

Appendix 5 - ES-015-24
Reserve and Reserve Fund Balances

Reserves and Reserve Funds (\$000s)	As at Dec 31, 2023	As at May 31, 2024	Forecasted Dec 31, 2024	Surplus/ (Deficit) to Budget
Stabilization				
Tax Rate Stabilization	\$7,341	\$5,849	\$5,803	\$(269)
Severe Weather	2,063	2,063	2,063	0
Building Rate Stabilization	12,670	12,999	13,825	(624)
Subtotal	\$22,074	\$20,911	\$21,691	\$(893)
Corporate Use Reserves				
Insurance and Legal Matters	\$7,696	\$7,990	\$7,696	\$28
Per Unit Development Processing Fee	1,906	2,041	2,945	845
WSIB	5,077	5,375	5,375	0
Subtotal	\$14,679	\$15,405	\$16,016	\$873
Infrastructure Non Growth				
Infrastructure Renewal - Roads & Structures	\$39,920	\$46,786	\$51,036	\$267
Infrastructure Renewal - Stormwater	3,704	1,504	1,504	0
Infrastructure Renewal - Recreation, Facilities, Other	15,493	10,834	14,629	2,854
Information Technology	3,459	331	458	52
Studies and Other Non Growth Capital	1,648	879	1,202	0
Vehicles and Equipment Replacement	9,674	8,471	8,524	75
Canada Community-Building Fund	4,834	4,833	2,946	0
Ontario Lottery Corporation Proceeds	8,824	1,714	7,651	31
Subtotal	\$87,556	\$75,352	\$87,951	\$3,279
Infrastructure Growth				
Growth Capital - Other	\$3,844	\$2,055	\$2,305	\$306
Capital Provision	8,267	2,151	6,697	(1,096)
Payment-in-Lieu of Land Conveyance	23,108	23,434	24,813	102
Cash-in-lieu of Parking	356	356	192	1
Development Charges (Note 1)	20,300	60,012	61,382	0
Post Period Capacity	(407)	(450)	(4,302)	6
Subtotal	\$55,468	\$87,557	\$91,086	\$(680)
Program Specific				
Property Transactions	\$15,559	\$13,267	\$13,900	\$112
Provincial Gas Tax	1,471	503	1,515	6
Election	253	488	488	0
Aggregate Permit Fees	303	109	110	108
Seniors' Fundraising	76	76	76	0
Arts Programming	12	12	12	0
Mayor's Legacy Fund	100	100	103	0
Subtotal	\$17,774	\$14,554	\$16,204	\$227
Board, Committee & Other				
Library Tax Rate Stabilization	\$541	\$541	\$541	\$(5)
Library Capital Infrastructure	1,393	1,072	1,072	0
DBIA Surplus	304	279	279	86
Provincial Government Transfer	189	473	0	0
Federal Government Transfer	0	5,605	0	0
Subtotal	\$2,426	\$7,969	\$1,891	\$80
Total Reserve and Reserve Funds	\$199,978	\$221,747	\$234,839	\$2,887

Note 1: Includes Development Charge Exemptions.