

APPENDIX C: DISCRETIONARY RESERVE FUNDS IN ACCUMULATED SURPLUS AS AT JUNE 30, 2025

RESERVE FUND / ACCOUNT	ACTUALS TO JUNE 30, 2025				
	BALANCE JAN 1, 2025	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	BALANCE JUN 30, 2025
Employee Benefits					
Worker's Compensation	15,076,744		(656,833)		14,419,912
Employee Benefits	550,767,002		(8,835,975)		541,931,028
Sick Leave	76,275,056		12,515,549		88,790,605
Workforce Reduction	2,886,258				2,886,258
Police Central Sick Pay	2,716,417				2,716,417
Police Health Care Spending	3,360,697				3,360,697
	651,082,174	0	3,022,742	0	654,104,916
Corporate					
Insurance	44,816,046		10,097,841		54,913,888
Election	18,686,845	5	(2,369,415)		16,317,435
Animal Transaction	1,113,362				1,113,362
Environmental Liabilities	157,711				157,711
Public Health	6,470,728				6,470,728
Museum And Heritage Services	5,359				5,359
Major Special Event	16,679,974		(1,286,011)		15,393,962
Hoarding Sign Occupancy Fee	1,616,922				1,616,922
Light Emitting Diode (LED)	1,390,088				1,390,088
Toronto 360 Wayfinding	2,598				2,598
OIC External Legal & Investiget Exp	384,417	15,583			400,000
Toronto Public Library IT Asset Replacement	1,440,278				1,440,278
Vehicle for Hire	20,315,537		(294,229)		20,021,308
MLTT Stabilization Reserve Fund ¹	0			15,000,000	15,000,000
Innovation	7,602,783				7,602,783
Strategic Infrastructure Partnership	50,629,574	120,676	(120,676)		50,629,574

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	BALANCE JAN 1, 2025	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	
Energy Conservation	3,643,023				3,643,023
Green Energy	515,482				515,482
Capital From Current	432,802,032		139,978,839	(258,868,033)	313,912,837
Environment Protection	5,642,957		1,000,000		6,642,957
Home Energy Assistance Toronto	2,181				2,181
Animal Services	93,196		(93,196)		0
Transit Infrastructure	2,986,160				2,986,160
Eco-Roof Financial Assistance	7,722,536				7,722,536
Local Improvement Charge Energy Works	30,930,662	533,712	(531,970)		30,932,404
Scarborough Transit	331,706,934				331,706,934
Long Term Liability	48,191,592				48,191,592
City Building	984,162,228		139,591,924		1,123,754,152
Smarttrack Funding	25,332,434				25,332,434
Pollinator Protection	11,322				11,322
Vacant Home Tax	31,475,175		(10,539,810)		20,935,364
Debt Servicing	166,101,948	1,423,225	(16,085,058)		151,440,115
Budget Bridging and Balancing	448,860,675				448,860,675
Ontario Works	19,519,464				19,519,464
City Parking	345,580				345,580
Better Bldg Partnership	11,379,233	20,250	(20,250)		11,379,233
Subdividers Deposits	12,092,222				12,092,222
Land Acquisition	380,579,856	5,127,441		11,479,057	397,186,355
	3,115,409,112	7,240,892	259,327,989	(232,388,976)	3,149,589,017

Community Initiatives

Heritage

77

77

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	BALANCE JAN 1, 2025	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	
Public Art	235,131				235,131
Commercial Facade Improvement	33,794				33,794
Community Heritage	23,692				23,692
Capital Revolving Fund - Affordable Housing	69,128,721	314,536	(302,209)	(11,479,057)	57,661,991
Child Care Expansion	37,108,436			239,816	37,348,252
Child Care Capital Cost	53,651,881	14,408	660,000	(454,129)	53,872,160
Mayor's Homeless Initiative	80,088				80,088
Parkway Forest Child Care	207,786				207,786
Cultural Facilities Capital Grant	4,186				4,186
Home Improvement	95,002				95,002
	160,568,793	328,944	357,791	(11,693,369)	149,562,159
State of Good Repair					
Solid Waste Management - Perpetual Care	16,385,833		3,435,620		19,821,453
Exhibition Place Capital Improvement	1,226				1,226
Scarborough Civic Centre Expansion	1,204,455				1,204,455
Exhibition Place Green Space Renewal	91,099				91,099
Don River Park	52,995				52,995
Tree Canopy	24,133,335	2,393,055			26,526,390
Road & Sidewalk Repair	4,256,122				4,256,122
Waste Management	116,397,170		7,762,383		124,159,553
Green Lane	0		1,927,146		1,927,146
Green Lane Perpetual Care	10,501,191		101,429		10,602,619
Public Realm	26,112,406		(11,445,555)		14,666,850
Winter Maintenance Contribution	39,340				39,340
Solid Waste Debt	33,406,980		21,220,500		54,627,481

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Paver Maintenance	858,891				858,891
Casa Loma Capital Maintenance	280,257				280,257
CP Development Technology	11,248,407				11,248,407
Development Application Review	46,941,878		(11,649,762)		35,292,116
Exhibition Place Conference Centre	5,831,633				5,831,633
TO Live Facility Fee	5,663,037	357,088	(1,946,102)		4,074,023
Pavement Degradation Fee	155,290				155,290
Lakeshore Arena Capital	712,300				712,300
Leaside Mem Com Grds Arena Debt Serv	570,738		(37,213)		533,525
Union Station	7,387,954	15,816,034			23,203,988
	312,232,536	18,566,176	9,368,445	0	340,167,158
TOTAL DISCRETIONARY RESERVE FUNDS	4,239,292,616	26,136,012	272,076,968	(244,082,346)	4,293,423,250
TOTAL DISCRETIONARY RESERVE FUNDS AND RESERVES	5,610,636,570	26,136,012	303,879,281	(259,216,503)	5,681,435,360

Notes

- (1) In 2025, the City received approvals from City Council to make the following amendments:
- Open: Municipal Land Transfer Tax (MLTT) Stabilization Reserve Fund

Further details associated with the above administrative changes can be found in the City's report for Budget Implementation Including Property Tax Rates, User Fees and Related Matters. This report can be accessed using the following link: <https://secure.toronto.ca/council/agenda-item.do?item=2025.CC27.1>