

Appendix E - Pending Expenditure Authority

Program	Reserve Contribution (\$M)	Reserve Name	Funding Purpose
Parks, Forestry and Recreation (PF&R)	4.0	Vehicle Reserve - PF&R (XQ1201)	To contribute \$4.0 million to PF&R'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.
Social Development, Finance and Administration (SDFA)	0.8	Budget Bridging and Balancing (XR1735)	To contribute \$0.8 million grant funding for a community agency related to one time funding in 2024. SDFA needs to reallocate funding from the 2024 surplus to their 2025 budget to support the deferred in 2024 payment in 2025.
Social Development, Finance and Administration	2.5	Budget Bridging and Balancing (XR1735)	To contribute continued funding for Building Safer Communities Fund while negotiations for Federal funding continue.
Toronto Public Health	5.0	Budget Bridging and Balancing (XR1735)	To contribute previously approved by Council - Agenda Item History - 2025.EX21.8 Building a Universal Student Food Program in Toronto.
Toronto Police Service	1.7	Health Care Spending Reserve (XR1720)	To contribute \$1.7 million to address funding requirements for the Health Care Spending Reserve which provides funding for a non-cumulative Health Care Spending Account for members of the Service who have retired on an unreduced pension.
Toronto Police Service	4.0	Central Sick Reserve (XR1701)	To contribute \$4.0 million to address funding requirements for the Central Sick Reserve which provides additional sick pay benefits to members of the Service whose regular sick leave credits have been exhausted, due to disability while employed.
Toronto Police Service	4.0	Budget Bridging and Balancing (XR1735)	To contribute \$4.0 million to support one-time costs related to legislated Community Safety and Policing Act requirements (e.g., equipment and uniforms).
Municipal Accommodation Tax (MAT)	15.0	Major Special Event (XR1218)	To contribute \$16.7 million from favourable performance in MAT due to increased demand and occupancy rates for hotels and short-term rentals to support the delivery of FIFA World Cup 2026.
Insurance Fund	1.5	Insurance Reserve (XR1010)	To contribute \$1.45 million in overall City net underspending to the Insurance Reserve for use towards increased insurance costs.
Housing Secretariat	6.2	Social Housing Stabilization (XQ1106)	To contribute a portion of surplus to ensure stabilization of Housing expenses in future.
Housing Secretariat	10.0	Social Housing Stabilization (XQ1106)	To contribute underspending in the 2024 MJRA program, to carry over to future budget years.
Non-Program	10.0	Development Application Review (XR1307)	To ensure future health of reserve fund. Currently budgeted to be negative by 2026.
Interest/Investment Earnings	40.0	Investment Stabilization Reserve (XQ0708)	To contribute \$40.0 million from Interest / Investment earnings towards the related stabilization reserve to ensure stable future funding.
Parking Revenue	3.7	Major Special Event (XR1218)	To contribute \$3.7 million from favourable performance in Parking Authority Revenue to support the delivery of FIFA World Cup 2026.
Association of Community Centers	0.1	Budget Bridging and Balancing (XR1735)	To contribute \$111,997 adjustment to align the 2023 operating results with the final audited 2023 AOCC settlement, reflecting the difference between the previously approved 2023 reported variance and the audited financial statements.
Toronto Shelter and Support Services	51.4	TSSS Stabilization Reserve (XQ4202)	To contribute to ensure an adequate reserve balance to fund forecasted reduction in IHAP funding for future budget cycles of approximately \$51.42 million due to changes to cost share model.
Toronto Shelter and Support Services	5.1	Budget Bridging and Balancing (XR1735)	To contribute \$5.1 million from Toronto Shelter and Support Services Surplus as the funding from the Provincial and Federal Governments for the New Deal (\$200 million) and Interim Housing Assistance Program (IHAP) (\$300 million) is expected to end in 2026.
Housing Initiatives	16.5	Budget Bridging and Balancing (XR1735)	To contribute \$16.5 million from Toronto Shelter and Support Services to provide funding for housing, shelter and encampment investments in the 2025 Budget.
Nine Month Variance Report Surplus	107.5	Budget Bridging and Balancing (XR1735)	To contribute Nine Month variance allocated to the Budget Bridging and Balancing Reserve to fund budget commitments in 2026 and onwards