

APPENDIX A: OBLIGATORY RESERVE FUNDS IN DEFERRED REVENUE AS AT DECEMBER 31, 2025

RESERVE FUND / ACCOUNT	ACTUALS TO DECEMBER 31, 2025			
	BALANCE JAN 1, 2025	CONTRIBUTIONS	REVENUE EARNED	BALANCE DEC 31, 2025
<i>Restricted by Provincial Legislation</i>				
Development Charges²	2,840,201,003	317,039,935	(690,783,050)	2,466,457,887
Parkland Acq / New Development (Section 42)	907,353,435	86,302,242	(52,072,483)	941,583,194
Planning Act				
Bloor Street Transformation	82,073	820		82,893
Parking Payment In Lieu	2,906,058	29,026		2,935,083
Public Parking - 109 Front Street	75,615	755		76,370
Community Benefits Charges - Original Section 37	669,719,450	98,199,986	(89,664,986)	678,254,449
Community Benefits Charges	6,392,119	4,679,828	(365,420)	10,706,527
Section 45	27,831,286	2,426,616	(2,387,558)	27,870,343
Transportation Cash in Lieu	3,390,673	77,905		3,468,579
	710,397,274	105,414,935	(92,417,964)	723,394,245
Prov. Gas Tax Revenues for Public Transit	566,934	178,222,229	(178,789,163)	0
Building Code Act Service Improvement	232,693,807	18,287,922	(17,377,534)	233,604,194
Total - Restricted by Provincial Legislation	4,691,212,451	705,267,263	(1,031,440,194)	4,365,039,520
<i>Restricted by Agreements with Third Parties</i>				
Community Services				
National Child Benefit Support	31,163,159	314,384		31,477,543
Seniors Services & Long Term Care	7,897,288	78,881		7,976,169
Kids @ Computers Scholarship Project	3,430,352	34,835		3,465,187
Social Housing Federal	15,286,110	160,379	(5,449,355)	9,997,135
	57,776,910	588,480	(5,449,355)	52,916,034
Third Party Agreements				
Golden Mile Transportation System Improvmt	2,728,756	27,254		2,756,010

**APPENDIX A: OBLIGATORY RESERVE FUNDS IN DEFERRED REVENUE
AS AT DECEMBER 31, 2025**

RESERVE FUND / ACCOUNT	ACTUALS TO DECEMBER 31, 2025			
	BALANCE JAN 1, 2025	CONTRIBUTIONS	REVENUE EARNED	BALANCE DEC 31, 2025
Guild Inn	1,018	10		1,028
Alexander St Theatre Project	343,032	3,426		346,458
Design Exchange	12,368	124		12,492
Conservation Management	73,074	727		73,801
Community Development	12,493	637		13,130
Housing Accelerator	107,097,707	119,588,526	(164,043,482)	62,642,751
Section 16	621,670	6,376	(142,596)	485,450
Gardiner West Public Realm Improvement	24,357	243		24,600
Ontario Cannabis Legalization	216,475	3,603		220,078
Canada Community-Building Fund	3,410,830	184,439,091	(187,849,921)	0
New Deal - Building Faster Fund	48,403,771	84,980,412	(58,353,456)	75,030,727
New Deal - Subway & Transit Operation	187,385,000	1,639,619	(100,000,000)	89,024,619
New Deal - Gardiner Expwy & DVP Upload	0	145,015,679	(145,015,679)	0
Ward 23 Parks & Recreation Improvement	127,507	1,274		128,780
Design Exchange Capital Maintenance	147,480	1,473		148,953
Eglinton Flats Tennis Facility Maintenance	57,508	11,097		68,604
Ireland Park	65,677	656		66,333
Canoe Landing ¹	0	23,447		23,447
TransformTO Initiatives	378,760	3,783		382,543
Management of Contaminated land	2,021	18		2,038
Cross-Boundary Water & Sewage Service	2,816,890	28,134		2,845,024
	353,926,393	535,775,607	(655,405,133)	234,296,867
Toronto Transit Commission (TTC) Fund				
Canadian Strategic Infrastructure	801,283	8,003		809,286
MoveOntario 2020	1,947,680		(1,947,680)	0
Move Ontario Trust Interest	3,829,453	38,247		3,867,701
	6,578,416	46,250	(1,947,680)	4,676,987
State of Good Repair				
Zoo Endangered Species	619,617	6,188	(178,424)	447,381
Tam Heather	484,761	34,954	(480,000)	39,716
Racquet Sports- Scarborough	560,807	232,240		793,047
Campeau Dock	10,982	109		11,091

APPENDIX A: OBLIGATORY RESERVE FUNDS IN DEFERRED REVENUE AS AT DECEMBER 31, 2025

RESERVE FUND / ACCOUNT	ACTUALS TO DECEMBER 31, 2025			
	BALANCE JAN 1, 2025	CONTRIBUTIONS	REVENUE EARNED	BALANCE DEC 31, 2025
Harbourfront Parkland	5,713,578	57,180	(301,754)	5,469,004
16 Ryerson Cap Maint	159,615	1,594		161,209
Allan Lamport Stadium Maintenance	708,464	7,076		715,540
North Linear Park Retaining Walls Maint	113,774	1,136		114,910
	8,371,597	340,477	(960,178)	7,751,897
Parking Authority				
Parking Authority Capital Expenditure	2,626,312	321,479		2,947,791
Water / Wastewater				
Water & Wastewater Capital	1,605,926,859	1,112,174,846	(788,214,182)	1,929,887,522
Total - Restricted by Agreements with Third Parties	2,035,206,487	1,649,247,139	(1,451,976,527)	2,232,477,098
TOTAL OBLIGATORY RESERVE FUNDS	6,726,418,938	2,354,514,402	(2,483,416,721)	6,597,516,618

Notes

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

- (1) 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>

- Development charge opening balance (Dec. 31, 2024) differs from the 2024 year end reserve fund report (Deferred Revenue (Obligatory Reserve Funds), Reserves and Discretionary
- (2) 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.