

CITY OF TORONTO
PENDING EXPENDITURE AUTHORITY
FOR THE YEAR ENDED DECEMBER 31, 2025
(\$000s)

Program	Value	Reserve Name	Funding Purpose
Toronto Building	1	Building Code Act Service Improvement Reserve Fund (XR1305)	Legislated
Municipal Accommodation (MAT)	13,397	Major Special Events (XR1218)	To contribute \$13.4 million from favourable performance in MAT, as planned, due to higher than anticipated demand and occupancy rates for hotels and short-term rentals to support the delivery of FIFA World Cup 2026.
Non-Program	12,603	Capital Financing (XQ0011)	To contribute \$12.6 million to the Capital Financing reserve to support capital financing requirements.
Toronto Police Service	4,838	Budget Bridging and Balancing (XR1735)	To contribute \$4.8 million to support one-time costs related to legislated Community Safety and Policing Act Requirements (e.g. equipment and uniforms)
Toronto Police Service	471	Budget Bridging and Balancing (XR1735)	To contribute \$0.471 million to support facilities maintenance costs.
Sub Total	31,310		
Toronto Shelter and Support Services	68,532	Toronto Shelter and Support Services Stabilization (XQ4202)	To contribute \$68.5 million to ensure an adequate reserve balance to fund 2026 and future budget pressures, including IHAP revenue impacts arising from revenue recognition requirements and the agreement expiring in March 2027.
Budget Bridging and Balancing	108,222	Budget Bridging and Balancing (XR1735)	To allocate and fully commit year-end surplus to the Budget Bridging and Balancing (BBB) reserve to support 2026 budget balancing strategies and future-year commitments; these funds are fully committed and not available for reallocation.