

Authority: Policy and Finance Committee Report No. 4, Clauses Nos. 4 and 8, as adopted by City of Toronto Council on May 18, 19 and 20, 2004 and Policy and Finance Committee Report No. 5, Clause No. 25, as adopted by City of Toronto Council on June 22, 23 and 24, 2004
Enacted by Council: September 30, 2004

CITY OF TORONTO

BY-LAW No. 874-2004

To repeal Chapter 227 of the Toronto Municipal Code, Reserves and Reserve Funds and to replace it with a new Municipal Code Chapter 227, Reserves and Reserve Funds and to establish two new Reserve Funds called the “Chinese Archway Reserve Fund” and the “Winchester Square Capital Facilities Recreation Reserve Fund”.

WHEREAS pursuant to section 417 of the *Municipal Act, 2001*, S.O. 2001, c. 25, every municipality in each year may provide in its budget for the establishment or maintenance of a reserve fund for any purpose for which it has authority to spend money; and

WHEREAS it is desirable to simplify existing Chapter 227 of the Toronto Municipal Code to enhance mechanisms of internal controls, reporting and maximization of use regarding existing funds; and

WHEREAS it is in the best interests of the municipality to set principles for the creation of reserve funds, to identify and close reserve funds for which there is no longer a need and to use available balances toward future operating and capital purposes;

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

1. That Chapter 227 of the Toronto Municipal Code, Reserves and Reserve Funds be repealed in its entirety and replaced with a new Chapter 227 in the form attached hereto as “Attachment A”.

ENACTED AND PASSED this 30th day of September, A.D. 2004.

DAVID R. MILLER,
Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)

“ATTACHMENT A”**TORONTO MUNICIPAL CODE
RESERVES AND RESERVE FUNDS****ARTICLE I
Definitions****§ 227-1. Definitions.**

As used in this chapter, the following terms shall have the meanings indicated:

CAPITAL PROJECT — 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.

CONFIRMATORY BY-LAW — The by-law adopted by a Council at the end of a Council meeting to confirm the proceedings taken at that meeting.

COST CENTRE – A sub-account of a reserve or reserve fund used to track the inflow and outflow of funds for a particular purpose within the main reserve/reserve fund account.

COST CENTRE GROUP – A sub-account of a reserve or reserve fund which summarizes a group of cost centres for reporting purposes.

DEPARTMENT — An organizational unit of the City headed by a department head.

DISCRETIONARY RESERVE FUNDS — Reserve funds created at the discretion of Council pursuant to section 417 of the Act whenever revenues are earmarked to finance future expenditures of a purpose designated by Council.

OBLIGATORY RESERVE FUNDS — 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 money 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 money received as donations for specific purposes.

PROGRAM — 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 — 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 — 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 — An organizational unit that is responsible for providing a service or a suite of services.

TREASURER — The Chief Financial Officer and Treasurer of the City.

ARTICLE II

Establishment of Reserves and Reserve Funds

§ 227-2. Authority to establish funds; report recommending establishment of reserve or reserve fund.

- A. Council, on the recommendation of the Treasurer, may establish a reserve or discretionary reserve fund and shall establish an obligatory reserve fund or a cost centre group within a reserve or reserve fund.
- B. A report which recommends the establishment of a cost centre, cost centre group, reserve, or reserve fund must include the following:
- (1) Statement of purpose.
 - (2) Designation of the service area owner or beneficiary program area.
 - (3) Rationale for the appropriate level to be maintained in the account, as appropriate.
 - (4) Initial contribution, if any.
 - (5) Contribution policy.
 - (6) Withdrawal policy.
 - (7) The review cycle which would provide the necessary periodic review to ensure a suitable level of funds, the appropriateness of the account and the conditions, if any, on which the cost centre, centre group, reserve or reserve fund may be closed.

ARTICLE III

Use and Administration of Reserves and Reserve Fund Moneys

§ 227-3. Quarterly report.

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.

§ 227-4. Determinations made by Treasurer.

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.

§ 227-5. Unused funds; transfer of funds; return of funds after sale of asset.

- 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. Refund of funds after sale of asset; land transactions.
 - (1) Subject to Subsection C(2), if a reserve or reserve fund is used to acquire an asset and the asset is subsequently sold, the net proceeds from the sale shall be returned to the reserve or reserve fund from which the acquisition was funded.
 - (2) The sale of City-owned real property is subject to the policy and procedures governing land transactions among City agencies, boards, commissions and departments, including the allocation of net proceeds from the sale of City-owned real property, and, subject to Subsection C(3), Subsection C(1) shall not apply to the net proceeds of sale of real property which real property:
 - (a) Was originally purchased using funds from a reserve or reserve fund;
 - (b) Was under the operational jurisdiction of one or more City agencies, boards, commissions or departments until it was released from such jurisdiction and sold, and which agency(s), board(s), commission(s) have agreed to reciprocate in making lands held in their title available through the City's property management process to other agencies, boards, commissions or departments at no cost; and
 - (c) Was used by the City agency(s), board(s), commission(s) or department(s) referred to in Subsection C(2)(b) for a minimum of 10 years; and

- (3) Subsection C(2) does not apply to real property all or a portion of which was or will be developed, and a portion of which continued to be occupied for operational purposes by the agency(s), board(s), commission(s) or department(s).

§ 227-6. Contributions to tax-supported reserves and reserve funds.

In accordance with Council's approved policies for addressing under-funding, the Treasurer shall, subject to any legislative restrictions, be authorized to make contributions to any tax-supported reserve or reserve fund:

- (1) 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
- (2) To fund an unfunded reserve or reserve fund

§ 227-7. Changes to be reported as appropriations.

All increases and decreases to reserves and reserve funds shall be reported as appropriations to and from the respective reserves and reserve funds.

§ 227-8. Legislative restrictions; authorization by Council required.

The use of money in reserves and reserve funds is subject to compliance with any legislative restrictions and shall only be authorized by Council.

ARTICLE IV
History

§ 227-9. History

Appendix C1 to Policy and Finance Committee Report No. 4, Clauses Nos. 4 and 8, as adopted by City of Toronto Council on May 18, 19 and 20, 2004 provides a cross reference to the previous Municipal Code Chapter 227 for tracking of account histories through to initial inception in the by-laws of the former municipalities making up the New City of Toronto.

ARTICLE V
Reserves

§ 227-10. Reserves

The reserves listed in Schedule 1 and 11, attached at the end of this chapter, are the reserves into which shall be deposited the money allocated by Council and shall be used for the purposes as set out.

ARTICLE VI
Reserve Funds

§ 227-11. Reserve Funds

- A. The reserves listed in Schedules 2 to 10 and 12 through 16, attached at the end of this chapter, are the reserve funds into which shall be deposited the money allocated by Council or required to be deposited therein by legislation and shall be used for the purposes as set out.
- B. The reserve funds in Schedule A shall be used for the purposes as set out and when fully expended will be deleted from the Chapter.

ARTICLE VII
Interest Earned on Reserves and Reserve Funds

§ 227-12. Reporting of earned interest.

The interest earned by a reserve shall be reported as earnings of the operating fund.

§ 227-13. Earned interest to be credited to balance of fund.

The interest earned by a reserve fund shall be credited to the balance of that reserve fund.

ARTICLE VIII
Closing Reserves and Reserve Funds

§ 227-14. Recommendations on closure of account, disposition of funds and amendments.

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 chapter.

ARTICLE IX
Title

§ 227-15. Short title.

The short title of this chapter is the “Reserves and Reserve Funds By-law.”

ARTICLE X
When Effective

§ 227-16. Effective date.

Subject to § 227-16, this chapter shall be deemed to have come into force on the day that it is enacted and passed.

Appendix A**Reserve Funds to be Spent and Then Closed**

Name	Dept/Program	Purpose
Discretionary Reserve Funds		
Awards Program (Etobicoke)	EDCT	Provides funding for long-term service awards for employees.
Community Grants (York)	EDCT	Provides funding to promote local events.
Community Partnership (York)	EDCT	Provides funding to promote local events.
Davenport Road Community Centre	EDCT	Provides funding for the operating costs of the Community Centre and for the salary and benefits of a Community Development Worker.
East York Curling Parks Capital Maintenance	EDCT	Provides funding for repair and expansion expenses of Leaside and East York Curling Parks.
International Office	EDCT	Provides funding for the business marketing strategy to promote the City's economic profile internationally.
Keele/Weston Food Sector	EDCT	Provides funding to promote local events in Keele/Weston area.
Leaside Memorial Gardens Parking Lot Repair	EDCT	Provides assistance with future funding requirements for parking lot repairs. It is funded by future reductions in Leaside Memorial Gardens debenture charges.
Montgomery's Inn Building Maintenance	EDCT	Provides funding for the regular facility maintenance and repairs for Montgomery's Inn.
Municipal Code	UDS	Provides funding as contingency for additional expenditures resulting from mid year changes to Municipal Code.
Neighbourhood Watch Sign	CNS	Provides funding to erect Neighbourhood Watch Signs.

Name	Dept/Program	Purpose
Palace Pier Park Development	EDCT	Provides funding for the development of the Palace Pier Park site and adjacent public lands.
Regent Park Community Centre	CNS	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.
Rink Board Advertising (North York)	EDCT	Provides funding through the use of advertising revenues from arena rink boards for use in upgrading North York arenas.
Ski Equipment (North York)	EDCT	Provides funding for the replacement of rental ski equipment at Earl Bales Park.
Sky Dome Stadium Public Art	EDCT	Provides funding for the acquisition of public art in and around Sky Dome.
Soyapango	EDCT	Provides funding to promote Twin City programs.
Tourism Event Development	EDCT	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.
Twinning Cities	EDCT	Provides funding for the defrayment of periodic costs of Friendship and Twinning Agreements.
Obligatory Reserve Funds		
Animal Control (York)	CNS - Pub Health	Provides funding to help animals in York. Fund consists of monies from a bequest from a deceased resident.

Name	Dept/Program	Purpose
Guild Inn	EDCT	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 and Region Conservation Authority may approve. Fund consists of moneys paid under an agreement, dated August 1, 1993, respecting the settlement of funds retained from the purchase price of the Guild.
Infrastructure (Toronto)	Finance	Provides funding for the City's share of the Federal/Provincial/Municipal Infrastructure Program.
World War II 50th Anniversary Memorial, Other Memorials and Monuments	EDCT	Provides funding for the maintenance of a memorial commemorating the 50th anniversary of World War II in Coronation Park, other war memorials and public monuments. Fund consists of monies donated from members of the public.
Yonge Street Service Road	WES - Transportation	Provides funding for construction of a ring road to alleviate congestion on Yonge Street, north of Highway 401. Fund consists of money collected under development charges policies in effect prior to the adoption of a Development Charges By-law

**Schedule No. 1
Corporate Reserves**

Name	Dept/Program	Purpose
Building Permit Service Delivery	UDS	Provides funding generated by building permit fees collected during 2003 that will be used to finance building permit service improvement in 2004 and 2005
Contingency Appeals	Corporate Services - Court Services	Provides funding to be used for refunds for appeals.
Vehicle and Equipment Replacement Group	Corporate Services - Fleet Services	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 annual replacement of vehicles and equipment.
Community and Neighbourhood Services Facilities Fleet Clerks - Vehicle Human Resources Legal and Other Corporate Services Council Mayor's Office Finance Arts and Culture Parks and Recreation Urban Development Solid Waste Transportation Tech Services Fire-Vehicle E.M.S. - Vehicle Library Police Exhibition Place Zoo Arena Boards		

Name	Dept/Program	Purpose
Wheel-Trans Vehicle Insurance Top Up Clerks - Equipment IT - Equipment E.M.S. - Equipment Fire-Equipment		
Working Capital	Finance	Provides funding to stabilize the City's budgets from year to year due to various unanticipated financial pressures.

Schedule No. 2
Employee Benefits Reserve Fund

Name	Dept/Program	Purpose
Employee/Retiree Benefits	Finance	Provides funding for the benefit costs of employees and retirees.
Police Central Sick Pay	Police	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.
Productivity Improvement	Finance	Provides funding for productivity improvement projects arising from corporate initiatives.
Sick Leave	Finance	Provides funding for payment of vested accumulated sick time credits to employees upon termination of employment.
Workers' Compensation	Finance	Provides funding for Workers' Compensation claim payments. This fund is required to ensure funds are available for future payments of current claims.
Workforce Reduction	Finance	Provides funding for the personnel costs resulting from early retirement downsizing initiatives and other exits.

Schedule No. 3
Corporate Discretionary Reserve Fund

Name	Dept/Program	Purpose
All Borough Mortgage Loan	Finance	Provides a temporary fund for reserve fund revenues pending the collection of a mortgage loan.
Animal Transaction	Zoo	Fund is to facilitate the purchase, sale and trading of animals and animal embryos for the Metro Toronto Zoo and for participation in consortiums for the preservation of endangered animals.
Arbitration and Legal Awards	Finance	Provides funding for the costs of arbitration, awards and legal claims.
Capital Financing	Finance	Provides funding for capital expenditures.
Division # 43 City Capital	Police	Provides funding for defraying the building costs for the reconstruction of Division # 43.
Eastview Neighbourhood Community Centre	CNS	Provides funding to maintain buildings at the Eastview Neighbourhood Community Centre.
Efficiency Incentive	Finance	Provides funding to facilitate transition to optimal and sustained efficient delivery of City services by assisting programs with funds to cover start-up costs associated with implementation of efficiency initiatives.
Election	Corporate Services	Provides funding for the cost of municipal elections.
Emergency Planning	WES - Technical Ser.	Provides funding to support the City's ability to deter threats from terrorism and to respond to emergencies brought about by terrorism and other catastrophes.
Emergency Technology Acquisition	Corporate Services - IT	Provides funding for the internal leasing of technology acquisitions.

Name	Dept/Program	Purpose
Environmental Liability	Corporate Services - Facilities	Fund is established for the municipal properties transferred from Toronto Port Authority (TPA) to enable annual net revenues in excess of those required to subsidize port operations of the TPA and for surplus proceeds from any subsequent sale of property transactions related to these parcels to be utilized for environmental monitoring, control and remediation for these properties.
Enwave District Heating Energy	Enwave	Provides funding for future capital expenditures and provides collateral for performance bonding requirements on behalf of Enwave.
Housing Property Title Normalization	CNS - Shelter Housing	Provides funding to mitigate a potential financial liability to the City arising from the need to analyze and rectify real estate title irregularities for properties transferred by the Province to MTHC under the SHRA.
Insurance	Finance	Provides funding for vehicles, 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.
Land Acquisition Group	Finance	Provides funding for various capital projects for the respective entity from the net sale proceeds generated from the disposal of surplus properties.
City-wide Corporate Services Community and Neighbour. Ser. EDCT Urban Development Services Works and Emergency Ser. Toronto Public Library Board Toronto Police Services Board Toronto Transit Commission		

Name	Dept/Program	Purpose
Museum and Heritage Services	EDCT - Culture	Provides funding from the de-accession of artifacts from the City's Collection which were not acquired through donation.
St. Lawrence Centre For the Arts	St. Lawrence Ctr.	Provides funding for capital improvements at the St. Lawrence Centre.
Telecommunications Development	WES - Transportation	Provides funding for initiatives that further develop the City's strategy with respect to telecommunications matters.
Utility Conservation and Retrofit	Corp Services - Facilities	Provides funding for short falls in energy budgets in 2002 and permits its use as a revolving loan fund to finance approved retrofit capital projects, to be repaid from program operating budgets as facilitated by energy savings.

Schedule No. 4
Stabilization Reserve Fund

Name	Dept/Program	Purpose
Exhibition Place Stabilization (Metro)	Exhibition Place	Provides funding to stabilize Exhibition Place operations.
Hummingbird Centre Stabilization	Hummingbird Centre	Provides funding for assisting The Board of Directors of the Hummingbird Centre for the Performing Arts to operate effectively as a business, together with the goal of reducing, over time, its dependency on the City's funding.
Hydro Stabilization	Finance	Provides funding for any unanticipated fluctuations in electricity costs.
Information and Technology Stabilization	Corporate Services - IT	Provides capital funding for the purchase of Information and Technology equipment.
North York Performing Arts Centre Stabilization	NYPAC	Provides funding to finance the North York Performing Arts Centre's Operating deficits.
Provincial Offences Courts Stabilization	Corporate Services	Provides funding for 2001 pre-transfer start-up operating and capital costs to set up the required new or augmented facilities and information systems for the POA. For subsequent budget years, this reserve fund will provide capital funding for Provincial Offences Court requirements, to avoid the issuance of new debt.
Social Assistance Stabilization	CNS - Social Services	Provides funding to stabilize social assistance costs resulting from changes in caseload.
Social Housing Stabilization	CNS - Shelter, Housing and Support	Provides funding to mitigate the financial exposure associated with Social Housing Devolution, including the following purposes: <ol style="list-style-type: none"> 1. for stabilization of in-year variances as well as unanticipated year-to-year expenditure fluctuations, to help minimize or phase in their impacts on the property tax rate; 2. to supplement funds for capital repairs, in regard to urgent needs or phase-in toward higher funding levels; and 3. to fund other potential liabilities as they arise.

Schedule No. 5
State Of Good Repair Discretionary Reserve Fund

Name	Dept/Program	Purpose
Building Maintenance	Corporate Services - Facilities	Provides funding for the rehabilitation and major repairs of buildings.
Casa Loma Capital Maintenance	EDCT	Provides funding for the capital maintenance of Casa Loma, the Casa Loma Stables and the Casa Loma Hunt Lodge.
Exhibition Place Capital Improvement	Exhibition Place	Provides funding for future capital improvements to Exhibition Place buildings and lands.
Road and Sidewalk Repair, Maintenance and Reconstruction	WES - Transportation	Provides funding for the purpose of funding for capital projects of the reconstruction and repair of roads that have been aged prematurely due to multiple pavement cuts by telecommunications carriers.
Road Enhancement	WES - Transportation	Provides funding for the maintenance of boulevards and the enhancement of the road allowance.
Scarborough Civic Centre Expansion	Corporate Services	Provides funding for various capital projects in the Scarborough Civic Centre Complex.
Solid Waste Management Perpetual Care	WES - Solid Waste	Provides funding for the future costs of long-term, post-closure care of landfill sites.
Waste Management	WES - Solid Waste	Provides funding for the development and operation of waste management facilities.

Schedule No. 6
Community Initiatives Reserve Fund

Name	Dept/Program	Purpose
Capital Leverage Homeless Initiatives	CNS - Shelter Housing	Provides funding to support capital projects for homeless people.
Capital Revolving Fund for Affordable Housing	CNS	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/repayable loans, project financing (i.e., second mortgage loans) and other activities related to improving the quality/quantity of affordable housing supply in the City.
Child Care Capital Cost	CNS	<p>Provides funding to:</p> <p>(a) Preserve or replace licensed spaces available for use by subsidized families when these spaces are threatened by loss of tenure in schools/other community-based locations or funding decisions should be guided by the following considerations:</p> <ol style="list-style-type: none"> 1. school age child care spaces should be relocated to schools or recreational facilities and operate out of predominantly 2. relocation retrofit is preferable to new capital development 3. capital development should be pursued only after less costly options have been pursued without success 4. funding need not faithfully replicate the lost services; however, replacement service must be efficiently configured and support the objectives of the Children's Services Service Plan 5. preservation of service in high needs areas and under-served areas is a priority; and 6. relocation into schools or multi-service facilities if preferred

Name	Dept/Program	Purpose
		<p>(b) Develop new services that meet one or more of the following objectives:</p> <ol style="list-style-type: none"><li data-bbox="895 439 1398 506">1. Increase the supply of infant spaces in under-served areas<li data-bbox="895 510 1430 577">2. Increase the supply of licensed spaces in under-served areas<li data-bbox="895 582 1414 649">3. Increase the supply of spaces to high needs communities and populations<li data-bbox="895 654 1430 766">4. Create more efficient service models supporting the goals of the Children's Services service plan

Schedule No. 7
Parkland Acquisitions/New Development Reserve Fund

Name	Dept/Program	Purpose
Parkland Acquisition - Pre 1999 (East York)	EDCT	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.
Parkland Acquisition - Pre 1999 (Etobicoke)	EDCT	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.
Parkland Acquisition - Pre (Metro)	EDCT	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.
Parkland Acquisition - Pre 1999 (North York)	EDCT	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.
Parkland Acquisition - Pre 1999 (Toronto)	EDCT	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.
Parkland Acquisition - Pre 1999 (Scarborough)	EDCT	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.
5 percent and 2 percent Land Acquisition - North York - Pre 1999	EDCT	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.

Name	Dept/Program	Purpose
Parkland Acquisition - City Wide/Land Acquisition	EDCT	Provides funding for land acquisition for parkland, on a city-wide basis, having regard to both local and City-wide priorities. As of January 1, 1999, monies receive by the City in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected within each boundary of East York, Etobicoke, North York, Scarborough, Toronto, and York, committed for this purpose.
Parkland Acquisition - City Wide/New Development	EDCT	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, on a city-wide basis, having regard to both local and city-wide priorities. As of January 1, 1999, monies receive by the City in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected within each boundary of East York, Etobicoke, North York, Scarborough, Toronto, and York, committed for this purpose.
Parkland Acquisition - Land Acquisition (East York)	EDCT	Provides funding for land acquisition for parkland within the boundary of East York. As of January 1, 1999, monies received by East York Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.

Name	Dept/Program	Purpose
Parkland Acquisition - New Development (East York)	EDCT	Provides funding for new development for parkland or for other public recreational purposes, including the erection of repair of buildings and the acquisition of machinery for park or other recreational purposes within the boundary of East York. As of January 1, 1999, monies received by East York Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - Land Acquisition (Etobicoke)	EDCT	Provides funding for land acquisition for parkland within the boundary of Etobicoke. As of January 1, 1999, monies received by Etobicoke Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - New Development (Etobicoke)	EDCT	Provides funding for new development for parkland or for other public recreational purposes, including the erection of repair of buildings and the acquisition of machinery for park or other recreational purposes within the boundary of Etobicoke. As of January 1, 1999, monies received by Etobicoke Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.

Name	Dept/Program	Purpose
Parkland Acquisition - Land Acquisition (North York)	EDCT	Provides funding for land acquisition for parkland within the boundary of North York. As of January 1, 1999, monies received by North York Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - New Development (North York)	EDCT	Provides funding for new development for parkland or for other public recreational purposes, including the erection of repair of buildings and the acquisition of machinery for park or other recreational purposes within the boundary of North York. As of January 1, 1999, monies received by North York Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - Land Acquisition (Scarborough)	EDCT	Provides funding for land acquisition for parkland within the boundary of Scarborough. As of January 1, 1999, monies received by Scarborough Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.

Name	Dept/Program	Purpose
Parkland Acquisition - New Development (Scarborough)	EDCT	Provides funding for new development for parkland or for other public recreational purposes, including the erection of repair of buildings and the acquisition of machinery for park or other recreational purposes within the boundary of Scarborough. As of January 1, 1999, monies received by Scarborough Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - Land Acquisition (Toronto)	EDCT	Provides funding for land acquisition for parkland within the boundary of Toronto. As of January 1, 1999, monies received by Toronto Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - New Development (Toronto)	EDCT	Provides funding for new development for parkland or for other public recreational purposes, including the erection of repair of buildings and the acquisition of machinery for park or other recreational purposes within the boundary of Toronto. As of January 1, 1999, monies received by Toronto Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.

Name	Dept/Program	Purpose
Parkland Acquisition - Land Acquisition (York)	EDCT	Provides funding for land acquisition for parkland within the boundary of York. As of January 1, 1999, monies received by York Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - New Development (York)	EDCT	Provides funding for new development for parkland or for other public recreational purposes, including the erection of repair of buildings and the acquisition of machinery for park or other recreational purposes within the boundary of York. As of January 1, 1999, monies received by York Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - West District - Local Land	EDCT	Provides funding for land acquisition for parkland within the boundary of West District. As of January 1, 2004, monies received by West Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.

Name	Dept/Program	Purpose
Parkland Acquisition - West District - Local Development	EDCT	Provides funding for new development for parkland or for other public recreational purposes, including the erection of repair of buildings and the acquisition of machinery for park or other recreational purposes within the boundary of West District. As of January 1, 2004, monies received by West Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - East District - Local Land	EDCT	Provides funding for land acquisition for parkland within the boundary of East District. As of January 1, 2004, monies received by East Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - North District - Local Land	EDCT	Provides funding for land acquisition for parkland within the boundary of North District. As of January 1, 2004, monies received by North Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.

Name	Dept/Program	Purpose
Parkland Acquisition - North District - Local Development	EDCT	Provides funding for new development for parkland or for other public recreational purposes, including the erection of repair of buildings and the acquisition of machinery for park or other recreational purposes within the boundary of North District. As of January 1, 2004, monies received by North Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - South District - Local Land	EDCT	Provides funding for land acquisition for parkland within the boundary of South District. As of January 1, 2004, monies received by South Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.
Parkland Acquisition - South - Local Development	EDCT	Provides funding for new development for parkland or for other public recreational purposes, including the erection of repair of buildings and the acquisition of machinery for park or other recreational purposes within the boundary of South District. As of January 1, 2004, monies received by South Community in lieu of parkland dedication requirements associated with development applications for subdivision, severance, development and redevelopment of land, per Sec. 42 of <i>Planning Act</i> . One half of the 50 percent of the funds collected and committed for this purpose.

Schedule No. 8
Development Charges Reserve Fund

Name	Dept/Program	Purpose
Development Charges - Development Related Studies	Various	Provides funding for development related studies.
Development Charges - Etobicoke	Various	Provides funding to be used for the following designated services: 1. Administration 2. Fire 3. Works (includes Public Works, Transportation, Water, Sewer) 4. Storm Water Quality 5. Parks and Recreation 6. Library
Development Charges - Fire	WES - Fire	Provides funding for designated fire services capital projects.
Development Charges - Libraries	TPL	Provides funding for designated library services capital projects.
Development Charges - North York	Various	Provides funding to be used for the following designated services: 1. Administration 2. Fire 3. Transportation and Works 4. Parks 5. Indoor recreation/cultural activities 6. Library
Development Charges - Parks and Recreation	EDCT	Provides funding for designated Parks and Recreation services capital projects.
Development Charges - Roads	WES - Transportation	Provides funding for designated transportation services capital projects.
Development Charges - Sanitary Sewage	WES - Water/Wastewater	Provides funding for designated wastewater services capital projects.

Name	Dept/Program	Purpose
Development Charges - Scarborough	Various	Provides funding to be used for the following designated services: <ol style="list-style-type: none"> 1. Library services 2. Parks development 3. Fire Protection 4. Recreation facilities 5. Roads 6. Sewers and watercourses 7. Corporate studies/communication
Development Charges - SPUC - Water	WES - Water/Wastewater	Provides funding for designated water services capital projects.
Development Charges - Transit	TTC	Provides funding for designated transit services capital projects.
Development Charges - Water Works	WES - Water/Wastewater	Provides funding for designated water services capital projects.
Development Charges - York		Provides funding to be used for the following designated services: <p>Sanitary Sewer Services:</p> <ol style="list-style-type: none"> 1.1 Trunk Sewers and pumping stations; 1.2 Oversized local; 1.3 Other equip./rolling <p>Water Supply Services:</p> <ol style="list-style-type: none"> 2.1 Water mains and storage; 2.2 Oversized locals; 2.3 Other equipment and rolling stock <p>Storm Drainage Services:</p> <ol style="list-style-type: none"> 3.1 Main channels/drainage trucks; 3.2 Channel connections; 3.3 Retention/detention <p>Transportation Services:</p> <ol style="list-style-type: none"> 4.1 Arterial, collector/local roads/bridges; 4.2 Street lights, signs and sidewalks; 4.3 Works, rolling stock, other equip., depots and domes <p>Solid waste management services:</p> <ol style="list-style-type: none"> 5.1 Collection and transfer vehicle/equip. Electrical power of energy services

Name	Dept/Program	Purpose
		<ul style="list-style-type: none"> 6.1 Municipal substations; 6.2 Distribution trucks/transformer feeds; 6.3 Equip. vehicles, office space, etc.
		<p>Fire Services:</p> <ul style="list-style-type: none"> 7.1 Fire stations; 7.2 Fire pumpers, aerials, tankers/rescue vehicles; 7.3 Small equip. and gear
		<ul style="list-style-type: none"> 8. Outdoor Recreation Services (i.e. Parks/Open Space): 8.1 Acq. of municipal parkland/hazard lands; 8.2 Dev. of neighbourhood parks; 8.3 Dev. of community parks;
		<ul style="list-style-type: none"> 9. Indoor Recreation Services: 9.1 Arenas; 9.2 Indoor pools; 9.3 Fitness facilities 9.4 Community centres; 9.5 Recreation vehicles/equip.
		<ul style="list-style-type: none"> 10. Library Services: 10.1 Public libraries; 10.2 Library materials;
		<ul style="list-style-type: none"> 11 Administrative Services: 11.1 Office space(all services); 11.2 Furniture, equip./vehicles(all office services); 11.3 Growth master plans(all services); 11.4 Interest charges(all projects):

Schedule No. 9
Donations Reserve Fund

Name	Dept/Program	Purpose
Art Collection	EDCT - Culture	Provides funding for the acquisition of art for the City of Toronto art collection.
Don Valley Brick Works	EDCT	Provides funding for civic improvements to the Don Valley Brick Works.
Earl Bales Bandshell	EDCT	Provides funding for the construction of bandshell in Earl Bales Parks.
Garden of Hope	EDCT	Provides funding to offset future maintenance costs of the Garden of Hope.
Historical Museum (Scarborough)	EDCT	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.
Museum Group	EDCT - Culture	Provides funding to enhance the museum sites, to purchase artifacts for the City Collection and to accept both cash from donors and monies acquired through the de-accession of donated artifacts.
Fort York Colbourne Lodge Spadina Museum Historic House and Gardens Mackenzie House Collections and Conservation Scarborough Historical Mus. Todmorden Mills Museum Montgomery's Inn Gibson House Zion Schoolhouse York Museum General		

Name	Dept/Program	Purpose
Playgrounds Group	EDCT	Provides funding for the redevelopment of playgrounds.
High-Level Pumping Station Park	EDCT	Provides funding for the redevelopment of the High-Level Pumping Station playground and further improvements to High-Level Pumping Station Park.
Kew Gardens Playground	EDCT	Provides funding for the redevelopment of the Kew Gardens Playground.
Police Museum	Police	Provides funding for the development, construction and operation of the Police Museum.
Public Access Defibrillation	WE WES - EMS	Provides funding to purchase automated external defibrillator equipment, maintain the equipment, support the Public Access Defibrillation Program and promote such programs throughout the City.
Public Arts	EDCT	Provides funding to assist in the creation of public art projects in prominent locations.
Toronto Fire Services Public Education	WES - Fire	Provides funding for the development of a Fire Services Public Education Centre at the Harbourfront Fire Station and/or to provide funding for the Toronto Fire Prevention Risk Watch Program.
World War II Memorial Maintenance	EDCT	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.
Zhong Hua Men Archway	EDCT	Provides funding for the construction and maintenance of Phase Two of the Archway Project.
Zoo Endangered Species	Zoo	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 money 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.

Schedule No. 10
Planning Act Reserve Fund

Name	Dept/Program	Purpose
Bloor Street Transformation Project Group	EDCT	Provides fund for the implementation of the Bloor Street Transformation Project.
Dundas Street West Streetscape Improvement	EDCT - BIA	Fund is to be received under the Section 37 agreement with the City and Port Royal Place Development Inc. and to be used to fund streetscape improvements along Dundas Street West in proximity to the development.
East of Bay and Vicinity Park	EDCT	Fund is to be used solely for the purposes of permanent improvements to the East of Bay Parklands, as well as parkland acquisitions and improvements within the boundaries of Ward 24, in accordance with the recommendation of the General Manager, Parks and Recreation.
Jarvis Street Corridor Group	EDCT and UDS	Provides funding for supporting the implementation of a heritage strategy for that portion of Jarvis Street Corridor (Jarvis Street south of Isabella Street)
Public Parking - 109 Front Street	Parking Authority	Provides fund to cover the cost of rectifying any deficiencies found as a result of the Inspections required under the Municipal Capital Facility Agreement made on January 20, 1998 between 109 Front Street East Inc. and the City.
Winchester Square Capital Facilities Fund	EDCT	Provides support to capital initiatives related to recreation facilities in Ward 28 Toronto Centre-Rosedale.

Schedule No. 11
Water/Wastewater Reserves

Account	Dept/Program	Purpose
Vehicle and Equipment Replacement - Water/Waste Water	WES	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.
Waste Water Stabilization	WES	Provides funding to stabilize each year the net expenditures for Waste Water Supply requirements and funding for capital projects.
Water Stabilization	WES	Provides funding to stabilize each year the net expenditures for Water Supply requirements and funding for capital projects.

Schedule No. 12
Community Services Obligatory Reserve Funds

Account	Dept/Program	Purpose
Client Identification and Benefits System	CNS - Social Services	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.
Homes for the Aged	CNS - HFA	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.
Kids @ Computers Scholarship Project	CNS - Social Services	Provides funding for the Kids @ Computers Scholarship Project.
National Child Benefit Support	CNS - Social Services	Provides funding for the benefit of children in receipt of social assistance and 2000 child care spaces for client exiting social assistance.
Ontario Works	CNS - Social Services	Provides funding for payment to employment placement agencies for Ontario Works.
Social Housing Federal	CNS - Social Services	Provides funding to be used to mitigate the financial exposure associated with Social Housing Devolution: <ul style="list-style-type: none"> (a) for projects in the formerly federally funded and federally cost-shared programs, consistent with the 1999 Canada-Ontario "Social Housing Agreement"; and (b) including the following purposes: <ul style="list-style-type: none"> (i) to stabilize in-year variances as well as unanticipated year-to-year expenditures fluctuations, to help minimize or phase in their impacts on the property tax rate; (ii) to supplement funds for capital repairs ,in regard to urgent needs or phase-in toward higher funding levels; and (iii) to fund other potential liabilities as they arise, but excluding expected annual subsidy costs.

Schedule No. 13
State of Good Repair Obligatory Reserve Funds

Account	Dept/Program	Purpose
Campeau Dock Maintenance	EDCT	Provides funding for the maintenance of docking facilities at Harbour Square.
Harbourfront Parklands	EDCT	Provides funding for the Harbourfront parkland development, water's edge promenade and programming on Harbourfront Parklands.
Hummingbird Centre Capital Improvement	Hummingbird Centre	Provides funding to finance major renovations and improvements.
North York Performing Arts Centre Capital Maintenance	Toronto Centre for the Performing Arts	Provides funding for major repairs and capital replacements at the North York Performing Arts Centre.
Racquet Sport	EDCT	Provides funding for maintenance and development of racquet sport facilities.
Regent Park Residents' Association	CNS	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.
Ridley Road Maintenance	WES - Transportation	Provides for interest on developer's deposit to be used to offset annual boulevard maintenance costs.
Tam Heather	EDCT	Provides funding to improve facility or to cover operation deficits of the Tam Heather Country Club.
TEDCO Environmental Remediation	TEDCO	Provides funding to subsidize port operations of the Toronto Harbour Commission and for environmental monitoring control and remediation for the parcels

Schedule No. 14
Third Party Agreements Reserve Funds

Account	Dept/Program	Purpose
12 Alexander Street Theatre Project	EDCT	Provides funding for an endowment fund for 12 Alexander Street as specified in an agreement with "The Alexander Street Project".
Better Buildings Partnership(BBP) Loan Repayment	WES - Environ.Services	Provides funding in support of the Better Buildings Partnership Loan Program and other program initiatives of the Energy Efficiency Office.
City Parking	Finance	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; and third, to general purposes as determined by Council.
Design Exchange	EDCT - Design Exchange	Provides funding for the Design Exchange's operating budget.
Golden Mile Employment District Transportation System Improvement Charge	UDS and WES	Provides funding for the construction and implementation of transportation improvements in Golden Mile Employment District and, where appropriate, provides funds for rebates to front ending contributors in the Golden Mile Employment District.
Subdividers' Deposits	Various	Provides depository for construction related deposits.

Schedule No. 15
Water/Wastewater Reserve Funds

Account	Dept/Program	Purpose
Waste Water Capital	WES	Provides funding for expediting water pollution control measures capital projects.
Water Capital	WES	Provides funding for water infrastructure.

Schedule No. 16
Parking Authority Reserve Funds

Account	Dept/Program	Purpose
City Parking Payment - In Lieu	Parking Authority	Provides for the accumulation of payment in lieu of parking contributions received pursuant to the <i>Planning Act</i> for parking purposes. Monies are to be applied first, to principal and interest on debentures; second, to new facilities; and third, to general purposes as determined by Council.
Parking Authority Capital Expenditure	Parking Authority	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.
Parking Authority Shopping Mall Rented Properties (Toronto)	Parking Authority	Provides for the net surplus of the leasing of those portions of the buildings which are not required for parking purposes. Monies are to be applied first, to principal and interest on debenture issued to finance the cost of parking facilities, second, to additional parking facilities, third, to other purposes as determined by Council.