

APPENDIX A: OBLIGATORY RESERVE FUNDS IN DEFERRED REVENUE AS AT SEPTEMBER 30, 2025

RESERVE FUND / ACCOUNT	ACTUALS TO SEPTEMBER 30, 2025			
	BALANCE JAN 1, 2025	CONTRIBUTIONS	REVENUE EARNED	BALANCE SEP 30, 2025
<i>Restricted by Provincial Legislation</i>				
Development Charges²	2,840,201,003	113,573,802	(129,090,664)	2,824,684,141
Parkland Acq / New Development (Section 42)	907,353,432	50,757,738	(6,274,121)	951,837,049
Planning Act				
Bloor Street Transformation	82,073			82,073
Parking Payment In Lieu	2,906,058			2,906,058
Public Parking - 109 Front Street	75,615			75,615
Community Benefits - Original Section 37	669,719,449	38,847,313	(7,688,992)	700,877,770
Section 45	27,831,286	1,525,676	(956,601)	28,400,362
Transportation Cash in Lieu	3,390,673	43,758		3,434,432
Community Benefits Charges	6,392,119	3,051,080		9,443,199
	710,397,274	43,467,828	(8,645,593)	745,219,508
Prov. Gas Tax Revenues for Public Transit	566,934	0	0	566,934
Building Code Act Service Improvement	232,693,807	15,956,943	(7,143,979)	241,506,771
<i>Total - Restricted by Provincial Legislation</i>	4,691,212,449	223,756,311	(151,154,356)	4,763,814,403

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<i>Restricted by Agreements with Third Parties</i>				
Community Services				
National Child Benefit Support	31,163,159			31,163,159
Seniors Services & Long Term Care	7,897,288			7,897,288
Kids @ Computers Scholarship Project	3,430,352			3,430,352
Social Housing Federal	15,286,110	67,515	(2,151,127)	13,202,498
	57,776,910	67,515	(2,151,127)	55,693,298
Third Party Agreements				
Golden Mile Transportation System Improvmt	2,728,756			2,728,756
Guild Inn	1,018			1,018
Alexander St Theatre Project	343,032			343,032
Design Exchange	12,368			12,368
Conservation Management	73,074			73,074
Community Development	12,493			12,493
Housing Accelerator	107,097,707	117,777,490	(71,866)	224,803,331
Section 16	621,670			621,670
Gardiner West Public Realm Improvement	24,357			24,357
Ontario Cannabis Legalization	216,475			216,475
Canada Community-Building Fund	3,410,830	91,975,388		95,386,218
New Deal - Building Faster Fund	48,403,771	34,200,000		82,603,771
New Deal - Subway & Transit Operation	187,385,000			187,385,000
New Deal - Gardiner Expwy & DVP Upload	0	144,496,043	365,700	144,861,743
Ward 23 Parks & Recreation Improvement	127,507			127,507
Design Exchange Capital Maintenance	147,480			147,480
Eglinton Flats Tennis Facility Maintenance	57,508	10,483		67,991

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Ireland Park	65,677			65,677
Canoe Landing ¹	0	23,301		23,301
TransformTo Initiatives	378,760			378,760
Management of Contaminated land	2,021			2,021
Cross-Boundary Water & Sewage Service	2,816,890			2,816,890
	353,926,393	388,482,704	293,834	742,702,931
Toronto Transit Commission (TTC) Fund				
Canadian Strategic Infrastructure	801,283			801,283
MoveOntario 2020	1,947,680		(1,947,680)	0
Move Ontario Trust Interest	3,829,453			3,829,453
	6,578,416	0	(1,947,680)	4,630,736
State of Good Repair				
Zoo Endangered Species	619,617			619,617
Tam Heather	484,761	30,000		514,761
Racquet Sports- Scarborough	560,807	52,500		613,307
Campeau Dock	10,982			10,982
Harbourfront Parkland	5,713,578			5,713,578
16 Ryerson Cap Maint	159,615			159,615
Allan Lamport Stadium Maintenance	708,464			708,464
North Linear Park Retaining Walls Maint	113,774			113,774
	8,371,597	82,500	0	8,454,097
Parking Authority				
Parking Authority Mall Rented Property	2,626,312			2,626,312
	2,626,312	0	0	2,626,312

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Water / Wastewater				
Water & Wastewater Capital	1,605,926,859	816,141,125	(36,647,088)	2,385,420,895
	1,605,926,859	816,141,125	(36,647,088)	2,385,420,895
Total - Restricted by Agreements with Third Parties	2,035,206,487	1,204,773,844	(40,452,061)	3,199,528,270
TOTAL OBLIGATORY RESERVE FUNDS	6,726,418,935	1,428,530,155	(191,606,417)	7,963,342,673

Notes

- (1) In 2019, the City received approvals from City Council to make the following amendments:
- Open: Canoe Landing Reserve Fund

Further details associated with the above administrative change can be found in the City's report for 20 Brunel Court - Leases with the Toronto District School Board and the Toronto Catholic District School Board. This report can be accessed using the following link:
<https://secure.toronto.ca/council/agenda-item.do?item=2019.GL6.18>

- (2) Development charge opening balance (Dec. 31, 2024) differs from the 2024 year end reserve fund report (Deferred Revenue (Obligatory Reserve Funds), Reserves and Discretionary Reserve Funds as at December 31, 2024 <https://secure.toronto.ca/council/agenda-item.do?item=2025.EX25.11>) to account for Affordable Housing funding and loan-related adjustments that were required.