

## APPENDIX B: CITY OF TORONTO RESERVE FUNDS IN ACCUMULATED SURPLUS AS AT JUNE 30, 2023

RESERVE FUND / ACCOUNT	ACTUALS TO JUNE 30, 2023				
	BALANCE JAN 1, 2023	INTEREST & OTHER CONTRIBUTIONS	TRANSFERS (TO) FROM OPERATING	TRANSFERS FROM (TO) OTHER FUNDS	BALANCE JUN 30, 2023
<b>Employee Benefits</b>					
Worker's Compensation	19,102,556		(1,274,232)		17,828,324
Employee Benefits	522,020,388		(7,211,729)		514,808,659
Sick Leave	47,424,898		4,405,181		51,830,079
Workforce Reduction	2,801,741				2,801,741
Police Central Sick Pay	11,680,983				11,680,983
Police Health Care Spending	9,324,760				9,324,760
	612,355,327		(4,080,780)		608,274,547
<b>Corporate</b>					
Insurance	66,494,918		13,752,705		80,247,623
Election	9,665,148	5,275	(6,570,186)		3,100,237
Animal Transaction	1,206,891				1,206,891
Environmental Liabilities	357,198				357,198
Public Health	8,805,352				8,805,352
Museum And Heritage Services	5,202				5,202
Major Special Event	6,607,704		(636,850)		5,970,854
Hoarding Sign Occupancy Fee	449,344				449,344
Light Emitting Diode (LED)	3,542,064		(558,658)		2,983,405
Toronto 360 Wayfinding	21,899				21,899
OIC External Legal & Investiget Exp	220,220		90,000		310,220
Toronto Public Library IT Asset Replacement	1,400,540				1,400,540
Vehicle for Hire	7,425,302		(161,364)		7,263,938
Innovation	8,131,114				8,131,114
Strategic Infrastructure Partnership	51,775,039	271,507	(271,507)		51,775,039
Energy Conservation	3,483,388				3,483,388
Green Energy	500,388				500,388
Environment Protection	5,070,021				5,070,021

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Home Energy Assistance Toronto	2,117				2,117
Animal Services	407,797				407,797
Transit Infrastructure	2,904,023				2,904,023
Eco-Roof Financial Assistance	8,768,043				8,768,043
Local Improvement Charge Energy Works	19,531,374	533,798	3,651,061		23,716,233
Scarborough Transit	244,671,466				244,671,466
Long Term Liability	43,482,925				43,482,925
City Building	490,448,872		117,135,787		607,584,659
Smarttrack Funding	10,502,814				10,502,814
Pollinator Protection	40,064				40,064
Vacant Home Tax <sup>1</sup>	0		26,940,561		26,940,561
Debt Servicing <sup>1</sup>	0	1,801,368	5,042	193,168,261	194,974,672
Ontario Works	18,947,883				18,947,883
City Parking	335,460				335,460
Better Bldg Partnership	11,052,565	13,500	(13,500)		11,052,565
Subdividers Deposits	11,738,130				11,738,130
Land Acquisition	365,833,130	34,151,950		(6,324,500)	393,660,580
	1,403,828,393	36,777,397	153,363,093	186,843,761	1,780,812,644
<b>Community Initiatives</b>					
Heritage	75				75
Public Art	79,149				79,149
Commercial Facade Improvement	32,805				32,805
Community Heritage	22,998				22,998
Capital Revolving Fund - Affordable Housing	64,087,548	314,536	(1,475,554)	6,901,768	69,828,298
Child Care Expansion	36,624,032				36,624,032
Child Care Capital Cost	66,696,983	14,408	660,000		67,371,390

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Mayor's Homeless Initiative	77,743				77,743
Parkway Forest Child Care	201,701				201,701
Cultural Facilities Capital Grant	4,063				4,063
Home Improvement	92,220				92,220
	167,919,317	328,944	(815,554)	6,901,768	174,334,476
<b>State of Good Repair</b>					
Solid Waste Management - Perpetual Care	22,286,662		3,232,410		25,519,073
Exhibition Place Capital Improvement	1,190				1,190
Scarborough Civic Centre Expansion	1,169,186				1,169,186
Exhibition Place Green Space Renewal	1,060,025				1,060,025
Don River Park	51,443				51,443
Tree Canopy	31,408,337	6,927,279			38,335,617
Road & Sidewalk Repair	20,271,917		(3,250,000)		17,021,917
Waste Management	105,518,475		5,999,600		111,518,075
Green Lane	287,325		1,350,720		1,638,045
Green Lane Perpetual Care	8,363,738		273,360		8,637,098
Public Realm	25,087,664		(8,953,391)		16,134,273
Winter Maintenance Contribution	38,188				38,188
Solid Waste Debt	29,003,939		6,290,746		35,294,685
Paver Maintenance	575,275				575,275
Casa Loma Capital Maintenance	647,570	1,500,000			2,147,570
CP Development Technology	9,688,828				9,688,828
Development Application Review	48,783,883		(1,682,026)		47,101,857
Exhibition Place Conference Centre	3,894,550				3,894,550
TO Live Facility Fee	4,286,601	213,076	(1,412,000)		3,087,677
Pavement Degradation Fee	150,742				150,742

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Lakeshore Arena Capital	1,212,914				1,212,914
Leaside Mem Com Grds Arena Debt Serv	205,964	73,110			279,074
Union Station	5,367,193				5,367,193
	319,361,608	8,713,465	1,849,421		329,924,493
<b>TOTAL DISCRETIONARY RESERVE FUNDS</b>	2,503,464,645	45,819,806	150,316,180	193,745,529	2,893,346,160
<b>TOTAL DISCRETIONARY RESERVE FUNDS AND RESERVES</b>	5,431,551,656	45,819,806	185,033,019	577,268	5,662,981,749

### Notes

- (1) In 2023, the City received approvals from City Council to make the following amendments:
- Open: the Vacant Home Tax Reserve Fund
  - Replace: the Debt Servicing Stabilization Reserve with new Debt Servicing Reserve Fund

Further details associated with the above administrative changes can be found in the City's report for Property Taxes, User Fees and Related Matters. This report can be accessed using the following link: <https://secure.toronto.ca/council/agenda-item.do?item=2023.CC4.1>