

Authority: Policy and Finance Committee Report No. 3, Clause No. 2,
as adopted by City of Toronto Council on February 29, March 1 and 2, 2000
Enacted by Council: April 13, 2000

CITY OF TORONTO

BY-LAW No. 181-2000

To provide for the consolidation, continuance and creation of reserve funds, to provide for the creation of reserves, to provide rules for the establishment and use of reserves and reserve funds, and to repeal by-laws and resolutions of the councils of the former municipalities which established reserves and reserve funds.

WHEREAS section 163 of the Municipal Act (“the Act”) authorizes a municipal council to establish a reserve fund for any purpose for which it has authority to expend funds; and

WHEREAS other sections of the Act and legislation, other than the Act, require the creation of reserve funds for the special purposes set out in that legislation; and

WHEREAS section 367 of the Act authorizes a municipal council to establish such reserves as it considers necessary; and

WHEREAS the respective councils of the former Municipality of Metropolitan Toronto, the Corporation of the City of Toronto, the Corporation of the City of North York, the Corporation of the City of Etobicoke, the Corporation of the City of York, the Corporation of the City of Scarborough and the Borough of East York (“the former municipalities”) established certain reserves and reserve funds; and

WHEREAS the City of Toronto Act, 1997 provides that every by-law or resolution of the council of a former municipality in force prior to its dissolution on January 1, 1998 shall be deemed to be a by-law or resolution of the new City of Toronto incorporated pursuant to that Act; and

WHEREAS the Act provides that Council may by by-law provide that money raised for a reserve fund established under section 163 of the Act may be spent, pledged or applied to a purpose other than that for which the reserve fund was established; and

WHEREAS it is desirable to consolidate, continue and create reserve funds for the purposes of the new City of Toronto; and

WHEREAS it is also desirable to create reserves for the purposes of the new City of Toronto;
and

WHEREAS Council deems it advisable to list and describe reserve and reserve funds in one by-law;

The Council of the City of Toronto HEREBY ENACTS as follows:

PART I – DEFINITIONS

1. In this By-law:

“Capital Project” means any undertaking in respect of which an expenditure is incurred to acquire, improve and maintain land, buildings, engineering structures, machinery and equipment, including installation of computer software and is the level at which Council approves funding and funds control in the capital budget;

“City” means the City of Toronto;

“Council” means the Council of the City of Toronto;

“Confirmatory By-law” means the by-law adopted by a council at the end of a council meeting to confirm the proceedings taken at that meeting;

“Department” means an organizational unit of the City headed by a Department Head;

“Discretionary Reserve Funds” mean reserve funds created at the discretion of Council pursuant to section 163 of the Act whenever revenues are earmarked to finance future expenditures of a purpose designated by Council;

“Obligatory Reserve Funds” mean reserve funds that are required by legislation which stipulates that certain revenue received for special purposes be segregated from the general revenues of the municipality, reserve funds that are comprised of monies received by the City as financial contributions for works to be undertaken by the City on behalf of the contributor and reserve funds that are comprised of monies received as donations for specific purposes;

“Program” means any organizational unit that may encompass one or more related municipal services, usually a division of a Department, that is aimed at one or more target groups and is either mission driven or mandate driven and is the level at which Council approves funding and funds control in the operating budget;

“Reserve” means an allocation of accumulated net revenue which is a part of the revenue fund, makes no reference to any specific asset and does not require the physical segregation of money or assets;

“Reserve Fund” means a fund that is segregated and restricted to meet a specified purpose and includes both an Obligatory Reserve Fund and a Discretionary Reserve Fund;

“Service Area Owner” means an organizational unit that is responsible for providing a service or a suite of services;

“Treasurer” means the Chief Financial Officer and Treasurer of the City.

PART II – ESTABLISHMENT OF RESERVES AND RESERVE FUNDS

2. (a) Council, on the recommendation of the Treasurer, may establish a Reserve or Discretionary Reserve Fund and shall establish an Obligatory Reserve Fund.

(b) A report which recommends the establishment of a Reserve or Reserve Fund must include the following:

- (i) statement of purpose;
- (ii) designation of the Service Area Owner or beneficiary Program area;
- (iii) rationale for the appropriate level to be maintained in the Reserve or Reserve Fund, as appropriate;
- (iv) initial contribution, if any;
- (v) contribution policy;
- (vi) withdrawal policy; and
- (vii) the review cycle which would provide the necessary periodic review to ensure a suitable level of funds, the appropriateness of the Reserve or Reserve Fund, and the conditions, if any, on which the Reserve or Reserve Fund may be closed.

PART III – USE AND ADMINISTRATION OF RESERVES AND RESERVE FUND MONIES

3. The Treasurer shall, as part of the annual budget process, report quarterly to the Policy and Finance Committee on inflows to and outflows from each Reserve and Reserve Fund.

4. The Treasurer shall, in consultation with a Program area and subject to compliance with any legislative restrictions, determine:

- (a) if the use of a Reserve or Reserve Fund is an appropriate funding source for a Program in the operating budget or a Capital Project in the capital budget;
or
- (b) if funds should be contributed to a Reserve or Reserve Fund and, if so, the source of those funds.

5. (a) If funds are withdrawn from a Reserve or Reserve Fund for the purposes of a specific Program or Capital Project and it is subsequently determined that the funds are not necessary, in whole or in part, for the Program or Project, any unused funds shall be returned to the

Reserve or Reserve Fund from which they were withdrawn.

(b) If funds have been withdrawn from a Reserve or Reserve Fund and such period of time has elapsed since the withdrawal that the original Reserve or Reserve Fund cannot be traced or is no longer necessary, the Treasurer shall, subject to compliance with any legislative restrictions, report to the Policy and Finance Committee on the transfer of such funds to general revenues or another Reserve or Reserve Fund.

(c) If a Reserve or Reserve Fund is used to acquire an asset and the asset is subsequently sold, the net proceeds of the sale shall be returned to the Reserve or Reserve Fund from which the acquisition was funded.

6. (1) The Treasurer shall, subject to any legislative restrictions, be authorized to make contributions to any tax supported Reserve or Reserve Fund:

- (a) to reduce or eliminate unanticipated changes in future years' tax rates that may otherwise occur due to changes in the surplus from year to year; or
- (b) to fund an unfunded Reserve or Reserve Fund

in accordance with Council's approved policies for addressing such underfunding.

(2) All contributions to tax supported Reserves and Reserve Funds shall be reported to the Budget Advisory Committee no later than four weeks following the closing of the accounts for the prior year.

7. All increases and decreases to Reserves and Reserve Funds shall be reported as appropriations to and from the respective Reserves and Reserve Funds.

8. The use of monies in Reserves and Reserve Funds is subject to compliance with any legislative restrictions and shall only be authorized by Council.

PART IV - RESERVES

9. The Reserves listed in Column I of Schedule "A", attached, are continued and are the Reserves into which shall be deposited the monies allocated by Council and shall be used for the purpose(s) set out in Column II of Schedule "A".

10. The Reserves listed in Column I of Schedule "A1", attached, are established and are the Reserves into which shall be deposited the monies allocated by Council and shall be used for the purpose(s) set out in Column II of Schedule "A1".

PART V - RESERVE FUNDS

11. The Reserve Funds listed in Column I of Schedule “B”, attached, are continued and are the Reserve Funds into which shall be deposited:

- (a) the funds held within the reserve funds which were established pursuant to a council resolution or by-law of a former municipality;
- (b) monies allocated to it by Council;
- (c) monies required to be deposited therein by legislation;

and shall be used for the purpose(s) set out in Column II of Schedule “B”.

12. The Reserve Funds listed in Column I of Schedule “B1 - Development Charges Reserve Funds - pre September 1, 1999”, attached, are continued and are the Reserve Funds into which shall be deposited:

- (a) the funds held within the reserve funds which were established pursuant to a council resolution or by-law of a former municipality;
- (b) monies required to be deposited therein by legislation;

and shall be used for the purpose(s) set out in Column II of Schedule “B1”.

13. The Reserve Funds listed in Column I of Schedule “B2 - Restricted by Agreements with Third Parties”, attached, are continued and are the Reserve Funds into which shall be deposited:

- (a) the funds held within the reserve funds which were established pursuant to a council resolution or by-law of a former municipality;
- (b) monies allocated to it by Council;
- (c) monies required to be deposited therein by legislation;

and shall be used for the purpose(s) set out in Column II of Schedule “B2”.

14. The Reserve Funds listed in Column I of Schedule “B3 – Donated Funds”, attached, are continued and are the Reserve Funds into which shall be deposited:

- (a) the funds held within the reserve funds which were established pursuant to a council resolution or by-law of a former municipality;
- (b) monies allocated to it by Council;

- (c) monies required to be deposited therein by legislation;

and shall be used for the purpose(s) set out in Column II of Schedule “B3”.

15. The Reserve Funds listed in Column I of Schedule “C”, attached, are established and are the Reserve Funds into which shall be deposited:

- (a) monies allocated to it by Council;
- (b) monies required to be deposited therein by legislation;

and shall be used for the purpose(s) set out in Column II of Schedule “C”.

16. The Reserve Funds listed in Column I of Schedule “C1 – Development Charges – post September 1, 1999”, attached, are established and are the Reserve Funds into which shall be deposited:

- (a) monies required to be deposited therein by legislation;

and shall be used for the purpose(s) set out in Column II of Schedule “C1”.

17. The Reserve Funds listed in Column I of Schedule “C2 – Restricted by Agreements with Third Parties” are established and are the Reserve Funds into which shall be deposited:

- (a) monies allocated to it by Council;
- (b) monies required to be deposited therein by legislation;

and shall be used for the purpose(s) set out in Column II of Schedule “C2”.

PART VI - INTEREST EARNED ON RESERVES AND RESERVE FUNDS

18. The interest earned by a Reserve shall be reported as revenue fund earnings.

19. The interest earned by a Reserve Fund shall be credited to the balance of that Reserve Fund.

PART VII - CLOSING RESERVES AND RESERVE FUNDS

20. If the purpose or purposes for which the Reserve or Reserve Fund was created have been accomplished and the Reserve or Reserve Fund is determined to be no longer necessary, the Treasurer, in consultation with the Program area, shall, subject to any legislative restrictions, report to the Policy and Finance Committee and Council with recommendations on:

- (a) the closure of the Reserve or Reserve Fund account;
- (b) the disposition of any remaining funds;

- (c) the necessary amendment to this by-law.

**PART VIII - REPEAL OF RESERVE AND RESERVE FUND BY-LAWS AND
RESCINDMENT OF RESOLUTIONS**

21. The reserves of the former municipalities created by council resolution and confirmed by Confirmatory By-law passed at the council meeting which established the reserves set out in Schedule “D”, attached, are cancelled.

22. The by-laws of the former municipality known as the Municipality of Metropolitan Toronto set out in Schedule “E”, attached, establishing reserves are repealed.

23. The reserve funds of the former municipalities created by council resolution and confirmed by Confirmatory By-law passed at the council meeting which established the reserve funds, set out in Schedule “F”, attached, are cancelled.

24. The by-laws of the former municipalities set out in Schedule “G”, attached, establishing reserve funds are repealed.

25. The by-laws set out in Schedule “H - New City”, attached, establishing reserve funds are repealed.

26. The reserve funds created by Council resolution and confirmed by Confirmatory By-law set out in Schedule “I – New City”, attached, are cancelled.

PART IX – TITLE

27. The short title of this by-law is the Reserves and Reserve Funds By-law.

PART X - EFFECTIVE DATE

28. Subsection 6(1) shall be deemed to have come into force after the Treasurer has reported on a surplus management policy.

29. Subject to section 28, this by-law shall be deemed to have come into force on January 1, 2000.

ENACTED AND PASSED this 13th day of April, A.D. 2000.

CASE OOTES,
Deputy Mayor

NOVINA WONG,
City Clerk

(Corporate Seal)

SCHEDULE "A"**RESERVES****COLUMN I****COLUMN II**

(1)	Water Works Capital Financing Stabilization Reserve (Metro)	Provides funding to stabilize each year the application of current contribution to capital for Water Supply requirements.
(2)	Water Works Exchange Stabilization Reserve (Metro)	Provides funding for any unanticipated fluctuations in foreign exchange costs to meet debenture debt charges in U.S. funds for the purpose of Water Supply requirements.
(3)	Water Works Replacement and Repair Reserve (Metro)	Provides funding for the maintenance of existing Water Supply systems.
(4)	Water Rate Stabilization Reserve (Metro)	Provides funding to finance potential losses/liability arising from unanticipated fluctuations in the water rate, from over-estimation of revenue from sales of water, which might result from adverse weather or operating conditions, without unduly impacting the operating results for the year.
(5)	Water Rate Stabilization Reserve (Toronto)	Provides funding to finance potential losses/liability arising from unanticipated fluctuations in the water rate, from over-estimation of revenue from sales of water, which might result from adverse weather or operating conditions, without unduly impacting the operating results for the year.
(6)	Working Fund Water Reserve (York)	Provides funding to stabilize the City's water budgets from year to year due to various unanticipated financial pressures.
(7)	Sewer and Water Capital Projects Reserve (East York)	Provides funding for capital expenditures relating to major repairs, replacement or new watermains or water production equipment or facilities.
(8)	Water Pollution Control Replacement and Repair Reserve (Metro)	Provides funding to enable the Water Supply and Water Pollution Control Divisions of the former Metropolitan Toronto Works Department to meet the eligibility criteria for the Municipal Assistance Program and allows the systems to absorb fluctuations in maintenance expenditures without

		exceeding budgetary targets.
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SCHEDULE "A1"**RESERVES****COLUMN I****COLUMN II**

(1)	Vehicle and Equipment Replacement Reserve	Provides funding to purchase or acquire any vehicles or equipment for Departments and agencies, boards and commissions, with the exception of the Toronto Transit Commission. Funding promotes efficiencies and provides budget stabilization by moderating large fluctuations in the annual replacement of vehicles and equipment.
(2)	Vehicle and Equipment Replacement Reserve – Water/Waste Water	Provides funding to purchase or acquire any vehicles or equipment for Water/Waste Water. Funding promotes efficiencies and provides budget stabilization by moderating large fluctuations in the annual replacement of vehicles and equipment.
(3)	Arbitration and Legal Awards Reserve	Provides funding for the costs of arbitration, awards and legal claims.
(4)	Water Stabilization Reserve	Provides funding to stabilize each year the net expenditures for Water Supply requirements and funding for capital projects.
(5)	Waste Water Stabilization Reserve	Provides funding to stabilize each year the net expenditures for Waste Water Supply requirements and funding for capital projects.
(6)	Winter Control Stabilization Reserve	Provides funding for unbudgeted snow removal operating costs and to smooth the operating expenditures from year to year.
(7)	Waste Management Reserve	Provides funding for the development and operation of waste management facilities.
(8)	Working Capital Reserve	Provides funding to stabilize the City's budgets from year to year due to various unanticipated financial pressures.

SCHEDULE "B"**RESERVE FUNDS****OBLIGATORY RESERVE FUNDS****COLUMN I****COLUMN II**

(1)	Ridley Road Maintenance Reserve Fund	Provides for interest on developer's deposit to be used to offset annual boulevard maintenance costs.
(2)	Water and Sewer Capital Reserve Fund (Toronto)	Provides funding for capital expenditures for water and sewer projects. The availability of these funds provides a capability to undertake major infrastructure initiatives without an adverse impact on the water rate or incurring major debt.
(3)	Water Pollution Control Capital Expenditure Reserve Fund (Metro)	Provides financing for and expediting water pollution control measures capital projects.
(4)	Sewer Capital Reserve Fund (York)	Provides funding for capital expenditures for major repairs, replacement or new sewers (including storm, sanitary and combined), waste water treatment equipment and facilities, water course land acquisition, stream improvement or rehabilitation, storm water management facilities for water quality control. The availability of these funds provides a capability to undertake major infrastructure initiatives without an adverse impact on the water rate or incurring major debt.
(5)	Water Capital Reserve Fund (York)	Provides funding for capital expenditures for major repairs, replacement or new watermains.
(6)	Yonge Street Service Road Reserve Fund	Provides funding for construction of a ring road to alleviate congestion on Yonge Street, north of Highway 401. Fund consists of monies collected under development charges policies in effect prior to the adoption of a Development Charges By-law.
(7)	Sewer and Water Impost Reserve Fund (Etobicoke)	Provides funding for capital expenditures for water and sewer projects.

(8)	Sewage Impost Reserve Fund (North York)	Provides funding for capital expenditures for water and sewer projects.
(9)	Parkland Acquisition Reserve Fund pre 1999 (East York)	Provides funding for the acquisition of parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(10)	Parkland Acquisition Reserve Fund pre 1999 (Etobicoke)	Provides funding for the acquisition of parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(11)	Parkland Acquisition Reserve Fund pre 1999 (North York)	Provides funding for the acquisition of parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(12)	Parkland Acquisition Reserve Fund pre 1999 (Scarborough)	Provides funding for the acquisition of parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(13)	Parkland Acquisition Reserve Fund pre 1999 (Toronto)	Provides funding for the acquisition of parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(14)	Parkland Acquisition Reserve Fund pre 1999 (York)	Provides funding for the acquisition of parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(15)	Parkland Acquisition Reserve Fund pre 1999 (Metro)	Provides funding for the acquisition of parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.

SCHEDULE "B"**RESERVE FUNDS****DISCRETIONARY RESERVE FUNDS****COLUMN I****COLUMN II**

(1)	Leaside Memorial Gardens Parking Lot Repair Reserve Fund	Provides assistance with future funding requirements for parking lot repairs. It is funded by future reductions in Leaside Memorial Gardens debenture charges.
(2)	East York Curling Parks Capital Maintenance Reserve Fund	Provides funding for repair and expansion expenses of Leaside and East York Curling Parks.
(3)	Sewer and Water Projects Reserve Fund (East York)	Provides funding for capital expenditures relating to major repairs, replacement or new water mains or water production equipment or facilities.
(4)	Etobicoke Public Art Program Reserve Fund	Provides funding for a broad range of community-based public art initiatives including art for new and renovations projects.
(5)	Rapid Transit Expansion Program Reserve Fund	Provides funding to offset the debt charges and financing costs of the portion of the Rapid Transit Expansion Program approved as of February 14, 1996 and in future years.
(6)	Regent Park Community Centre Reserve Fund	Provides funding for a one time grant to the Regent Park Community Centre, subject to receipt of a commitment from the Centre that no additional funds will be sought.
(7)	Tourism Event Development Reserve Fund	Provides funding for special tourism events of exceptional merit or public interest. It also provides funding to the Tourism Development Loan Program for shortfalls in repayment of funds loaned through the Program, to offset interest loss from interest free loans and for contributions to the Loan Program.
(8)	Exhibition Place Capital Improvement Reserve Fund	Provides funding for future capital improvements to Exhibition Place buildings and lands.

(9)	CNEA Vested Reserve Fund (CNE Prize Guarantee Reserve Fund)	Provides funding for prizes at the annual Canadian National Exhibition.
(10)	Gordon Sinclair Scholarship Reserve Fund	Provides funding for an undergraduate scholarship to a student enrolled in the Ryerson School of Journalism.
(11)	Twinning Cities Reserve Fund	Provides for the defrayment of periodic costs of Friendship and Twinning Agreements.
(12)	Marketing Campaign Reserve Fund (North York)	Provides funding for marketing plan.
(13)	Ski Equipment Reserve Fund (North York)	Provides funding for the replacement of rental ski equipment at Earl Bales Park.
(14)	Rink Board Advertising Reserve Fund (North York)	Provides funding through the use of advertising revenues from arena rink boards for use in upgrading North York arenas.
(15)	Heritage Reserve Fund (North York)	Provides funding from the sale of land to offset costs of future heritage projects.
(16)	Art Acquisition Reserve Fund (North York)	Provides funding for the acquisition of art for the North York Civic Centre.
(17)	Bicentennial Celebrations Reserve Fund (Toronto)	Provides funding for Toronto's 200th anniversary in the year 2034.
(18)	Davenport Road Community Centre Reserve Fund	Provides funding for the operating costs of the Community Centre and for the salary and benefits of a Community Development Worker.
(19)	Village of Yorkville Park Reserve Fund	Provides funding for the construction of Cumberland Park and Parks Capital projects.
(20)	Capital Leverage Homeless Initiatives Reserve Fund	Provides funding to support capital projects for homeless people.
(21)	Commercial Facade Improvement Reserve Fund	Provides funding for repayable loans to property owners for upgrading the appearance of storefronts and building facades in the City's commercial districts.
(22)	Community Heritage Reserve Fund (Toronto)	Provides funding for architectural conservation.

(23)	TEDCO Environmental Remediation Reserve Fund	Provides funding to subsidize port operations of the Toronto Harbour Commission and for environmental monitoring control and remediation for the parcels.
(24)	St. Lawrence Centre for the Arts Reserve Fund	Provides funding for capital improvements at the St. Lawrence Centre.
(25)	International Office Reserve Fund	Provides funding for the business marketing strategy to promote the City's economic profile internationally.
(26)	Skydome Stadium Public Art Reserve Fund	Provides funding for the acquisition of public art in and around Skydome.
(27)	200th Birthday Reserve Fund (York)	Provides funding for birthday celebration. Fund consists of monies collected for the purposes of the birthday celebration.
(28)	Child Care Capital Cost Reserve Fund	Provides funding to help lever additional funding support from other levels of government and other funders to provide for the replacement of child care space costs through the elimination of spaces currently located in School Board facilities.
(29)	Capital Levy Reserve Fund (Scarborough)	Provides funding as may be required for various capital projects as previously approved.
(33)	Zoo Stabilization Reserve Fund	Provides funding to enable fiscal stabilization for the Toronto Zoo, for example, to permit investment in revenue generating initiatives, to prepare for special events in advance of a budget year, to offset Zoo revenue shortfalls. Funding shall not be used to offset losses resulting from a labour dispute.

SCHEDULE "B1"**DEVELOPMENT CHARGES RESERVE FUNDS – pre September 1, 1999****OBLIGATORY RESERVE FUNDS****COLUMN I****COLUMN II**

(1)	Etobicoke Development Charges Reserve Funds	<p>Provides funding to be used for the following designated services:</p> <ol style="list-style-type: none"> 1. Administration 2. Fire 3. Works (includes Public works, Transportation, Water, Sewer) 4. Storm Water Quality 5. Parks and Recreation 6. Library
(2)	North York Development Charges Reserve Funds	<p>Provides funding to be used for the following designated services:</p> <ol style="list-style-type: none"> 1. Administration 2. Fire 3. Transportation and Works 4. Parks 5. Indoor recreation/cultural activities 6. Library
(3)	North York Hydro – Electric Commission Reserve Funds	<p>Provides funding to be used for the following designated services:</p> <ol style="list-style-type: none"> 1. Transformer Stations 2. 27.6 kV Feeders 3. Distribution Lines 4. Administration and Service Centre 5. Vehicles and Equipments
(4)	Scarborough Development Charges Reserve Funds	<p>Provided funding to be used for the following designated services:</p> <ol style="list-style-type: none"> 1. Library Services 2. Parks Development 3. Fire Protection

		<ul style="list-style-type: none"> 4. Recreation Facilities 5. Roads 6. Sewers and Watercourses 7. Corporate Studies/Communication
(5)	Scarborough Public Utilities Commission Development Charges Reserve Funds	<p>Provides funding to be used for the following designated services:</p> <ul style="list-style-type: none"> 1. Water <ul style="list-style-type: none"> Water Works 2. Electric <ul style="list-style-type: none"> Feeder Costs Distribution Lateral Circuits System Control and Data Acquisition (SCADA)
(6)	York Development Charges Reserve Funds	<p>Provides funding for the following designated services:</p> <ul style="list-style-type: none"> 1. Sanitary Sewer Services <ul style="list-style-type: none"> 1.1 Trunk sewers and pumping stations 1.2 Oversized locals 1.3 Other equipment and rolling stock 2. Water Supply Services <ul style="list-style-type: none"> 2.1 Water mains and storage 2.2 Oversized locals 2.3 Other equipment and rolling stock 3. Storm Drainage Services <ul style="list-style-type: none"> 3.1 Main channels and drainage trunks 3.2 Channel connections 3.3 Retention/detention ponds
		<ul style="list-style-type: none"> 4. Transportation Services <ul style="list-style-type: none"> 4.1 Arterial, collector and local roads and bridges 4.2 Street lights, signs and sidewalks 4.3 Works, rolling stock, other equipment, depots and domes

		<p>5. Solid Waste Management Services</p> <p>5.1 Collection and transfer vehicles and equipment</p> <p>6. Electrical Power or Energy Services</p> <p>6.1 Municipal substations 6.2 Distribution trunks and transformer feeds 6.3 Equipment, vehicles, office space, etc.</p> <p>7. Fire Services</p> <p>7.1 Fire stations 7.2 Fire pumpers, aerials, tankers and rescue vehicles 7.3 Small equipment and gear</p> <p>8. Outdoor Recreation Services (i.e. Parks and Open Space)</p> <p>8.1 Acquisition of municipal parkland and hazard lands 8.2 Development of neighbourhood parks 8.3 Development of community parks 8.4 Development of municipal-wide parks 8.5 Parks equipment, rolling stock and yards</p>
		<p>9. Indoor Recreation Services</p> <p>9.1 Arenas 9.2 Indoor pools 9.3 Fitness facilities 9.4 Community centres 9.5 Recreation vehicles and equipment</p> <p>10. Library Services</p> <p>10.1 Public librarians 10.2 Library materials 10.3 Library furniture and equipment</p> <p>11. Administrative Services</p> <p>11.1 Office space (all services) 11.2 Furniture, equipment & vehicles (all office services)</p>

		11.3 Growth masterplans (all services) 11.4 Interest charges (all projects)
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SCHEDULE "B2"**RESTRICTED BY AGREEMENTS WITH THIRD PARTIES****OBLIGATORY RESERVE FUNDS****COLUMN I****COLUMN II**

(1)	Central Laundry Equipment Replacement Reserve Fund	Provides funding for the cost of the replacement of laundry equipment and non-warranty repairs on the laundry equipment for the Homes for the Aged.
(2)	Guild Inn Reserve Fund	Provides funding for the establishment, maintenance, management or operation of such recreational or cultural facilities or programs at the Guild Inn or for the physical improvement of the lands and premises as Council and the Toronto & Region Conservation Authority may approve. Fund consists of monies paid under an agreement, dated August 1, 1993, respecting the settlement of funds retained from the purchase price of the Guild.
(3)	Hummingbird Centre Capital Improvement Reserve Fund	Provides funding to finance major renovations and improvements.
(4)	North York Performing Arts Centre Capital Maintenance Reserve Fund	Provides funding for major repairs and capital replacements at the North York Performing Arts Centre.
(5)	Tam Heather Reserve Fund	Provides funding to improve facility or to cover operation deficits of the Tam Heather Country Club.
(6)	Racquet Sport Reserve Fund (Scarborough)	Provides funding for maintenance and development of racquet sport facilities.
(7)	Campeau Dock Maintenance Reserve Fund	Provides funding for the maintenance of docking facilities at Harbour Square.
(8)	12 Alexander Street Theatre Project Reserve Fund	Provides funding for an endowment fund for 12 Alexander Street as specified in an agreement with "The Alexander Street Project".
(9)	Design Exchange Reserve Fund	Provides funding for the Design Exchange's operating budget.

(10)	Infrastructure Reserve Fund (Toronto)	Provides funding for the City's share of the Federal/Provincial/Municipal Infrastructure Program.
(11)	Client Identification and Benefits System Reserve Fund	Provides funding to cover the contracted costs incurred for the Client Identification and Benefits System until such time as the annualized savings resulting from the implementation of the Client Identification and Benefits System are fully realized.
(12)	Regent Park Residents' Association Reserve Fund	Provides funding for a grant to provide operating funds to the Regent Park Residents' Association pursuant to the terms of a May 19, 1983 agreement with the Trustees of the Regent Park Community Centre Trust Fund.
(13)	Better Building Partnership (BBP) Loan Repayment Reserve Fund	Provides funding for a Revolving Environmental Loan Fund (RELF) to provide low interest loans and/or investments in the implementation of energy/water retrofits.

SCHEDULE “B3”**DONATED FUNDS****OBLIGATORY RESERVE FUNDS****COLUMN I****COLUMN II**

(1)	Earl Bales Bandshell Reserve Fund	Provides funding for the construction of a bandshell in Earl Bales Park.
(2)	Public Arts Reserve Fund (Metro)	Provides funding to assist in the creation of public art projects in prominent locations.
(3)	Police Museum Reserve Fund	Provides funding for the development, construction and operation of the Police Museum.
(4)	Historical Museum Reserve Fund (Scarborough)	Provides funding for the purchase and restoration of artifacts or costs related to historical buildings. Funds include donations received from the public, corporations and contributions from the Scarborough Historical Society.
(5)	World War II Memorial Maintenance Reserve Fund	Provides funding for the maintenance of a memorial on City parkland in Coronation Park commemorating those Canadians who served at home and abroad in World War II.
(6)	World War II 50 th Anniversary Memorial, Other Memorials and Monuments Reserve Fund	Provides funding for the maintenance of a memorial commemorating the 50 th anniversary of World War II in Coronation Park, other war memorials and public monuments. Fund consists of monies donated from members of the public.
(7)	Zoo Endangered Species Reserve Fund	Provides funding for conservation, education and research projects for the preservation of endangered species by the Toronto Zoo in local, national and international initiatives. Fund consists of monies received from the wishing wells at the Toronto Zoo and from bequests and donations to the Toronto Zoo which identify conservation, education or research as their objectives.
(9)	Animal Control Reserve Fund (York)	Provides funding to help animals in York. Fund consists of monies from a bequest from a deceased resident.

SCHEDULE “C”**RESERVE FUNDS****OBLIGATORY RESERVE FUNDS****COLUMN I****COLUMN II**

(1)	City Parking Reserve Fund	Provides for the accumulation of net proceeds from municipal parking operations. Monies are to be applied first, to principal and interest on debentures, second, to new facilities, third, to general purposes as determined by Council.
(2)	City Parking Payment in Lieu Reserve Fund	Provides for the accumulation of payment in lieu of parking contributions received pursuant to the Planning Act for parking purposes. Monies are to be applied first, to principal and interest on debentures, second, to new facilities, third, to general purposes as determined by Council.
(3)	Parkland Acquisition Reserve Fund – Citywide – Land Acquisition	Provides funding for land acquisition for parkland or other public recreational purposes.
(4)	Parkland Acquisition Reserve Fund – Citywide – New Development	Provides funding for new development for parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(5)	Parking Authority Capital Expenditure Reserve Fund	Provides funding for capital expenditures on parking lots and facilities. Monies are to be applied first, to principal and interest on debentures, second for the acquisition, establishment, laying out or improvement of additional parking lots or facilities, third, to general purposes as determined by Council.
(6)	Subdividers’ Deposits Reserve Fund	Provides depository for construction related deposits.
(7)	Homes for the Aged Reserve Fund	Provides funding for life-safety and general safety capital projects which are no longer co-funded by the Ministry of Health as a result of the Province’s change in its capital funding policy.

(8)	Parkland Acquisition Reserve Fund – Etobicoke - Land Acquisition	Provides funding for land acquisition for parkland or other public recreational purposes.
(9)	Parkland Acquisition Reserve Fund – Etobicoke – New Development	Provides funding for new development for parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(10)	Parkland Acquisition Reserve Fund – East York – Land Acquisition	Provides funding for land acquisition for parkland or other public recreational purposes.
(11)	Parkland Acquisition Reserve Fund – East York – New Development	Provides funding for new development for parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(12)	Parkland Acquisition Reserve Fund – North York – Land Acquisition	Provides funding for land acquisition for parkland or for other public recreational purposes.
(13)	Parkland Acquisition Reserve Fund – North York – New Development	Provides funding for new development for parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(14)	Parkland Acquisition Reserve Fund – Scarborough – Land Acquisition	Provides funding for land acquisition for parkland or for other public recreational purposes.
(15)	Parkland Acquisition Reserve Fund – Scarborough – New Development	Provides funding for new development for parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(16)	Parkland Acquisition Reserve Fund – Toronto – Land Acquisition	Provides funding for land acquisition for parkland or for other public recreational purposes.
(17)	Parkland Acquisition Reserve Fund – Toronto – New Development	Provides funding for new development for parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.

(18)	Parkland Acquisition Reserve Fund – York – Land Acquisition	Provides funding for land acquisition for parkland or for other public recreational purposes.
(19)	Parkland Acquisition Reserve Fund – York – New Development	Provides funding for new development for parkland or for other public recreational purposes, including the erection or repair of buildings and the acquisition of machinery for park or other recreational purposes.
(20)	Water Capital Reserve Fund	Provides funding for water infrastructure.
(21)	Waste Water Capital Reserve Fund	Provides funding for expediting water pollution control measures capital projects.

SCHEDULE “C”**DISCRETIONARY RESERVE FUNDS****COLUMN I****COLUMN II**

(1)	Workers' Compensation Reserve Fund	Provides funding for Workers' Compensation claim payments. This fund is required to ensure funds are available for future payments of current claims.
(2)	Employee/Retiree Benefit Reserve Fund	Provides funding for the benefit costs of employees and retirees.
(3)	Sick Leave Reserve Fund	Provides funding for payment of vested accumulated sick time credits to employees upon termination of employment.
(4)	Workforce Reduction Reserve Fund	Provides funding for the personnel costs resulting from early retirement downsizing initiatives and other exits.
(5)	Productivity Improvement Reserve Fund	Provides funding for productivity improvement projects arising from corporate initiatives.
(6)	Insurance Reserve Fund	Provides funding for vehicle, property and liability insurance claim payments and related legal and adjusting expenses. Fund is required for costs below deductible levels and for payments which exceed insurance coverage levels.
(7)	Capital Financing Reserve Fund	Provides funding for capital expenditures.
(8)	Land Acquisition Reserve Fund	Provides funding for various capital projects from the sale proceeds generated on the disposal of surplus properties.
(9)	Building Maintenance Reserve Fund	Provides funding for the rehabilitation and major repairs of buildings.

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(10)	Election Reserve Fund	Provides funding for the cost of municipal elections.
(11)	Home Improvement Reserve Fund	Provides funding for residential owners to cover principal payments of home improvement loans.
(12)	All Borough Mortgage Loan Reserve Fund (North York)	Provides a temporary fund for reserve fund revenues pending the collection of a mortgage loan.
(13)	Police Central Sick Pay Reserve Fund	Provides funding for additional sick pay benefits to members of the Police Association (uniform staff) whose regular sick leave credits have been exhausted, due to disability while in service.
(14)	Road Enhancement Reserve Fund	Provides funding for the maintenance of boulevards and the enhancement of the road allowance.
(15)	Child Care Expansion/Pilot Project Reserve Fund	Provides funding to help lever additional funding support from the Province for an additional 2000 child care spaces. Funding may also be used to undertake seamless daycare pilot projects.
(16)	Social Assistance Stabilization Reserve Fund	Provides funding to stabilize social assistance costs resulting from changes in caseload.
(17)	Mayor's Homelessness Initiatives Reserve Fund	Provides funding for one-time capital support to projects which help homeless people move towards stable housing, in particular, hostel users, street homeless and high risk groups identified by the Mayor's Homelessness Action Task Force.

(18)	Capital Revolving Fund for Affordable Housing	Provides funding to non-profit organizations including the Toronto Housing Company for capital costs for affordable housing. Monies are to be applied to proposal development funding for affordable housing projects, project development assistance, including forgivable loans and repayable loans, project financing (ie. second mortgage loans) and other activities related to improving the quality and quantity of affordable housing supply in the City.
(19)	Telecommunications Development Reserve Fund	Provides funding for initiatives that further develop the City's strategy with respect to telecommunications matters.
(20)	Toronto District Heating Corporation Capital Expenditure Reserve Fund	Provides funding for future capital expenditures for the Toronto District Heating Corporation.
(21)	Casa Loma Capital Maintenance Reserve Fund	Provides funding for the capital maintenance of Casa Loma, the Casa Loma Stables and the Casa Loma Hunt Lodge.
(22)	Police Salary Adjustment Reserve Fund	Provides funding for reclassification.
(23)	North York Performing Arts Centre Stabilization Reserve Fund	Provides funding to finance the North York Performing Arts Centre's operating deficits.
(24)	Awards Program Reserve Fund (Etobicoke)	Provides funding for long-term service awards for employees.
(25)	Neighbourhood Watch Sign Reserve Fund	Provides funding to erect Neighbourhood Watch Signs.
(26)	Palace Pier Park Development Reserve Fund	Provides funding for the development of the Palace Pier Park site and adjacent public lands.
(27)	Montgomery's Inn Building Maintenance Reserve Fund	Provides funding for regular facility maintenance and repairs for Montgomery's Inn.
(28)	Art Acquisition Reserve Fund (Etobicoke)	Provides funding for the acquisition of art collection.
(29)	Special Events Reserve Fund (Metro)	Provides funding to promote special events and festivals.

(30)	Scarborough Civic Centre Expansion Reserve Fund	Provides funding for various capital projects in the Scarborough Civic Centre complex.
(31)	Eastview Neighbourhood Community Centre Reserve Fund	Provides funding to maintain buildings at the Eastview Neighbourhood Community Centre.
(32)	Soyapango Reserve Fund	Provides funding to promote Twin City programs.
(33)	Special Events and Festivals Reserve Fund (York)	Provides funding to promote special events and festivals.
(34)	Termite Control Reserve Fund (York)	Provides funding for the provision of grants to homeowners with termite problems.
(35)	Community Grants Reserve Fund (York)	Provides funding to promote local events.
(36)	Community Partnership Reserve Fund (York)	Provides funding to promote local events.
(37)	Keele/Weston Food Sector Reserve Fund	Provides funding to promote local events in Keele/Weston area.
(38)	Municipal Code Reserve Fund	Provides funding as a contingency for additional expenditures resulting from mid-year changes to the Municipal Code.
(39)	Solid Waste Management Perpetual Care Reserve Fund	Provides funding for the future costs of long-term, post-closure care of landfill sites.
(40)	Capital Levy Reserve Fund	Provides funding as may be required for various capital projects as previously approved.
(41)	TTC Stabilization Reserve Fund	Provides funding to stabilize TTC operations.
(42)	Wheel-Trans Vehicle Replacement Reserve Fund	Provides funding to replace Wheel-Trans vehicles.

SCHEDULE "C1"**DEVELOPMENT CHARGES – post September 1, 1999****OBLIGATORY RESERVE FUNDS****COLUMN I****COLUMN II**

(1)	Development Charges Reserve Fund – Fire	Provides funding for designated fire services capital projects.
(2)	Development Charges Reserve Fund – Roads	Provides funding for designated transportation services capital projects.
(3)	Development Charges Reserve Fund – Parks and Recreation	Provides funding for designated parks and recreation services capital projects.
(4)	Development Charges Reserve Fund – Development Related Studies	Provides funding for development related studies.
(5)	Development Charges Reserve Fund – Libraries	Provides funding for designated library services capital projects.
(6)	Development Charges Reserve Fund – Water Works	Provides funding for designated water services capital projects.
(7)	Development Charges Reserve Fund – Sanitary Sewage	Provides funding for designated waste water services capital projects.
(8)	Development Charges Reserve Fund – Transit	Provides funding for designated transit services capital projects.

SCHEDULE "C2"**RESTRICTED BY AGREEMENTS WITH THIRD PARTIES****OBLIGATORY RESERVE FUNDS****COLUMN I****COLUMN II**

(1)	National Child Benefit Support Reserve Fund	Provides funding for the benefit of children in receipt of social assistance and 2000 child care spaces for clients exiting social assistance.
(2)	Ontario Works Reserve Fund	Provides funding for payment to employment placement agencies for Ontario Works.
(3)	TTC Capital Subsidy Reserve Fund	Provides funding for TTC capital projects as approved by Council from time to time.
(4)	Sheppard Subway Project Reserve Fund	Provides funding for the Sheppard Subway capital projects as approved by Council from time to time.

SCHEDULE “D”**RESERVES CREATED BY COUNCIL RESOLUTION
AND CONFIRMED BY CONFIRMATORY BY-LAW****RESERVES**

- (1) Water Works Capital Financing Stabilization Reserve (Metro)
- (2) Water Works Exchange Stabilization Reserve (Metro)
- (3) Water Works Replacement and Repair Reserve (Metro)
- (4) Water Rate Stabilization Reserve (Metro)
- (5) Water Rate Stabilization Reserve (Toronto)
- (6) Working Fund Water Reserve (York)
- (7) Sewer and Water Capital Projects Reserve (East York)
- (8) Water Pollution Control Replacement and Repair Reserve (Metro)
- (9) Parkland Acquisition Reserve (Metro)
- (10) Home Improvement Reserve (Toronto)
- (11) Residential Properties Reserve (Toronto)
- (12) Solid Waste Management Doubtful Accounts Reserve (Metro)
- (13) Vehicle and Equipment Replacement Reserve (East York)
- (14) Vehicle Replacement Reserve (Etobicoke)
- (15) Snack Bar Equipment Replacement Reserve (Etobicoke)
- (16) Vehicle Replacement Reserve (North York)
- (17) Public Utilities Commission Water Equipment Replacement Reserve (Scarborough)
- (18) Equipment and Capital Repairs Reserve (Toronto)
- (19) Equipment Replacement Reserve (York)
- (20) Vehicle Replacement Water Reserve (North York)
- (21) Arbitration Contingency Reserve (Metro)
- (22) Legal Claims and Awards Reserve (Toronto)
- (23) Retroactive Salary Increase Reserve (Toronto)
- (24) Emergency Fund By-law Enforcement Reserve (York)
- (25) General Reserve (York)
- (26) Performing Arts Centre Operating Reserve (North York)
- (27) Police Central Sick Pay Reserve (Metro)
- (28) Road Enhancement Reserve (Metro)
- (29) Awards Program Reserve (Etobicoke)
- (30) Neighbourhood Watch Sign Reserve (Etobicoke)
- (31) Palace Pier Park Development Reserve (Etobicoke)
- (32) Montgomery’s Inn Building Maintenance Reserve (Etobicoke)
- (33) Art Acquisition Reserve (Etobicoke)
- (34) Special Events Reserve (Metro)
- (35) Civic Centre Expansion Reserve (Scarborough)
- (36) Eastview Neighbourhood Community Centre Reserve (Toronto)
- (37) Soyapango Reserve (York)
- (38) Special Events and Festivals Reserve (York)

- (39) Termite Control Reserve (York)
- (40) Community Grants Reserve (York)
- (41) Community Partnership Reserve (York)
- (42) Keele/Weston Food Sector Reserve (York)
- (43) Municipal Code Reserve (York)
- (44) Sick Leave Reserve (East York)
- (45) Sick Leave Reserve (Etobicoke)
- (46) Sick Leave Reserve (Toronto)
- (47) Sick Leave Reserve (York)
- (48) Workers Compensation Reserve (East York)
- (49) Workers Compensation Reserve (Etobicoke)
- (50) Corporate Administration Reserve (Metro)
- (51) Employee Separation Reserve (Metro)
- (52) Reorganization Reserve (York)
- (53) Winter Control Stabilization Reserve (Etobicoke)
- (54) Winter Control Stabilization Reserve
- (55) Election Reserve (Toronto)
- (56) Election Reserve (York)
- (57) Insurance Reserve (Etobicoke)
- (58) Insurance Reserve (Scarborough)
- (59) Insurance Reserve (Toronto)
- (60) Insurance Reserve (York)
- (61) Sidewalks Payments in Lieu Reserve (Etobicoke)
- (62) Site Plan Development Reserve (York)
- (63) Working Capital Reserve (East York)
- (64) General Contingency Reserve (East York)
- (65) Working Capital Reserve (Etobicoke)
- (66) Tax Stabilization Reserve (Etobicoke)
- (67) Working Capital Reserve (North York)
- (68) Working Capital Reserve (Scarborough)
- (69) Public Utilities Commission Water Inventory Reserve (Scarborough)
- (70) Reassessment Phase-in Reserve (Toronto)
- (71) Prepaid Expense Reserve (Toronto)
- (72) Stores Inventories Reserve (Toronto)
- (73) Stores Price Differential Reserve (Toronto)
- (74) Tax Sales Reserve (Toronto)
- (75) Local Boards Reserve (Toronto)
- (76) Golf Course Fixed Assessment Reserve (York)
- (77) Working Capital Reserve (York)
- (78) Capital Maintenance Reserve (East York)
- (79) Debenture Debt Repayment Reserve (York)
- (80) Capital Administration Reserve (York)
- (81) Uncollected Taxes Reserve (Toronto)
- (82) Recreation Facilities Maintenance Reserve (East York)
- (83) Emergency Repairs Reserve (Etobicoke)
- (84) Fringe Benefit Reserve (York)

SCHEDULE "E"**RESERVES CREATED BY BY-LAW**

RESERVES	BY-LAW NO.
(1) Corporate Fleet Vehicle and Equipment Replacement Reserve (Metro)	120-95
(2) Capital Financing Reserve (Metro)	125-94
(3) Reserve to Finance Perpetual Care of Existing and Former Landfill Sites to Protect the Environment (Metro)	24-87
(4) Waste Management System Reserve (Environmental Enhancement Reserve) (Metro)	145-90
(5) Reserve for Building Preservation (Metro)	157-96
(6) License Fee Stabilization Reserve (Metro)	137-93
(7) Proceeds from the Sale of Surplus Properties Reserve (Metro)	79-96

SCHEDULE “F”**RESERVE FUNDS CREATED BY COUNCIL RESOLUTION
AND CONFIRMED BY CONFIRMATORY BY-LAW****RESERVE FUNDS**

- (1) Gordon Sinclair Scholarship Reserve Fund (Metro)
- (2) Central Laundry Equipment Replacement Reserve Fund (Metro)
- (3) World War II Memorial Maintenance Reserve Fund (Metro)
- (4) CNEA Vested Reserve Fund (CNE Prize Guarantee Reserve Fund) (Metro)
- (5) Benefit Reserve Fund (Etobicoke)
- (6) Debt Stabilization Reserve Fund (Etobicoke)
- (7) Development Reserve Fund (Etobicoke)
- (8) Election Reserve Fund (Etobicoke)
- (9) Insurance Reserve Fund (Etobicoke)
- (10) Land Acquisition Reserve Fund (Etobicoke)
- (11) Parking Reserve Fund (Etobicoke)
- (12) Parkland Acquisition Reserve Fund (Etobicoke)
- (13) Public Art Program Reserve Fund (Etobicoke)
- (14) Sewer and Water Impost Reserve Fund (Etobicoke)
- (15) Curling Rinks Reserve Fund (East York)
- (16) Insurance Reserve Fund (East York)
- (17) Leaside Memorial Gardens, Parking Lot Reserve Fund (East York)
- (18) Parking Payment in Lieu Reserve Fund (East York)
- (19) Parking Reserve Fund (East York)
- (20) Parkland Acquisition Reserve Fund (East York)
- (21) Sewer & Water Projects Reserve Fund (East York)
- (22) Subdividers' Deposit Reserve Fund (East York)
- (23) Water Pollution Control Capital Expenditure Reserve Fund (Metro)
- (24) All Borough Mortgage Loan Reserve Fund (North York)
- (25) Art Acquisition Reserve Fund (North York)
- (26) Benefit Reserve Fund (North York)
- (27) Building Maintenance Reserve Fund (North York)
- (28) Construction Lien Claims Reserve Fund (North York)
- (29) Damage Guarantee Deposit Reserve Fund (North York)
- (30) Development Reserve Fund (North York)
- (31) Earl Bales Bandshell Reserve Fund (North York)
- (32) Election Reserve Fund (North York)
- (33) Energy Efficiency Reserve Fund (North York)
- (34) Heritage Reserve Fund (North York)
- (35) Insurance Reserve Fund (North York)
- (36) Land Acquisition Reserve Fund (North York)
- (37) Long Term Disability Benefit Reserve Fund (North York)
- (38) Marketing Campaign Reserve Fund (North York)

- (39) Parking Authority PIL Reserve Fund (North York)
- (40) Parking Payment in Lieu Reserve Fund (North York)
- (41) Parking Reserve Fund (North York)
- (42) Parkland Acquisition Reserve Fund (North York)
- (43) Parks per suite Levy City Wide Reserve Fund (North York)
- (44) Parks per suite Levy Reserve Fund (North York)
- (45) Performing Arts Centre Capital Maintenance Reserve Fund (North York)
- (46) Recycling Program Reserve Fund (North York)
- (47) Ridley Road Reserve Fund (North York)
- (48) Rink Board Advertising Reserve Fund (North York)
- (49) Sam Sor Reserve Fund (North York)
- (50) Sewage Impost Reserve Fund (North York)
- (51) Sick Leave Reserve Fund (North York)
- (52) Ski Equipment Reserve Fund (North York)
- (53) Small Emergencies Reserve Fund (North York)
- (54) Streetscape Reserve Fund (North York)
- (55) Subdividers' Deposit Reserve Fund (North York)
- (56) Thunderbird Mortgage Loan Reserve Fund (North York)
- (57) Tree Planting Reserve Fund (North York)
- (58) Twinning Cities Reserve Fund (North York)
- (59) Workers Compensation Reserve Fund (North York)
- (60) Yonge Service Road Reserve Fund (North York)
- (61) Cafeteria Equipment Replacement Reserve Fund (Scarborough)
- (62) Capital Levy Reserve Fund (Scarborough)
- (63) Development Reserve Fund (Scarborough)
- (64) Fire Equipment Replacement Reserve Fund (Scarborough)
- (65) Fleet Equipment Replacement Reserve Fund (Scarborough)
- (66) Historical Museum Reserve Fund (Scarborough)
- (67) Land Acquisition Reserve Fund (Scarborough)
- (68) Long Term Disability Benefit Reserve Fund (Scarborough)
- (69) Parking Lots Reserve Fund (Scarborough)
- (70) Parking Payment in Lieu Reserve Fund (Scarborough)
- (71) Racquet Sport Reserve Fund (Scarborough)
- (72) Radio Equipment Replacement Reserve Fund (Scarborough)
- (73) Recreation Trails Reserve Fund (Scarborough)
- (74) Subdividers' Contingency Reserve Fund (Scarborough)
- (75) Subdivision Agreements Reserve Fund (Scarborough)
- (76) Tam Heather Reserve Fund (Scarborough)
- (77) Parking Metre Reserve Fund (Toronto)
- (78) Alexander St. Theatre Project Reserve Fund (Toronto)
- (79) Bicentennial Celebrations Reserve Fund (Toronto)
- (80) Campeau Dock Maintenance Reserve Fund (Toronto)
- (81) Capital Leverage Homeless Initiatives Reserve Fund (Toronto)
- (82) Commercial Facade Improvement Reserve Fund (Toronto)
- (83) Community Heritage Reserve Fund (Toronto)
- (84) Councillors Severance Reserve Fund (Toronto)
- (85) Davenport Road Community Centre Reserve Fund (Toronto)

- (86) Design Exchange Reserve Fund (Toronto)
- (87) EHC Insurance Reserve Fund (Toronto)
- (88) Infrastructure Reserve Fund (Toronto)
- (89) Insurance Reserve Fund (Toronto)
- (90) International Office Reserve Fund (Toronto)
- (91) Liability Insurance Reserve Fund (Toronto)
- (92) Off Street Parking Reserve Fund (Toronto)
- (93) OMERS Early Retirement Reserve Fund (Toronto)
- (94) Parking Authority Reserve Fund (Toronto)
- (95) Parkland Acquisition Reserve Fund (Toronto)
- (96) Premium Waiver Reserve Fund (Toronto)
- (97) Sewer Capital Expenditure Reserve Fund (Toronto)
- (98) Sewer Maintenance Reserve Fund (Toronto)
- (99) Social Housing Reserve Fund (Toronto)
- (100) St. Lawrence Centre for the Arts Reserve Fund (Toronto)
- (101) TEDCO Environmental Remediation Reserve Fund (Toronto)
- (102) Village of Yorkville Park Reserve Fund (Toronto)
- (103) 200th Birthday Reserve Fund (York)
- (104) Animal Control Reserve Fund (York)
- (105) Councillors Retirement Allowance Reserve Fund (York)
- (106) Development Reserve Fund (York)
- (107) Exchange Rate Stabilization Reserve Fund (York)
- (108) Insurance Reserve Fund (York)
- (109) Land Acquisition Reserve Fund (York)
- (110) Parking Reserve Fund (York)
- (111) Sewer Capital Reserve Fund (York)
- (112) Sick Leave Reserve Fund (York)
- (113) Site Plan Development Reserve Fund (York)
- (114) Subdividers' Deposits Reserve Fund (York)
- (115) Vehicle and Equipment Replacement Reserve Fund (York)
- (116) Water Capital Reserve Fund (York)

SCHEDULE “G”

RESERVE FUNDS CREATED BY BY-LAW

RESERVE FUNDS	BY-LAW NO.
(1) Workers’ Compensation Reserve Fund (Toronto)	1995-0558
(2) Long Term Disability Program – Employee Groups Reserve Fund (Toronto)	214-92
(3) Pensioners’ Medical Program Reserve Fund (Toronto)	1995-0557
(4) Sick Leave Reserve Fund (Metro)	62-82
(5) Council Severance Remuneration Reserve Fund (Metro)	28-90, 29-90, 43-92
(6) Energy Conservation Reserve Fund (Toronto)	1994-0268, 1994-0657
(7) Insurance Reserve Fund (Metro)	165-87
(8) Automation Reserve Fund (Metro)	108-95
(9) Child Care Capital Reserve Fund (Metro)	143-1997
(10) Property Settlements Reserve Fund (Metro)	155-95
(11) Hummingbird Centre Stabilization Reserve Fund (Metro)	172-96
(12) Zoo Stabilization Reserve Fund (Metro)	78-96
(13) Rapid Transit Expansion Program Reserve Fund (Metro)	144-96
(14) Regent Park Community Centre Reserve Fund (Metro)	115-83, 58-85, 122-86

(15)	Tourism Event Development Reserve Fund (Metro)	107-95
(16)	Reserve Fund to purchase, sell and trade animals and animal embryos for the Metropolitan Toronto Zoo and to participate in consortiums for the preservation of endangered animals. (Metro)	114-85
(17)	Stadium Public Art – Skydome Reserve Fund (Toronto)	1994-0571
(18)	Guild Inn Reserve Fund (Metro)	117-93
(19)	World War II 50th Anniversary Memorial in Coronation park Reserve Fund (Metro)	48-95, 19-97
(20)	Endangered Species Reserve Fund (Metro - Zoo)	87-94
(21)	Regent Park Residents' Association Reserve Fund (Metro)	115-83, 58-85, 122-86
(22)	Public Arts Reserve Fund (Metro)	151-94
(23)	Solid Waste Management Doubtful Accounts Reserve Fund (Metro)	30-90
(24)	Payroll Benefit Plans Reserve Fund (Metro)	131-91
(25)	Police Museum Reserve Fund (Metro)	96-91, 676-1998
(26)	Reserve Fund to finance water pollution control measures (Metro)	16-87
(27)	BBP Loan Repayment Reserve Fund (Toronto)	1997-0568
(28)	Retiring Allowance Program for Members of Council (Toronto)	1994-0033
(29)	Permit Fees Reserve Fund (York)	Municipal Code Chapter 985, Parking Overnight s.985.3.4 (York)
(30)	Permit Fees Reserve Fund	Municipal Code Chapter 987, Parking – Permit s.987.3.2

SCHEDULE "H"**RESERVE FUNDS CREATED BY BY-LAW – NEW CITY**

	RESERVE FUNDS	BY-LAW NO.
(1)	TTC Capital Subsidy Reserve Fund	556-1998
(2)	Sheppard Subway Project Capital Reserve Fund	558-1998
(3)	Exhibition Stadium Capital Improvement Reserve Fund (Metro)	131-1999
(4)	Client Identification and Benefits System Reserve Fund	675-1998

SCHEDULE “P”**RESERVE FUNDS CREATED BY COUNCIL RESOLUTION
AND CONFIRMED BY CONFIRMATORY BY-LAW
– NEW CITY**

- (1) TTC Operating Stabilization Reserve Fund
- (2) Wheel Trans Vehicle Replacement Reserve Fund
- (3) Child Care Expansion/Pilot Project Reserve Fund
- (4) Homes for the Aged Reserve Fund
- (5) Parks Acquisition Reserve Fund – Land Acquisition (Etobicoke)
- (6) Parks Acquisition Reserve Fund – New Development (Etobicoke)
- (7) Parks Acquisition Reserve Fund – Land Acquisition (East York)
- (8) Parks Acquisition Reserve Fund – New Development (East York)
- (9) Parks Acquisition Reserve Fund – Land Acquisition (North York)
- (10) Parks Acquisition Reserve Fund – New Development (North York)
- (11) Parks Acquisition Reserve Fund – Land Acquisition (Scarborough)
- (12) Parks Acquisition Reserve Fund – New Development (Scarborough)
- (13) Parks Acquisition Reserve Fund – Land Acquisition (Toronto)
- (14) Parks Acquisition Reserve Fund – New Development (Toronto)
- (15) Parks Acquisition Reserve Fund – Land Acquisition (York)
- (16) Parks Acquisition Reserve Fund – New Development (York)
- (17) Parks Acquisition Reserve Fund – Land Acquisition (City-wide)
- (18) Parks Acquisition Reserve Fund – New Development (City-wide)
- (19) Social Assistance Stabilization Reserve Fund
- (20) National Child Benefit Support Reserve Fund
- (21) Ontario Works Reserve Fund
- (22) Mayor’s Homelessness Initiative Reserve Fund
- (23) Capital Revolving Fund for Affordable Housing Reserve Fund
- (24) Telecommunication Development Reserve Fund
- (25) TDHC Capital Expenditure Reserve Fund
- (26) Casa Loma Capital Maintenance Reserve Fund
- (27) Police Salary Adjustment Reserve Fund