

Authority: Executive Committee Item 17.2,  
as adopted by City of Toronto Council on March 3, 4 and 5, 2008  
Enacted by Council: July 17, 2008

## CITY OF TORONTO

### BY-LAW No. 799-2008

#### **To amend City of Toronto Municipal Code Chapter 227, Reserves and Reserve Funds to establish criteria for the establishment of reserve funds, to delegate certain authorities to the Treasurer, and to reorganize the Schedules to Municipal Code Chapter 227, Reserves and Reserve Funds.**

WHEREAS City Council has established criteria for the establishment of reserve funds, and has delegated authority to the Treasurer to create certain reserve funds if particular circumstances exist and to the Deputy City Manager and Chief Financial Officer to use funds remaining in certain reserve funds if minimum balances remain; and

WHEREAS City of Toronto Municipal Code Chapter 227, Reserves and Reserve Funds requires amendment to reflect these decisions and to reorganize the Schedules attached thereto;

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

1. Section 227-1 of City of Toronto Municipal Code Chapter 227, Reserves and Reserve Funds is amended as follows:
  - (1) The definition of DISCRETIONARY RESERVE FUNDS is amended by deleting the words “pursuant to section 417 of the Act”.
  - (2) The definition of TREASURER is amended by deleting the words “section 286 of the *Municipal Act, 2001*” and substituting the words “subsection 138(2) of the *City of Toronto Act, 2006*”.
  - (3) The definition of OBLIGATORY RESERVE FUNDS is amended by deleting the words “and reserve funds that are comprised of money received as donations for specific purposes.
2. Section 227-2 of City of Toronto Municipal Code Chapter 227, Reserves and Reserve Funds is amended as follows:
  - (1) By adding the following:
    - “B. An account can be recommended to be established as a reserve fund or a reserve fund account only if at least one of the following applies:
      - (1) a mandatory obligation exists, either pursuant to legislation or contract, to provide interest on the funds;
      - (2) with the exception of donated funds, the funds are intended for purchasing or maintaining a capital asset;

- (3) the funds are intended to fund a future liability which is increasing over time; and
    - (4) the funds are intended for an endowment.”
  - (2) By changing § 227-2B, § 227-2C and § 227-2D to § 227-2C, § 227-2D and § 227-2E.
  - (3) By adding the following:
    - “F. The Treasurer is authorized to establish accounts within the Planning Act Reserve Fund in Appendix C, Schedule 12 in respect of funds received by the City through agreements entered into pursuant to section 37 of the *Planning Act*, and to establish any of the criteria required by § 227-2C(1) through (7) for any such accounts established provided that the agreement, including the amount of funding to be obtained by the City pursuant to the agreement, was approved by Council.”
3. Section 227-5 of City of Toronto Municipal Code Chapter 227, Reserves and Reserve Funds is amended as follows:
  - (1) By changing § 227-5C to § 227-5D.
  - (2) By adding the following:
    - “C. If the remaining funds in an account in the Planning Act Reserve Fund in Appendix C, Schedule 12 has a remaining balance of the lesser of ten percent of the original balance of the account, or \$10,000, and the funds are not longer required for the purpose for which they were originally obtained, the Chief Financial Officer may use the funds for similar purpose within the same ward as the original purpose.”
4. Section 227-10 of City of Toronto Municipal Code Chapter 227, Reserves and Reserve Funds is amended by deleting the words “, Schedule 1, and Appendix C, Schedule 11”.
5. By deleting Appendix A, B, C and D, and replacing them with Appendix A, B, C and D of this By-law.
6. This by-law is deemed to have come into effect on January 1, 2008.

ENACTED AND PASSED this 17th day of July, A.D. 2008.

SANDRA BUSSIN,  
Speaker

ULLI S. WATKISS  
City Clerk

(Corporate Seal)

**APPENDIX A  
RESERVES**

**SCHEDULE NO. 1 - CORPORATE RESERVES**

<u>Account/Account group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
All Borough Mortgage Loan	Deputy City Manager/CFO	Provides a temporary fund for reserve fund revenues pending the collection of a mortgage loan.
Arbitration and Legal Awards	Deputy City Manager/CFO	Provides funding for the costs of arbitration, awards and legal claims.
Vehicle and Equipment Replacement Group	Fleet Services	Provides funding to purchase or acquire any vehicles or equipment for programs 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.
Shelter, Support & Housing Adm. HFA Public Health Facilities & Real Estate Fleet Services Clerks – Vehicle Human Resources Legal Council Mayor’s Office Treasurer Economic Dev. & Culture Parks , Forestry & Recreation Building City Planning Business Support Serv. Municipal Licensing & Standards Solid Waste Transportation Tech Services Support Services Fire-Vehicle E.M.S.-Vehicle Library Police Exhibition Place Zoo Arena Boards Wheel-Trans Vehicle Insurance Top Up Clerks-Equipment IT-Equipment E.M.S.-Equipment <b>Fire-Equipment</b> Solid Waste-Equipment		

**SCHEDULE NO. 1 - CORPORATE RESERVES**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Building Permit Service Delivery	Building	Provides funding generated by building permit fees collected during 2003 that will be used to finance building permit service improvement in 2004 & 2005
Capital Financing	Deputy City Manager/CFO	Provides funding for capital expenditures
Contingency Appeals	Court Services	Provides funding to be used for refunds for appeals
Emergency Technology Acquisition (Closed : Appendix D)	IT	Provides funding for the internal leasing of technology acquisitions
Council Severance Cost	Deputy City Manager/CFO	Provides account to be used to fund future severance costs for members of Council and their staff
Emergency Planning	Technical Services	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.
Government Relations	Clerks	Provides funding to advance the City's provincial agenda.
Telecommunications Development	Transportation	Provides funding for initiatives that further develop the City's strategy with respect to telecommunications matters.
Utility Conservation and Retrofit	Facilities & Real Estate	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.
Working Capital	Deputy City Manager/CFO	Provides funding to stabilize the City's budgets from year to year due to various unanticipated financial pressures.

**APPENDIX A  
RESERVES**

**SCHEDULE NO. 2 - TORONTO WATER RESERVES**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Land Acquisition For Source Water Protection (Closed : By-Law No. 1390-2007)	Toronto Water	Provides funding for the acquisition of land to protect water sources.
Vehicle and Equipment Replacement – Water/Waste Water	Toronto 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.
Waste Water Stabilization	Toronto Water	Provides funding to stabilize each year the net expenditures for Waste Water Supply requirements and funding for capital projects.
Water Stabilization	Toronto Water	Provides funding to stabilize each year the net expenditures for Water Supply requirements and funding for capital projects.

**APPENDIX A  
RESERVES**

**SCHEDULE NO. 3 - STABILIZATION RESERVES**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Exhibition Place Stabilization (Metro)	Exhibition Place	Provides funding to stabilize Exhibition Place operations.
Home for the Aged Stabilization	HFA	Provides funding for a hedge against future fluctuations in provincial subsidies and revenues and thereby help improve the City's capacity to plan operationally and financially in the future.
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	Deputy City Manager/CFO	Provides funding for any unanticipated fluctuations in electricity costs.
Information & Technology Stabilization	IT	Provides capital funding for the purchase of Information & 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	Court 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	Social Services	Provides funding to stabilize social assistance costs resulting from changes in caseload.
Social Housing Stabilization	Shelter, Support & Housing Adm.	Provides funding to mitigate the financial exposure associated with Social Housing Devolution, including the following purposes: <ol style="list-style-type: none"> <li>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;</li> <li>2. To supplement funds for capital repairs, in regard to urgent needs or phase-in toward higher funding levels; and</li> <li>3. To fund other potential liabilities as they arises.</li> </ol>

**SCHEDULE NO. 3 - STABILIZATION RESERVES**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Tax Rate Stabilization	Deputy City Manager/CFO	Provides funding for the purpose of funding any operating deficit. Funds come from operating surplus.
TTC Stabilization	TTC	Provides funding to stabilize TTC operation.
Winter Control Stabilization	Transportation	Provides funding for unbudgeted snow removal operating costs and to smooth the operating expenditures from year to year.
Zoo Stabilization	Zoo	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.

**APPENDIX A  
RESERVES****SCHEDULE NO. 4 - COMMUNITY INITIATIVES RESERVE**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Termite Control	Shelter, Support & Housing Adm.	Provides funding for the provision of grants to homeowners with termite problems.



**APPENDIX A  
RESERVES**

**SCHEDULE NO. 5 - DONATIONS RESERVES**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Allan Gardens Revitalization	Parks, Forestry & Recreation	Provides funding for, but not limited to, the planning, design, a revitalization of Allan Gardens.
Art Collection	Economic Dev & Culture	Provides funding for the acquisition of art for the City of Toronto art collection.
Asbridges Bay Treatment Plant Skateboard Park	Parks, Forestry & Recreation	Provides funding for the planning, design and development of additional Phases of the Skateboard Park.
Balfour Park Improvements	Parks, Forestry & Recreation	Provides account to receive donations for the park and to provide funds for the planned park enhancements including a reservoir-top garden.
Chinese Archway	Economic Dev & Culture	Provides funding for the construction and maintenance of Phase Two of the Chinese Archway structure at Gerrard Street East at Hamilton Street.
Don Valley Brick Works	Economic Dev & Culture	Provides funding for civic improvements to the Don Valley Brick Works.
Earl Bales Bandshell	Economic Dev. & Culture	Provides funding for the construction of bandshell in Earl Bales Parks.
Garden Of Hope	Economic Dev & Culture	Provides funding to offset future maintenance costs of the Garden of Hope.
June Callwood Park	Parks, Forestry & Recreation	Receives funds from public and private donors toward the operating, maintenance, programming and future re-development of June Callwood Park
Historical Museum (Scarborough)	Economic Dev & Culture	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.
Hummingbird Donation	Deputy City Manager/CFO	Provides funding to finance capital improvements to the Hummingbird Centre, to finance fund raising and extraordinary programming opportunities specifically related to the redevelopment plan and for no other purposes.
Marilyn Bell Park BMX Racetrack & Extreme Sports Facility	Parks, Forestry & Recreation	Provides funding for the planning, design, and development of the Marilyn Bell Park BMX Racetrack and Extreme Sports Facility.

**SCHEDULE NO. 5 - DONATIONS RESERVES**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Museum Group  Fort York Colbourne Lodge Spadina Museum Historic House and Gardens Mackenzie House Collections & Conservation Scarborough Historical Mus. Todmorden Mills Museum Montgomery's Inn Gibson House Zion Schoolhouse York Museum General	Economic Dev & Culture	Provides funding to enhance the museum sites, to purchase artefacts for the City Collection and to accept both cash from donors and monies acquired through the de-accession of donated artefacts
Neshama Playground	Parks, Forestry & Recreation	Provides funding for the planning, design, and redevelopment of the Neshama Playground at Oriole Park.
North Rosedale	Parks, Forestry & Recreation	Receives cash donations toward enhancements of parks and publicly-owned and accessible ravines within the North Rosedale community and for operating Parks, Forestry and Recreation programs within the North Rosedale community
One on One Mentoring	Public Health	Provides funding to support the One on One Mentoring Program.
Otter Loop Park Improvements	Parks, Forestry & Recreation	Provides funding for park improvements at Otter Loop Park.
Playgrounds Group	Parks, Forestry & Recreation	Provides funding for the redevelopment of playgrounds.
High-Level Pumping Station Park	Parks, Forestry & Recreation	Provides funding for the redevelopment of the High-Level Pumping Station playground and further improvements to High-Level Pumping Station Park.
Kew Gardens Playground	Parks, Forestry & Recreation	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	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.

**SCHEDULE NO. 5 - DONATIONS RESERVES**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Public Arts	Economic Dev & Culture	Provides funding to assist in the creation of public art projects in prominent locations.
Taddle Creek Park	Parks, Forestry & Recreation	Fund is to be utilized to undertake park planning and various park improvements at Taddle Creek Park
Toronto Fire Services Public Education	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.
Wabash Community Centre Project	Parks, Forestry & Recreation	Provides funding for, but not limited to, the planning, design, and development of the Wabash Community centre.
Ward 32 Woodbine Beach Park Playground	Parks, Forestry & Recreation	Provides funding for the planning, design and development of additional phases of the Ward 32 Woodbine Beach Park Playground and related amenities.
Ward 37 Skateboard Park	Parks, Forestry & Recreation	Provides funding for the planning, design and development of additional phases of the Ward 37 Skateboard Park and related amenities.
Withrow Park Improvements	Parks, Forestry & Recreation	Provides funding for planned park enhancements.
World War II Memorial Maintenance	Economic Dev & Culture	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.
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.

**APPENDIX B**  
**DISCRETIONARY RESERVE FUNDS**

**SCHEDULE NO. 6 - EMPLOYEE BENEFITS RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Employee/Retiree Benefits	Deputy City Manager/CFO	Provides funding for the benefit costs of employees and retirees.
Police Central Sick Pay	Police	Provides funding for additional sick pay benefits to member of the Police Service whose regular sick leave credits have been exhausted, due to disability while in service.
Sick Leave	Deputy City Manager/CFO	Provides funding for payment of vested accumulated sick time credits to employees upon termination of employment.
Workers' Compensation	Deputy City Manager/CFO	Provides funding for Workers' Compensation claim payments. This fund is required to ensure funds are available for future payments of current claims.
Workforce Reduction	Deputy City Manager/CFO	Provides funding for the personnel costs resulting from early retirement downsizing initiatives and other exits.

**APPENDIX B**  
**DISCRETIONARY RESERVE FUNDS**

**SCHEDULE NO. 7 - CORPORATE DISCRETIONARY RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
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.
Eastview Neighbourhood Community Centre	Eastview Neighbourhood Community Centre	Provides funding to maintain buildings at the Eastview Neighbourhood Community Centre.
Election	Clerks	Provides funding for the cost of municipal elections.
Endowment for Programming at Toronto Music Garden	Parks, Forestry & Recreation	Accumulates the earned interest to provide annual funding to support programming at the Toronto Music Garden.
Environmental Liability	Facilities & Real Estate	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.
Innovation Account	Deputy City Mgr/CFO	Provides funding for the incremental cost of acquiring external resources and for backfilling key staff positions required for the effective implementation of Program Review.
Insurance	Deputy City Manager/CFO	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.

**SCHEDULE NO. 7 - CORPORATE DISCRETIONARY RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Land Acquisition Group  City-wide Parks, Forestry & Recreation Transportation. Toronto Water Toronto Public Library Board Toronto Police Services Board Toronto Transit Commission	Deputy City Manager/CFO	Provides funding for various capital projects for the respective entity from the net sale proceeds generated from the disposal of surplus properties.
Hounslow Heath	Deputy City Manager/CFO	Receives the net proceeds from the sale of 80 Turnberry Avenue and a portion of 11R Hounslow Heath Road; to fund the expropriation of the lands municipally known as 11R Hounslow Heath Road; the clean up of surrounding lands, the opening of a public laneway, and for general improvements to Wadsworth park and the local area.
Light Emitting Diode(LED) Account	Transportation	Accumulates the saving associated with the city-wide LED Conversion Program, for future support of a perpetual LED traffic signal lamp replacement cycle.
Museum and Heritage Services	Economic Dev. & Culture	Provides funding from the de-accession of artifacts from the City's Collection which were not acquired through donation.
Public Health Efficiency	Public Health	Provides funding to fund debt charges arising from the Toronto Community Health Information System (formerly known as Community Nursing Customer Management System) and the South Regional Animal Centre
Strategic Infrastructure Partnership	Deputy City Mgr/CFO	Provides funding for the City's major tax-supported strategic infrastructure programs (such as Spadina Subway Extension or rail transit elsewhere in the City, and Waterfront Redevelopment, in partnership with other orders of government, and major strategic tax-supported environmental capital projects with external funding partners.

**APPENDIX B  
DISCRETIONARY RESERVE FUNDS**

**SCHEDULE NO. 8 - STATE OF GOOD REPAIR DISCRETIONARY  
RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Casa Loma Capital Maintenance	Economic Dev. & Culture	Provides funding for the capital maintenance of Casa Loma, the Casa Loma Stables and the Casa Loma Hunt Lodge.
Don River Park	Parks, Forestry & Recreation	Provides funding for the maintenance, operations and programming of the Don River Park
Exhibition Place Capital Improvement	Exhibition Place	Provides funding for future capital improvements to Exhibition Place buildings and lands.
Solid Waste Management Reserve Fund Group	Solid Waste	Provides funding to accumulate funds to support active and retired landfill sites or waste diversion activities
Green Lane Account		Being a repository for funds resulting from the operation of the Green Lane landfill site
Green Lane Perpetual Care Account		Provides funding for the future costs of long-term, post-closure care of the Green Lane landfill site
Public Realm	Transportation	Receives net revenues from the Astral Media Outdoor LP street furniture contract for management and administration of the street furniture program and public realm; maintenance of existing net revenue streams as required to Transportation Services receiving revenue through previous street furniture contracts; and initiatives that will deliver enhanced streetscaping, neighbourhood beautification and other physical public realm improvements in the City's road allowances in connection with annual capital and operating programs
Road and Sidewalk Repair, Maintenance and Reconstruction	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	Transportation	Provides funding for the maintenance of boulevards and the enhancement of the road allowance.
Scarborough Civic Centre Expansion	Facilities & Real Estate	Provides funding for various capital projects in the Scarborough Civic Centre Complex.

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**SCHEDULE NO. 8 - STATE OF GOOD REPAIR DISCRETIONARY  
RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Solid Waste Management Perpetual Care	Solid Waste	Provides funding for the future costs of long-term, post-closure care of landfill sites.
Toronto Public Library Capital Projects	TPL	Provides funding to accumulate operating savings which can be used to fund capital projects
Union Station	Facilities & Real Estate	Provides funding for Union Station purposes or Union Station capital requirements, any post-closing adjustments and transaction costs, and any necessary outside legal, accounting or other consultants' fees.
Waste Management	Solid Waste	Provides funding for the development & operation of waste management facilities.



**APPENDIX B  
DISCRETIONARY RESERVE FUNDS**

**SCHEDULE NO. 9 - COMMUNITY INITIATIVES DISCRETIONARY  
RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Capital Revolving Fund for Affordable Housing	Shelter, Support & Housing Adm.	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	Children's Services	<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"> <li>1. School age child care spaces should be relocated to schools or recreational facilities and operate out of predominantly</li> <li>2. relocation retrofit is preferable to new capital development</li> <li>3. capital development should be pursued only after less costly options have been pursued without success</li> <li>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</li> <li>5. preservation of service in high needs areas and under-served areas is a priority; and</li> <li>6. relocation into schools or multi-service facilities if preferred</li> </ol> <p>(b) Develop new services that meet one or more of the following objectives:</p> <ol style="list-style-type: none"> <li>1. Increase the supply of infant spaces in under-served areas</li> <li>2. Increase the supply of licensed spaces in under-served areas</li> <li>3. Increase the supply of spaces to high needs communities and populations</li> <li>4. Create more efficient service models supporting the goals of the Children's Services service plan</li> </ol>

**SCHEDULE NO. 9 - COMMUNITY INITIATIVES DISCRETIONARY  
RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Child Care Expansion/Pilot Project(First Duty)	Children's Services	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 day-care pilot projects.
Commercial Façade Improvement	Economic Dev. & Culture	Provides funding for repayable loans to property owners for upgrading the appearance of storefronts and building facades in the City's commercial districts.
Community Heritage	City Planning	Provides funding for architectural conservation.
Cultural Facilities Capital Grant	Economic Dev. & Culture	Provides funding to be used to address state of good repair capital requirement of the City's non-profit cultural sector.
Etobicoke Public Art Program	Economic Dev. & Culture	Provides funding for a broad range of community-based public art initiatives including art for new and renovations projects.
Gordon Sinclair Scholarship	Deputy City Manager/CFO	Provides funding for an undergraduate scholarship to a student enrolled in the Ryerson School of Journalism.
Heritage	Economic Dev & Culture	Provides funding from the sale of land to offset costs of future heritage projects.
Home Improvement	Shelter, Support & Housing Adm.	Provides funding for residential owners to cover principal payments of Home Improvement Loans.
Mayor's Homelessness Initiatives	Shelter, Support & Housing Adm.	Provides funding for on-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.

**APPENDIX C**  
**OBLIGATORY RESERVE FUNDS**

**SCHEDULE NO. 10 - PARKLAND ACQUISITIONS/NEW DEVELOPMENT**  
**OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Parkland Acquisition - Pre 1999 (East York)	Parks, Forestry & Recreation	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)	Parks, Forestry & Recreation	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 (Metro)	Parks, Forestry & Recreation	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)	Parks, Forestry & Recreation	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)	Parks, Forestry & Recreation	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)	Parks, Forestry & Recreation	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% & 2 % Land Acquisition - North York-Pre 1999	Parks, Forestry & Recreation	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 NO. 10 - PARKLAND ACQUISITIONS/NEW DEVELOPMENT  
OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Parkland Acquisition - City Wide/Land Acquisition	Parks, Forestry & Recreation	Provides funding for land acquisition for parkland, on a city-wide basis, having regard to both local and City-wide priorities. From January 1, 1999 to December 31, 2003, 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. As of January 1, 2004, 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 District, West District, South District and North District, committed for this purposes.
Parkland Acquisition – City Wide/New Development	Parks, Forestry & Recreation	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. From January 1, 1999 to December 31, 2003, 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. As of January 1, 2004, 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 District, West District, South District and North District, committed for this purposes.
Parkland Acquisition – Land Acquisition (East York)	Parks, Forestry & Recreation	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.

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**SCHEDULE NO. 10 - PARKLAND ACQUISITIONS/NEW DEVELOPMENT  
OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Parkland Acquisition – New Development (East York)	Parks, Forestry & Recreation	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)	Parks, Forestry & Recreation	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)	Parks, Forestry & Recreation	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.
Parkland Acquisition - Land Acquisition (North York)	Parks, Forestry & Recreation	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.

**SCHEDULE NO. 10 - PARKLAND ACQUISITIONS/NEW DEVELOPMENT  
OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Parkland Acquisition - New Development (North York)	Parks, Forestry & Recreation	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)	Parks, Forestry & Recreation	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.
Parkland Acquisition – New Development (Scarborough)	Parks, Forestry & Recreation	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)	Parks, Forestry & Recreation	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.

**SCHEDULE NO. 10 - PARKLAND ACQUISITIONS/NEW DEVELOPMENT  
OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Parkland Acquisition - New Development (Toronto)	Parks, Forestry & Recreation	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.
Parkland Acquisition - Land Acquisition (York)	Parks, Forestry & Recreation	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)	Parks, Forestry & Recreation	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 – East District – Local and	Parks, Forestry & Recreation	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.

**SCHEDULE NO. 10 - PARKLAND ACQUISITIONS/NEW DEVELOPMENT  
OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Parkland Acquisition – East District – Local Development	Parks, Forestry & Recreation	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 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 – West District – Local Land	Parks, Forestry & Recreation	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.
Parkland Acquisition – West District – Local Development	Parks, Forestry & Recreation	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 – North District – Local Land	Parks, Forestry & Recreation	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.



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**SCHEDULE NO. 10 - PARKLAND ACQUISITIONS/NEW DEVELOPMENT  
OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Parkland Acquisition – North District – Local Development	Parks, Forestry & Recreation	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	Parks, Forestry & Recreation	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	Parks, Forestry & Recreation	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.

**APPENDIX C  
OBLIGATORY RESERVE FUNDS**

**SCHEDULE NO. 11 - DEVELOPMENT CHARGES OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Development Charges – Etobicoke	Various	Provides funding to be used for the following designated services : <ol style="list-style-type: none"> <li>1. Administration</li> <li>2. Fire</li> <li>3. Works (includes Public Works, Transportation, Water, Sewer)</li> <li>4. Storm Water Quality</li> <li>5. Parks &amp; Recreation</li> <li>6. Library</li> </ol>
Development Charges - North York	Various	Provides funding to be used for the following designated services : <ol style="list-style-type: none"> <li>1. Administration</li> <li>2. Fire</li> <li>3. Transportation and Works</li> <li>4. Parks</li> <li>5. Indoor recreation/cultural activities</li> <li>6. Library</li> </ol>
Development Charges – Scarborough	Various	Provides funding to be used for the following designated services : <ol style="list-style-type: none"> <li>1. Library services</li> <li>2. Parks development</li> <li>3. Fire Protection</li> <li>4. Recreation facilities</li> <li>5. Roads</li> <li>6. Sewers &amp; watercourses</li> <li>7. Corporate studies/communication</li> </ol>
Development Charges – Development Related Studies	Various	Provides funding for development related studies.
Development Charges – Fire	Fire	Provides funding for designated fire services capital projects.
Development Charges – Libraries	TPL	Provides funding for designated library services capital projects.
Development Charges - Parks & Recreation	Parks, Forestry & Recreation	Provides funding for designated Parks and Recreation services capital projects.
Development Charges – Roads	Transportation	Provides funding for designated transportation services capital projects.
Development Charges - Sanitary Sewage	Toronto Water	Provides funding for designated wastewater services capital projects

**SCHEDULE NO. 11 - DEVELOPMENT CHARGES OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Development Charges – York	Various	<p>Provides funding to be used for the following designated services :</p> <ol style="list-style-type: none"> <li>1. Sanitary Sewer Services: <ol style="list-style-type: none"> <li>1.1 Trunk Sewers &amp; pumping stations;</li> <li>1.2 Oversized local;</li> <li>1.3 Other equip./rolling</li> </ol> </li> <li>2. Water Supply Services: <ol style="list-style-type: none"> <li>2.1 Water mains &amp; storage;</li> <li>2.2 Oversized locals;</li> <li>2.3 Other equipment and rolling stock</li> </ol> </li> <li>3. Storm Drainage Services: <ol style="list-style-type: none"> <li>3.1 Main channels/drainage trucks;</li> <li>3.2 Channel connections;</li> <li>3.3 Retention/detention</li> </ol> </li> <li>4. Transportation Services: <ol style="list-style-type: none"> <li>4.1 Arterial, collector/local roads/bridges;</li> <li>4.2 Street lights, signs &amp; sidewalks;</li> <li>4.3 Works, rolling stock, other equip., depots &amp; domes</li> </ol> </li> <li>5. Solid waste management services: <ol style="list-style-type: none"> <li>5.1 Collection and transfer vehicle/equip.</li> </ol> </li> <li>6. Electrical power of energy services <ol style="list-style-type: none"> <li>6.1 Municipal substations;</li> <li>6.2 Distribution trucks/transformer feeds;</li> <li>6.3 Equip. vehicles, office space, etc.</li> </ol> </li> <li>7. Fire Services: <ol style="list-style-type: none"> <li>7.1 Fire stations;</li> <li>7.2 Fire pampers, aerials, tankers/rescue vehicles;</li> <li>7.3 Small equip. &amp; gear</li> </ol> </li> <li>8. Outdoor Recreation Services (i.e. Parks/Open Space): <ol style="list-style-type: none"> <li>8.1 Acq. of municipal parkland/hazard lands;</li> <li>8.2 Dev. of neighbourhood parks;</li> <li>8.3 Dev. of community parks;</li> </ol> </li> <li>9. Indoor Recreation Services: <ol style="list-style-type: none"> <li>9.1 Arenas;</li> <li>9.2 Indoor pools;</li> <li>9.3 Fitness facilities</li> <li>9.4 Community centres;</li> <li>9.5 Recreation vehicles/equip</li> </ol> </li> <li>10. Library Services: <ol style="list-style-type: none"> <li>10.1 Public libraries;</li> <li>10.2 Library materials;</li> </ol> </li> <li>11. Administrative Services: <ol style="list-style-type: none"> <li>11.1 Office space(all services);</li> <li>11.2 Furniture, equip./vehicles(all office services);</li> <li>11.3 Growth master plans(all services); Interest charges(all projects)</li> </ol> </li> </ol>

**SCHEDULE NO. 11 - DEVELOPMENT CHARGES OBLIGATORY RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Development Charges SPUC – Water	Toronto Water	Provides funding for designated water services capital projects.
Development Charges – Transit	TTC	Provides funding for designated transit services capital projects.
Development Charges - Water Works	Toronto Water	Provides funding for designated water services capital projects.
Development Charges – Childcare	Children’s Services	Provides funding for designated childcare capital projects.
Development Charges – Emergency Medical Services	EMS	Provides funding for designated Emergency Medical Services capital projects.
Development Charges – Police	Police	Provides funding for designated Police Services capital projects.
Development Charges –Shelters & Housing	Shelter, Support & Housing Adm.	Provides funding for designated shelters & housing capital projects.
Development Charges – Stormwater Management	Toronto Water	Provides funding for designated stormwater services capital projects.
Development Charges – Urban Dev. Services	City Planning	Provides funding for designated urban development services capital projects.

**APPENDIX C**  
**OBLIGATORY RESERVE FUNDS**

**SCHEDULE NO. 12 - PLANNING ACT OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Bloor Street Transformation Project Group	Economic Dev & Culture	Provides fund for the implementation of the Bloor Street Transformation Project.
Davisville/June Rowlands Park	City Planning/Parks, Forestry & Recreation.	Provides funding to be used for the design and construction of a new splashpad or a retrofit conversion of the existing wading pool in Davisville/June Rowlands Park to a splashpad or to be used otherwise for general improvements in said park.
Dundas Street West Streetscape Improvement	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 & Vicinity Park	Parks, Forestry & Recreation	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	City Planning	Provides funding for supporting the implementation of a heritage strategy for that portion of Jarvis Street Corridor (Jarvis Street south of Isabella Street).
King-Parliament Community Improvement Plan Group	City Planning	Provides funding for the implementation of the King-Parliament Community Improvement Projects as outlined in the King-Parliament Community Improvement Plan.
247 Richmond Street East	City Planning	Being a repository for funds collected through a Section 45 Agreement under the <i>Planning Act</i> , and intended to support implementation of the King-Parliament Community Improvement Plan.
226 King Street East	City Planning	Being a repository for funds collected through Section 45 Agreement under the <i>Planning Act</i> , and intended to support implementation of the King-Parliament Community Improvement Plan.

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**SCHEDULE NO. 12 - PLANNING ACT OBLIGATORY RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Public Parking – 109 Front Street	Parking Authority	Provides funding 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.
University Theatre	City Planning	To hold funds secured by the Section 37 agreement for 86-100 Bloor Street West to be used to partially fund the Bloor Street Transformation Project, improve a TTC entrance in the area, fund a transportation study and provide community services and facilities in the nature of local area improvements.
Winchester Square Capital Facilities Recreation	Parks, Forestry & Recreation	Provides funds to support capital projects related to recreation facilities in the vicinity of the Winchester Square lands, located at 225 Wellesley Street East and 550 Ontario Street.
Wychwood Car Barns	Economic Dev. & Culture	Provides funding for the redevelopment of the Wychwood Car Barns site.

**APPENDIX C**  
**OBLIGATORY RESERVE FUNDS**

**SCHEDULE NO. 13 - COMMUNITY SERVICES OBLIGATORY RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Client Identification and Benefits System	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	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	Social Services	Provides funding for the Kids @ Computers Scholarship Project.
National Child Benefit Support	Children's 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	Social Services	Provides funding for payment to employment placement agencies for Ontario Works.
Social Housing Federal	Shelter, Support & Housing	Provides funding to be used to mitigate the financial exposure associated with Social Housing Devolution: (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: (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.

**APPENDIX C**  
**OBLIGATORY RESERVE FUNDS**

**SCHEDULE NO. 14 - STATE OF GOOD REPAIR OBLIGATORY RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
16 Ryerson (Theatre Passe Muraille ) Capital Maintenance	Economic Dev. Culture & Tourism	Provides security against any future failure to comply with the capital maintenance requirement during the tenancy of Theatre Passe Muraille at 16 Ryerson Avenue
Bloor Street Transformation Maintenance	Transportation	Receives payments from the Bloor Street Business Improvement Area to fund the purchase and installation of granite sidewalk and curb materials that may be needed from time to time for ongoing maintenance and repair of the Bloor Street Transformation Project infrastructure
Building Code Act Service	Building	Provides funding to create and maintain systems and processes which enable service delivery timelines and reporting requirements of the Province's Bill 124, <i>Building Code Statute Law Amendment Act, 2002</i> legislation to be met.
Campeau Dock Maintenance	Parks, Forestry & Recreation	Provides funding for the maintenance of docking facilities at Harbour Square.
Harbourfront Parklands	Parks, Forestry & Recreation	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	NYPAC	Provides funding for major repairs and capital replacements at the North York Performing Arts Centre.
Racquet Sport - Scarborough	Parks, Forestry & Recreation	Provides funding for maintenance and development of racquet sport facilities.
Regent Park Residents' Association	Parks, Forestry & Culture	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.



**SCHEDULE NO. 14 - STATE OF GOOD REPAIR OBLIGATORY RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Ridley Road Maintenance	Transportation	Provides for interest on developer's deposit to be used to offset annual boulevard maintenance costs.
St. Lawrence Centre For the Arts	St. Lawrence Ctr	Provides funding for capital improvements at the St. Lawrence Centre.
Stadium Road Capital	Parks, Forestry & Recreation	Provides funding for capital repairs and improvements to the dock Wall, promenade and the north and south parks on the west side of Stadium Road, at Queens Quay West (also known as 2-50 Stadium Road).
Stadium Road Maintenance	Parks, Forestry & Recreation	Provides funding for the on-going maintenance, repair, and reconstruction of the promenade and the dock wall on the west side of Stadium Road, at Queens Quay West (also known as 2-50 Stadium Road).
Tam Heather	Parks, Forestry & Recreation	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.

**APPENDIX C  
OBLIGATORY RESERVE FUNDS**

**SCHEDULE NO. 15 - THIRD PARTY AGREEMENTS OBLIGATORY  
RESERVE FUNDS**

<b>Account/Account Group</b>	<b>Beneficiary Program</b>	<b>Purpose</b>
12 Alexander Street Theatre Project	Economic Dev. & Culture	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	Facilities & Real Estate	Provides funding in support of the Better Buildings Partnership Loan Program and other program initiatives of the Energy Efficiency Office.
Canada Strategic Infrastructure	TTC	Provides a repository for funds received from the Federal and Provincial governments under the Canada Strategic Infrastructure Fund (CSIF) to support the TTC's state of good repair, Ridership Growth Strategy and subway expansion programs as set out in the TTC's Ten Year Capital Plan, as well as an integrated ticketing system
City Parking	Deputy City Manager/CFO	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	Design Exchange	Provides funding for the Design Exchange's operating budget.
Design Exchange Capital Maintenance	Design Exchange	Provides funding for unanticipated capital maintenance and extraordinary repairs and maintenance relating to the premises occupied by the Design Exchange. Use of the reserve fund is subject to Council approval.
Eglinton Flats Tennis Facility Maintenance	Parks, Forestry & Recreation	Provides funding to resurface the Eglinton Flats tennis courts and perform other required minor maintenance at the site.
Exhibition Place Conference Centre	Deputy City Manager/CFO	Provides a source of funding for any shortfalls in loan payments to the City from Exhibition Place for the new conference centre
Golden Mile Employment District Transportation System Improvement Charge	Transportation/City Planning	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.

**SCHEDULE NO. 15 - THIRD PARTY AGREEMENTS OBLIGATORY  
RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Ireland Park	Parks, Forestry & Recreation	Provides funding to be used to fund on-going maintenance, including, but not limited to grass cutting, tree maintenance, water, in-ground sprinkler system, garbage removal, hydro costs.
Jewish War Memorial Maintenance and Operation	Parks, Forestry & Recreation	Provides funding for the ongoing facility and grounds maintenance and operation of the War Memorial in Earl Bales Park.
Lakeshore Lions Arena	Deputy City Mgr/CFO	Holds funds resulting from the replacement of a letter of credit with cash as a consequence of an agreement between the City, the Lakeshore Lions, and Maple Leaf Sport and Entertainment Inc. in order to provide the City with security for the purposes of funding any debt service deficiencies over the term of the loan (35 years).
Ontario Bus Replacement Program TTC		Provides a repository for funds received from the Provincial government under the Ontario Bus Replacement Program (OBRP) for conventional and specialized transit
Ontario Rolling Stock Infrastructure	TTC	Provides a repository for funds received from the Provincial government to fund Toronto's unique rolling stock requirements including transit vehicle replacement and refurbishment for 2006, 2007 and 2008
Police Omers Type 3	Police	Fund is used to 'receive' funds from OMERS and to disburse funds (including interest) to the Toronto Police Association from the return of funds from contributions made on behalf of the Toronto Police Service Board and its employees under OMERS Type 3 benefit which are now excess funds to OMERS' requirements.
Provincial Gas Tax Revenue for Public Transit	TTC	Provides funding for public transportation expenditures eligible under the Provincial Dedicated Gas Tax Funds for Public Transportation Program.
Public Transit Capital Trust	TTC	Provides a repository for funds received through the Provincial government under the Public Transit Capital Trust (PTCT) to support public transit in Toronto

**SCHEDULE NO. 15 - THIRD PARTY AGREEMENTS OBLIGATORY  
RESERVE FUNDS**

<u>Account/Account Group</u>	<u>Beneficiary Program</u>	<u>Purpose</u>
Soccer Stadium Capital Maintenance	Deputy City Mgr/CFO	Provides funding for capital expenditures (i.e. capital expenditures, as defined as per GAAP) for the soccer stadium at Exhibition Place
Subdividers' Deposits	Various	Provides depository for construction related deposits.
Transit Technology Infrastructure Program	TTC	Provides a repository for funds received from the Provincial government under the Transit Technology Infrastructure Program (TTIP) for the expansion of park and ride facilities, roadway improvements, station and operational improvements to encourage inter-regional transit use
Toronto-York Spadina Subway Extension Working Capital	TTC	Being a repository for funds received from the City, York Region, the Province of Ontario, and/or the federal Government of Canada for the purposes of the Toronto-York Spadina Subway Extension Project which funds will be deemed to be required for Project working capital purposes
Ward 23 Parks and Recreation Improvement	Parks, Forestry & Recreation	Provides funding for public parks and/or recreational uses specifically in Ward 23.

**APPENDIX C  
OBLIGATORY RESERVE FUNDS**

**SCHEDULE NO. 16 - TORONTO WATER RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
Waste Water Capital	Toronto Water	Provides funding for expediting water pollution control measures capital projects.
Water Efficiency Loan	Toronto Water	Provides funding for a revolving loan program to provide loans to the City's agencies, boards, commissions and divisions as well as the Toronto School Boards and the Toronto Community Housing Corporate for water efficiency projects.
Water Capital	Toronto Water	Provides funding for water infrastructure.

**APPENDIX C**  
**OBLIGATORY RESERVE FUNDS**

**SCHEDULE NO. 17 - PARKING AUTHORITY RESERVE FUNDS**

<b><u>Account/Account Group</u></b>	<b><u>Beneficiary Program</u></b>	<b><u>Purpose</u></b>
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 & interest on debenture issued to finance the cost of parking facilities, second, to additional parking facilities, third, to other purposes as determined by Council.

**APPENDIX D**

**Reserve Funds To Be Transferred And Then Closed**

<b>Account To Closed</b>	<b>Funds Transfer To</b>
Emergency Technology Acq. Reserve Fund	Capital Financing Reserve