

APPENDIX A: DEFERRED REVENUES AS AT DECEMBER 31, 2023

DEFERRED REVENUE ACCOUNT	ACTUALS TO DECEMBER 31, 2023			
	BALANCE JAN 1, 2023	CONTRIBUTIONS	REVENUE EARNED	BALANCE DEC 31, 2023
<i>Restricted by Provincial Legislation</i>				
Development Charges	2,713,888,520	817,436,677	(485,757,390)	3,045,567,807
Parkland Acq / New Development (Section 42)	819,506,189	126,621,115	(31,415,120)	914,712,184
Planning Act				
Bloor Street Transformation	79,670	1,593		81,262
Parking Payment In Lieu	2,625,271	52,482		2,677,754
Public Parking - 109 Front Street	73,401	1,467		74,868
Section 37	496,910,600	124,228,301	(30,909,125)	590,229,777
Section 45	20,486,056	5,771,839	(1,055,758)	25,202,137
Transportation Cash in Lieu	2,518,450	50,346		2,568,796
Community Benefits Charges	0	4,422,865		4,422,865
	522,693,448	134,528,894	(31,964,883)	625,257,460
Prov. Gas Tax Revenues for Public Transit	438,192	180,072,669	(180,060,547)	450,314
Building Code Act Service Improvement	220,552,887	30,639,381	(21,311,457)	229,880,811
Total - Restricted by Provincial Legislation	4,277,079,236	1,289,298,737	(750,509,397)	4,815,868,576
<i>Restricted by Agreements with Third Parties</i>				
Community Services				
National Child Benefit Support	33,115,505	662,013	(412,253)	33,365,265
Seniors Services & Long Term Care	7,854,037	157,010	(187,247)	7,823,801

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Kids @ Computers Scholarship Project	3,780,206	75,570		3,855,776
Social Housing Federal	21,899,045	368,912	(4,339,285)	17,928,672
	66,648,793	1,263,505	(4,938,785)	62,973,514
Third Party Agreements				
Golden Mile Transportation System Improvmt	2,648,851	52,953		2,701,804
Guild Inn	988	20		1,008
Alexander St Theatre Project	332,987	6,657		339,644
Design Exchange	12,006	240		12,246
Conservation Management	1,665,714	33,961	(1,629,300)	70,376
Community Development	414,115	8,279		422,393
Section 16	876,405	17,640	(155,169)	738,877
Gardiner West Public Realm Improvement	779,887	15,581	(755,887)	39,582
Ontario Cannabis Legalization	2,158,681	33,639	(324,984)	1,867,337
Canada Community-Building Fund ¹	0	351,260,554	(335,210,971)	16,049,583
Ward 23 Parks & Recreation Improvement	123,773	2,474		126,248
Design Exchange Capital Maintenance	143,161	2,862		146,023
Eglinton Flats Tennis Facility Maintenance	55,824	1,116		56,940
Ireland Park	63,754	1,275		65,028
TransformTo Initiatives	367,669	7,350		375,019
Management of Contaminated land	474,422	8,482	(200,000)	282,904
Cross-Boundary Water & Sewage Service	2,734,404	54,664		2,789,067
	12,852,642	351,507,747	(338,276,311)	26,084,078
Toronto Transit Commission (TTC) Fund				
Canadian Strategic Infrastructure	777,819	15,549		793,369
MoveOntario 2020	1,890,647	37,796		1,928,443
Toronto-York Spadina Sbwyt Ext	39,206,933	908,469	(36,090,525)	4,024,877
Move Ontario Trust Interest	3,717,317	74,313		3,791,630

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	45,592,716	1,036,128	(36,090,525)	10,538,318
State of Good Repair				
Zoo Endangered Species	680,336	13,915	(81,136)	613,115
Tam Heather	440,933	39,040		479,973
Racquet Sports- Scarborough	363,127	232,493	(165,083)	430,537
Campeau Dock	246,650	4,931	(241,000)	10,581
Harbourfront Parkland	6,612,996	133,360	(154,702)	6,591,654
16 Ryerson Cap Maint	203,901	4,076	(50,000)	157,977
Allan Lamport Stadium Maintenance	687,718	13,748		701,466
North Linear Park Retaining Walls Maint	110,442	2,208		112,650
	9,346,104	443,771	(691,921)	9,097,954
Parking Authority				
Parking Authority Mall Rented Property	1,597,635	725,155		2,322,790
	1,597,635	725,155	0	2,322,790
Water / Wastewater				
Water & Wastewater Capital	1,210,739,426	1,083,071,816	(918,991,546)	1,374,819,695
	1,210,739,426	1,083,071,816	(918,991,546)	1,374,819,695
Total - Restricted by Agreements with Third Parties	1,346,777,316	1,438,048,122	(1,298,989,089)	1,485,836,349
TOTAL DEFERRED REVENUES	5,623,856,552	2,727,346,859	(2,049,498,486)	6,301,704,926

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- (1) In 2023, the City received approvals from City Council to make the following amendment:
- Open: the Canada Community-Building Fund Reserve Fund and Development Charges Reserve Fund - Transit (EELRT)

Further details associated with the above administrative changes can be found in the City's reports for Property Taxes, User Fees and Related Matters and Deferred Revenue Report at September 30, 2022 and Administrative Amendments to Obligatory Reserve Fund. These reports can be accessed using the following links: <https://secure.toronto.ca/council/agenda-item.do?item=2023.CC4.1> and <https://secure.toronto.ca/council/agenda-item.do?item=2023.EX3.6>