
2015 OPERATING BUDGET BRIEFING NOTE

Contributions to and Withdrawals from Reserves/Reserve Funds

Issue/Background:

This briefing note consolidates the information provided in Capital and Operating Analyst Notes on the budgeted and planned contributions (inflows) to and planned withdrawals (outflows) from the program specific and corporate reserves and reserve funds. The projected year-end balances of inflows to and outflows from reserves and reserve funds must be reported as part of the budget process for both the Capital and Operating Budgets. Furthermore, this briefing note provides information as requested by Budget Committee at its meeting on January 29, 2015 stating "That the Deputy City Manager and Chief Financial Officer provide a briefing note on all reserve fund draws and contributions by divisions, agencies and boards, such briefing note to include staff's recommended level for each reserve fund, where appropriate".

Key Points:

Reserves and Reserve Funds are monies set aside by Council to finance future expenditures for which it has authority to spend money, to defend the City against an unbudgeted or unforeseen event that may result in a budget deficit such as an economic downturn, to smooth out future program expenditures which may fluctuate from one year to the next, or to accumulate funds for future capital requirements or contingent liabilities.

The City maintains reserves and reserve funds that are classified into three major categories, namely Reserves, Council-Directed Reserve Funds and Obligatory Reserve Funds:

- **Reserves** are funded from the operating budget at the discretion of Council and make no reference to any specific asset and do not require the physical segregation of money or assets.
- **Council Directed Reserve Funds** are created by Council for specific purposes through by-laws.
- **Obligatory Reserve Funds** are funds received and set aside for specific purposes by legislation or contractual agreements. These funds can only be used for the purposes prescribed.

The City maintains Corporate Reserves and Reserve Funds to provide funding for operating and capital items of a corporate nature. The Program Specific Reserves and Reserve Funds are established in response to specific programs or special funding that has been received.

Reserves and reserve funds receive annual contributions from the operating budget, from funding secured by legislation or contractual agreements (Development Charges reserve Funds, Section 37/45 Reserve Funds), grants and transfers from the provincial and federal government and from funds from private donors. Maintaining sufficient balances in reserves and reserve funds is a critical component of a City's long-term financial plan as it strengthens long-term financial sustainability.

Reserve and Reserve Funds provide 4% of the funding in the 2015 Staff Recommended Operating Budget, and 32% of the funding in the 2015 Staff Recommended Capital Budget.

Table 1 below summarizes the Reserve/Reserve Funds with recommended contributions and/or withdrawals in the Staff Recommended 2015 Operating Budget or 2015-2024 Capital Budget and Plan.

TABLE 1

Reserve/ Reserve Funds Impacted by the 2015 Budget (In \$000s)	Projected Balance as of December 31, 2014 \$	2015		Proposed Year-End Balance		
		Withdrawals	Contributions	2015	2016	2017
		\$	\$	\$	\$	\$
Program Specific Reserve/Reserve Funds	1,266,621.7	(971,870.9)	910,139.1	1,204,891.3	1,107,916.3	1,051,793.0
Corporate Reserve/Reserve Funds	1,449,014.8	(811,989.5)	404,135.0	1,041,160.4	758,056.6	465,675.1
Total Reserve/ Reserve Funds Impacted	2,715,636.5	(1,783,860.4)	1,314,274.1	2,246,051.7	1,865,972.9	1,517,468.1

The ending balance of each year is subsequently calculated based on planned withdrawals/contributions in each year to ensure that Reserves/Reserve Funds are not in a deficit position in any given year. This also provides an early warning on possible depletion of Reserves/Reserve Funds and provides for corrective action to address the issues.

The Reserve/Reserve Fund balances are closely monitored by the Financial Planning Division (financial planning, budget and sustainability), Accounting Services Division (commitments/actual expenditure) and Corporate Finance (reserve balance sustainability and financial capacity).

Operating Budget

Corporate Reserve/Reserve Funds for operating purposes are established to hold funds needed to address items of an operating nature including funds needed to finance future costs resulting from one-time, non-recurring operating pressures, to stabilize costs resulting from changes in services, to mitigate the financial exposure, to offset annual shortfall between amounts budgeted for property tax decreases and to provide for post-employment employment benefits.

Some Corporate Reserve/Reserve Funds with inflows/outflows reported in the 2015 Staff Recommended Operating Budget are:

- Worker's Compensation Reserve Fund
- Employee Benefits Reserve Fund
- Tax Stabilization Reserve
- Insurance Reserve Fund

Program Specific Reserve/Reserve Funds for operating purposes are established to fund operating expenses for specific services/activities, to provide funding to stabilize unanticipated operating budget variances or to smooth Program's funding when there are uneven costs.

Program Specific Reserve/Reserve Funds with inflows/outflows reported in 2015 Operating Budget include:

- TTC Stabilization Reserve
- Social Housing Stabilization Reserve
- Green Lane Perpetual Care Reserve Fund
- Fleet Reserve

Capital Budget

Corporate Reserves and Reserve Funds for capital purposes are established to hold funds for the acquisition or replacement of the City's major asset infrastructure, to hold funding for the replacement of vehicles and equipment utilized by City Programs and Agencies, support funding of projects to address growth

Major Corporate Reserve and Reserve Funds with inflows/outflows reported in 2015 Capital Budget include:

- Capital Financing Reserve
- Development Charges Reserve Funds
- Land Acquisition Reserve Fund
- Section 37 & Section 45 Reserve Funds

In its Capital Plan, the City maximizes the use of available non-debt funding sources and sets aside 75% of non-committed surplus funds in the City's Capital Financing Reserve, as part of its non-debt capital financing strategy. Program Specific Reserve/Reserve Funds for capital purposes are established primarily to leverage additional funding to address Program's specific capital requirements.

Program Specific Reserve/Reserve Funds with inflows/outflows reported in 2015 Capital Budget include:

- Sony Centre Facility Fee Reserve Fund
- Heritage Reserve Fund
- Parkland Acquisition Reserve Funds

Reserves & Reserve Fund Adequacy

Two fiscal principles related to Reserves and Reserve Funds were adopted by Council in the 2005 Long-Term Financial Plan, namely:

- Reserves & Reserve Funds should be used to fund:
 - Anticipated liabilities
 - Stabilizing (smoothing of) revenues & expenditures that are subject to cyclical functions
 - Extraordinary large purchases
 - Self-financing on-going activities
 - Act as an endowment

- Reserves & Reserve Funds should be funded to the level required for their purpose.

Implicit in these principles is the notion that the adequacy of a reserve/reserve fund may be more relevant for some purposes (i.e. funding anticipated liabilities or extraordinary large purchases) than others (i.e. acting as an endowment or self-financing on-going activities).

Certain Reserve/Reserved Funds have an established funding target, such as the following:

- The Tax Rate Stabilization reserve has a target balance of 1% of the Tax Levy, or \$38 million.
- Water and Wastewater Stabilization Reserves (XQ1003 & XQ1004) has a target balance of \$30 Million. Balances above this amount will be transferred to Water Capital RFs
- Insurance Reserve Fund (XR1010) has a target amount representing 7 annual payouts of \$5M, or \$35 Million
- Employee Benefits Reserve Funds have a Council approved target ratio of 2X Target Annual Employee Benefit Costs

The vast majority of Reserves/Reserve Funds do not have established targets. However, Table 2 below provides general guidelines that could be utilized to establish targets for the following categories of reserves and reserve funds.

**Table 2
Reserve/Reserve Fund General Guidelines**

Reserve/Reserve Funds	Proj'd Balance Dec.'14 (\$M)	Possible Guideline (\$M)	Target/Benchmark
Stabilization Reserves Group	\$220	\$497	Stabilization Reserves/Revenues – Industry Range is 5-15% - Target 5%
Capital Financing (Corporate)	\$445	\$634	2% of Tax & Rate Supported 2015-2024 Capital Plan Expenditures
Other Corp. R/RFs *	\$640	\$574	5% of Gross Operating Budget
Employee Benefits RFs	\$245	\$396	Council approved target ratio of 2X Target Annual Employee Benefit Costs
Public Transit	\$145	\$666	10% of 2015-2024 TTC Capital Plan Expenditures
State of Good Repair Group	\$220	\$317	1% of Tax & Rate Supported 2015-2024 Capital Plan
Total As Noted Above	\$1,915	\$3,084	

* Note to Table 2: Other Corporate R/RFs include all Reserves and Reserve Funds in the Corporate Reserves and Corporate Reserve Fund Groups, with the exception of the Capital Financing Reserve which is shown separately, and the Ontario Bus Replacement Program which is accounted for in the Public Transit Group.

The recommended contributions and withdrawals for each Reserve/Reserve Fund are detailed in Appendix 1.

Prepared by: Jasminka Mitich, Senior Financial Planning Analyst, Financial Planning Division,
(416) 397-4529; jmitich@toronto.ca

Further information: Andy Cui, Manager, Financial Planning, (416) 397-4207,
acui@toronto.ca

Josie La Vita, Executive Director, Financial Planning, (416) 397- 4229,
jlavita@toronto.ca

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Corporate & Program Specific Reserves and Reserve Funds

(In \$000s)

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Corporate Reserve & Reserve Funds						
Corporate - Fleet						
Proposed Opening Balance	All Contributions/Withdraws relating to Fleet		63,294.4	63,294.4	40,281.4	12,542.6
Total Fleet						
Total Withdrawals				(63,862.5)	(65,148.4)	(42,221.9)
Total Contributions				40,849.5	37,409.6	39,136.6
Balance at Year-End - Total Fleet			63,294.4	40,281.4	12,542.6	9,457.3
Proposed Opening Balance	Vehicle Replacement - Green Fleet	XQ0003	3,844.8	3,844.8	(1,574.2)	(4,174.2)
Fleet	Capital					
Withdrawals				(5,419)	(2,600)	(300)
Contributions						
Total Withdrawals				(5,419.0)	(2,600.0)	(300.0)
Total Contributions				-	-	-
Balance at Year-End			3,844.8	(1,574.2)	(4,174.2)	(4,474.2)
Proposed Opening Balance	Vehicle Replacement Reserve - Water*	XQ1012	5,728.8	5,728.8	5,671.4	5,270.0
Toronto Water	Operating					
Withdrawals						
Contributions				4,654.6	5,304.6	5,304.6
Fleet	Capital					
Withdrawals				(4,712)	(5,706)	(7,290)
Contributions						
Total Withdrawals				(4,712.0)	(5,706.0)	(7,290.0)
Total Contributions				4,654.6	5,304.6	5,304.6
Balance at Year-End			5,728.8	5,671.4	5,270.0	3,284.6
Proposed Opening Balance	Vehicle Replacement Reserve - Solid Waste*	XQ1014	15,224.0	15,224.0	13,034.5	3,691.1
SWMS	Operating					
Withdrawals						
Contributions				13,200.0	8,400.0	8,400.0
Fleet	Capital					
Withdrawals				(15,390)	(17,743)	(7,391)
Contributions						
Total Withdrawals				(15,389.5)	(17,743.4)	(7,390.9)
Total Contributions				13,200.0	8,400.0	8,400.0
Balance at Year-End			15,224.0	13,034.5	3,691.1	4,700.2
Proposed Opening Balance	Vehicle Replacement Reserve - Transportation*	XQ1015	7,217.3	7,217.3	3,604.0	(219.3)
Transportation Services	Operating					
Withdrawals						
Contributions				3,076.7	3,076.7	3,076.7
Fleet	Capital					
Withdrawals				(6,690)	(6,900)	(3,900)
Contributions						
Total Withdrawals				(6,690.0)	(6,900.0)	(3,900.0)
Total Contributions				3,076.7	3,076.7	3,076.7
Balance at Year-End			7,217.3	3,604.0	(219.3)	(1,042.6)
Proposed Opening Balance	Vehicle Equipment Reserve*	XQ1016	1,300.1	1,300.1	1,300.1	1,292.1
Engineering & Construction	Operating					
Withdrawals						
Contributions				258.0	258.0	258.0
Fleet	Capital					
Withdrawals				(258)	(266)	(273)
Contributions						
Total Withdrawals				(258.0)	(266.0)	(273.0)
Total Contributions				258.0	258.0	258.0
Balance at Year-End			1,300.1	1,300.1	1,292.1	1,277.1

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Vehicle Reserve Toronto Paramedic Services*	XQ1018	838.0	838.0	737.0	712.0
Toronto Paramedic Services	Operating					
Withdrawals						
Contributions				4,074.0	4,074.0	4,326.0
Fleet	Capital					
Withdrawals				(4,175)	(4,099)	(4,191)
Contributions						
Total Withdrawals				(4,175.0)	(4,099.0)	(4,191.0)
Total Contributions				4,074.0	4,074.0	4,326.0
Balance at Year-End			838.0	737.0	712.0	847.0
Proposed Opening Balance	Vehicle Reserve - TFS Equipment	XQ1017/XQ1020	14,159.7	14,159.7	8,318.5	3,704.3
Toronto Fire Services	Capital					
Withdrawals				(200)	(4,700)	(2,625)
Contributions				7,426	7,926	8,426
Fleet	Capital					
Withdrawals				(13,067)	(7,840)	(7,203)
Contributions						
Total Withdrawals				(13,267.0)	(12,540.0)	(9,828.0)
Total Contributions				7,425.8	7,925.8	8,425.8
Balance at Year-End			14,159.7	8,318.5	3,704.3	2,302.1
Proposed Opening Balance	Vehicle Reserve - TCHC Equipment	XQ1707	602.0	602.0	20.0	(440.0)
Toronto Community Housing Corp	Capital					
Withdrawals						
Contributions				510	260	1,235
Fleet	Capital					
Withdrawals				(1,092)	(720)	(1,055)
Contributions						
Total Withdrawals				(1,092.0)	(720.0)	(1,055.0)
Total Contributions				510.0	260.0	1,235.0
Balance at Year-End			602.0	20.0	(440.0)	(260.0)
Proposed Opening Balance	Vehicle Replacement Reserve - SS&HA	XQ1100	164.8	164.8	94.8	22.8
Fleet	Capital					
Withdrawals				(70)	(72)	
Contributions						
Total Withdrawals				(70.0)	(72.0)	-
Total Contributions				-	-	-
Balance at Year-End			164.8	94.8	22.8	22.8
Proposed Opening Balance	Vehicle & Equipment Reserve - Public Health*	XQ1101	136.9	136.9	169.1	154.3
Toronto Public Health	Operating					
Withdrawals						
Contributions				57.2	57.2	57.2
Fleet	Capital					
Withdrawals				(25)	(72)	
Contributions						
Total Withdrawals				(25.0)	(72.0)	0.0
Total Contributions				57.2	57.2	57.2
Balance at Year-End			136.9	169.1	154.3	211.5
Proposed Opening Balance	Vehicle Reserve Fund*	XQ1200	220.3	220.3	201.8	191.3
EDC	Operating					
Withdrawals						
Contributions				21.5	21.5	21.5
Fleet	Capital					
Withdrawals				(40)	(32)	
Contributions						
Total Withdrawals				(40.0)	(32.0)	0.0
Total Contributions				21.5	21.5	21.5
Balance at Year-End			220.3	201.8	191.3	212.8

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Vehicle Reserve - PF&R*	XQ1201	5,371.4	5,371.4	941.0	(3,892.3)
PF&R	Operating					
Withdrawals						
Contributions				5,235.7	5,835.7	5,835.7
Fleet	Capital					
Withdrawals				(9,666)	(10,669)	(6,021)
Contributions						
Total Withdrawals				(9,666.0)	(10,669.0)	(6,021.0)
Total Contributions				5,235.7	5,835.7	5,835.7
Balance at Year-End			5,371.4	941.0	(3,892.3)	(4,077.6)
Proposed Opening Balance	MLS Vehicle & Equipment Replacement Reserve*	XQ1202	2,063.8	2,063.8	1,713.0	1,570.2
MLS	Operating					
Withdrawals						
Contributions				441.2	441.2	441.2
Fleet	Capital					
Withdrawals				(792)	(584)	(368)
Contributions						
Total Withdrawals				(792.0)	(584.0)	(368.0)
Total Contributions				441.2	441.2	441.2
Balance at Year-End			2,063.8	1,713.0	1,570.2	1,643.4
Proposed Opening Balance	Vehicle Reserve -PMMD*	XQ1204	260.1	260.1	312.0	337.9
Office of the Treasurer	Operating					
Withdrawals						
Contributions				51.9	51.9	51.9
Fleet	Capital					
Withdrawals					(26)	(145)
Contributions						
Total Withdrawals				0.0	(26.0)	(145.0)
Total Contributions				51.9	51.9	51.9
Balance at Year-End			260.1	312.0	337.9	244.8
Proposed Opening Balance	Vehicle Reserve - Toronto Building*	XQ1301	433.5	433.5	521.5	529.5
Toronto Building	Operating					
Withdrawals						
Contributions				120.0	120.0	120.0
Fleet	Capital					
Withdrawals				(32)	(112)	(57)
Contributions						
Total Withdrawals				(32.0)	(112.0)	(57.0)
Total Contributions				120.0	120.0	120.0
Balance at Year-End			433.5	521.5	529.5	592.5
Proposed Opening Balance	Vehicle Reserve - PPFA	XQ1401	604.7	604.7	604.7	572.7
Fleet	Capital					
Withdrawals					(32)	
Contributions						
Total Withdrawals				-	(32.0)	-
Total Contributions				-	-	-
Balance at Year-End			604.7	604.7	572.7	572.7
Proposed Opening Balance	Vehicle & Equipment Reserve - FM&RE*	XQ1502	2,192.8	2,192.8	2,199.0	1,108.1
FM&RE	Operating					
Withdrawals						
Contributions				303.2	303.2	303.2
Fleet Services	Capital					
Withdrawals				(297)	(1,394)	(153)
Contributions						
Total Withdrawals				(297.0)	(1,394.0)	(153.0)
Total Contributions				303.2	303.2	303.2
Balance at Year-End			2,192.8	2,199.0	1,108.1	1,258.3

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Vehicle Reserve - Fleet	XQ1503	564.6	564.6	504.6	268.6
Fleet Services	Operating					
Withdrawals						
Contributions				40		
Fleet Services	Capital					
Withdrawals				(100)	(236)	(236)
Contributions						
Total Withdrawals				(100.0)	(236.0)	(236.0)
Total Contributions				40.0	-	-
Balance at Year-End			564.6	504.6	268.6	32.6
Proposed Opening Balance	Clerks Vehicle Reserves*	XQ1504	389.9	389.9	315.1	202.4
City Clerk's	Operating					
Withdrawals						
Contributions				12.3	12.3	12.3
Fleet Services	Capital					
Withdrawals				(87)	(125)	(53)
Contributions						
Total Withdrawals				(87.0)	(125.0)	(53.0)
Total Contributions				12.3	12.3	12.3
Balance at Year-End			389.9	315.1	202.4	161.6
Proposed Opening Balance	Vehicle Equipment -HR*	XQ1505	7.8	7.8	2.8	7.8
City Manager's Office	Operating					
Withdrawals						
Contributions				5.0	5.0	5.0
Fleet Services	Capital					
Withdrawals				(10)		
Contributions						
Total Withdrawals				(10.0)	0.0	0.0
Total Contributions				5.0	5.0	5.0
Balance at Year-End			7.8	2.8	7.8	12.8
Proposed Opening Balance	IT - Vehicle Reserve*	XQ1509	61.7	61.7	82.1	77.5
Information & Technology	Operating					
Withdrawals						
Contributions				10.4	10.4	10.4
Fleet Services	Capital					
Withdrawals					(25)	
Contributions				10	10	10
Total Withdrawals			0.0	0.0	(25.0)	0.0
Total Contributions			0.0	20.4	20.4	20.4
Balance at Year-End			61.7	82.1	77.5	97.9
Proposed Opening Balance	Vehicle Reserve - Library*	XQ1700	690.1	690.1	42.1	(5.9)
Toronto Public Library	Operating					
Withdrawals						
Contributions				342.0	342.0	342.0
Fleet	Capital					
Withdrawals				(990)	(390)	(153)
Contributions						
Total Withdrawals				(990.0)	(390.0)	(153.0)
Total Contributions				342.0	342.0	342.0
Balance at Year-End			690.1	42.1	(5.9)	183.1
Proposed Opening Balance	Vehicle and Equipment Reserve - Exhibition Place*	XQ1702	506.2	506.2	706.2	806.2
Exhibition Place	Operating					
Withdrawals						
Contributions				550.0	450.0	450.0
Fleet	Capital					
Withdrawals				(350)	(350)	(350)
Contributions						
Total Withdrawals				(350.0)	(350.0)	(350.0)
Total Contributions				550.0	450.0	450.0
Balance at Year-End			506.2	706.2	806.2	906.2

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Vehicle Reserve - Zoo*	XQ1703	639.4	639.4	591.4	574.4
Toronto ZOO	Operating					
Withdrawals						
Contributions				333.0	333.0	333.0
Fleet	Capital					
Withdrawals				(381)	(350)	(350)
Contributions						
Total Withdrawals				(381.0)	(350.0)	(350.0)
Total Contributions				333.0	333.0	333.0
Balance at Year-End			639.4	591.4	574.4	557.4
Proposed Opening Balance	Vehicle Reserve - Arena Board of MGMT*	XQ1705	49.7	49.7	124.7	114.7
Arena Boards of MGMT	Operating					
Withdrawals						
Contributions				95.0	95.0	95.0
Fleet	Capital					
Withdrawals				(20)	(105)	(108)
Contributions						
Total Withdrawals				(20.0)	(105.0)	(108.0)
Total Contributions				95.0	95.0	95.0
Balance at Year-End			49.7	124.7	114.7	101.7
Proposed Opening Balance	Vehicle Reserve - OEM	XQ1802	22.1	22.1	44.2	66.3
PPF&A	Operating					
Withdrawals						
Contributions				22.1	22.1	22.1
Total Withdrawals				0.0	0.0	0.0
Total Contributions				22.1	22.1	22.1
Balance at Year-End			22.1	44.2	66.3	88.4
Corporate - Other Vehicles/Equipment						
Proposed Opening Balance	Toronto Police Service Vehicle & Equipment Reserve*	XQ1701	22,186.0	22,186.0	19,358.7	20,047.2
Toronto Police Services	Operating					
Withdrawals						
Contributions				19,440.5	20,440.5	21,440.5
Toronto Police Services	Capital					
Withdrawals				(22,267.8)	(19,752.0)	(26,732.0)
Contributions						
Total Withdrawals				(22,267.8)	(19,752.0)	(26,732.0)
Total Contributions				19,440.5	20,440.5	21,440.5
Balance at Year-End			22,186.0	19,358.7	20,047.2	14,755.7
Proposed Opening Balance	Vehicle Reserve Insurance	XQ1601	2,020.4	2,020.4	2,320.4	2,620.4
Non -Program Budget	Operating					
Withdrawals						
Contributions				300.0	300.0	300.0
Total Withdrawals				0.0	0.0	0.0
Total Contributions				300.0	300.0	300.0
Balance at Year-End			2,020.4	2,320.4	2,620.4	2,920.4
Proposed Opening Balance	Clerks Equipment Reserves	XQ1507	670.3	670.3	935.0	1,199.7
City Clerk's	Operating					
Withdrawals						
Contributions				264.7	264.7	264.7
Total Withdrawals				0.0	0.0	0.0
Total Contributions				264.7	264.7	264.7
Balance at Year-End			670.3	935.0	1,199.7	1,464.3
Proposed Opening Balance	IT Sustainment*	XQ1508	9375.1893	9375.1893	20274.5253	31507.6613
Information & Technology	Operating					
Withdrawals				(3,636.8)	(3,463.0)	(4,846.5)
Contributions						
Non - Program Budget	Operating					
Withdrawals						
Contributions				17,911.6	17,911.6	17,911.6
Legal Services	Operating					
Withdrawals				(356.2)	(196.2)	(196.2)

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Contributions						
Toronto Public Health	Operating					
Withdrawals						
Contributions				964.7	964.7	964.7
I&T	Capital					
Withdrawals				(20,483)	(20,483)	(20,483)
Contributions				16,499	16,499	16,524
Total Withdrawals				(24,476.0)	(24,142.2)	(25,525.7)
Total Contributions				35,375.4	35,375.4	35,400.4
Balance at Year-End			9,375.2	20,274.5	31,507.7	41,382.3
Proposed Opening Balance	EMS Equipment Reserve*	XQ1019	4363.7	4363.7	2203.7	668.7
Toronto Paramedic Services	Operating					
Withdrawals						
Contributions				425.0	1,050.0	1,050.0
Toronto Paramedic Services	Capital					
Withdrawals				(2,585.0)	(2,585.0)	(1,370.0)
Contributions						
Total Withdrawals				(2,585.0)	(2,585.0)	(1,370.0)
Total Contributions				425.0	1,050.0	1,050.0
Balance at Year-End			4,363.7	2,203.7	668.7	348.7
Corporate - Environmental						
Proposed Opening Balance	Local Improvement Charge Energy Works Reserve Fund*	XR1724	16,165.4	16,165.4	7,112.6	659.8
SDFA	Operating					
Withdrawals				(3,055.0)	(3,055.0)	(55.0)
Contributions						
FM&RE	Operating					
Withdrawals				(397.8)	(397.8)	(397.8)
Contributions						
Sustainable Energy Plan	Capital					
Withdrawals				(5,600)	(3,000)	
Contributions						
Total Withdrawals				(9,052.8)	(6,452.8)	(452.8)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			16,165.4	7,112.6	659.8	207.0
Proposed Opening Balance	Light Emitting Diode (LED) Reserve Fund*	XR1407	8,335.3	8,335.3	8,735.3	9,135.3
Transportation	Operating					
Withdrawals						
Contributions				1,400.0	1,400.0	1,400.0
Transportation	Capital					
Withdrawals				(1,000.0)	(1,000)	(1,000)
Contributions						
Total Withdrawals				(1,000.0)	(1,000.0)	(1,000.0)
Total Contributions				1,400.0	1,400.0	1,400.0
Balance at Year-End			8,335.3	8,735.3	9,135.3	9,535.3
Proposed Opening Balance	Environmental Protection (Tree Planting)	XR1718	19.6	19.6	0.0	0.0
Exhibition Place	Operating					
Withdrawals				(75.0)	(75.0)	(75.0)
Contributions						
PF&R	Operating					
Withdrawals				(18,579.3)	(11,796.2)	(11,796.2)
Contributions						
Total Withdrawals			0.0	(18,654.3)	(11,871.2)	(11,871.2)
Total Contributions			0.0	18,634.7	11,871.2	11,871.2
Balance at Year-End			19.6	0.0	0.0	0.0
Proposed Opening Balance	Eco-Roof Financial Assistance	XR1723	814.1	814.1	364.1	(85.9)
FM&RE	Operating					
Withdrawals				(450.0)	(450.0)	(450.0)
Contributions						
Total Withdrawals				(450.0)	(450.0)	(450.0)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			814.1	364.1	(85.9)	(535.9)

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Home Energy Assistance	XR1719	1,560.1	1,560.1	627.1	(305.8)
FM&RE	Operating					
Withdrawals				(932.9)	(932.9)	(932.9)
Contributions						
Total Withdrawals				(932.9)	(932.9)	(932.9)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			1,560.1	627.1	(305.8)	(1,238.7)
Proposed Opening Balance	Energy Conservation Reserve Fund	XR1715	2,416.6	2,416.6	2,153.1	1,889.7
FM&RE	Capital					
Withdrawals				(528.0)	(528.0)	(528.0)
Contributions				264.5	264.5	264.6
Total Withdrawals				(528.0)	(528.0)	(528.0)
Total Contributions				264.5	264.5	264.6
Balance at Year-End			2,416.6	2,153.1	1,889.7	1,626.3
Proposed Opening Balance	Better Building Partnership	XR1052	6,858.1	6,858.1	4,651.3	2,444.6
FM&RE	Operating					
Withdrawals				(2,206.8)	(2,206.8)	(2,206.8)
Contributions						
Total Withdrawals				(2,206.8)	(2,206.8)	(2,206.8)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			6,858.1	4,651.3	2,444.6	237.8
Corporate - Land Acquisition						
Proposed Opening Balance	Land Acquisition Reserve Fund*	XR1012	113,015.4	113,015.4	97,687.0	89,432.5
FM&RE	Operating					
Withdrawals						
Contributions				266.6	266.6	266.6
FM&RE	Capital					
Withdrawals				(10,595.0)	(595.0)	(595.0)
Contributions						
Toronto Fire Services	Capital					
Withdrawals					(2,926)	(1,030)
Contributions						
Transportation	Capital					
Withdrawals				(5,000)	(5,000)	-
Contributions						
Total Withdrawals				(15,595.0)	(8,521.0)	(1,625.0)
Total Contributions				266.6	266.6	266.6
Balance at Year-End			113,015.4	97,687.0	89,432.5	88,074.1
Proposed Opening Balance	Land Acquisition - PF&R	XR1214	977.7	977.7	433.7	433.7
Economic Development & Culture	Capital					
Withdrawals				(544)		
Contributions						
Total Withdrawals				(544.0)	-	-
Total Contributions				-	-	-
Balance at Year-End			977.7	433.7	433.7	433.7
Corporate - Liabilities						
Proposed Opening Balance	Police Legal Liabilities Reserve	XQ1901	8,420.6	8,420.6	8,531.2	8,641.8
Toronto Police Board	Operating					
Withdrawals				(500.0)	(500.0)	(500.0)
Contributions				610.6	610.6	610.6
Toronto Police Services	Operating					
Withdrawals				(580.0)	(580.0)	(580.0)
Contributions				580.0	580.0	580.0
Total Withdrawals				(1,080.0)	(1,080.0)	(1,080.0)
Total Contributions				1,190.6	1,190.6	1,190.6
Balance at Year-End			8,420.6	8,531.2	8,641.8	8,752.4

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Arbitration & Legal Awards	XQ1709	2,096.0	2,096.0	1,796.0	1,496.0
Legal Services	Operating					
Withdrawals				(300.0)	(300.0)	(300.0)
Contributions						
Total Withdrawals				(300.0)	(300.0)	(300.0)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			2,096.0	1,796.0	1,496.0	1,196.0
Corporate - Other						
Proposed Opening Balance	Winter Maintenance Contribution Reserve Fund	XR1411	2,008.9	2,008.9	4,008.9	6,008.9
Transportation						
Withdrawals						
Contributions				2,000.0	2,000.0	2,000.0
Total Withdrawals				0.0	0.0	0.0
Total Contributions				2,000.0	2,000.0	2,000.0
Balance at Year-End			2,008.9	4,008.9	6,008.9	8,008.9
Proposed Opening Balance	Scarborough Transit Reserve Fund	XR1725	12,500.0	11,070.0	477.0	295.0
Non -Program Budget	Operating					
Withdrawals			(1,430.0)	(35,593.0)	(38,182.0)	(37,823.0)
Contributions				25,000.0	38,000.0	38,000.0
Total Withdrawals			(1,430.0)	(35,593.0)	(38,182.0)	(37,823.0)
Total Contributions			0.0	25,000.0	38,000.0	38,000.0
Balance at Year-End			11,070.0	477.0	295.0	472.0
Proposed Opening Balance	Strategic Infrastructure Partnership Reserve Fund	XR1714	141,809.6	141,809.6	122,330.9	109,859.7
Tree Planting (PF&R; EX. Place	Operating					
Withdrawals				(18,634.7)	(11,871.2)	(11,871.2)
Contributions						
Waterfront Revitalization	Capital					
Withdrawals				(844.0)	(600.0)	(600.0)
Contributions						
Total Withdrawals				(19,478.7)	(12,471.2)	(12,471.2)
Total Contributions				-	-	-
Balance at Year-End			141,809.6	122,330.9	109,859.7	97,388.5
Proposed Opening Balance	Innovation Reserve Fund	XR1713	3,711.8	3,711.8	2,496.5	2,210.0
Office of CFO	Operating					
Withdrawals				(99.0)	(130.4)	(133.7)
Contributions						
City Manager's Office	Operating					
Withdrawals				(566.3)	(56.1)	
Contributions						
Office of the Treasurer	Operating					
Withdrawals				(300.0)	(100.0)	(100.0)
Contributions						
Toronto Police Board	Operating					
Withdrawals				(250.0)		
Contributions						
Total Withdrawals				(1,215.3)	(286.5)	(233.7)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			3,711.8	2,496.5	2,210.0	1,976.3
Proposed Opening Balance	Telecommunications Development Reserve	XQ1712	225.7	225.7	(0.3)	(0.3)
Information & Technology	Capital					
Withdrawals				(226)		
Contributions						
Total Withdrawals				(226.0)	-	-
Total Contributions				-	-	-
Balance at Year-End			225.7	(0.3)	(0.3)	(0.3)

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Telecom Public Policy Benefits Reserve	XQ1713	5,034.6	5,034.6	3,878.6	3,878.6
Information & Technology	Capital					
Withdrawals				(1,156)		
Contributions						
Total Withdrawals				(1,156.0)	-	-
Total Contributions				-	-	-
Balance at Year-End			5,034.6	3,878.6	3,878.6	3,878.6
Proposed Opening Balance	Major Special Events*	XR1218	14,447.0	14,447.0	6,046.0	5,752.5
PF&R	Operating					
Withdrawals				(853.1)		
Contributions						
Toronto Public Library	Operating					
Withdrawals				(83.4)		
Contributions						
EDC	Operating					
Withdrawals				(3,259.5)	(293.5)	(133.0)
Contributions						
City Clerk's Office	Operating					
Withdrawals				(889)		
Contributions						
City Manager's Office	Operating					
Withdrawals				(434.8)		
Contributions						
Toronto Public Health	Operating					
Withdrawals				(48.7)		
Contributions						
SDFA	Operating					
Withdrawals				(2,385.5)		
Contributions						
Association of Community Centres	Operating					
Withdrawals				(144)		
Contributions						
Toronto Public Library	Capital					
Withdrawals				(3)		
Contributions						
Exhibition Place	Capital					
Withdrawals				(250)		
Contributions						
Transportation	Capital					
Withdrawals				(50)		
Contributions						
Total Withdrawals			0.0	(8,401.0)	(293.5)	(133.0)
Total Contributions			0.0	0.0	0.0	0.0
Balance at Year-End			14,447.0	6,046.0	5,752.5	5,619.5
Proposed Opening Balance	Insurance Reserve Fund*	XR1010	21,307.7	21,307.7	4,038.3	(2,555.9)
Financial Services	Capital					
Withdrawals					(100)	
Contributions						
Toronto Fire Services	Operating					
Withdrawals				(1,183.2)	(1,183.2)	(1,183.2)
Contributions						
Children Services	Operating					
Withdrawals						
Contributions				697.0	697.0	697.0
Court Services	Operating					
Withdrawals						
Contributions				70.6	70.6	70.6
Legal Services	Operating					
Withdrawals						
Contributions				58.9	58.9	58.9
SDFA	Operating					
Withdrawals						
Contributions				45.6	45.6	45.6
Toronto Paramedic Services	Operating					
Withdrawals						
Contributions				1,018.0	1,018.0	1,018.0

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Information & Technology	Operating					
Withdrawals						
Contributions				94.5	94.5	94.5
Office of the CFO	Operating					
Withdrawals				(1,740.8)	(1,733.9)	(1,735.4)
Contributions				72.6	72.6	72.6
Office of the Treasurer	Operating					
Withdrawals						
Contributions				57.5	57.5	57.5
PF&R	Operating					
Withdrawals						
Contributions				3,929.1	3,929.1	3,929.1
Engineering & Construction Service	Operating					
Withdrawals						
Contributions				462.7	462.7	462.7
Transportation Services	Operating					
Withdrawals						
Contributions				14,557.7	14,557.7	14,557.7
TESS	Operating					
Withdrawals						
Contributions				563.1	563.1	563.1
Association of Community Centres	Operating					
Withdrawals						
Contributions				26.1	26.1	26.1
311 Toronto	Operating					
Withdrawals						
Contributions				22.5	22.5	22.5
FM&RE	Operating					
Withdrawals						
Contributions				986.9	986.9	987.0
SWMS	Operating					
Withdrawals						
Contributions				2,053.6	2,053.6	2,053.6
MLS	Operating					
Withdrawals						
Contributions				257.0	257.0	257.0
Arena Boards of Management	Operating					
Withdrawals						
Contributions				87.2	87.6	87.6
YDS	Operating					
Withdrawals						
Contributions				2.4	2.4	2.4
AHO	Operating					
Withdrawals						
Contributions				4.7	4.7	4.7
Toronto Public Library	Operating					
Withdrawals						
Contributions				448.5	448.5	448.5
City Planning	Operating					
Withdrawals						
Contributions				64.1	64.1	64.1
Toronto Building	Operating					
Withdrawals						
Contributions				1,266.5	1,266.5	1,266.5
PPF&A	Operating					
Withdrawals						
Contributions				94.5	94.5	94.5
Heritage	Operating					
Withdrawals						
Contributions				1.1	1.1	1.1
Exhibition Place	Operating					
Withdrawals						
Contributions				449.5	449.5	449.5
Toronto Zoo	Operating					
Withdrawals						
Contributions				201.2	201.2	201.2
EDC	Operating					
Withdrawals						
Contributions				88.6	88.6	88.6

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Non -Program Budget	Operating					
Withdrawals				(60,906.2)	(60,138.2)	(60,241.3)
Contributions				7,000.0	17,000.0	28,000.0
Toronto Public Health	Operating					
Withdrawals						
Contributions				409.8	409.8	409.8
City Clerk's Office	Operating					
Withdrawals						
Contributions				172.0	172.0	172.0
City Manager's Office	Operating					
Withdrawals						
Contributions				91.3	91.3	91.3
Fleet Services	Operating					
Withdrawals						
Contributions				84.5	84.5	84.5
Toronto Police	Operating					
Withdrawals						
Contributions				8,742.6	8,742.6	8,742.6
Toronto Water	Operating					
Withdrawals						
Contributions				4,174.1	4,174.1	4,174.1
SS&HA	Operating					
Withdrawals				(1,098.1)	(1,098.1)	(1,098.1)
Contributions						
Total Withdrawals			0.0	(64,928.3)	(64,253.5)	(64,258.1)
Total Contributions			0.0	47,658.9	57,659.2	68,659.4
Balance at Year-End			21,307.7	4,038.3	(2,555.9)	1,845.4
Proposed Opening Balance	Emergency Planning	XQ1406	11,541.2	11,541.2	12,244.6	12,948.0
Non Program	Operating					
Withdrawals						
Contributions				1,030.0	1,030.0	1,030.0
Office of the Treasurer	Operating					
Withdrawals				(326.6)	(326.6)	(326.6)
Contributions						
Total Withdrawals			0.0	(326.6)	(326.6)	(326.6)
Total Contributions			0.0	1,030.0	1,030.0	1,030.0
Balance at Year-End			11,541.2	12,244.6	12,948.0	13,651.4
Proposed Opening Balance	Corporate Conference	XQ0012	747.4	747.4	897.4	1,047.4
Non -Program Budget	Operating					
Withdrawals						
Contributions				150.0	150.0	150.0
Total Withdrawals				0.0	0.0	0.0
Total Contributions				150.0	150.0	150.0
Balance at Year-End			747.4	897.4	1,047.4	1,197.4
Proposed Opening Balance	Bike Share Program Reserve	XQ0013	847.4	847.4	817.4	787.4
Transportation	Operating					
Withdrawals				(100.0)	(100.0)	(100.0)
Contributions						
Transportation	Capital					
Withdrawals						
Contributions				70.0	70.0	70.0
Total Withdrawals				(100.0)	(100.0)	(100.0)
Total Contributions				70.0	70.0	70.0
Balance at Year-End			847.4	817.4	787.4	757.4
Proposed Opening Balance	Ferry Replacement Reserve	XQ1206	1,000.0	1,000.0	1,250.0	1,562.5
PF&R	Operating					
Withdrawals						
Contributions				250.0	312.5	390.6
Total Withdrawals				0.0	0.0	0.0
Total Contributions				250.0	312.5	390.6
Balance at Year-End			1,000.0	1,250.0	1,562.5	1,953.1

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Ontario Bus Replacement Program	XR1722	38,728.6	38,728.6	33,428.6	28,128.6
Non -Program Budget	Operating					
Withdrawals				(5,300.0)	(5,300.0)	(5,300.0)
Contributions						
Total Withdrawals				(5,300.0)	(5,300.0)	(5,300.0)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			38,728.6	33,428.6	28,128.6	22,828.6
Proposed Opening Balance	Capital Financing Reserve*	XQ0011	365,682.7	365,682.7	203,618.7	87,471.7
Non Program	Operating					
Withdrawals						
Contributions				40,000.0	40,000.0	40,000.0
TFS	Operating					
Withdrawals					(394.0)	(557.0)
Contributions				727.0		
Information & Technology	Capital					
Withdrawals				(1,880)	(4,514)	(8,166)
Contributions						
Financial Services	Capital					
Withdrawals				(49)		
Contributions						
Toronto Public Library	Capital					
Withdrawals						(580)
Contributions						
Transportation	Capital					
Withdrawals				(60,550)	(48,451)	(97,992)
Contributions						
311 Toronto	Capital					
Withdrawals				(1,500)		
Contributions						
FM&RE	Capital					
Withdrawals					(17,245)	
Contributions						
TTC	Capital					
Withdrawals				(228,085)	(194,543)	(164,614)
Contributions				95,727	126,000	95,000
Total Withdrawals				(292,064.0)	(265,147.0)	(271,909.0)
Total Contributions				130,000.0	149,000.0	90,000.0
Balance at Year-End			365,682.7	203,618.7	87,471.7	(94,437.3)
Proposed Opening Balance	Election Reserve Fund	XR1017	4,112.6	4,112.6	11,985.1	22,991.1
Non -Program Budget	Operating					
Withdrawals						
Contributions				9,000.0	9,200.0	9,200.0
City Clerk's	Operating					
Withdrawals				(10,128)	(7,394)	(7,591)
Contributions				9,000.0	9,200.0	9,200.0
Total Withdrawals				(10,127.6)	(7,393.9)	(7,591.0)
Total Contributions				18,000.0	18,400.0	18,400.0
Balance at Year-End			4,112.6	11,985.1	22,991.1	33,800.1
Employee Benefits						
Proposed Opening Balance	Central Sick Bank	XR1701	2.0	2.0	(2,433.0)	(4,340.7)
Toronto Police Services	Operating					
Withdrawals				(4,769.7)	(4,242.4)	(4,242.4)
Contributions				2,334.7	2,334.7	2,334.7
Total Withdrawals				(4,769.7)	(4,242.4)	(4,242.4)
Total Contributions				2,334.7	2,334.7	2,334.7
Balance at Year-End			2.0	(2,433.0)	(4,340.7)	(6,248.4)
Proposed Opening Balance	Sick Leave	XR1007	44,678.1	44,678.1	41,072.9	41,212.5
SDFA	Operating					
Withdrawals						
Contributions				67.1	67.1	67.1

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
TESS	Operating					
Withdrawals						
Contributions				263.6	263.6	263.6
Arena Boards of Management	Operating					
Withdrawals						
Contributions				5.0	5.0	5.0
Toronto Zoo	Operating					
Withdrawals				(250.0)	(250.0)	(250.0)
Contributions				250.0	250.0	250.0
Exhibition Place	Operating					
Withdrawals				(50.0)	(50.0)	(50.0)
Contributions				50.0	50.0	50.0
Non - Program Budget	Operating					
Withdrawals				(12,753.4)	(13,008.4)	(13,268.6)
Contributions				13,682.6	15,682.6	15,682.6
Toronto Police	Operating					
Withdrawals				(12,686.1)	(12,686.1)	(12,686.1)
Contributions				7,535.9	9,535.9	11,035.9
Toronto Paramedic Services	Operating					
Withdrawals						
Contributions				280.0	280.0	280.0
Total Withdrawals				(25,739.5)	(25,994.5)	(26,254.7)
Total Contributions				22,134.2	26,134.2	27,634.2
Balance at Year-End			44,678.1	41,072.9	41,212.5	42,592.0
Proposed Opening Balance	Workers Compensation	XR1001	11,408.8	11,408.8	13,908.8	19,408.8
Non -Program Budget	Operating					
Withdrawals				(8,500.0)	(8,500.0)	(8,500.0)
Contributions				11,000.0	14,000.0	14,000.0
Total Withdrawals				(8,500.0)	(8,500.0)	(8,500.0)
Total Contributions				11,000.0	14,000.0	14,000.0
Balance at Year-End			11,408.8	13,908.8	19,408.8	24,908.8
Proposed Opening Balance	Employee/Retires Benefit	XR1002	161,163.8	161,163.8	158,833.3	160,558.6
Non -Program Budget	Operating					
Withdrawals				(42,279.4)	(43,223.6)	(44,177.7)
Contributions				41,000.0	46,000.0	46,000.0
Office of the Treasurer	Operating					
Withdrawals				(1,051.1)	(1,051.1)	(1,051.1)
Contributions						
Total Withdrawals				(43,330.5)	(44,274.7)	(45,228.8)
Total Contributions				41,000.0	46,000.0	46,000.0
Balance at Year-End			161,163.8	158,833.3	160,558.6	161,329.8
Proposed Opening Balance	Toronto Police Service Health Care Spending Reserve	XR1720	3,284.2	3,284.2	3,936.7	4,689.2
Toronto Police Services	Operating					
Withdrawals				(547.5)	(547.5)	(547.5)
Contributions				1,200.0	1,300.0	1,400.0
Total Withdrawals				(547.5)	(547.5)	(547.5)
Total Contributions				1,200.0	1,300.0	1,400.0
Balance at Year-End			3,284.2	3,936.7	4,689.2	5,541.7
Community Initiatives Reserve & Reserve Funds						
Proposed Opening Balance	Child Care Expansion Project	XR1101	49,496.1	49,496.1	36,657.6	16,466.9
Children Services	Operating					
Withdrawals				(13,219.5)	(20,425.7)	(28,774.6)
Contributions				381.0	235.0	18.5
Total Withdrawals				(13,219.5)	(20,425.7)	(28,774.6)
Total Contributions				381.0	235.0	18.5
Balance at Year-End			49,496.1	36,657.6	16,466.9	(12,289.2)
Proposed Opening Balance	Child Care Capital Cost*	XR1103	11,567.4	11,567.4	10,567.4	9,567.4
Non -Program Budget	Operating					
Withdrawals						
Contributions				1,000.0	1,000.0	1,000.0
Children Services	Operating					
Withdrawals				(1,666.0)	(1,526.0)	(1,512.0)
Contributions				1,408.0	1,407.0	1,406.0

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Children Services	Capital					
Withdrawals				(2,373)	(2,407)	(2,406)
Contributions				631	526	512
Total Withdrawals			0.0	(4,039.0)	(3,933.0)	(3,918.0)
Total Contributions			0.0	3,039.0	2,933.0	2,918.0
Balance at Year-End			11,567.4	10,567.4	9,567.4	8,567.4
Proposed Opening Balance	National Child Benefits Supplement Reserve	XR2102	36,478.5	36,478.5	31,485.8	24,653.9
TESS	Operating					
Withdrawals				(12,109.7)	(11,717.7)	(11,297.7)
Contributions				7,117.0	4,885.8	2,454.5
Total Withdrawals				(12,109.7)	(11,717.7)	(11,297.7)
Total Contributions				7,117.0	4,885.8	2,454.5
Balance at Year-End			36,478.5	31,485.8	24,653.9	15,810.7
Proposed Opening Balance	Kids at Computers Scholarship Reserve Fund	XR2104	7,264.6	7,264.6	5,304.6	3,328.6
TESS	Operating					
Withdrawals				(2,025.0)	(2,025.0)	(2,025.0)
Contributions				65.0	49.0	30.0
Total Withdrawals				(2,025.0)	(2,025.0)	(2,025.0)
Total Contributions				65.0	49.0	30.0
Balance at Year-End			7,264.6	5,304.6	3,328.6	1,333.6
Proposed Opening Balance	Capital Revolving Fund for Subsidized Housing	XR1058	8,583.8	8,583.8	8,184.8	7,785.8
AHO	Operating					
Withdrawals				(399.0)	(399.0)	(399.0)
Contributions						
Total Withdrawals				(399.0)	(399.0)	(399.0)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			8,583.8	8,184.8	7,785.8	7,386.8
Proposed Opening Balance	LTHCS Reserve Fund	XR2103	1,459	1,409	1,484	1,243.0
LTHCS	Capital					
Withdrawals				(1,650)	(1,650)	(1,650)
Contributions				1,459	1,409	1,484
Total Withdrawals				(1,650.0)	(1,650.0)	(1,650.0)
Total Contributions				1,459.0	1,409.0	1,484.0
Balance at Year-End			1,459.0	1,218.0	1,243.0	1,077.0
Proposed Opening Balance	Heritage	XR1019	79.0	79.0	4.0	4.0
Economic Development & Culture	Capital					
Withdrawals				(75)		
Contributions						
Total Withdrawals				(75.0)	-	-
Total Contributions				-	-	-
Balance at Year-End			79.0	4.0	4.0	4.0
Development Charges						
Proposed Opening Balance	Development Charges -Transit	XR2109*	45,273.3	45,273.3	41,409.3	17,701.3
Non -Program Budget (Sheppard Subway Cost Recovery)	Operating					
Withdrawals				(14,770.0)	(7,270.0)	(7,270.0)
Contributions						
TTC	Capital					
Withdrawals				(30,371)	(73,900)	(61,714)
Contributions				41,698	57,876	60,770
Waterfront Revitalization	Capital					
Withdrawals				(421)	(414)	(3,726)
Contributions						
Total Withdrawals				(45,562.0)	(81,584.0)	(72,710.0)
Total Contributions				41,698.0	57,876.0	60,770.0
Balance at Year-End			45,273.3	41,409.3	17,701.3	5,761.3
Proposed Opening Balance	Development Charges (2009) Roads & Related*	XR2024/XR2110	18,750.5	18,750.5	18,029.4	20,148.1
Non -Program Budget	Operating					
Withdrawals				(2,000.0)	(2,000.0)	(2,000.0)

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Contributions						
Transportation	Capital					
Withdrawals				(15,976)	(24,007)	(22,865)
Contributions				21,529	29,886	31,381
Waterfront Revitalization	Capital					
Withdrawals				(2,514)		
Contributions						
TTC	Capital					
Withdrawals				(1,760)	(1,760)	(1,760)
Contributions						
Total Withdrawals				(22,250.1)	(27,767.3)	(26,625.1)
Total Contributions				21,529.0	29,886.0	31,381.0
Balance at Year-End			18,750.5	18,029.4	20,148.1	24,904.0
Proposed Opening Balance	Development Charges -Water	XR2111	62,188	62,187.8	59,974.8	57,138.8
Toronto Water	Capital					
Withdrawals				(19,761)	(27,197)	(50,327)
Contributions				17,548	24,361	25,579
Total Withdrawals				(19,761.0)	(27,197.0)	(50,327.0)
Total Contributions				17,548.0	24,361.0	25,579.0
Balance at Year-End			62,187.8	59,974.8	57,138.8	32,390.8
Proposed Opening Balance	Development Charges -Water	XR2112	50,358	50,358.4	41,548.4	35,118.4
Toronto Water	Capital					
Withdrawals				(22,038.0)	(24,793.0)	(22,563.0)
Contributions				13,228.0	18,363.0	19,282.0
Total Withdrawals				(22,038.0)	(24,793.0)	(22,563.0)
Total Contributions				13,228.0	18,363.0	19,282.0
Balance at Year-End			50,358.4	41,548.4	35,118.4	31,837.4
Proposed Opening Balance	Development Charges - Storm *	XR2113	11,771.4	11,771.4	5,545.4	5,155.4
Non -Program Budget	Operating					
Withdrawals				(195.0)	(195.0)	(195.0)
Contributions						
Toronto Water	Capital					
Withdrawals				(9,560.0)	(5,094.0)	(2,581.0)
Contributions				3,529.0	4,899.0	5,144.0
Total Withdrawals				(9,755.0)	(5,289.0)	(2,776.0)
Total Contributions				3,529.0	4,899.0	5,144.0
Balance at Year-End			11,771.4	5,545.4	5,155.4	7,523.4
Proposed Opening Balance	Development Charges -Park. & Rec.	XR2028/XR2114	77,180.5	77,180.5	78,159.5	80,504.4
PF&R	Capital					
Withdrawals				(44,775)	(41,493)	(37,493)
Contributions				27,447	32,353	34,023
Transportation	Capital					
Withdrawals				(1,290)	(1,900)	(1,200)
Contributions						
Waterfront Revitalization	Capital					
Withdrawals				(2,993)	(18,968)	(2,516)
Contributions				22,590	32,353	34,023
Total Withdrawals				(49,058.0)	(62,361.1)	(41,209.0)
Total Contributions				50,037.0	64,706.0	68,046.0
Balance at Year-End			77,180.5	78,159.5	80,504.4	107,341.4
Proposed Opening Balance	Development Charges - Library	XR2115	18,945.9	18,945.9	15,469.9	9,760.9
Toronto Public Library	Operating					
Withdrawals				(3,170.0)	(3,170.0)	(3,170.0)
Contributions						
Toronto Public Library	Capital					
Withdrawals				(6,647.0)	(11,620.0)	(16,482.0)
Contributions				6,341.0	9,081.0	9,550.0
Total Withdrawals			0.0	(9,817.0)	(14,790.0)	(19,652.0)
Total Contributions			0.0	6,341.0	9,081.0	9,550.0
Balance at Year-End			18,945.9	15,469.9	9,760.9	(341.1)

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Development Charges - Police	XR2117	10,319.8	10,319.8	7,707.8	11,125.8
Toronto Police Services	Capital					
Withdrawals				(6,000)	(1,285)	(8,462)
Contributions				3,388	4,703	4,938
Total Withdrawals				(6,000.0)	(1,285.0)	(8,462.0)
Total Contributions				3,388.0	4,703.0	4,938.0
Balance at Year-End			10,319.8	7,707.8	11,125.8	7,601.8
Proposed Opening Balance	Development Charges RF - Fire	XR2023/XR2118	5,748.4	5,748.4	3,543.4	1,375.4
Toronto Fire Services	Capital					
Withdrawals				(3,789.0)	(4,367.0)	(1,695.0)
Contributions				1,584.0	2,199.0	2,309.0
Total Withdrawals				(3,789.0)	(4,367.0)	(1,695.0)
Total Contributions				1,584.0	2,199.0	2,309.0
Balance at Year-End			5,748.4	3,543.4	1,375.4	1,989.4
Proposed Opening Balance	Development Charges - Toronto Paramedic Services	XR2403/XR2119	1,364.6	1,364.6	1,252.6	1,005.6
Toronto Paramedic Services	Capital					
Withdrawals				(1,005)	(1,486)	(756)
Contributions				893	1,239	1,301
Total Withdrawals				(1,005.0)	(1,486.0)	(756.0)
Total Contributions				893.0	1,239.0	1,301.0
Balance at Year-End			1,364.6	1,252.6	1,005.6	1,550.6
Proposed Opening Balance	Development Charges - Development Studies*	XR2120	5,367.2	5,367.2	4,555.2	4,431.9
Office of the CFO	Operating					
Withdrawals				(241.0)	(241.3)	(241.3)
Contributions						
City Planning	Capital					
Withdrawals				(1,787)	(1,570)	(777)
Contributions				1,216	1,688	1,772
Total Withdrawals				(2,028.0)	(1,811.3)	(1,018.3)
Total Contributions				1,216.0	1,688.0	1,772.0
Balance at Year-End			5,367.2	4,555.2	4,431.9	5,185.6
Proposed Opening Balance	Development Charges - Civic Improvement	XR2121	1,588.1	1,588.1	1,682.1	1,765.1
City Planning	Capital					
Withdrawals				(890)	(1,283)	(1,296)
Contributions				984	1,366	1,434
Total Withdrawals				(890.0)	(1,283.0)	(1,296.0)
Total Contributions				984.0	1,366.0	1,434.0
Balance at Year-End			1,588.1	1,682.1	1,765.1	1,903.1
Proposed Opening Balance	Development Charges - Child Care	XR2122	4,802.0	4,802.0	5,178.0	4,993.0
Children Services	Capital					
Withdrawals				(1,404)	(2,639)	(2,111)
Contributions				1,780	2,454	2,575
Total Withdrawals				(1,404.0)	(2,639.0)	(2,111.0)
Total Contributions				1,780.0	2,454.0	2,575.0
Balance at Year-End			4,802.0	5,178.0	4,993.0	5,457.0
Stabilization						
Proposed Opening Balance	Tax Rate Stabilization	XQ0703	31,595.3	31,595.3	23,100.4	19,600.4
EDC	Operating					
Withdrawals				(5,500.0)	(3,500.0)	
Contributions						
PF&R	Operating					
Withdrawals				(624.7)		
Contributions						
Transportation Services	Operating					
Withdrawals				(653.0)		
Contributions						
Toronto Public Health	Operating					
Withdrawals				(125.6)		

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Contributions						
Toronto Fire Services	Operating					
Withdrawals				(259.7)		
Contributions						
Toronto Paramedic Services	Operating					
Withdrawals				(409.5)		
Contributions						
TTC						
Withdrawals				(922.5)		
Contributions						
Total Withdrawals				(8,494.9)	(3,500.0)	0.0
Total Contributions				0.0	0.0	0.0
Balance at Year-End			31,595.3	23,100.4	19,600.4	19,600.4
Proposed Opening Balance	Provincial Offences Courts Stabilization	XQ0704	5,057.1	5,057.1	5,057.1	5,057.1
Court Service	Capital					
Withdrawals						(530)
Contributions						
FM&RE	Capital					
Withdrawals						(3,125)
Contributions						
Total Withdrawals				-	-	(3,655.0)
Total Contributions				-	-	-
Balance at Year-End			5,057.1	5,057.1	5,057.1	1,402.1
Proposed Opening Balance	Assessment Appeal Stabilisation Reserve	XQ0706	58,635.0	58,635.0	26,431.0	(0.0)
Non -Program Budget	Operating					
Withdrawals				(32,204.0)	(26,431.0)	
Contributions						
Total Withdrawals				(32,204.0)	(26,431.0)	0.0
Total Contributions				0.0	0.0	0.0
Balance at Year-End			58,635.0	26,431.0	(0.0)	(0.0)
Proposed Opening Balance	Social Assistance Stabilization	XQ1054	21,972.1	21,972.1	21,076.5	20,863.9
SDFA	Operating					
Withdrawals				(212.6)	(212.6)	(212.6)
Contributions						
Children's Services	Operating					
Withdrawals				(460.0)		
Contributions						
TESS	Operating					
Withdrawals				(223.0)		
Contributions						
Total Withdrawals				(895.6)	(212.6)	(212.6)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			21,972.1	21,076.5	20,863.9	20,651.3
Proposed Opening Balance	TTC Stabilization Reserve	XQ1056	24,666.4	24,666.4	15,391.4	15,391.4
TTC	Operating					
Withdrawals				(9,275.0)		
Contributions						
Total Withdrawals				(9,275.0)	0.0	0.0
Total Contributions				0.0	0.0	0.0
Balance at Year-End			24,666.4	15,391.4	15,391.4	15,391.4
Proposed Opening Balance	Zoo Stabilization Reserve Fund	XQ2032	4,492.3	4,492.3	4,581.3	4,670.3
Toronto ZOO	Operating					
Withdrawals						
Contributions				89.0	89.0	1,589.3
Total Withdrawals				0.0	0.0	0.0
Total Contributions				89.0	89.0	1,589.3
Balance at Year-End			4,492.3	4,581.3	4,670.3	6,259.6
Proposed Opening Balance	Social Housing Federal Reserve Fund/Social Housing Stabilization	XR2105/XQ1 106	51,356.0	51,356.0	28,190.1	28,190.1
SS&HA	Operating					

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Withdrawals				(25,639.9)		
Contributions				2,474.0		
Total Withdrawals				(25,639.9)	0.0	0.0
Total Contributions				2,474.0	0.0	0.0
Balance at Year-End			51,356.0	28,190.1	28,190.1	28,190.1
Parkland Acq/New Development (Section 42)						
Proposed Opening Balance	Park Acq Cash-In-Lieu-East District	XR2204	4,293.6	4,293.6	4,585.6	4,877.6
PF&R	Capital					
Withdrawals						(75)
Contributions				292	292	292
Total Withdrawals				-	-	(75.0)
Total Contributions				292.0	292.0	292.0
Balance at Year-End			4,293.6	4,585.6	4,877.6	5,094.6
Proposed Opening Balance	Parkland Acq-East Dist Local Dev	XR2205	1,706.2	1,706.2	626.2	559.2
PF&R	Capital					
Withdrawals				(1,367)	(354)	(341)
Contributions				287	287	287
Total Withdrawals				(1,367.0)	(354.0)	(341.0)
Total Contributions				287.0	287.0	287.0
Balance at Year-End			1,706.2	626.2	559.2	505.2
Proposed Opening Balance	Parkland Acq-North Dist Local Dev	XR2207	4,640.9	4,640.9	3,997.9	4,218.9
PF&R	Capital					
Withdrawals				(1,454)	(590)	(765)
Contributions				811	811	811
Total Withdrawals				(1,454.0)	(590.0)	(765.0)
Total Contributions				811.0	811.0	811.0
Balance at Year-End			4,640.9	3,997.9	4,218.9	4,264.9
Proposed Opening Balance	Park Acq Cash-In-Lieu-South Dist	XR2208	40,810.6	40,810.6	35,629.6	38,755.6
PF&R	Capital					
Withdrawals				(8,657)	(350)	
Contributions				3,476	3,476	3,476
Total Withdrawals				(8,657.0)	(350.0)	-
Total Contributions				3,476.0	3,476.0	3,476.0
Balance at Year-End			40,810.6	35,629.6	38,755.6	42,231.6
Proposed Opening Balance	Parkland Acq-South Dist Local Dev	XR2209	31,363.7	31,363.7	27,488.2	27,644.7
PF&R	Capital					
Withdrawals				(6,865)	(2,833)	(4,767)
Contributions				2,990	2,990	2,990
Total Withdrawals				(6,865.0)	(2,833.0)	(4,767.0)
Total Contributions				2,989.5	2,989.5	2,989.5
Balance at Year-End			31,363.7	27,488.2	27,644.7	25,867.2
Proposed Opening Balance	Park Acq Cash-In-Lieu-City Wide	XR2210	61,047.4	61,047.4	52,626.4	57,605.4
PF&R	Capital					
Withdrawals				(13,850)	(450)	(400)
Contributions				5,429	5,429	5,429
Total Withdrawals				(13,850.0)	(450.0)	(400.0)
Total Contributions				5,429.0	5,429.0	5,429.0
Balance at Year-End			61,047.4	52,626.4	57,605.4	62,634.4
Proposed Opening Balance	Parkland Acq-City Wide Development	XR2211	36,590.4	36,590.4	28,746.2	17,718.5
Transportation	Capital					
Withdrawals				(10)	(75)	
Contributions						
PF&R	Capital					
Withdrawals				(12,471)	(15,590)	(6,645)
Contributions				4,637	4,637	4,637
Total Withdrawals				(12,481.0)	(15,664.5)	(6,645.0)

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Total Contributions				4,636.8	4,636.8	4,636.8
Balance at Year-End			36,590.4	28,746.2	17,718.5	15,710.3

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Alternative Parkland Dedication RF	XR2213	62,266.5	62,266.5	61,788.0	61,788.0
PF&R	Operating					
Withdrawals				(478.5)		
Contributions						
Total Withdrawals				(478.5)	0.0	0.0
Total Contributions				0.0	0.0	0.0
Balance at Year-End			62,266.5	61,788.0	61,788.0	61,788.0
Proposed Opening Balance	Parkland Acq-West Dist Local Dev	XR2203	4,922.8	4,922.8	3,513.8	3,323.8
PF&R	Operating					
Withdrawals				(1,985.0)	(766.0)	(814.0)
Contributions				576.0	576.0	576.0
Total Withdrawals				(1,985.0)	(766.0)	(814.0)
Total Contributions				576.0	576.0	576.0
Balance at Year-End			4,922.8	3,513.8	3,323.8	3,085.8

**State of Good Repair
SOG - SWMS**

Proposed Opening Balance	Solid Waste Management - Perpetual Care*	XR1013	22,050.0	22,050.0	22,011.4	22,297.5
SWMS	Operating					
Withdrawals						
Contributions				8,176.4	9,535.1	10,231.9
SWMS	Capital					
Withdrawals				(8,050.0)	(9,249.0)	(9,942.0)
Contributions						
Pan Am Games	Capital					
Withdrawals				(165)		
Contributions						
Total Withdrawals				(8,215.0)	(9,249.0)	(9,942.0)
Total Contributions				8,176.4	9,535.1	10,231.9
Balance at Year-End			22,050.0	22,011.4	22,297.5	22,587.4
Proposed Opening Balance	Green Lane*	XR1408	12,689.6	12,689.6	11,268.0	10,065.4
SWMS	Operating					
Withdrawals						
Contributions				875.4	920.3	904.7
SWMS	Capital					
Withdrawals				(2,297.0)	(2,122.9)	(2,642.5)
Contributions						
Total Withdrawals				(2,297.0)	(2,122.9)	(2,642.5)
Total Contributions				875.4	920.3	904.7
Balance at Year-End			12,689.6	11,268.0	10,065.4	8,327.6
Proposed Opening Balance	Green Lane Perpetual Care	XR1409	3,217.8	3,217.8	3,667.6	4,150.5
SWMS	Operating					
Withdrawals						
Contributions				449.8	482.9	492.6
Total Withdrawals				0.0	0.0	0.0
Total Contributions				449.8	482.9	492.6
Balance at Year-End			3,217.8	3,667.6	4,150.5	4,643.0
Proposed Opening Balance	Waste Management	XR1404	90,103.7	90,103.7	83,399.7	67,661.1
SWMS	Operating					
Withdrawals						
Contributions				19,837.4	14,877.8	14,673.2
Solid Waste Management	Capital					
Withdrawals				(26,339)	(30,442)	(18,230.5)
Contributions						
Financial Services	Capital					
Withdrawals				(203)	(174)	(384)
Contributions						
Total Withdrawals				(26,541.4)	(30,616.4)	(18,614.5)
Total Contributions				19,837.4	14,877.8	14,673.2
Balance at Year-End			90,103.7	83,399.7	67,661.1	63,719.8

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
SOG - Transportation						
Proposed Opening Balance	Public Realm*	XR1410	14,601.9	14,601.9	14,202.6	14,434.1
PF&R	Operating					
Withdrawals				(1,700.0)	(1,983.1)	(1,983.1)
Contributions						
Transportation	Operating					
Withdrawals				(15,182.4)	(15,182.4)	(15,182.4)
Contributions						
Transportation	Capital					
Withdrawals				(2,000)	(2,000)	(2,000)
Contributions						
EDC	Operating					
Withdrawals				(150.0)	(150.0)	(150.0)
Contributions						
Total Withdrawals			0.0	(19,032.4)	(19,315.5)	(19,315.5)
Total Contributions			0.0	18,633.0	19,547.0	20,675.0
Balance at Year-End			14,601.9	14,202.6	14,434.1	15,793.6
Proposed Opening Balance	Pavement Degradation Fee Reserve Fund	XR2405	3,775.1	3,775.1	1,625.1	(524.9)
Transportation	Operating					
Withdrawals				(2,150.0)	(2,150.0)	(2,150.0)
Contributions						
Total Withdrawals				(2,150.0)	(2,150.0)	(2,150.0)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			3,775.1	1,625.1	(524.9)	(2,674.9)
Proposed Opening Balance	Road & Sidewalk Repair, Mtce & Reconstruction	XR1402	4,003.3	4,003.3	(3,896.7)	(7,796.7)
Transportation	Operating					
Withdrawals				(7,900.0)	(3,900.0)	(3,900.0)
Contributions						
Total Withdrawals				(7,900.0)	(3,900.0)	(3,900.0)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			4,003.3	(3,896.7)	(7,796.7)	(11,696.7)
SOG - Other						
Proposed Opening Balance	Building Division Reserve Fund*	XR1305	40,775.7	40,775.7	41,268.8	42,161.8
Toronto Building	Operating					
Withdrawals				(1,291.0)		(433.0)
Contributions				1,784.1	1,784.1	1,784.1
Information & Technology	Capital					
Withdrawals					(891)	
Contributions						
Total Withdrawals			0.0	(1,291.0)	(891.0)	(433.0)
Total Contributions			0.0	1,784.1	1,784.1	1,784.1
Balance at Year-End			40,775.7	41,268.8	42,161.8	43,512.9
Proposed Opening Balance	Casa Loma Capital Maintenance	XR1501	797.4	797.4	797.4	1,597.4
EDC	Operating					
Withdrawals						
Contributions				800.0	800.0	800.0
EDC	Capital					
Withdrawals				(800)		
Contributions						
Total Withdrawals				(800.0)	0.0	0.0
Total Contributions				800.0	800.0	800.0
Balance at Year-End			797.4	797.4	1,597.4	2,397.4
Proposed Opening Balance	16 Ryerson Capital Maintenance Reserve Fund	XR3213	258.1	258.1	278.1	298.1
EDC	Operating					
Withdrawals						
Contributions				20.0	20.0	20.1
Total Withdrawals				0.0	0.0	0.0
Total Contributions				20.0	20.0	20.1
Balance at Year-End			258.1	278.1	298.1	318.2

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	North York Centre Improvement	XR3007	6,555.4	6,555.4	3,769.4	3,394.4
Economic Development & Culture						
Withdrawals				(2,836.0)	(425.0)	(425.0)
Contributions				50.0	50.0	50.0
Total Withdrawals				(2,836.0)	(425.0)	(425.0)
Total Contributions				50.0	50.0	50.0
Balance at Year-End			6,555.4	3,769.4	3,394.4	3,019.4
Proposed Opening Balance	Union Station Reserve Fund*	XR2501	13,389.9	13,389.9	11,007.8	9,307.2
FM&RE	Operating					
Withdrawals						
Contributions				9,751.4	6,112.9	2,474.4
FM&RE	Capital					
Withdrawals				(12,133)	(7,813)	(10,968)
Contributions						
Total Withdrawals				(12,133.5)	(7,813.5)	(10,968.5)
Total Contributions				9,751.4	6,112.9	2,474.4
Balance at Year-End			13,389.9	11,007.8	9,307.2	813.1
Proposed Opening Balance	Racquet Sport - Scarborough RF	XR3009	413.4	413.4	433.4	458.4
PF&R	Operating					
Withdrawals				(50.0)	(45.0)	(45.0)
Contributions				70.0	70.0	70.0
Total Withdrawals				(50.0)	(45.0)	(45.0)
Total Contributions				70.0	70.0	70.0
Balance at Year-End			413.4	433.4	458.4	483.4
Proposed Opening Balance	Exhibition Place Conference Centre*	XR3019	2,349.4	2,349.4	470.3	1,550.6
Exhibition Place	Operating					
Withdrawals						
Contributions				1,280.3	1,080.3	1,080.4
Exhibition Place	Capital					
Withdrawals				(3,159.4)		
Contributions						
Total Withdrawals				(3,159.4)	0.0	0.0
Total Contributions				1,280.3	1,080.3	1,080.4
Balance at Year-End			2,349.4	470.3	1,550.6	2,631.0
Proposed Opening Balance	Facility Fee	XR3030	1,433.3	1,433.3	1,308.3	1,308.3
Sony Centre	Operating					
Withdrawals				(1,077)	(992)	(1,033)
Contributions				952	992	1,033
Total Withdrawals				(1,077.0)	(992.0)	(1,033.0)
Total Contributions				952.0	992.0	1,033.0
Balance at Year-End			1,433.3	1,308.3	1,308.3	1,308.3
Proposed Opening Balance	Animal Endangered Species	XR3006	783.9	783.9	783.9	783.9
Toronto ZOO	Operating					
Withdrawals				(136.0)	(136.0)	(136.0)
Contributions				136.0	136.0	136.0
Total Withdrawals				(136.0)	(136.0)	(136.0)
Total Contributions				136.0	136.0	136.0
Balance at Year-End			783.9	783.9	783.9	783.9
Parking Authority						
Proposed Opening Balance	Parking Authority Mall Rented Property*	XR6002	3,327.1	3,327.1	3,650.1	3,952.1
Toronto Parking Authority	Capital					
Withdrawals				-	-	(2,500)
Contributions				323	302	1,053
Total Withdrawals				0.0	0.0	(2,500.0)
Total Contributions				323.0	302.0	1,052.5
Balance at Year-End			3,327.1	3,650.1	3,952.1	2,504.6
Proposed Opening Balance	Parking Payment in Lieu	XR1016	1,201.8	1,201.8	731.8	761.8
Toronto Parking Authority	Capital					
Withdrawals				(500)	-	-

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Contributions				30	30	30
Total Withdrawals				(500.0)	-	-
Total Contributions				30.0	30.0	30.0
Balance at Year-End			1,201.8	731.8	761.8	791.8

Toronto Transit Commission (TTC) Fund

Proposed Opening Balance	Provincial Gas Tax Revenue for Public Transit	XR3018	200.4	200.4	200.4	200.4
Non -Program Budget	Operating					
Withdrawals				(91,600.0)	(91,600.0)	(91,600.0)
Contributions				91,600.0	91,600.0	91,600.0
Total Withdrawals				(91,600.0)	(91,600.0)	(91,600.0)
Total Contributions				91,600.0	91,600.0	91,600.0
Balance at Year-End			200.4	200.4	200.4	200.4

Proposed Opening Balance	Move Ontario 2020	XR3025	49,881.0	49,881.0	48,681.0	48,681.0
Transportation	Capital					
Withdrawals				(1,200)		
Contributions						
Total Withdrawals				(1,200.0)	-	-
Total Contributions				-	-	-
Balance at Year-End			49,881.0	48,681.0	48,681.0	48,681.0

Water/Wastewater

Proposed Opening Balance	Water & Waste Water Capital Reserves	XR6003/XR6004	371,202.0	371,202.0	416,491.1	367,839.1
Toronto Water	Operating					
Withdrawals				(612,932.0)	(788,863.0)	(827,435.0)
Contributions				658,221.1	740,211.0	783,852.0
Total Withdrawals				(612,932.0)	(788,863.0)	(827,435.0)
Total Contributions				658,221.1	740,211.0	783,852.0
Balance at Year-End			371,202.0	416,491.1	367,839.1	324,256.1

Planning Act

Proposed Opening Balance	Section 37 Reserve Fund*	XR3026	115,084.9	115,084.9	113,807.0	110,532.0
PF&R	Operating					
Withdrawals				(366.8)	(50.0)	(50.0)
Contributions						
Toronto Public Library	Capital					
Withdrawals				(26)	(2,225)	(1,501)
Contributions						
FM&RE	Capital					
Withdrawals				(885)		
Contributions						
Transportation						
Withdrawals					(1,000.0)	
Contributions						
Total Withdrawals				(1,277.8)	(3,275.0)	(1,551.0)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			115,084.9	113,807.0	110,532.0	108,981.0

Proposed Opening Balance	Section 45	XR3028	14,172.0	14,172.0	13,122.0	13,122.0
FM&RE	Capital					
Withdrawals				(1,050)		
Contributions						
Total Withdrawals				(1,050.0)	-	-
Total Contributions				-	-	-
Balance at Year-End			14,172.0	13,122.0	13,122.0	13,122.0

Third Party Agreement

Proposed Opening Balance	Guild Inn	XR3002	202.1	202.1	2.1	2.1
Economic Development & Culture	Capital					
Withdrawals				(200)		
Contributions						
Total Withdrawals				(200.0)	-	-
Total Contributions				-	-	-
Balance at Year-End			202.1	2.1	2.1	2.1

	Reserve / Reserve Fund Name	Reserve / Reserve Fund	Projected Balance as \$	Proposed (Withdrawals) /		
				2015 \$	2016 \$	2017 \$
Proposed Opening Balance	Design Exchange Reserve Fund	XR3012	10.9	10.9	(489.1)	(989.1)
EDC	Operating					
Withdrawals				(500.0)	(500.0)	(500.0)
Contributions						
Total Withdrawals				(500.0)	(500.0)	(500.0)
Total Contributions				0.0	0.0	0.0
Balance at Year-End			10.9	(489.1)	(989.1)	(1,489.1)
Proposed Opening Balance	Conservation Management Reserve Fund	XR3029	2,267.2	2,267.2	2,267.2	2,267.2
FM&RE	Operating					
Withdrawals				(2,926.3)	(2,926.3)	(2,926.3)
Contributions				2,926.3	2,926.3	2,926.3
Total Withdrawals				(2,926.3)	(2,926.3)	(2,926.3)
Total Contributions				2,926.3	2,926.3	2,926.3
Balance at Year-End			2,267.2	2,267.2	2,267.2	2,267.2
Proposed Opening Balance	Leaside Mem Com Grds Arena Debt Ser	XR3216	83.3	83.3	166.3	249.2
Arenas	Operating					
Withdrawals						
Contributions				83.0	83.0	83.0
Total Withdrawals				0.0	0.0	0.0
Total Contributions				83.0	83.0	83.0
Balance at Year-End			83.3	166.3	249.2	332.2
Donations						
Proposed Opening Balance	Public Arts	XQ4002	317.9	317.9	120.9	120.9
Economic Development & Culture	Capital					
Withdrawals				(197)		
Contributions						
Total Withdrawals				(197.0)	-	-
Total Contributions				-	-	-
Balance at Year-End			317.9	120.9	120.9	120.9