

Appendix 6 - ES-035-24
Transfers to/from reserves and reserve funds (\$ thousands)

Reserve Name	Dec 31, 2023 Balance	Dec 31, 2024 Estimated Balance	Projected 2025 Activity					Dec 31, 2025 Estimated Balance	2025 Reserve Target	
			Interest Earned	Contribution from Revenue	Other Revenue / Transfers	Transfer to Capital ¹	Transfer to Revenue			Debt Payments
Stabilization Reserves and Reserve Funds										
Tax Rate Stabilization	\$ 7,341	\$ 5,804	\$0	\$0	\$0	\$0	\$ (1,574)	\$0	\$ 4,229	\$ 9,299
Severe Weather	2,063	2,063	0	0	0	0	0	0	2,063	2,790
Building Rate Stabilization	12,670	14,442	432	5,168	-	(515)	0	0	19,526	9,918
Subtotal	\$ 22,074	\$ 22,309	\$ 432	\$ 5,168	\$0	\$ (515)	\$ (1,574)	\$0	\$ 25,818	
Corporate Use Reserves										
Insurance and Legal Matters	\$ 7,696	\$ 7,671	\$0	\$ 373	\$ (373)	\$0	\$0	\$0	\$ 7,671	\$ 6,300
Per Unit Development Processing Fee	1,906	2,945	0	1,728	0	0	(602)	0	4,070	1,204
WSIB	5,077	5,375	0	476	0	0	(162)	0	5,688	5,800
Subtotal	\$ 14,679	\$ 15,991	\$0	\$ 2,577	\$ (373)	\$0	\$ (765)	\$0	\$ 17,429	
Infrastructure Non Growth										
Infrastructure Renewal - Roads & Structures, Traffic	\$ 39,920	\$ 55,296	\$0	\$ 20,711	\$0	\$ (26,425)	\$0	\$0	\$ 49,582	\$ 317,019
Infrastructure Renewal - Stormwater	3,704	5,004	0	3,230	0	(4,039)	0	0	4,195	31,527
Infrastructure Renewal - Recreation, Facilities, Misc.	15,493	14,529	0	8,087	0	(8,567)	0	0	14,049	140,617
Information Technology	3,459	458	0	3,914	0	(3,823)	0	0	549	5,175
Studies and Other Non Growth Capital	1,648	1,257	0	1,432	373	(1,891)	0	0	1,172	1,961
Vehicles and Equipment Replacement	9,674	8,471	0	6,234	0	(9,503)	0	0	5,201	11,500
Canada Community-Building Fund	4,834	6,435	174	0	4,355	(6,709)	0	0	4,254	N/A
Ontario Lottery Corporation Proceeds	8,824	6,900	195	6,200	0	(6,363)	(617)	0	6,316	N/A
Subtotal	\$ 87,556	\$ 98,351	\$ 369	\$ 49,807	\$ 4,729	\$ (67,319)	\$ (617)	\$0	\$ 85,320	
Infrastructure Growth										
Growth Capital - Other	\$ 3,844	\$ 2,305	\$0	\$ 4,929	\$0	\$ (5,166)	\$0	\$0	\$ 2,068	\$ 9,517
Capital Provision	8,267	5,918	0	10,496	0	(223)	(2,496)	0	13,695	N/A
Payment-in-Lieu of Land Conveyance	23,108	26,970	821	0	800	0	0	0	28,591	N/A
Cash-in-lieu of Parking	356	196	6	0	0	0	0	0	202	N/A
Development Charges	20,300	75,910	1,999	0	78,719	(80,635)	0	0	75,993	N/A
Post Period Capacity	(407)	(545)	(36)	0	0	(6,007)	0	0	(6,588)	N/A
Subtotal	\$ 55,468	\$ 110,754	\$ 2,790	\$ 15,425	\$ 79,519	\$ (92,032)	\$ (2,496)	\$0	\$ 113,960	

Note: 1) Transfer to Capital includes projected 2025 capital transfers and prior year commitments.

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Program Specific										
Property Transactions	\$ 15,559	\$ 13,900	\$ 424	\$ 467	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,792	N/A
Provincial Gas Tax	1,471	1,887	56	0	1,327	0	(1,370)	0	1,900	N/A
Election	253	488	0	163	0	0	0	0	651	N/A
Aggregate Permit Fees	303	179	0	0	0	0	0	0	180	N/A
Seniors' Fundraising	76	76	0	0	0	0	0	0	76	N/A
Arts Programming	12	13	0	0	0	0	0	0	13	N/A
Mayor's Legacy Fund	100	103	3	0	0	0	0	0	107	N/A
Subtotal	\$ 17,774	\$ 16,647	\$ 483	\$ 632	\$ 1,327	\$ 0	\$ (1,370)	\$ 0	\$ 17,718	
Board, Committee & Other										
Library Tax Rate Stabilization	\$ 541	\$ 541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 541	\$ 619
Library Capital Infrastructure	1,393	1,061	0	739	0	(950)	0	0	849	1,569
DBIA Surplus	304	279	0	0	0	0	(22)	0	257	N/A
Provincial Government Transfer	189	0	0	0	0	0	0	0	0	N/A
Federal Government Transfer	0	5,502	165	5,605	0	(5,502)	0	0	5,770	N/A
Library Tax Rate Stabilization	\$ 541	\$ 541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 541	\$ 619
Subtotal	\$ 2,426	\$ 7,383	\$ 165	\$ 6,343	\$ 0	\$ (6,452)	\$ (22)	\$ 0	\$ 7,416	
	\$ 199,978	\$ 271,433	\$ 4,239	\$ 79,952	\$ 85,201	\$ (166,319)	\$ (6,843)	\$ 0	\$ 267,663	

Note: 1) Transfer to Capital includes projected 2025 capital transfers and prior year commitments.