

Authority: Executive Committee Item 39.17,
as adopted by City of Toronto Council on January 26 and 27, 2010
Enacted by Council: April 1, 2010

CITY OF TORONTO

BY-LAW No. 343-2010

To amend City of Toronto Municipal Code Chapter 227, Reserves and Reserve Funds to create new reserves, reserve funds, reserve fund accounts and reserve fund groups, to reorganize, rename and to close certain reserves, reserve funds, and reserve funds accounts.

WHEREAS City Council has approved the creation of new reserves, reserve funds, reserve fund groups and reserve fund accounts, and the reorganization, renaming and closing of certain reserves, reserve funds, and reserve fund accounts; and

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

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

1. (1) The Development Charges Pre 1999 Reserve Fund Group is hereby established for the purpose of holding funds which remain from development charge by-laws from the former municipalities which had such by-laws that were amalgamated into the City of Toronto on January 1, 1998.
- (2) (a) The Development Charges 2004 Reserve Fund Group is hereby established for the purpose of holding fund which remain from development charges By-law No. 547-2004.
- (b) The reserve fund accounts in Column I shall be renamed as set out in Column II:

Column I	Column II
Development Charges – Fire	Development Charges 2004 Fire Facilities Reserve Fund
Development Charges – Roads	Development Charges 2004 Roads Reserve Fund
Development Charges – Transit	Development Charges 2004 Transit Reserve Fund
Development Charges – Sanitary Sewers	Development Charges 2004 Sanitary Sewers Reserve Fund
Development Charges – Water	Development Charges 2004 Water Reserve Fund
Development Charges – Parks and Recreation	Development Charges 2004 Parks and Recreation Reserve Fund
Development Charges – Libraries	Development Charges 2004 Library Reserve Fund

Column I	Column II
Development Charges – Development Related Studies	Development Charges 2004 Development Related Studies Reserve Fund
Development Charges – Child Care	Development Charges 2004 Child Care Reserve Fund
Development Charges – Shelters & Housing	Development Charges 2004 Shelters/Housing Reserve Fund
Development Charges – Urban Development Services	Development Charges 2004 Urban Development Services Reserve Fund
Development Charges – Emergency Medical Services	Development Charges 2004 Emergency Medical Services Reserve Fund
Development Charges – Storm Water Management	Development Charges 2004 Storm Water Management Reserve Fund
Development Charges – Police	Development Charges 2004 Police Reserve Fund

- (3) (a) The Development Charges 2009 Reserve Fund Group is hereby established for the purpose of holding funds which remain from development charges By-law No. 275-2009.
- (b) The Development Charges 2009 Spadina Subway Extension Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding the Spadina Subway Extension capital project as determined by the Development Charges By-law No. 275-2009.
- (c) The Development Charges 2009 Transit (Balance) Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding transit capital projects as determined by the Development Charges By-law No. 275-2009.
- (d) The Development Charges 2009 Road and Related Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding road and related capital projects as determined by the Development Charges By-law No. 275-2009.
- (e) The Development Charges 2009 Water Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding water capital projects as determined by the Development Charges By-law No. 275-2009.
- (f) The Development Charges 2009 Sanitary Sewer Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding sanitary sewer capital projects as determined by the Development Charges By-law No. 275-2009.

- (g) The Development Charges 2009 Storm Water Management Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding storm water management capital projects as determined by the Development Charges By-law No. 275-2009.
- (h) The Development Charges 2009 Parks and Recreation Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding parks and recreation capital projects as determined by the Development Charges By-law No. 275-2009.
- (i) The Development Charges 2009 Library Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding library capital projects as determined by the Development Charges By-law No. 275-2009.
- (j) The Development Charges 2009 Subsidized Housing Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding subsidized housing capital projects as determined by the Development Charges By-law No. 275-2009.
- (k) The Development Charges 2009 Police Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding police capital projects as determined by the Development Charges By-law No. 275-2009.
- (l) The Development Charges 2009 Fire Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding fire capital projects as determined by the Development Charges By-law No. 275-2009.
- (m) The Development Charges 2009 EMS Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding EMS capital projects as determined by the Development Charges By-law No. 275-2009.
- (n) The Development Charges 2009 Development-related Studies Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding development-related studies capital projects as determined by the Development Charges By-law No. 275-2009.
- (o) The Development Charges 2009 Civic Improvements Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding civic improvement capital projects as determined by the Development Charges By-law No. 275-2009.

- (p) The Development Charges 2009 Child Care Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding child care capital projects as determined by the Development Charges By-law No. 275-2009.
- (q) The Development Charges 2009 Health Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding health capital projects as determined by the Development Charges By-law No. 275-2009.
- (r) The Development Charges 2009 Pedestrian Infrastructure Reserve Fund is hereby established within the Development Charges 2009 Reserve Group for the purpose of funding pedestrian infrastructure capital projects as determined by the Development Charges By-law No. 275-2009.
- (4) The Police Legal Liabilities Reserve is hereby created for the purpose of providing a source of funding for (i) indemnification of necessary and reasonable legal costs incurred by active and former officers where they have been investigated and charged, but not found guilty, (ii) for the indemnification in criminal or statutory offences, civil actions or inquiries under the Coroners Act, and (iii) funding settlement expenses and legal costs related to any grievous matter experienced by the Service.
- (5) The Police Health Care Spending Reserve Fund is hereby created for the purpose of providing a source of funding for a non-cumulative health care spending account for members of the Toronto Police Service retiring on an unreduced pension until age seventy-five for both the member and their spouse.
- (6) The Section 16 Reserve Fund is hereby created for the purpose of holding funds from agreements under section 16 of the City of Toronto Act, 1971, S.O. 1971, c. 130, as amended by section 11(2) of the City of Toronto Act, 1973, S.O. 1973, c. 213. Each community benefit of each agreement will be tracked by a separate account.
- (7) The Toronto Museum Donation Reserve is hereby created for the purpose of receiving donations and contributions toward the establishment of a Toronto Museum and to provide a source of funds for the preparation, development, site acquisition, exhibits creation including the acquisition of materials and artifacts, maintenance, operations and possible endowment fund for the establishment of same.
- (8) The Move Ontario Trust Interest Reserve Fund is hereby created for the purpose of receiving interest from the Move Ontario Trust to be used as funding from the Toronto-York Spadina Subway Extension Project.

- (9) The Transportation Cash in Lieu Reserve Fund is hereby created for the purpose of holding cash in lieu funds received from property developers to meet their obligations under section 41(7) of the Planning Act for transportation infrastructure.
 - (10) The Toronto Water Cash in Lieu Reserve Fund is hereby created for the purpose of holding cash in lieu funds received from property developers to meet their obligations under section 41(7) of the Planning Act for water/wastewater infrastructure.
 - (11) The Animal Services Vehicle and Equipment Replacement Reserve and the Don Valley Brick Works Donation Reserve Fund are hereby closed.
 - (12) The North York Performing Arts Stabilization Reserve is hereby renamed the Toronto Centre for the Arts Stabilization Reserve, and its purpose is changed to providing funding to finance the Toronto Centre for the Arts operating deficits or to support fiscal stabilization activity through revenue generating plans and initiatives.
 - (13) The Zoo Endangered Species Reserve is hereby changed to the Zoo Endangered Species Reserve Fund.
2. City of Toronto Municipal Code Chapter 227, Reserves and Reserve Funds is amended as follows:
- (1) Schedule No. 1 – Corporate Reserves be amended:
 - (a) by adding the following reserve:

"Police Legal Liabilities Reserve	Police	Provides a source of funding for (i) indemnification of necessary and reasonable legal costs incurred by active and former officers where they have been investigated and charged, but not found guilty, (ii) for the indemnification in criminal or statutory offences, civil actions or inquiries under the Coroners Act, and (iii) funding settlement expenses and legal costs related to any grievous matter experienced by the Service."
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- (b) and by deleting the Toronto Animal Services Vehicle and Equipment Replacement Reserve from the Vehicle and Equipment Replacement Reserve Group.

- (2) Schedule No. 3 – Stabilization Reserves be amended by:

- (a) deleting the following:

"North York Performing Arts Centre Stabilization	NYPAC	Provides funding to finance the North York Performing Arts Centre's operating deficits."
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- (b) and substituting the following:

"Toronto Centre for the Arts Stabilization	Toronto Centre for the Arts	Provides funding to finance the Toronto Centre for the Arts' operating deficits or to support fiscal stabilization activity through revenue generating plans and initiatives."
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- (3) Schedule No. 5 – Donations Reserves be amended as follows:

- (a) by deleting the following reserve:

"Don Valley Brick Works Donation	Economic Development, Culture & Tourism	Provides funding for civic improvements to the Don Valley Brick Works."
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- (b) by deleting the following reserve:

"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."
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(c) by adding the following reserve:

"Toronto Museum Donation Reserve	Economic Development, Culture and Tourism	Receives donations and contributions toward the establishment of a Toronto Museum and to provide a source of funds for the preparation , development, site acquisition, exhibits creation including the acquisition of materials and artifacts, maintenance, operations and possible endowment fund for the establishment of same."
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(4) Schedule No. 6 – Employee Benefits Reserve Funds be amended by adding the following reserve fund account:

"Police Health Care Spending Reserve Fund	Police	Provides a source of funding for a non-cumulative health care spending account for members of the Toronto Police Service retiring on an unreduced pension until age seventy-five for both the member and their spouse."
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(5) Schedule No. 11 – Development Charges Obligatory Reserve Funds be amended as follows:

(a) by adding the following reserve fund group:

"Development Charges Pre 1999 Reserve Fund Group	Chief Financial Officer	Hold funds which remain from development charge by-laws form the former municipalities which had such by-laws that were amalgamated into the City of Toronto on January 1, 1998."
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- (b) by adding the following reserve funds to the Development Charges Pre 1999 Reserve Fund Group:

Development Charges Etobicoke Reserve Fund;
 Development Charges North York Reserve Fund;
 Development Charges Scarborough Reserve Fund;
 Development Charges York Reserve Fund; and
 Development Charges SPUC Water Reserve Fund.

- (c) by adding the following reserve fund group:

"Development Charges 2004 Reserve Fund Group	Chief Financial Officer	Holds fund which remain form development charges By-law No. 547-2004."
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- (d) by adding the following reserve funds to the Development Charges 2004 Reserve Fund Group:

Development Charges 2004 Fire Facilities Reserve Fund;
 Development Charges 2004 Road Reserve Fund;
 Development Charges 2004 Transit Reserve Fund;
 Development Charges 2004 Sanitary Sewers Reserve Fund;
 Development Charges 2004 Water Reserve Fund;
 Development Charges 2004 Parks and Recreation Reserve Fund;
 Development Charges 2004 Library Reserve Fund;
 Development Charges 2004 Development Related Studies Reserve Fund;
 Development Charges 2004 Child Care Reserve Fund;
 Development Charges 2004 Shelters/Housing Reserve Fund;
 Development Charges 2004 Urban Development Services Reserve Fund;
 Development Charges 2004 Emergency Medical Services Reserve Fund;
 Development Charges 2004 Storm Water Management Reserve Fund; and
 Development Charges 2004 Police Reserve Fund.

- (e) by adding the following reserve fund group:

"Development Charges 2009 Reserve Fund Group	Chief Financial Officer	Holds fund which remain from development charges By-law No. 275-2009."
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- (f) by adding the following reserve funds to the Development Charges 2009 Reserve Fund Group:

"Development Charges 2009 Spadina Subway Extension Reserve Fund	TTC	Provides funding for the Spadina Subway Extension capital project"
"Development Charges 2009 Transit (Balance) Reserve Fund	TTC	Provides funding for transit capital projects."

"Development Charges 2009 Road and Related Reserve Fund	Transportation	Provides funding for road and related capital projects."
"Development Charges 2009 Water Reserve Fund	Toronto Water	Provides funding for water capital projects."
"Development Charges 2009 Sanitary Sewer Reserve Fund	Toronto Water	Provides funding for sanitary sewer capital projects."
"Development Charges 2009 Storm Water Management Reserve Fund	Toronto Water	Provides funding for storm water management capital projects."
"Development Charges 2009 Parks and Recreation Reserve Fund	Parks, Forestry and Recreation	Provides funding for parks and recreation capital projects."
"Development Charges 2009 Library Reserve Fund	Toronto Public Library Board	Provides funding for library capital projects."
"Development Charges 2009 Subsidized Housing Reserve Fund	Shelter, Support and Housing Administration	Provides funding for subsidized housing capital projects."
"Development Charges 2009 Police Reserve Fund	Police	Provides funding for police capital projects."
"Development Charges 2009 Fire Reserve Fund	Fire	Provides funding for fire capital projects."
"Development Charges 2009 EMS Reserve Fund	EMS	Provides funding for EMS capital projects."
"Development Charges 2009 Development-related Studies Reserve Fund	Various	Provides funding for development-related studies capital projects."
"Development Charges 2009 Civic Improvements Reserve Fund	City Planning – Urban Design	Provides funding for civic improvements capital projects."
"Development Charges 2009 Child Care Reserve Fund	Children's Services	Provides funding for child care capital projects."
"Development Charges 2009 Health Reserve Fund	Public Health	Provides funding for health capital projects."
"Development Charges 2009 Pedestrian Infrastructure Reserve Fund	Facilities and Real Estate	Provides funding for pedestrian infrastructure capital projects."

- (6) Schedule No. 12 – Planning Act Obligatory Reserve Funds be amended by adding the following reserve funds:

"Transportation Cash in Lieu Reserve Fund	Transportation	Holds cash in lieu funds received from property developers to meet their obligations under Section 41(7) of the Planning Act for transportation infrastructure."
"Toronto Water Cash in Lieu Reserve Fund	Toronto Water	Hold cash in lieu funds received from property developers to meet their obligation under Section 41(7) of the Planning Act for water/wastewater infrastructure."

- (7) Schedule No. 14 – State of Good Repair Obligatory Reserve Funds be amended by adding the following reserve fund:

"Zoo Endangered Species Reserve Fund	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."
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(8) Schedule No. 15– Third Party Agreements Obligatory Reserve Funds be amended as follows:

(a) by adding the following reserve fund:

"Section 16 Reserve Fund	City Planning	Hold funds from agreements under section 16 of the City of Toronto Act, 1971, S.O. 1971, c. 130, as amended by section 11(2) of the City of Toronto Act, 1973, S.O. 1973, c. 213. Each community benefit of each agreement will be tracked by a separate account."
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(b) by adding the following reserve fund within the Public Transit Reserve Fund Group:

"Move Ontario Trust Interest Reserve Fund	Chief Financial Officer	Receives interest form the Move Ontario Trust, to be used as funding for the Toronto-York Spadina Subway Extension Project."
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3. (1) Subject to Subsections 3(2), 3(3) and 3(4), this by-law comes into force on the day it is enacted.
- (2) Subsection 1(12), 2(3)(b) and 2(7) are deemed to have come into force on December 1, 2008.
- (3) Subsections 1(1), 1(2), 1(3), 1(4), 1(5), 1(6), 1(8), 2(1)(a), 2(3)(b), 2(4), 2(5) and 2(8) are deemed to have come into force on January 1, 2009.
- (4) Subsections 1(6), 1(8), 1(9), 1(10), 2(3)(b), and 2(6) are deemed to have come into force on January 1, 2010.

ENACTED AND PASSED this 1st day of April, A.D. 2010.

SANDRA BUSSIN,
Speaker

ULLI S. WATKISS
City Clerk

(Corporate Seal)