - Toronto Shelter and Support Services	145	145	145
			Capital Withdrawals - Fleet Services	-208	-373	-150
			Net Activity	-63	-228	-5
			Closing Balance	488	261	256
Corporate	XQ1101	Vehicle Reserve - Public Health				
			Opening Balance	559	397	223
			Operating Contributions - Non-Program Expenditures	84	84	84
			Capital Withdrawals - Fleet Services	-246	-257	-60
			Net Activity	-162	-173	23
			Closing Balance	397	223	247
Corporate	XQ1200	Vehicle Reserve - Economic Dev. & Culture				
			Opening Balance	270	63	158
			Operating Contributions - Economic Development & Culture	95	95	95
			Capital Withdrawals - Fleet Services	-302	0	0
			Net Activity	-207	95	95
			Closing Balance	63	158	253

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XQ1201	Vehicle Reserve - Parks, Forestry & Rec				
		Operating Contributions - Parks, Forestry & Recreation		6,744	6,749	6,649
		Capital Withdrawals - Fleet Services		-3,500	-4,627	-15,119
		Net Activity		3,244	2,123	-8,470
		Closing Balance		19,637	21,759	13,290
Corporate	XQ1202	MLS Vehicle & Equipment Replacement				
		Opening Balance		3,679	4,592	5,673
		Operating Contributions - Municipal Licensing & Standards		1,386	1,386	1,386
		Capital Withdrawals - Fleet Services		-473	-305	-2,635
		Net Activity		913	1,081	-1,249
		Closing Balance		4,592	5,673	4,424
Corporate	XQ1203	Vehicle Reserve - Senior Services & Long Term Care				
		Opening Balance		18	18	18
		Net Activity		0	0	0
		Closing Balance		18	18	18
Corporate	XQ1204	Vehicle Reserve -Purch & Matl				
		Opening Balance		472	506	528
		Operating Contributions - Office of the Chief Financial Officer and Treasurer		136	136	136
		Capital Withdrawals - Fleet Services		-101	-114	-74
		Net Activity		35	22	61
		Closing Balance		506	528	590
Corporate	XQ1206	Ferry Replacement				
		Opening Balance		8,374	8,459	676
		Operating Contributions - Parks, Forestry & Recreation		676	676	676
		Capital Withdrawals - Parks, Forestry & Recreation		-591	-8,459	0
		Net Activity		85	-7,783	676
		Closing Balance		8,459	676	1,352
Corporate	XQ1301	Vehicle Reserve - Toronto Building				
		Opening Balance		1,227	1,317	1,351
		Operating Contributions - Toronto Building		90	90	90
		Capital Withdrawals - Fleet Services		0	-57	-397
		Net Activity		90	33	-307
		Closing Balance		1,317	1,351	1,043
Corporate	XQ1401	Vehicle Reserve - PPF & A				
		Opening Balance		559	559	559
		Capital Withdrawals - Fleet Services		0	0	0
		Net Activity		0	0	0
		Closing Balance		559	559	559

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XQ1502	Vehicle Reserve - Facilities & Real Estate				
			Opening Balance	1,855	2,452	3,040
			Operating Contributions - Corporate Real Estate Management	1,264	1,283	1,305
			Operating Contributions - Environment & Climate	3	3	3
			Capital Withdrawals - Fleet Services	-670	-699	-2,394
			Net Activity	598	587	-1,086
			Closing Balance	2,452	3,040	1,954
Corporate	XQ1503	Vehicle Reserve - Fleet				
			Opening Balance	1,467	1,391	939
			Operating Contributions - Fleet Services	0	200	200
			Capital Withdrawals - Fleet Services	-75	-653	-699
			Net Activity	-75	-453	-499
			Closing Balance	1,391	939	440
Corporate	XQ1504	Vehicle Reserve - Clerks				
			Opening Balance	465	434	491
			Operating Contributions - City Clerk's Office	57	57	57
			Capital Withdrawals - Fleet Services	-87	0	-98
			Net Activity	-30	57	-41
			Closing Balance	434	491	450
Corporate	XQ1505	Vehicle Reserve - Human Resources				
			Opening Balance	124	124	124
			Net Activity	0	0	0
			Closing Balance	124	124	124
Corporate	XQ1507	Vehicle Reserve - Clerks Equipment				
			Opening Balance	810	1,167	1,523
			Operating Contributions - City Clerk's Office	357	357	357
			Capital Withdrawals - City Clerk's Office	0	0	-130
			Net Activity	357	357	227
			Closing Balance	1,167	1,523	1,750
Corporate	XQ1508	Vehicle Reserve - IT Sustainment				
			Opening Balance	16,874	6,362	-7,151
			Operating Contributions - Capital & Corporate Financing	21,297	21,297	21,297
			Operating Withdrawals - Legal Services	-259	-259	-259
			Operating Withdrawals - Technology Services	-4,289	-8,638	-8,638
			Capital Withdrawals - Technology Services	-27,260	-25,913	-28,049
			Net Activity	-10,512	-13,514	-15,650
			Closing Balance	6,362	-7,151	-22,801
			*While some years are showing a negative ending balance, it is anticipated that one time funding injection, changing priorities or a revision in expenditures will adjust the future year balances.			
Corporate	XQ1509	Vehicle Reserve - IT Vehicles				
			Opening Balance	98	108	119
			Operating Contributions - Technology Services	10	10	10
			Capital Withdrawals - Fleet Services	0	0	-40
			Net Activity	10	10	-29
			Closing Balance	108	119	89

Appendix 1
Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XQ1601	Vehicle Reserve - Insurance				
			Opening Balance	7,698	7,560	7,435
			Capital Withdrawals - Fleet Services	-138	-125	0
			Net Activity	-138	-125	0
			Closing Balance	7,560	7,435	7,435
Corporate	XQ1700	Vehicle Reserve - Library				
			Opening Balance	1,473	2,466	3,315
			Operating Contributions - Toronto Public Library	1,455	2,355	3,099
			Capital Withdrawals - Fleet Services	-462	-1,506	-2,625
			Net Activity	993	849	474
			Closing Balance	2,466	3,315	3,789
Corporate	XQ1701	Vehicle & Equipment Reserve - Police				
			Opening Balance	8,189	923	1,384
			Operating Contributions - Non-Program Expenditures	3,268	2,268	2,268
			Operating Contributions - Toronto Police Service	10,766	10,766	10,766
			Capital Withdrawals - Toronto Police Service	-21,300	-12,573	-9,322
			Net Activity	-7,266	461	3,712
			Closing Balance	923	1,384	5,096
Corporate	XQ1702	Vehicle Reserve - Exhibition Place				
			Opening Balance	537	138	338
			Operating Contributions - Exhibition Place	400	400	400
			Capital Withdrawals - Fleet Services	-799	-200	-375
			Net Activity	-399	200	25
			Closing Balance	138	338	363
Corporate	XQ1703	Vehicle Reserve - Zoo				
			Opening Balance	2,009	1,900	1,796
			Operating Contributions - Toronto Zoo	496	496	496
			Capital Withdrawals - Fleet Services	-605	-600	-490
			Net Activity	-109	-104	6
			Closing Balance	1,900	1,796	1,802
Corporate	XQ1704	Vehicle Reserve - TTC Wheel Trans				
			Opening Balance	2,700	2,700	2,700
			Net Activity	0	0	0
			Closing Balance	2,700	2,700	2,700
Corporate	XQ1705	Vehicle Reserve - Arena Boards Of Mgmt				
			Opening Balance	545	532	805
			Operating Contributions - Arena Boards of Management	289	274	274
			Capital Withdrawals - Fleet Services	-302	0	-663
			Net Activity	-13	274	-390
			Closing Balance	532	805	416

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XQ1707	Vehicle Reserve - TCHC				
		Opening Balance		2,067	1,671	2,422
		Operating Contributions - Fleet Services		983	983	983
		Capital Withdrawals - Fleet Services		-1,379	-232	-1,417
		Net Activity		-396	751	-434
		Closing Balance		1,671	2,422	1,988
Corporate	XQ1801	Vehicle Reserve - Council				
		Opening Balance		58	58	58
		Net Activity		0	0	0
		Closing Balance		58	58	58
Corporate	XQ1802	Vehicle Reserve - OEM				
		Opening Balance		35	35	35
		Net Activity		0	0	0
		Closing Balance		35	35	35
Corporate	XQ1902	Vehicle Res - Ex Non-Motorized Equipmt				
		Opening Balance		100	100	100
		Operating Contributions - Exhibition Place		200	200	200
		Operating Withdrawals - Exhibition Place		-200	-200	-200
		Net Activity		0	0	0
		Closing Balance		100	100	100
Stabilization						
Stabilization	XQ0601	Commodity Price Stabilization				
		Opening Balance		5,564	5,564	5,564
		Net Activity		0	0	0
		Closing Balance		5,564	5,564	5,564
Stabilization	XQ0703	Tax Rate Stabilization				
		Opening Balance		123,877	130,877	145,877
		Operating Contributions - Non-Program Revenues		10,000	15,000	20,000
		Operating Withdrawals - Non-Program Expenditures		-3,000	0	0
		Operating Withdrawals - Toronto Police Service		0	0	0
		Net Activity		7,000	15,000	20,000
		Closing Balance		130,877	145,877	165,877
Stabilization	XQ0704	Provincial Offences Courts Stabilization				
		Opening Balance		3,575	3,575	3,575
		Net Activity		0	0	0
		Closing Balance		3,575	3,575	3,575

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Stabilization	XQ0706	Assessment Appeal Stabilization				
			Opening Balance	66,738	66,738	31,738
			Operating Withdrawals - Non-Program Expenditures	0	-35,000	-31,378
			Net Activity	0	-35,000	-31,378
			Closing Balance	66,738	31,738	360
Stabilization	XQ0707	Fleet Services Stabilization				
			Opening Balance	1,646	1,646	1,646
			Net Activity	0	0	0
			Closing Balance	1,646	1,646	1,646
Stabilization	XQ1054	Social Assistance Stabilization				
			Opening Balance	11,290	8,290	5,290
			Operating Contributions - Toronto Shelter and Support Services	55,098	55,098	55,098
			Operating Withdrawals - Social Development, Finance & Administration	0	0	0
			Operating Withdrawals - Toronto Employment & Social Services	-3,000	-3,000	-3,000
			Operating Withdrawals - Toronto Shelter and Support Services	-55,098	-55,098	-55,098
			Net Activity	-3,000	-3,000	-3,000
			Closing Balance	8,290	5,290	2,290
Stabilization	XQ1056	TTC Stabilization				
			Opening Balance	56,958	30,386	27,949
			Operating Contributions - Toronto Transit Commission - Conventional	5,450	0	0
			Operating Withdrawals - Toronto Transit Commission - Conventional	-32,023	-2,437	-1,654
			Net Activity	-26,572	-2,437	-1,654
			Closing Balance	30,386	27,949	26,295
Stabilization	XQ1106	Social Housing Stabilization				
			Opening Balance	11,434	11,434	11,434
			Operating Contributions - Toronto Shelter and Support Services	7,100	0	0
			Operating Withdrawals - Housing Secretariat	-7,100	0	0
			Net Activity	0	0	0
			Closing Balance	11,434	11,434	11,434
Stabilization	XQ1110	Senior Services & Long Term Care Stabilization				
			Opening Balance	4	4	4
			Net Activity	0	0	0
			Closing Balance	4	4	4
Stabilization	XQ1111	Emergency Human Services				
			Opening Balance	2,252	2,252	2,252
			Net Activity	0	0	0
			Closing Balance	2,252	2,252	2,252
Stabilization	XQ1407	Transportation Servs Extreme Weather				
			Opening Balance	19,142	19,142	19,142
			Net Activity	0	0	0
			Closing Balance	19,142	19,142	19,142

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Stabilization	XQ1408	Corporate Extreme Weather				
			Opening Balance	13,026	13,026	13,026
			Net Activity	0	0	0
			Closing Balance	13,026	13,026	13,026
Stabilization	XQ4003	Police Museum				
			Opening Balance	223	223	223
			Net Activity	0	0	0
			Closing Balance	223	223	223
Stabilization	XQ2033	TOLive Programming				
			Opening Balance	691	691	691
			Operating Contributions - TO Live	850	850	850
			Operating Withdrawals - TO Live	-850	-850	-850
			Net Activity	0	0	0
			Closing Balance	691	691	691
Stabilization	XQ4202	Toronto Shelter and Support Services Stabilization				
			Opening Balance	218,000	216,007	16,007
			Operating Withdrawals - Toronto Shelter and Support Services	-1,993	-200,000	0
			Net Activity	-1,993	-200,000	0
			Closing Balance	216,007	16,007	16,007
Water & Wastewater						
Water & Wastewater	XQ1012	Vehicle & Equip Repl - Water/Wastewater				
			Opening Balance	14,706	17,423	17,453
			Operating Contributions - Toronto Water	5,789	5,789	6,789
			Capital Withdrawals - Fleet Services	-3,072	-5,759	-10,170
			Net Activity	2,717	30	-3,380
			Closing Balance	17,423	17,453	14,073
Water & Wastewater	XQ1003	Water Stabilization				
			Opening Balance	12,900	12,900	12,900
			Net Activity	0	0	0
			Closing Balance	12,900	12,900	12,900
Water & Wastewater	XQ1004	Wastewater Stabilization				
			Opening Balance	17,100	17,100	17,100
			Net Activity	0	0	0
			Closing Balance	17,100	17,100	17,100
Donations						
Donations	XQ3005	WWII Memorial Maintenance				
			Opening Balance	56	56	56
			Net Activity	0	0	0
			Closing Balance	56	56	56

Appendix 1
Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Donations	XQ4001	Earl Bales Bandshell				
			Opening Balance	6	6	6
			Net Activity	0	0	0
			Closing Balance	6	6	6
Donations	XQ4002	Public Arts				
			Opening Balance	664	621	621
			Capital Withdrawals - Economic Development & Culture	-43	0	0
			Net Activity	-43	0	0
			Closing Balance	621	621	621
Donations	XQ4201	Kew Gardens Playground				
			Opening Balance	134	134	134
			Net Activity	0	0	0
			Closing Balance	134	134	134
Donations	XQ4204	Art Collection				
			Opening Balance	18	18	18
			Net Activity	0	0	0
			Closing Balance	18	18	18
Donations	XQ4205	Fire Services Public Education				
			Opening Balance	52	52	52
			Net Activity	0	0	0
			Closing Balance	52	52	52
Donations	XQ4220	Chinese Archway				
			Opening Balance	39	39	39
			Net Activity	0	0	0
			Closing Balance	39	39	39
Donations	XQ4221	Wabash Community Centre Project				
			Opening Balance	61	61	61
			Net Activity	0	0	0
			Closing Balance	61	61	61
Donations	XQ4224	Ward 37 Skateboard				
			Opening Balance	12	12	12
			Net Activity	0	0	0
			Closing Balance	12	12	12
Donations	XQ4228	Balfour Park Improvements				
			Opening Balance	1	1	1
			Net Activity	0	0	0
			Closing Balance	1	1	1

Appendix 1
Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Donations	XQ4230	Ward 32 Woodbine Beach Park Playgrnd				
			Opening Balance	11	11	11
			Net Activity	0	0	0
			Closing Balance	11	11	11
Donations	XQ4231	Allan Gardens Revitalization				
			Opening Balance	28	28	28
			Net Activity	0	0	0
			Closing Balance	28	28	28
Donations	XQ4234	June Callwood Park				
			Opening Balance	35	35	35
			Net Activity	0	0	0
			Closing Balance	35	35	35
Donations	XQ4235	Glen Cedar Park				
			Opening Balance	8	8	8
			Net Activity	0	0	0
			Closing Balance	8	8	8
Donations	XQ4238	Tower Renewal Donation				
			Opening Balance	11	11	11
			Net Activity	0	0	0
			Closing Balance	11	11	11
Donations	XQ4239	Vermont Square				
			Opening Balance	1	1	1
			Net Activity	0	0	0
			Closing Balance	1	1	1
Donations	XQ4209	Museum Donation - Spadina				
			Opening Balance	99	77	77
			Capital Withdrawals - Economic Development & Culture	-22	0	0
			Net Activity	-22	0	0
			Closing Balance	77	77	77
Donations	XQ4212	Museum Donation - Collections & Conse				
			Opening Balance	15	15	15
			Net Activity	0	0	0
			Closing Balance	15	15	15
Donations	XQ4219	Museum Donation - General				
			Opening Balance	26	26	26
			Net Activity	0	0	0
			Closing Balance	26	26	26

Appendix 1
Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
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Employee Benefits

Employee Benefits XR1001 Worker's Compensation

Opening Balance	14,367	11,897	9,001
Operating Contributions - Non-Program Expenditures	5,000	5,000	5,000
Operating Withdrawals - Non-Program Expenditures	-7,600	-8,000	-8,400
Net Activity	-2,600	-3,000	-3,400
Interest Income	131	104	73
Closing Balance	11,897	9,001	5,674

Employee Benefits XR1002 Employee Benefits

Opening Balance	538,872	519,889	498,209
Operating Contributions - Non-Program Expenditures	39,009	39,005	39,000
Operating Withdrawals - Financial Operations & Control	-788	-525	-263
Operating Withdrawals - Non-Program Expenditures	-62,472	-65,224	-68,362
Net Activity	-24,251	-26,745	-29,624
Interest Income	5,267	5,065	4,834
Closing Balance	519,889	498,209	473,419

Employee Benefits XR1007 Sick Leave

Opening Balance	64,191	66,556	67,939
Operating Contributions - Children's Services	162	162	162
Operating Contributions - Exhibition Place	50	50	50
Operating Contributions - Non-Program Expenditures	39,510	39,510	39,510
Operating Contributions - Seniors Services and Long-Term Care	415	415	415
Operating Contributions - Social Development, Finance & Administration	67	67	67
Operating Contributions - Toronto Employment & Social Services	264	264	264
Operating Contributions - Toronto Paramedic Services	280	280	280
Operating Contributions - Toronto Shelter and Support Services	56	56	56
Operating Contributions - Toronto Zoo	250	250	250
Operating Withdrawals - Exhibition Place	-250	-250	-250
Operating Withdrawals - Non-Program Expenditures	-21,000	-22,000	-23,100
Operating Withdrawals - Non-Program Revenues	-808	-808	-808
Operating Withdrawals - Toronto Police Service	-17,030	-17,030	-17,030
Operating Withdrawals - Toronto Zoo	-250	-250	-250
Net Activity	1,714	714	-386
Interest Income	650	669	677
Closing Balance	66,556	67,939	68,231

Employee Benefits XR1008 Workforce Reduction

Opening Balance	2,886	2,915	2,944
Net Activity	0	0	0
Interest Income	29	29	29
Closing Balance	2,915	2,944	2,974

Employee Benefits XR1701 Police Central Sick Pay

Opening Balance	5,948	631	286
Operating Contributions - Non-Program Expenditures	281	281	281
Operating Contributions - Toronto Police Service	1,917	6,917	7,417
Operating Withdrawals - Non-Program Revenues	-347	-347	-347
Operating Withdrawals - Toronto Police Service	-7,200	-7,200	-7,200
Net Activity	-5,349	-349	151
Interest Income	33	5	4
Closing Balance	631	286	440

Employee Benefits XR1720 Police Health Care Spending

Opening Balance	4,949	1,462	599
Operating Contributions - Non-Program Expenditures	83	83	83
Operating Contributions - Toronto Police Service	100	3,600	4,600
Operating Withdrawals - Non-Program Revenues	-170	-170	-170
Operating Withdrawals - Toronto Police Service	-3,532	-4,386	-4,386
Net Activity	-3,520	-874	127
Interest Income	32	10	7
Closing Balance	1,462	599	732

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
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Corporate

Corporate XR1010 Insurance

Opening Balance	49,057	35,117	19,252
Operating Contributions - Children's Services	1,614	1,614	1,614
Operating Contributions - Engineering & Construction Services	1,070	1,070	1,070
Operating Contributions - Housing Secretariat	1,136	1,136	1,136
Operating Contributions - Non-Program Expenditures	53,778	53,778	53,778
Operating Contributions - Seniors Services and Long-Term Care	995	995	995
Operating Contributions - Solid Waste Management Services	2,261	2,261	2,261
Operating Contributions - Toronto Building	960	960	960
Operating Contributions - Toronto Employment & Social Services	1,804	1,804	1,804
Operating Contributions - Toronto Paramedic Services	1,607	1,607	1,607
Operating Contributions - Toronto Shelter and Support Services	2,156	2,156	2,156
Operating Contributions - Toronto Water	5,632	5,632	5,632
Operating Withdrawals - Legal Services	-5,608	-5,608	-5,608
Operating Withdrawals - Non-Program Expenditures	-79,519	-81,284	-82,994
Operating Withdrawals - Office of the Chief Financial Officer and Treasurer	-2,131	-2,141	-2,148
Operating Withdrawals - Technology Services	-116	-116	-116
Capital Withdrawals - Office of the Chief Financial Officer and Treasurer	0	0	-400
Net Activity	-14,359	-16,135	-18,251
Interest Income	419	270	101
Closing Balance	35,117	19,252	1,102

Corporate XR1017 Election

Opening Balance	18,469	19,026	4,657
Operating Contributions - Non-Program Expenditures	11,000	11,000	11,000
Operating Withdrawals - City Clerk's Office	-8,004	-24,137	-7,474
Capital Withdrawals - City Clerk's Office	-2,625	-1,350	-1,050
Net Activity	371	-14,487	2,476
Interest Income	187	118	59
Closing Balance	19,026	4,657	7,192

Corporate XR1029 Animal Transaction

Opening Balance	1,159	1,170	1,182
Net Activity	0	0	0
Interest Income	12	12	12
Closing Balance	1,170	1,182	1,194

Corporate XR1045 Environmental Liabilities

Opening Balance	368	372	375
Net Activity	0	0	0
Interest Income	4	4	4
Closing Balance	372	375	379

Corporate XR1108 Public Health

Opening Balance	6,471	6,351	6,140
Capital Withdrawals - Toronto Public Health	-183	-274	0
Net Activity	-183	-274	0
Interest Income	64	62	61
Closing Balance	6,351	6,140	6,201

Corporate XR1213 Museum And Heritage Services

Opening Balance	5	5	5
Net Activity	0	0	0
Interest Income	0	0	0
Closing Balance	5	5	6

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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XR1218	Major Special Event				
			Opening Balance	36,391	40,965	2,226
			Operating Contributions - Non-Program Revenues	28,700	27,900	0
			Operating Withdrawals - City Manager's Office	-13,454	-48,216	0
			Capital Withdrawals - Exhibition Place	-11,057	-18,638	0
			Net Activity	4,190	-38,954	0
			Interest Income	385	215	22
			Closing Balance	40,965	2,226	2,248
Corporate	XR1219	Hoarding Sign Occupancy Fee				
			Opening Balance	1,208	1,220	1,233
			Net Activity	0	0	0
			Interest Income	12	12	12
			Closing Balance	1,220	1,233	1,245
Corporate	XR1407	Light Emitting Diode (LED)				
			Opening Balance	1,385	28	28
			Operating Withdrawals - Transportation Services	-1,364	0	0
			Net Activity	-1,364	0	0
			Interest Income	7	0	0
			Closing Balance	28	28	29
Corporate	XR1414	Toronto 360 Wayfinding				
			Opening Balance	15	15	15
			Operating Contributions - Transportation Services	1	1	1
			Operating Withdrawals - Transportation Services	-1	-1	-1
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	15	15	15
Corporate	XR1415	OIC External Legal & Investiqet Exp				
			Opening Balance	297	300	303
			Operating Contributions - Integrity Commissioner's Office	100	100	100
			Operating Withdrawals - Integrity Commissioner's Office	-100	-100	-100
			Net Activity	0	0	0
			Interest Income	3	3	3
			Closing Balance	300	303	306
Corporate	XR1504	Toronto Public Library IT Asset Replacement				
			Opening Balance	1,440	1,857	3,282
			Operating Contributions - Toronto Public Library	400	1,400	2,400
			Net Activity	400	1,400	2,400
			Interest Income	16	26	45
			Closing Balance	1,857	3,282	5,727
Corporate	XR1505	Vehicle for Hire				
			Opening Balance	17,452	18,742	20,044
			Operating Contributions - Municipal Licensing & Standards	5,284	5,284	5,284
			Operating Withdrawals - Environment & Climate	-151	-151	-151
			Operating Withdrawals - Municipal Licensing & Standards	-2,992	-2,992	-2,992
			Operating Withdrawals - Technology Services	-640	-640	-640
			Operating Withdrawals - Transportation Services	-392	-392	-392
			Net Activity	1,109	1,109	1,109
			Interest Income	180	193	206
			Closing Balance	18,742	20,044	21,359
Corporate	XR1713	Innovation				
			Opening Balance	7,585	4,143	667
			Operating Withdrawals - Non-Program Expenditures	-3,500	-3,500	0
			Net Activity	-3,500	-3,500	0
			Interest Income	58	24	7
			Closing Balance	4,143	667	674

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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XR1714	Strategic Infrastructure Partnership				
			Opening Balance	48,771	47,788	47,807
			Operating Contributions - Corporate Real Estate Management	415	415	415
			Operating Contributions - Parks, Forestry & Recreation	122	122	122
			Operating Withdrawals - Parks, Forestry & Recreation	-2,000	-994	0
			Net Activity	-1,463	-457	537
			Interest Income	480	476	481
			Closing Balance	47,788	47,807	48,825
Corporate	XR1715	Energy Conservation				
			Opening Balance	3,346	3,380	3,413
			Net Activity	0	0	0
			Interest Income	33	34	34
			Closing Balance	3,380	3,413	3,448
Corporate	XR1716	Green Energy				
			Opening Balance	536	561	587
			Operating Contributions - Parks, Forestry & Recreation	20	20	20
			Net Activity	20	20	20
			Interest Income	5	6	6
			Closing Balance	561	587	613
Corporate	XR1717	Capital From Current				
			Opening Balance	0	0	0
			Operating Contributions - Capital & Corporate Financing	279,958	299,175	318,391
			Capital Withdrawals	-279,958	-299,175	-318,391
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	0	0	0
Corporate	XR1718	Environment Protection				
			Opening Balance	4,782	3,154	1,825
			Operating Contributions - Parks, Forestry & Recreation	2,000	1,006	2,000
			Operating Withdrawals - City Manager's Office	-300	0	0
			Operating Withdrawals - Environment & Climate	-1,367	-1,367	-1,367
			Operating Withdrawals - Parks, Forestry & Recreation	-2,000	-994	0
			Net Activity	-1,667	-1,354	633
			Interest Income	39	25	21
			Closing Balance	3,154	1,825	2,479
Corporate	XR1719	Home Energy Assistance Toronto				
			Opening Balance	2	2	2
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	2	2	2
Corporate	XR1721	Animal Services				
			Opening Balance	256	258	261
			Net Activity	0	0	0
			Interest Income	3	3	3
			Closing Balance	258	261	263
Corporate	XR1722	Transit Infrastructure				
			Opening Balance	2,986	3,016	3,046
			Net Activity	0	0	0
			Interest Income	30	30	30
			Closing Balance	3,016	3,046	3,077

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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XR1723	Eco-Roof Financial Assistance				
		Opening Balance		6,848	5,416	3,969
		Operating Withdrawals - Environment & Climate		-1,493	-1,493	-1,493
		Net Activity		-1,493	-1,493	-1,493
		Interest Income		61	47	32
		Closing Balance		5,416	3,969	2,508
Corporate	XR1724	Local Improvement Charge Energy Works				
		Opening Balance		11,101	7,570	4,204
		Operating Withdrawals - Environment & Climate		-677	-677	-677
		Operating Withdrawals - Financial Operations & Control		-27	-27	-27
		Operating Withdrawals - Housing Secretariat		-520	-520	-520
		Capital Withdrawals - Environment & Climate		-2,400	-2,200	-2,700
		Net Activity		-3,624	-3,424	-3,924
		Interest Income		93	59	22
		Closing Balance		7,570	4,204	302
Corporate	XR1725	Scarborough Transit				
		Opening Balance		326,181	367,293	411,868
		Operating Contributions - Non-Program Taxation Tax Levy		40,699	40,699	40,699
		Capital Withdrawals - Transit Expansion		-3,037	0	0
		Net Activity		37,662	40,699	40,699
		Interest Income		3,450	3,876	4,322
		Closing Balance		367,293	411,868	456,889
Corporate	XR1728	Long Term Liability				
		Opening Balance		45,795	44,434	43,059
		Operating Contributions - Toronto Transit Commission - Conventional		17,000	17,000	17,000
		Operating Contributions - Toronto Transit Commission - Wheel Trans		590	590	590
		Operating Withdrawals - Toronto Transit Commission - Conventional		-18,810	-18,810	-18,810
		Operating Withdrawals - Toronto Transit Commission - Wheel Trans		-590	-590	-590
		Net Activity		-1,810	-1,810	-1,810
		Interest Income		449	435	422
		Closing Balance		44,434	43,059	41,671
Corporate	XR1730	City Building				
		Opening Balance		948,564	1,091,399	1,355,665
		Operating Contributions		383,757	458,000	535,662
		Capital Withdrawals - Toronto Housing Corporation		-63,492	-11,562	-89,005
		Capital Withdrawals - Toronto Shelter and Support Services		-70,967	-52,094	-79,652
		Capital Withdrawals - Transit Expansion		-12,039	-5,935	-5,502
		Debt Servicing Costs		-104,574	-136,318	-170,829
		Special One-Time Draws		0	0	0
		Net Activity		132,686	252,092	190,674
		Interest Income		10,149	12,174	14,510
		Closing Balance		1,091,399	1,355,665	1,560,849
		<i>Toronto Transit Commission - Conventional has been modified with a spend rate of 80.00% and Operating Contributions to tie directly to the Rate Model</i>				
Corporate	XR1731	Smarttrack Funding				
		Opening Balance		25,378	32,899	40,495
		Operating Contributions - Non-Program Expenditures		7,231	7,231	7,231
		Net Activity		7,231	7,231	7,231
		Interest Income		290	365	441
		Closing Balance		32,899	40,495	48,167
Corporate	XR1732	Pollinator Protection				
		Opening Balance		11	11	-159
		Operating Contributions		170	0	0
		Operating Withdrawals - Environment & Climate		-170	-170	-170
		Net Activity		0	-170	-170
		Interest Income		0	0	0
		Closing Balance		11	-159	-329
		<i>*While some years are showing a negative ending balance, it is anticipated that one time funding injection, changing priorities or a revision in expenditures will adjust the future year balances.</i>				

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XR1733	Vacant Home Tax				
			Opening Balance	42,214	105,644	155,797
			Operating Contributions	85,000	75,000	75,000
			Operating Withdrawals - Financial Operations & Control	-5,271	-5,305	-5,335
			Capital Withdrawals - Housing Secretariat	0	0	0
			Debt Servicing Costs	-17,035	-20,842	-24,942
			Net Activity	62,694	48,853	44,723
			Interest Income	736	1,301	1,782
			Closing Balance	105,644	155,797	202,302
			<i>Vacant Home Tax has been modified with a spend rate of 80.00% and Operating Contributions to tie directly to the Rate Model</i>			
Corporate	XR1734	Debt Servicing				
			Opening Balance	177,973	160,394	154,717
			Operating Contributions	22,082	27,664	28,838
			Operating Withdrawals - Office of the Chief Financial Officer and Treasurer	-769	-769	-769
			Capital Withdrawals - Exhibition Place	-7,582	0	0
			Capital Withdrawals - Parks, Forestry & Recreation	-786	0	0
			Debt Servicing Costs	-32,208	-34,140	-35,776
			Net Activity	-19,262	-7,245	-7,707
			Interest Income	1,683	1,568	1,509
			Closing Balance	160,394	154,717	148,518
			<i>Debt Stabilization has been modified with a spend rate of 80.00% and Operating Contributions to tie directly to the Rate Model</i>			
Corporate	XR1735	Budget Bridging and Balancing				
			Opening Balance	507,484	27,422	27,696
			Operating Withdrawals - City Manager's Office	-2,500	0	0
			Operating Withdrawals - Non-Program Revenues	-330,352	0	0
			Operating Withdrawals - Non-Program Revenues	-142,634	0	0
			Operating Withdrawals - Technology Services	-7,238	0	0
			Net Activity	-482,724	0	0
			Interest Income	2,661	274	277
			Closing Balance	27,422	27,696	27,973
			<i>*The Reserve fund includes \$143.0 million in investment income and provincial revenues realized late in 2024 that are flowing through the Reserve to support the 2025 Operating Budget.</i>			
Corporate	XR2101	Ontario Works				
			Opening Balance	18,529	3,185	3,217
			Operating Withdrawals - Toronto Employment & Social Services	-15,452	0	0
			Net Activity	-15,452	0	0
			Interest Income	108	32	32
			Closing Balance	3,185	3,217	3,249
Corporate	XR1015	City Parking				
			Opening Balance	346	349	353
			Net Activity	0	0	0
			Interest Income	3	3	4
			Closing Balance	349	353	356
Corporate	XR1052	Better Bldg Partnership				
			Opening Balance	11,197	10,723	10,244
			Operating Withdrawals - Environment & Climate	-583	-583	-583
			Net Activity	-583	-583	-583
			Interest Income	109	104	100
			Closing Balance	10,723	10,244	9,761
Corporate	XR2014	Subdividers Deposits				
			Opening Balance	12,093	12,213	12,336
			Net Activity	0	0	0
			Interest Income	121	122	123
			Closing Balance	12,213	12,336	12,459

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
Corporate	XR1012	Land Acquisition	Opening Balance 317,164 299,779 191,262 Operating Withdrawals - Corporate Real Estate Management -545 -545 -545 Operating Withdrawals - Economic Development & Culture -278 -278 -278 Capital Withdrawals - Corporate Real Estate Management -19,631 -107,052 -124,408 Capital Withdrawals - Transportation Services 0 -3,085 0 Net Activity -20,454 -110,960 -125,231 Interest Income 3,069 2,443 1,286 Closing Balance 299,779 191,262 67,318			
Corporate	XR1214	Land Acquisition- Parks, Forestry & Rec	Opening Balance 1,326 1,339 1,353 Net Activity 0 0 0 Interest Income 13 13 14 Closing Balance 1,339 1,353 1,366			
Corporate	XR1403	Land Acquisition- Toronto Transportation	Opening Balance 844 853 358 Capital Withdrawals - Transportation Services 0 -501 0 Net Activity 0 -501 0 Interest Income 8 6 4 Closing Balance 853 358 361			
Corporate	XR1708	Land Acquisition-Toronto Transit Comm	Opening Balance 104 105 106 Net Activity 0 0 0 Interest Income 1 1 1 Closing Balance 105 106 107			
Community Initiatives						
Community Initiatives	XR1024	Public Art	Opening Balance 82 82 83 Net Activity 0 0 0 Interest Income 1 1 1 Closing Balance 82 83 84			
Community Initiatives	XR1043	Commercial Facade Improvement	Opening Balance 34 34 34 Net Activity 0 0 0 Interest Income 0 0 0 Closing Balance 34 34 35			
Community Initiatives	XR1044	Community Heritage	Opening Balance 24 24 24 Net Activity 0 0 0 Interest Income 0 0 0 Closing Balance 24 24 24			
Community Initiatives	XR1058	Capital Revolving Fund - Affordable Housing	Opening Balance 28,914 46,731 64,429 Operating Contributions - Non-Program Revenues 20,000 20,000 20,000 Operating Withdrawals - Housing Secretariat -1,107 -1,107 -1,107 Capital Withdrawals - Housing Secretariat -1,452 -1,748 -2,649 Net Activity 17,441 17,145 16,244 Interest Income 376 553 726 Closing Balance 46,731 64,429 81,399			

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
State of Good Repair	XR1028	Exhibition Place Capital Improvement				
			Opening Balance	1	0	0
			Capital Withdrawals - Exhibition Place	-1	0	0
			Net Activity	-1	0	0
			Interest Income	0	0	0
			Closing Balance	0	0	0
State of Good Repair	XR1038	Scarborough Civic Centre Expansion				
			Opening Balance	1,204	1,217	1,229
			Net Activity	0	0	0
			Interest Income	12	12	12
			Closing Balance	1,217	1,229	1,241
State of Good Repair	XR1063	Exhibition Place Green Space Renewal				
			Opening Balance	87	87	88
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	87	88	89
State of Good Repair	XR1216	Don River Park				
			Opening Balance	53	54	54
			Net Activity	0	0	0
			Interest Income	1	1	1
			Closing Balance	54	54	55
State of Good Repair	XR1220	Tree Canopy				
			Opening Balance	20,723	8,391	2,780
			Contributions – Forecasted	8,656	8,990	10,174
			Operating Withdrawals - Parks, Forestry & Recreation	-21,116	-14,657	-12,352
			Capital Withdrawals - Toronto & Region Conservation Authority	-17	0	0
			Net Activity	-12,476	-5,667	-2,178
			Interest Income	145	56	17
			Closing Balance	8,391	2,780	619
State of Good Repair	XR1402	Road & Sidewalk Repair				
			Opening Balance	3,989	4,029	4,070
			Net Activity	0	0	0
			Interest Income	40	40	41
			Closing Balance	4,029	4,070	4,110
State of Good Repair	XR1404	Waste Management				
			Opening Balance	102,428	100,612	88,995
			Operating Contributions	15,525	13,838	12,920
			Capital Withdrawals - Financial Operations & Control	-644	-118	0
			Capital Withdrawals - Solid Waste Management Services	-16,815	-24,840	-23,027
			Capital Withdrawals - Technology Services	-892	-1,440	-600
			Net Activity	-2,826	-12,560	-10,707
			Interest Income	1,010	943	836
			Closing Balance	100,612	88,995	79,125

Solid Waste Management Services has been modified with a spend rate of 75.00% and Operating Contributions to tie directly to the Rate Model

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Reserves and Reserve Funds Balance Forecast
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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
State of Good Repair	XR1408	Green Lane				
			Opening Balance	57	58	-692
			Operating Contributions	5,625	8,334	10,592
			Capital Withdrawals - Solid Waste Management Services	-5,625	-9,084	-10,803
			Net Activity	0	-750	-211
			Interest Income	1	0	0
			Closing Balance	58	-692	-904
			<i>Solid Waste Management Services has been modified with a spend rate of 75.00% and Operating Contributions to tie directly to the Rate Model</i>			
			<i>*While some years are showing a negative ending balance, it is anticipated that one time funding injection, changing priorities or a revision in expenditures will adjust the future year balances.</i>			
State of Good Repair	XR1409	Green Lane Perpetual Care				
			Opening Balance	10,871	11,985	12,607
			Operating Contributions	1,000	500	500
			Net Activity	1,000	500	500
			Interest Income	114	122	129
			Closing Balance	11,985	12,607	13,236
			<i>Solid Waste Management Services has been modified with a spend rate of 75.00% and Operating Contributions to tie directly to the Rate Model</i>			
State of Good Repair	XR1410	Public Realm				
			Operating Contributions - Transportation Services	37,249	39,084	0
			Operating Withdrawals - Parks, Forestry & Recreation	-2,535	-2,105	-2,105
			Operating Withdrawals - Transportation Services	-42,938	-28,234	0
			Capital Withdrawals - Transportation Services	-4,120	-6,650	-3,779
			Net Activity	-12,344	2,095	-5,884
			Interest Income	267	219	202
			Closing Balance	20,808	23,122	17,439
State of Good Repair	XR1411	Winter Maintenance Contribution				
			Interest Income	0	0	0
State of Good Repair	XR1412	Solid Waste Debt				
			Operating Contributions	53,875	35,077	29,715
			Debt Servicing Costs	-45,649	-45,915	-50,959
			Net Activity	8,226	-10,837	-21,245
			Interest Income	374	365	208
			Closing Balance	41,928	31,456	10,420
			<i>Solid Waste Management Services has been modified with a spend rate of 75.00% and Operating Contributions to tie directly to the Rate Model</i>			
State of Good Repair	XR1413	Paver Maintenance				
			Opening Balance	845	863	881
			Operating Contributions - Transportation Services	10	10	10
			Operating Withdrawals - Transportation Services	-1	-1	-1
			Net Activity	9	9	9
			Interest Income	8	9	9
			Closing Balance	863	881	898
State of Good Repair	XR1501	Casa Loma Capital Maintenance				
			Opening Balance	7	7	7
			Operating Contributions - Economic Development & Culture	2,000	4,500	1,000
			Capital Withdrawals - Economic Development & Culture	-2,000	-4,500	-1,000
			Net Activity	0	0	0
			Interest Income	0	0	0
			Closing Balance	7	7	7

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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
State of Good Repair	XR1306	CP Development Technology				
			Opening Balance	11,252	11,854	12,461
			Operating Contributions - Non-Program Expenditures	977	977	977
			Operating Withdrawals - City Planning	-490	-490	-490
			Net Activity	487	487	487
			Interest Income	115	121	127
			Closing Balance	11,854	12,461	13,075
State of Good Repair	XR1307	Development Application Review				
			Opening Balance	39,296	9,044	-20,990
			Operating Withdrawals - City Clerk's Office	-610	-523	-512
			Operating Withdrawals - City Planning	-10,176	-10,176	-10,176
			Operating Withdrawals - Development Review	-4,523	-4,554	-4,578
			Operating Withdrawals - Engineering & Construction Services	-755	-755	-755
			Operating Withdrawals - Legal Services	-837	-837	-837
			Operating Withdrawals - Office of the Chief Information Security Officer	-601	0	0
			Operating Withdrawals - Parks, Forestry & Recreation	-2,824	-2,875	-2,912
			Operating Withdrawals - Policy, Planning, Finance & Administration	-1,986	-1,987	-1,988
			Operating Withdrawals - Technology Services	-1,714	-1,714	-1,714
			Operating Withdrawals - Toronto Building	-1,165	-1,165	-1,165
			Operating Withdrawals - Toronto Transit Commission - Conventional	-819	-819	-819
			Operating Withdrawals - Toronto Water	-2,191	-2,290	-2,393
			Operating Withdrawals - Transportation Services	-2,291	-2,339	-2,370
			Net Activity	-30,492	-30,034	-30,219
			Interest Income	241	0	0
			Closing Balance	9,044	-20,990	-51,209
			<i>*While some years are showing a negative ending balance, it is anticipated that one time funding injection, changing priorities or a revision in expenditures will adjust the future year balances.</i>			
State of Good Repair	XR3019	Exhibition Place Conference Centre				
			Opening Balance	4,012	4,052	4,093
			Operating Contributions - Exhibition Place	1,058	1,058	1,058
			Operating Withdrawals - Exhibition Place	-1,058	-1,058	-1,058
			Net Activity	0	0	0
			Interest Income	40	41	41
			Closing Balance	4,052	4,093	4,134
State of Good Repair	XR3030	TO Live Facility Fee				
			Opening Balance	5,771	5,588	5,398
			Operating Contributions - TO Live	3,142	3,202	3,262
			Operating Withdrawals - TO Live	-3,382	-3,446	-3,511
			Net Activity	-240	-244	-249
			Interest Income	57	55	53
			Closing Balance	5,588	5,398	5,202
State of Good Repair	XR2405	Pavement Degradation Fee				
			Opening Balance	155	1,363	2,619
			Operating Contributions - Transportation Services	1,200	1,236	1,273
			Net Activity	1,200	1,236	1,273
			Interest Income	8	20	33
			Closing Balance	1,363	2,619	3,924
State of Good Repair	XR3035	Lakeshore Arena Capital				
			Opening Balance	2,950	2,980	3,009
			Net Activity	0	0	0
			Interest Income	30	30	30
			Closing Balance	2,980	3,009	3,039
State of Good Repair	XR3216	Leaside Mem Com Grds Arena Debt Serv				
			Opening Balance	550	555	561
			Net Activity	0	0	0
			Interest Income	5	6	6
			Closing Balance	555	561	567

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Reserve / Reserve Fund Categories	Reserve Account	Reserve / Reserve Fund Name	Inflow / Outflow/ Balance	2025	2026	2027
State of Good Repair	XR2501	Union Station				
			Opening Balance	6,115	3,735	2,042
			Operating Withdrawals - Corporate Real Estate Management	-2,010	-1,722	-1,422
			Capital Withdrawals - Corporate Real Estate Management	-419	0	0
			Net Activity	-2,429	-1,722	-1,422
			Interest Income	49	29	13
			Closing Balance	3,735	2,042	633