

APPENDIX B: CITY OF TORONTO RESERVE FUNDS IN ACCUMULATED SURPLUS AS AT DECEMBER 31, 2022

RESERVE FUND / ACCOUNT	ACTUALS TO DECEMBER 31, 2022				BALANCE DEC 31, 2022
	BALANCE JAN 1, 2022	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	
Employee Benefits					
Worker's Compensation	16,552,559	58,187	2,491,811		19,102,556
Employee Benefits	485,858,246	1,722,250	34,439,891		522,020,388
Sick Leave	40,110,849	150,196	7,163,853		47,424,898
Workforce Reduction	2,791,694	10,047			2,801,741
Police Central Sick Pay	15,228,967	55,216	(3,603,200)		11,680,983
Police Health Care Spending	8,195,310	29,450	1,100,000		9,324,760
	568,737,624	2,025,347	41,592,356		612,355,327
Corporate					
Insurance	62,872,417	287,866	3,492,159	(157,524)	66,494,918
Election	20,994,999	103,853	(8,354,019)	(3,079,685)	9,665,148
Animal Transaction	1,209,477	4,360	(6,946)		1,206,891
Environmental Liabilities	355,917	1,281			357,198
Public Health ¹	8,773,767	31,584			8,805,352
Museum And Heritage Services	5,184	19			5,202
Major Special Event	3,292,976	16,465	3,298,263		6,607,704
Hoarding Sign Occupancy Fee	363,607	85,738			449,344
Light Emitting Diode (LED)	4,311,653	15,532	(785,121)		3,542,064
Toronto 360 Wayfinding	21,816	83			21,899
OIC External Legal & Investigat Exp	167,696	573	51,950		220,220
Toronto Public Library IT Asset Replacement	0	540	1,400,000		1,400,540
Vehicle for Hire	7,663,980	27,824	(266,501)		7,425,302
Innovation	8,101,865	29,249			8,131,114
Strategic Infrastructure Partnership	53,334,112	1,289,761	(2,811,209)	(37,624)	51,775,039
Energy Conservation	3,470,896	12,492			3,483,388
Green Energy	498,593	1,794			500,388
Environment Protection	2,999,332	9,448	2,061,241		5,070,021
Home Energy Assistance Toronto	2,109	8			2,117

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Animal Services	562,140	2,062	(156,405)		407,797
Transit Infrastructure	2,895,288	8,735			2,904,023
Eco-Roof Financial Assistance	6,367,427	2,881,216	(480,601)		8,768,043
Local Improvement Charge Energy Works	21,144,329	1,875,872	(1,498,184)	(1,990,643)	19,531,374
Scarborough Transit	203,266,024	713,385	40,692,057		244,671,466
Long Term Liability	35,812,902	130,310	7,539,712		43,482,925
City Building	301,903,310	1,222,558	187,446,317	(123,313)	490,448,872
Smarrtrack Funding	5,492,259	18,543	4,992,011		10,502,814
Pollinator Protection	39,876	188			40,064
Ontario Works	18,879,933	67,950			18,947,883
City Parking	334,257	1,203			335,460
Better Bldg Partnership	11,013,927	87,889	(49,250)		11,052,565
Subdividers Deposits	11,696,035	42,095			11,738,130
Land Acquisition	190,913,125	200,181,680	(752,376)	(24,509,300)	365,833,130
	<u>988,761,229</u>	<u>209,152,155</u>	<u>235,813,098</u>	<u>(29,898,089)</u>	<u>1,403,828,393</u>
Community Initiatives					
Heritage	74	1			75
Public Art	78,865	284			79,149
Commercial Facade Improvement	32,687	118			32,805
Community Heritage	22,916	82			22,998
Capital Revolving Fund - Affordable Housing	56,740,382	1,307,681	(3,358,131)	9,397,616	64,087,548
Child Care Expansion	36,801,301	132,734		(310,002)	36,624,032
Child Care Capital Cost	74,801,419	330,154	1,320,000	(9,754,590)	66,696,983
Mayor's Homeless Initiative	77,464	279			77,743

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Parkway Forest Child Care	200,978	723			201,701
Cultural Facilities Capital Grant	4,048	15			4,063
Home Improvement	91,890	331			92,220
	168,852,024	1,772,401	(2,038,131)	(666,977)	167,919,317
State of Good Repair					
Solid Waste Management - Perpetual Care	24,094,775	96,695	6,302,613	(8,207,421)	22,286,662
Exhibition Place Capital Improvement	1,185	4			1,190
Scarborough Civic Centre Expansion	1,164,993	4,193			1,169,186
Exhibition Place Green Space Renewal	1,056,223	3,801			1,060,025
Don River Park	51,259	184			51,443
Tree Canopy	16,254,651	15,170,286		(16,600)	31,408,337
Road & Sidewalk Repair	16,527,080	3,744,837			20,271,917
Waste Management	78,430,258	344,889	44,909,452	(18,166,124)	105,518,475
Green Lane	3,942,399	16,587	762,993	(4,434,654)	287,325
Green Lane Perpetual Care	7,733,928	28,392	601,418		8,363,738
Public Realm	22,510,771	85,474	6,635,631	(4,144,213)	25,087,664
Winter Maintenance Contribution	38,051	137			38,188
Solid Waste Debt	30,316,352	136,496	(1,448,909)		29,003,939
Paver Maintenance	501,337	73,938			575,275
Casa Loma Capital Maintenance	0	1,201,056		(553,486)	647,570
CP Development Technology	8,772,182	34,646	882,000		9,688,828
Development Application Review	21,028,813	115,127	27,639,943		48,783,883
Exhibition Place Conference Centre	3,880,102	14,448			3,894,550
TO Live Facility Fee ¹	3,039,576	1,889,120	(642,094)		4,286,601
Pavement Degradation Fee	150,202	541			150,742

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Lakeshore Arena Capital	1,208,564	4,350			1,212,914
Leaside Mem Com Grds Arena Debt Serv	138,236	67,728			205,964
Union Station	816,818	7,281,470	3,537,520	(6,268,616)	5,367,193
	241,657,756	30,314,398	89,180,569	(41,791,114)	319,361,608
TOTAL RESERVE FUNDS	1,968,008,633	243,264,301	364,547,892	(72,356,180)	2,503,464,645
TOTAL RESERVE FUNDS AND RESERVES	4,110,339,537	243,264,301	1,305,971,766	(228,023,948)	5,431,551,656

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>