

## APPENDIX A: DEFERRED REVENUES AS AT DECEMBER 31, 2022

DEFERRED REVENUE ACCOUNT	ACTUALS TO DECEMBER 31, 2022			
	BALANCE JAN 1, 2022	CONTRIBUTIONS	REVENUE EARNED	BALANCE DEC 31, 2022
<i>Restricted by Provincial Legislation</i>				
<b>Development Charges</b>	2,263,134,496	826,754,420	(376,000,396)	2,713,888,520
<b>Parkland Acq / New Development (Section 42)</b>	743,529,885	99,872,495	(23,896,189)	819,506,192
<b>Planning Act</b>				
Bloor Street Transformation	79,384	286		79,670
Parking Payment In Lieu	2,575,947	49,325		2,625,271
Public Parking - 109 Front Street	73,138	263		73,401
Section 37	377,388,417	132,018,420	(12,496,237)	496,910,600
Section 45	20,077,417	923,498	(514,859)	20,486,056
Transportation Cash in Lieu	2,509,418	9,032		2,518,450
	402,703,720	133,000,824	(13,011,096)	522,693,448
<b>Prov. Gas Tax Revenues for Public Transit</b>	172,413	185,466,775	(185,200,996)	438,192
<b>Building Code Act Service Improvement</b>	183,609,906	44,456,561	(7,513,580)	220,552,887
<b>Total - Restricted by Provincial Legislation</b>	3,593,150,420	1,289,551,076	(605,622,257)	4,277,079,239

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<b><i>Restricted by Agreements with Third Parties</i></b>				
<b>Community Services</b>				
National Child Benefit Support	32,996,748	118,757		33,115,505
Seniors Services & Long Term Care <sup>1</sup>	7,825,871	28,166		7,854,037
Kids @ Computers Scholarship Project	3,766,649	13,556		3,780,206
Social Housing Federal	22,119,913	140,967	(361,835)	21,899,045
	66,709,182	301,446	(361,835)	66,648,793
<b>Third Party Agreements</b>				
Golden Mile Transportation System Improvmt	2,639,352	9,499		2,648,851
Guild Inn	985	4		988
Alexander St Theatre Project	331,793	1,194		332,987
Design Exchange	11,963	43		12,006
Conservation Management	1,924,593	406,747	(665,626)	1,665,714
Community Development	412,630	1,485		414,115
Section 16	921,232	3,316	(48,142)	876,405
Gardiner West Public Realm Improvement	1,529,243	5,887	(755,243)	779,887
Ontario Cannabis Legalization	3,542,434	11,458	(1,395,211)	2,158,681
Ward 23 Parks & Recreation Improvement	123,329	444		123,773
Design Exchange Capital Maintenance	142,648	513		143,161
Eglinton Flats Tennis Facility Maintenance	55,624	200		55,824
Ireland Park	63,525	229		63,754
TransformTo Initiatives	366,350	1,319		367,669
Management of Contaminated land	640,198	2,279	(168,055)	474,422
Cross-Boundary Water & Sewage Service	2,724,598	9,806		2,734,404
	15,430,496	454,423	(3,032,277)	12,852,642

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<b>Toronto Transit Commission (TTC) Fund</b>				
Canadian Strategic Infrastructure	775,032	2,788		777,819
MoveOntario 2020	1,883,873	6,773		1,890,647
Toronto-York Spadina Sbwly Ext	75,790,346	(20,287,076)	(16,296,337)	39,206,933
Move Ontario Trust Interest	3,703,986	13,331		3,717,317
	82,153,237	(20,264,184)	(16,296,337)	45,592,716
<b>State of Good Repair</b>				
Zoo Endangered Species	803,617	2,950	(126,231)	680,336
Tam Heather	349,473	91,460		440,933
Racquet Sports- Scarborough	292,044	71,083		363,127
Campeau Dock	245,765	885		246,650
Harbourfront Parkland	7,052,946	25,772	(465,722)	6,612,996
16 Ryerson Cap Maint	203,170	731		203,901
Allan Lamport Stadium Maintenance	685,252	2,466		687,718
North Linear Park Retaining Walls Maint	110,046	396		110,442
	9,742,313	195,744	(591,953)	9,346,104
<b>Parking Authority</b>				
Parking Authority Mall Rented Property	1,496,460	101,175		1,597,635
	1,496,460	101,175	0	1,597,635

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<b>Water / Wastewater</b>				
Water & Wastewater Capital	1,134,511,458	989,218,712	(912,990,745)	1,210,739,425
	<u>1,134,511,458</u>	<u>989,218,712</u>	<u>(912,990,745)</u>	<u>1,210,739,425</u>
<b>Total - Restricted by Agreements with Third Parties</b>	<u>1,310,043,146</u>	<u>970,007,316</u>	<u>(933,273,147)</u>	<u>1,346,777,315</u>
 <b>TOTAL DEFERRED REVENUES</b>	 <u>4,903,193,566</u>	 <u>2,259,558,392</u>	 <u>(1,538,895,403)</u>	 <u>5,623,856,554</u>

- (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>