

APPENDIX C: ACCUMULATED SURPLUS (DISCRETIONARY RESERVE FUNDS) AS OF DECEMBER 31, 2021

ACTUALS TO DECEMBER 31, 2021					
RESERVE FUND / ACCOUNT	BALANCE JAN 1, 2021	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	BALANCE DEC 31, 2021
Employee Benefits					
Worker's Compensation	18,059,524	37,020	(1,543,985)		16,552,559
Employee Benefits	395,458,454	793,227	89,606,565		485,858,246
Sick Leave	36,321,634	73,273	6,715,942	(3,000,000)	40,110,849
Workforce Reduction	2,785,855	5,839			2,791,694
Police Central Sick Pay	16,100,178	31,989	(903,200)		15,228,967
Police Health Care Spending	9,577,907	17,403	100,000	(1,500,000)	8,195,310
	478,303,552	958,750	93,975,322	(4,500,000)	568,737,624
Corporate					
Insurance	32,045,703	992,245	29,834,469		62,872,417
Election	17,034,875	253,818	5,785,142	(2,078,836)	20,994,999
Animal Transaction	1,222,071	2,567	(15,161)		1,209,477
Environmental Liabilities	354,887	1,030			355,917
Public Health ¹	71,334	2,433	8,700,000		8,773,767
Museum And Heritage Services	5,173	11			5,184
Major Special Event	2,288,155	4,821	1,000,000		3,292,976
Hoarding Sign Occupancy Fee	643,154	140,453	(420,000)		363,607
Light Emitting Diode (LED)	4,333,841	9,109		(31,297)	4,311,653
Toronto 360 Wayfinding	11,789	27	10,000		21,816
OIC External Legal & Investiget Exp	100,000	210	67,486		167,696
Vehicle for Hire	8,836,932	17,834	(1,190,786)		7,663,980
Innovation	8,284,381	17,484	(200,000)		8,101,865
Strategic Infrastructure Partnership	49,861,581	1,455,323	568,650	(2,804,353)	49,081,201
Energy Conservation	3,463,637	7,260			3,470,896
Green Energy	497,550	1,043			498,593
Environment Protection	180	2	300,000	2,699,149	2,999,332
Home Energy Assistance Toronto	2,105	4			2,109
Animal Services	646,762	1,356	(85,977)		562,140

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Transit Infrastructure	8,180,244	15,044	(5,300,000)		2,895,288
Eco-Roof Financial Assistance	6,461,205	752,065	(845,842)		6,367,427
Local Improvement Charge Energy Works	10,588,096	1,908,329	(132,505)	(453,061)	11,910,859
Scarborough Transit	162,437,515	337,902	40,490,606		203,266,024
Long Term Liability	32,484,789	68,083	3,260,030		35,812,902
City Building	159,949,265	394,284	141,844,736	(284,975)	301,903,310
Smarttrack Funding	2,761,545	5,320	2,725,395		5,492,259
Pollinator Protection	135,621	4,325	(100,070)		39,876
Ontario Works	18,840,444	39,489			18,879,933
City Parking	333,558	699			334,257
Better Bldg Partnership	10,586,831	140,846			10,727,677
Subdividers Deposits	11,671,572	24,463			11,696,035
Land Acquisition	125,985,400	24,502,912	(1,079,513)	41,504,327	190,913,125
	680,120,192	31,100,793	225,216,660	38,550,954	974,988,599
Community Initiatives					
Heritage	1,072	2		(1,000)	74
Public Art	78,700	165			78,865
Commercial Facade Improvement	32,619	68			32,687
Community Heritage	22,868	48			22,916
Capital Revolving Fund - Affordable Housing	70,317,654	8,890,909	(37,306,262)	(6,095,010)	35,807,290
Child Care Expansion	37,355,134	78,254		(632,087)	36,801,301
Child Care Capital Cost	83,886,888	177,841	1,320,000	(10,583,310)	74,801,419
Mayor's Homeless Initiative	77,302	162			77,464
Parkway Forest Child Care	200,558	420			200,978
Cultural Facilities Capital Grant	4,040	8			4,048
Home Improvement	91,697	192			91,890
	192,068,531	9,148,070	(35,986,262)	(17,311,407)	147,918,932

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State of Good Repair					
Solid Waste Management - Perpetual Care	24,874,914	56,782	6,211,618	(7,048,539)	24,094,775
Exhibition Place Capital Improvement	1,183	2			1,185
Scarborough Civic Centre Expansion	1,162,556	2,437			1,164,993
Exhibition Place Green Space Renewal	1,054,014	2,209			1,056,223
Don River Park	51,152	107			51,259
Tree Canopy	10,086,875	7,934,376	(1,750,000)	(16,600)	16,254,651
Road & Sidewalk Repair	13,605,786	2,921,294			16,527,080
Waste Management	127,623,564	253,077	(20,728,588)	(28,717,795)	78,430,258
Green Lane	6,919,451	15,997	775,085	(3,768,135)	3,942,399
Green Lane Perpetual Care	7,107,758	15,220	610,950		7,733,928
Public Realm	18,364,156	780,564	5,995,661	(2,629,609)	22,510,771
Winter Maintenance Contribution	37,972	80			38,051
Solid Waste Debt	27,216,457	69,196	3,030,700		30,316,352
Paver Maintenance	427,653	73,684			501,337
Casa Loma Capital Maintenance	1,146,427	2,470		(1,148,897)	0
CP Development Technology	7,835,331	18,313	918,538		8,772,182
Development Application Review	19,551,164	38,266	1,439,382		21,028,813
Exhibition Place Conference Centre	7,467,006	14,096	(3,600,999)		3,880,102
TO Live Facility Fee ¹	2,646,245	842,306	(610,248)	161,272	3,039,576

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Toronto Centre for the Arts Improvement ¹	211,106	457		(211,563)	0
Pavement Degradation Fee	149,890	312			150,202
Lakeshore Arena Capital	1,206,036	2,528			1,208,564
Leaside Mem Com Grds Arena Debt Serv	404,301	637	(266,702)		138,236
Union Station	603,047	1,264	212,506		816,818
	279,754,044	13,045,676	(7,762,098)	(43,379,867)	241,657,756
TOTAL DISCRETIONARY RESERVE FUNDS	1,630,246,319	54,253,289	275,443,623	(26,640,320)	1,933,302,910

Notes

- (1) In 2021, the City received approvals from City Council to make the following amendments:
- Name change: the Public Health Efficiency reserve fund and the Sony Centre Facility Fee reserve fund were renamed to the Public Health reserve fund and TO Live Facility Fee reserve fund, respectively.
 - Closure: the Toronto Centre for the Arts Improvement reserve fund was closed and its remaining balance was transferred to the TO Live Facility Fee 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>