

## APPENDIX B: RESERVES IN ACCUMULATED SURPLUS AS AT SEPTEMBER 30, 2025

RESERVE / ACCOUNT	ACTUALS TO SEPTEMBER 30, 2025			
	BALANCE	TRANSFERS (TO)	TRANSFERS	
	JAN 1, 2025	FROM OPERATING	FROM (TO) OTHER FUNDS	
<b>Corporate</b>				
Working Capital	58,773,834		58,773,834	
Council Furniture and Equipment	662,910		662,910	
Council Transition	6,087,429		6,087,429	
Capital Financing	365,184,883	11,137,735	(23,010,370)	353,312,248
Corporate Conference	1,143,450			1,143,450
Bike Share Program	153,860	200,000		353,860
Housing Allowance <sup>1</sup>	4,543,300		(4,543,300)	0
Emergency Planning	10,520,916	(74,091)		10,446,825
Arbitration & Legal Awards	2,298,983			2,298,983
Telecommunications Development	52,763			52,763
Telecom Public Policy Benefits	3,898,029			3,898,029
Police Legal Liabilities	9,166,169			9,166,169
Toronto Police Servs Modernization	5,381,265			5,381,265
Vehicle & Equip Replacement	177,830,519	77,011,196	(4,094,506)	250,747,209
	645,698,309	88,274,840	(31,648,176)	702,324,972
<b>Stabilization</b>				
Commodity Price Stabilization	5,563,801		5,563,801	
Tax Rate Stabilization	142,109,400		142,109,400	
Provincial Offences Courts Stabilization	3,574,743		3,574,743	
Municipal Land Transfer Tax Stabilization <sup>1</sup>	0		15,000,000	15,000,000
Assessment Appeal Stabilization	66,737,775			66,737,775
Fleet Services Stabilization	1,646,000			1,646,000
Social Assistance Stabilization	66,469,556	(53,679,776)		12,789,780
TTC Stabilization	99,908,978			99,908,978
Social Housing Stabilization	22,834,354	16,344,770	4,504,145	43,683,269
Senior Services & Long Term Care Stabilization	4,098			4,098
Emergency Human Services	2,252,428			2,252,428
Transportation Servs Extreme Weather	19,141,963			19,141,963
Corporate Extreme Weather	13,026,000			13,026,000

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Police Museum	223,464			223,464
Toronto Shelter and Support Services Stabilization	218,000,000	48,220,000		266,220,000
TOLive Programming	916,113			916,113
Investment Stabilization <sup>1</sup>	0	40,000,000		40,000,000
	<b>662,408,672</b>	<b>50,884,994</b>	<b>19,504,145</b>	<b>732,797,811</b>

### Water & Wastewater

Vehicle & Equip Repl - Water/Wastewater	17,133,012	5,117,096	22,250,108
Water & Wastewater Stabilization	44,011,488		44,011,488
	<b>61,144,500</b>	<b>5,117,096</b>	<b>66,261,596</b>

### Donations

WWII Memorial Maintenance	56,280	56,280
Earl Bales Bandshell	5,785	5,785
Public Arts	1,170,907	1,170,907
Kew Gardens Playground	133,748	133,748
Art Collection	18,278	18,278
Fire Services Public Education	52,129	52,129
Chinese Archway	38,502	38,502
Wabash Community Centre Project	61,131	61,131
Ward 37 Skateboard	11,980	11,980
Balfour Park Improvements	650	650
Ward 32 Woodbine Beach Park Playrnd	10,754	10,754
Allan Gardens Revitalization	27,785	27,785
June Callwood Park	35,000	35,000

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Glen Cedar Park	7,925			7,925
Tower Renewal Donation	11,167			11,167
Vermont Square	1,333			1,333
Museum Donations	449,120			449,120
	<hr/> 2,092,474	<hr/> 0	<hr/> 0	<hr/> 2,092,474
<b>TOTAL RESERVES</b>	<b>1,371,343,954</b>	<b>144,276,929</b>	<b>(12,144,031)</b>	<b>1,503,476,852</b>

### Notes

(1) In 2025, the City received approvals from City Council to make the following amendments:

- Open: Municipal Land Transfer Tax Stabilization Reserve and transfer balance from Municipal Land Transfer Tax Stabilization Reserve Fund
- Close: Housing Allowance Reserve and transfer balance to Social Housing Stabilization Reserve

In 2018, the City received approvals from City Council to make the following amendments:

- Open: Investment Stabilization Reserve

Further details associated with the above administrative changes can be found in the City's reports for Deferred Revenue (Obligatory Reserve Funds),Reserves and Discretionary Reserve Funds as at December 31, 2024 and City of Toronto Investment Report for 2017 and the First Quarter of 2018 and Policy Update. These reports can be accessed using the following links: <https://secure.toronto.ca/council/agenda-item.do?item=2025.EX25.11> and <https://secure.toronto.ca/council/agenda-item.do?item=2018.EX35.16>