

APPENDIX A: DEFERRED REVENUES AS AT SEPTEMBER 30, 2024

DEFERRED REVENUE ACCOUNT	ACTUALS TO SEPTEMBER 30, 2024			
	BALANCE JAN 1, 2024	CONTRIBUTIONS	REVENUE EARNED	BALANCE SEP 30, 2024
<i>Restricted by Provincial Legislation</i>				
Development Charges²	3,106,010,542	261,638,727	(115,308,810)	3,252,340,458
Parkland Acq / New Development (Section 42)	914,712,184	65,327,761	(57,833,074)	922,206,871
Planning Act				
Bloor Street Transformation	81,262			81,262
Parking Payment In Lieu	2,677,754	200,340		2,878,094
Public Parking - 109 Front Street	74,868			74,868
Community Benefits - Original Section 37	590,229,777	94,169,923	(4,972,219)	679,427,480
Section 45	25,202,137	1,907,796	(64,987)	27,044,946
Transportation Cash in Lieu	2,568,797	795,258		3,364,054
Community Benefits Charges	4,422,865	1,511,255		5,934,121
	625,257,460	98,584,571	(5,037,206)	718,804,825
Prov. Gas Tax Revenues for Public Transit	450,314	44,555,557	(44,555,557)	450,314
Building Code Act Service Improvement	229,880,811	18,500,000	(6,296,022)	242,084,789
Total - Restricted by Provincial Legislation	4,876,311,311	488,606,616	(229,030,670)	5,135,887,257
<i>Restricted by Agreements with Third Parties</i>				
Community Services				
National Child Benefit Support	33,365,265			33,365,265
Seniors Services & Long Term Care	7,823,801			7,823,801
Kids @ Computers Scholarship Project	3,855,776			3,855,776
Social Housing Federal	17,928,672	67,515	(388,357)	17,607,830
	62,973,514	67,515	(388,357)	62,652,672
Third Party Agreements				
Golden Mile Transportation System Improvmt	2,701,804			2,701,804
Guild Inn	1,008			1,008
Alexander St Theatre Project	339,644			339,644
Design Exchange	12,246			12,246
Conservation Management	70,376			70,376
Community Development	422,393			422,393
Housing Accelerator ¹	0	117,777,490	(7,320,589)	110,456,901
Section 16	738,877			738,877
Gardiner West Public Realm Improvement	39,582		(15,581)	24,000
Ontario Cannabis Legalization	1,867,337		(500,000)	1,367,337
Canada Community-Building Fund	16,049,583	88,296,372	(13,495,029)	90,850,925
Ward 23 Parks & Recreation Improvement	126,248			126,248
Design Exchange Capital Maintenance	146,023			146,023

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Eglinton Flats Tennis Facility Maintenance	56,940			56,940
Ireland Park	65,028			65,028
TransformTO Initiatives	375,019			375,019
Management of Contaminated land	282,904		(282,904)	0
Cross-Boundary Water & Sewage Service	2,789,067			2,789,067
	26,084,078	206,073,862	(21,614,103)	210,543,836
Toronto Transit Commission (TTC) Fund				
Canadian Strategic Infrastructure	793,369			793,369
MoveOntario 2020	1,928,443			1,928,443
Toronto-York Spadina Sbw Ext	4,024,877			4,024,877
Move Ontario Trust Interest	3,791,630			3,791,630
	10,538,318	0	0	10,538,318
State of Good Repair				
Zoo Endangered Species	613,115			613,115
Tam Heather	479,973			479,973
Racquet Sports- Scarborough	430,537	52,500		483,037
Campeau Dock	10,581			10,581
Harbourfront Parkland	6,591,654		(842,944)	5,748,709
16 Ryerson Cap Maint	157,977			157,977
Allan Lamport Stadium Maintenance	701,466			701,466
North Linear Park Retaining Walls Maint	112,650			112,650
	9,097,954	52,500	(842,944)	8,307,509
Parking Authority				
Parking Authority Mall Rented Property	2,322,790	279,454		2,602,244
	2,322,790	279,454	0	2,602,244
Water / Wastewater				
Water & Wastewater Capital	1,374,819,695	795,166,925	2,375,181	2,172,361,802
	1,374,819,695	795,166,925	2,375,181	2,172,361,802
Total - Restricted by Agreements with Third Parties	1,485,836,349	1,001,640,255	(20,470,224)	2,467,006,381
TOTAL DEFERRED REVENUES	6,362,147,661	1,490,246,871	(249,500,894)	7,602,893,638

- (1) In late 2023, the City received approvals from City Council to make the following amendment:
- Open: the Housing Accelerator Reserve Fund

Further details associated with the above administrative changes can be found in the City's report Federal Housing Accelerator Fund - Supporting Generational Transformation of Toronto's Housing System. This report can be accessed using the following links:
<https://secure.toronto.ca/council/agenda-item.do?item=2023.MM13.27>

- (2) January 1, 2024 numbers have been restated to confirm with the City of Toronto's December 31, 2023 audited financial statements.