

## APPENDIX A: DEFERRED REVENUES (OBLIGATORY RESERVE FUNDS) AS OF DECEMBER 31, 2021

|                                                            | ACTUALS TO DECEMBER 31, 2021 |                                      |                                     |                                       |                         |
|------------------------------------------------------------|------------------------------|--------------------------------------|-------------------------------------|---------------------------------------|-------------------------|
| DEFERRED REVENUE (OBLIGATORY RESERVE FUND) / ACCOUNT       | BALANCE<br>JAN 1, 2021       | INTEREST<br>& OTHER<br>CONTRIBUTIONS | TRANSFERS<br>(TO) FROM<br>OPERATING | TRANSFERS<br>FROM (TO)<br>OTHER FUNDS | BALANCE<br>DEC 31, 2021 |
| <b><i>Restricted by Provincial Legislation</i></b>         |                              |                                      |                                     |                                       |                         |
| Development Charges                                        | 1,666,866,118                | 929,157,041                          | (72,806,680)                        | (270,467,428)                         | 2,252,749,050           |
| Parkland Acq / New Development<br>(Section 42)             | 745,191,043                  | 79,072,701                           | (98,678)                            | (80,635,181)                          | 743,529,885             |
| <b>Planning Act</b>                                        |                              |                                      |                                     |                                       |                         |
| Bloor Street Transformation                                | 79,218                       | 166                                  |                                     |                                       | 79,384                  |
| Parking Payment In Lieu                                    | 2,570,559                    | 5,388                                |                                     |                                       | 2,575,947               |
| Public Parking - 109 Front Street                          | 72,985                       | 153                                  |                                     |                                       | 73,138                  |
| Section 37                                                 | 368,022,613                  | 30,167,062                           | (7,337,432)                         | (13,463,827)                          | 377,388,417             |
| Section 45                                                 | 19,975,796                   | 1,932,567                            | (283,625)                           | (1,547,321)                           | 20,077,417              |
| Transportation Cash in Lieu                                | 2,504,169                    | 5,249                                |                                     |                                       | 2,509,418               |
|                                                            | 393,225,340                  | 32,110,585                           | (7,621,057)                         | (15,011,148)                          | 402,703,720             |
| <b>Prov. Gas Tax Revenues for Public Transit</b>           | 0                            | 185,167,413                          | (91,600,000)                        | (93,395,000)                          | 172,413                 |
| <b>Building Code Act Service Improvement</b>               | 151,868,033                  | 320,179                              | 31,421,694                          |                                       | 183,609,906             |
| <b><i>Total - Restricted by Provincial Legislation</i></b> | 2,957,150,534                | 1,225,827,919                        | (140,704,721)                       | (459,508,757)                         | 3,582,764,974           |

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| <b><i>Restricted by Agreements with Third Parties</i></b> |                        |                                      |                                     |                                       |                         |
| <b>Community Services</b>                                 |                        |                                      |                                     |                                       |                         |
| National Child Benefit Support                            | 32,927,733             | 69,015                               |                                     |                                       | 32,996,748              |
| Seniors Services & Long Term Care <sup>1</sup>            | 7,809,330              | 16,542                               |                                     |                                       | 7,825,871               |
| Kids @ Computers Scholarship Project                      | 3,758,771              | 7,878                                |                                     |                                       | 3,766,649               |
| Social Housing Federal                                    | 14,558,395             | 117,402                              |                                     | (632,087)                             | 14,043,709              |
|                                                           | 59,054,228             | 210,837                              |                                     | (632,087)                             | 58,632,978              |
| <b>Third Party Agreements</b>                             |                        |                                      |                                     |                                       |                         |
| Golden Mile Transportation System Improvmt                | 2,633,831              | 5,520                                |                                     |                                       | 2,639,352               |
| Guild Inn                                                 | 480                    | 505                                  |                                     |                                       | 985                     |
| Alexander St Theatre Project                              | 331,099                | 694                                  |                                     |                                       | 331,793                 |
| Design Exchange                                           | 11,938                 | 25                                   |                                     |                                       | 11,963                  |
| Conservation Management                                   | 1,521,403              | 403,190                              |                                     |                                       | 1,924,593               |
| Community Development                                     | 2,090,161              | 863                                  |                                     | (1,678,394)                           | 412,630                 |
| Section 16                                                | 919,305                | 1,927                                |                                     |                                       | 921,232                 |
| Gardiner West Public Realm Improvement                    | 2,378,348              | 5,243                                | (854,348)                           |                                       | 1,529,243               |
| Ontario Cannabis Legalization                             | 4,323,148              | 757,230                              | (1,537,944)                         |                                       | 3,542,434               |
| Ward 23 Parks & Recreation Improvement                    | 123,071                | 258                                  |                                     |                                       | 123,329                 |
| Design Exchange Capital Maintenance                       | 142,350                | 298                                  |                                     |                                       | 142,648                 |
| Eglinton Flats Tennis Facility Maintenance                | 48,013                 | 7,610                                |                                     |                                       | 55,624                  |
| Ireland Park                                              | 63,392                 | 133                                  |                                     |                                       | 63,525                  |
| TransformTo Initiatives                                   | 365,584                | 766                                  |                                     |                                       | 366,350                 |
| Management of Contaminated land                           | 903,279                | 1,878                                | (264,959)                           |                                       | 640,198                 |
| Cross-Boundary Water & Sewg Service                       | 2,718,899              | 5,699                                |                                     |                                       | 2,724,598               |
|                                                           | 18,574,302             | 1,191,840                            | (2,657,251)                         | (1,678,394)                           | 15,430,496              |

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| ACTUALS TO DECEMBER 31, 2021                         |                     |                                |                               |                                 |                      |
|------------------------------------------------------|---------------------|--------------------------------|-------------------------------|---------------------------------|----------------------|
| DEFERRED REVENUE (OBLIGATORY RESERVE FUND) / ACCOUNT | BALANCE JAN 1, 2021 | INTEREST & OTHER CONTRIBUTIONS | TRANSFERS (TO) FROM OPERATING | TRANSFERS FROM (TO) OTHER FUNDS | BALANCE DEC 31, 2021 |
| <b>Toronto Transit Commission (TTC) Fund</b>         |                     |                                |                               |                                 |                      |
| Canadian Strategic Infrastructure                    | 769,378             | 5,654                          |                               |                                 | 775,032              |
| MoveOntario 2020                                     | 1,865,061           | 18,812                         |                               |                                 | 1,883,873            |
| Toronto-York Spadina Sbwly Ext                       | 90,122,889          | 192,377                        |                               | (14,524,920)                    | 75,790,346           |
| Move Ontario Trust Interest                          | 3,696,239           | 7,747                          |                               |                                 | 3,703,986            |
|                                                      | 96,453,568          | 224,589                        |                               | (14,524,920)                    | 82,153,237           |
| <b>State of Good Repair</b>                          |                     |                                |                               |                                 |                      |
| Zoo Endangered Species                               | 929,935             | 1,982                          | (128,300)                     |                                 | 803,617              |
| Tam Heather                                          | 348,742             | 731                            |                               |                                 | 349,473              |
| Racquet Sports- Scarborough                          | 215,405             | 6,639                          | 70,000                        |                                 | 292,044              |
| Campeau Dock                                         | 245,251             | 514                            |                               |                                 | 245,765              |
| Harbourfront Parkland                                | 7,901,385           | 16,561                         |                               | (865,000)                       | 7,052,946            |
| 16 Ryerson Cap Maint                                 | 202,825             | 344                            |                               |                                 | 203,170              |
| Allan Lamport Stadium Maintenance                    | 570,609             | 114,643                        |                               |                                 | 685,252              |
| North Linear Park Retaining Walls Maint              | 109,816             | 230                            |                               |                                 | 110,046              |
|                                                      | 10,523,968          | 141,645                        | (58,300)                      | (865,000)                       | 9,742,313            |
| <b>Parking Authority</b>                             |                     |                                |                               |                                 |                      |
| Parking Authority Mall Rented Property               | 1,493,330           | 3,130                          |                               |                                 | 1,496,460            |
|                                                      | 1,493,330           | 3,130                          |                               |                                 | 1,496,460            |

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| <b>Water / Wastewater</b>                                  |                              |                                      |                                     |                                       |                         |
| Water & Wastewater Capital                                 | 1,149,563,091                | 3,154,838                            | 939,892,996                         | (958,099,468)                         | 1,134,511,458           |
| Water Efficiency Loan <sup>1</sup>                         | 2,393,277                    | 5,016                                |                                     | (2,398,293)                           | 0                       |
|                                                            | 1,151,956,368                | 3,159,855                            | 939,892,996                         | (960,497,761)                         | 1,134,511,458           |
| <b>Total - Restricted by Agreements with Third Parties</b> | 1,338,055,763                | 4,931,895                            | 937,177,445                         | (978,198,162)                         | 1,301,966,942           |
| <b>TOTAL DEFERRED REVENUES (OBLIGATORY RESERVE FUNDS)</b>  | 4,295,206,298                | 1,230,759,814                        | 796,472,724                         | (1,437,706,919)                       | 4,884,731,916           |

### Notes

(1) In 2021, the City received approvals from City Council to make the following amendments:

- Name change: the Homes for the Aged reserve fund was re-named to the Seniors Services & Long Term Care reserve fund.
- Closure: the Water Efficiency Loan reserve fund was closed and its remaining balance was transferred to the Water Capital reserve fund.

Further details associated with the above administrative changes can be found in the City's report for "Obligatory Reserve Funds (Deferred Revenues) and Reserves and Discretionary Reserve Funds as at September 30, 2021". This report can be accessed using the following link:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2021.EX28.9>