

APPENDIX B: CITY OF TORONTO RESERVE FUNDS IN ACCUMULATED SURPLUS AS AT SEPTEMBER 30, 2022

ACTUALS TO SEPTEMBER 30, 2022					
RESERVE FUND / ACCOUNT	BALANCE JAN 1, 2022	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	BALANCE SEP 30, 2022
Employee Benefits					
Worker's Compensation	16,552,559		(1,195,709)		15,356,849
Employee Benefits	485,858,246		(11,055,706)		474,802,541
Sick Leave	40,110,849		7,303,823		47,414,671
Workforce Reduction	2,791,694				2,791,694
Police Central Sick Pay	15,228,967				15,228,967
Police Health Care Spending	8,195,310				8,195,310
	568,737,624		(4,947,593)		563,790,032
Corporate					
Insurance	62,872,417	(280,981)	10,677,037		73,268,473
Election	20,994,999		(7,536,152)		13,458,847
Animal Transaction	1,209,477				1,209,477
Environmental Liabilities	355,917				355,917
Public Health ¹	8,773,767				8,773,767
Museum And Heritage Services	5,184				5,184
Major Special Event	3,292,976		3,750,000		7,042,976
Hoarding Sign Occupancy Fee	363,607				363,607
Light Emitting Diode (LED)	4,311,653				4,311,653
Toronto 360 Wayfinding	21,816		10,000		31,816

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OIC External Legal & Investiget Exp	167,696				167,696
Toronto Public Library IT Asset Replacement	0		400,000		400,000
Vehicle for Hire	7,663,980		(299,095)		7,364,884
Innovation	8,101,865				8,101,865
Strategic Infrastructure Partnership	53,334,112				53,334,112
Energy Conservation	3,470,896				3,470,896
Green Energy	498,593				498,593
Environment Protection	2,999,332				2,999,332
Home Energy Assistance Toronto	2,109				2,109
Animal Services	562,140				562,140
Transit Infrastructure	2,895,288		(2,169,000)		726,288
Eco-Roof Financial Assistance	6,367,427				6,367,427
Local Improvement Charge Energy Works	21,144,329	16,938			21,161,267
Scarborough Transit	203,266,024				203,266,024
Long Term Liability	35,812,902	2,878			35,815,780
City Building	301,903,310		144,666,742		446,570,052
Smarttrack Funding	5,492,259				5,492,259
Pollinator Protection	39,876				39,876
Ontario Works	18,879,933				18,879,933
City Parking	334,257				334,257
Better Bldg Partnership	11,013,927				11,013,927
Subdividers Deposits	11,696,035				11,696,035
Land Acquisition	190,913,125	158,880,857			349,793,982
	988,761,229	158,619,692	149,499,532		1,296,880,452

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Community Initiatives					
Heritage	74				74
Public Art	78,865				78,865
Commercial Facade Improvement	32,687				32,687
Community Heritage	22,916				22,916
Capital Revolving Fund - Affordable Housing	56,740,382	58,574		5,209,747	62,008,703
Child Care Expansion	36,801,301				36,801,301
Child Care Capital Cost	74,801,419	50,426	990,000		75,841,845
Mayor's Homeless Initiative	77,464				77,464
Parkway Forest Child Care	200,978				200,978
Cultural Facilities Capital Grant	4,048				4,048
Home Improvement	91,890				91,890
	168,852,024	109,001	990,000	5,209,747	175,160,771
State of Good Repair					
Solid Waste Management - Perpetual Care	24,094,775		5,730,151		29,824,926
Exhibition Place Capital Improvement	1,185				1,185
Scarborough Civic Centre Expansion	1,164,993				1,164,993
Exhibition Place Green Space Renewal	1,056,223				1,056,223
Don River Park	51,259				51,259
Tree Canopy	16,254,651	7,187,759			23,442,409
Road & Sidewalk Repair	16,527,080				16,527,080
Waste Management	78,430,258		38,561,626		116,991,883
Green Lane	3,942,399		506,709		4,449,108
Green Lane Perpetual Care	7,733,928		399,406		8,133,334
Public Realm	22,510,771		16,927,298		39,438,070
Winter Maintenance Contribution	38,051				38,051
Solid Waste Debt	30,316,352		8,598,315		38,914,668

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Paver Maintenance	501,337				501,337
CP Development Technology	8,772,182		(200,000)		8,572,182
Development Application Review	21,028,813		30,765,692		51,794,505
Exhibition Place Conference Centre	3,880,102				3,880,102
TO Live Facility Fee ¹	3,039,576				3,039,576
Pavement Degradation Fee	150,202				150,202
Lakeshore Arena Capital	1,208,564				1,208,564
Leaside Mem Com Grds Arena Debt Serv	138,236	67,200			205,436
Union Station	816,818	2,867,384	9,125,000		12,809,202
	241,657,756	10,122,343	110,414,198		362,194,296
TOTAL RESERVE FUNDS	1,968,008,633	168,851,035	255,956,137	5,209,747	2,398,025,551
TOTAL RESERVES AND RESERVE FUNDS	4,110,339,537	168,851,035	574,252,541	(2,760,849)	4,850,682,264

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>